

**CALIFORNIA AVOCADO COMMISSION
2014-15 PROJECTION & BUDGET
WITH COMPARISON TO 2013-14**

ACCT CODE	REVENUES:	2014-15		2013-14		2014-15 vs. 2013-14		COMMENT
		PROJECTION	%	UDGET AMEND #2	%	INCREASE (DECREASE)	PERCENT CHANGE	
40001	CAC Assessment Revenue	\$7,360,000	53.2%	\$6,825,000	50.8%	\$535,000	7.84%	Assessment rate 2.30%, crop size 320 MM Lbs, price \$1
40011	HAB 85% Rebate Assessment Revenue	\$6,324,000	45.7%	\$6,422,813	47.8%	(\$98,813)	-1.54%	
	Sub-Total Assessment Revenues	\$13,684,000	98.9%	\$13,247,813	98.5%	\$436,188	3.29%	
42001	Administration & Accounting Fee Revenue (AIP)	\$86,000	0.6%	\$86,000	0.6%	\$0	0.00%	
46011	Specialty Crop Grant-GAP Education	\$0	0.0%	\$11,000	0.1%	(\$11,000)	-100.00%	
46012	USDA Grant-Polyphagous Shot Hole Borer	\$0	0.0%	\$51,000	0.4%	(\$51,000)	-100.00%	
48001	Interest Income	\$14,400	0.1%	\$10,000	0.1%	\$4,400	44.00%	
48009	Other Income	\$55,000	0.4%	\$40,000	0.3%	\$15,000	37.50%	
	Sub-Total Other Revenues	\$155,400	1.1%	\$198,000	1.5%	(\$42,600)	-21.52%	
	Total Revenues	\$13,839,400	100.0%	\$13,445,813	100.0%	\$393,588	2.93%	
ACCT CODE	EXPENDITURES: Marketing Programs	2014-15 BUDGET	%	UDGET AMEND #2	%	2014-15 vs. 2013-14 INCREASE (DECREASE)	PERCENT CHANGE	COMMENT
51000	Consumer Advertising	\$6,060,896	37.7%	\$5,928,000	36.4%	\$132,896	2.24%	
54000	Consumer Public Relations & Nutrition Communications	\$920,000	5.7%	\$880,000	5.4%	\$40,000	4.55%	
52000	Merchandising/Marketing Promotions	\$1,880,504	11.7%	\$1,825,000	11.2%	\$55,504	3.04%	
53000	Foodservice	\$892,000	5.5%	\$890,000	5.5%	\$2,000	0.22%	
55000	Online Marketing	\$762,100	4.7%	\$948,000	5.8%	(\$185,900)	-19.61%	
59000	Marketing Planning & Other	\$184,500	1.1%	\$229,000	1.4%	(\$44,500)	-19.43%	
	Sub-Total Marketing Programs	\$10,700,000	66.5%	\$10,700,000	65.7%	\$0	0.00%	
	EXPENDITURES: Non-Marketing Programs							
64000	Industry Affairs	\$1,248,145	7.8%	\$1,376,349	8.4%	(\$128,204)	-9.31%	
65000	Production Research	\$1,106,690	6.9%	\$1,269,025	7.8%	(\$162,335)	-12.79%	
66011	Specialty Crop Grant-GAP Education	\$0	0.0%	\$11,000	0.1%	(\$11,000)	-100.00%	
66012	USDA Grant-Polyphagous Shot Hole Borer	\$0	0.0%	\$51,000	0.3%	(\$51,000)	-100.00%	
70000	Administration	\$3,025,164	18.8%	\$2,888,639	17.7%	\$136,525	4.73%	
	Sub-Total Non-Marketing Programs	\$5,379,999	33.5%	\$5,596,013	34.3%	(\$216,014)	-3.86%	
	Total Expenditures	\$16,079,999	100.0%	\$16,296,013	100.0%	(\$216,014)	-1.33%	
	Excess Of Revenues Over (Under) Expenditures	(\$2,240,599)	-16.2%	(\$2,850,201)	-21.2%	\$609,602	-21.39%	
	Beginning Reserves - Nov. 1	\$7,840,071		\$9,231,472		(\$1,391,401)	-15.07%	
	Estimated Unspent 2013-14 Funds Back to Reserves			\$1,458,800				
	Estimated Ending Reserves - Oct. 31	\$5,599,472		\$7,840,071		(\$2,240,599)	-28.58%	

**CALIFORNIA AVOCADO COMMISSION
2014-15 PROJECTION & BUDGET
WITH COMPARISON TO 2013-14**

Department: Marketing

ACCT CODE	DEPT/ ACTIVITY	2014-15		2013-14		2014-15 vs. 2013-14		COMMENT
		BUDGET	%	UDGET AMEND #2	%	INCREASE (DECREASE)	PERCENT CHANGE	
<u>Consumer Advertising:</u>								
51001	Media	\$4,929,260	46.1%	\$4,754,260	44.4%	\$175,000	3.68%	
51002	Production	\$385,000	3.6%	\$380,240	3.6%	\$4,760	1.25%	
5180X	Program Administration	\$746,636	7.0%	\$793,500	7.4%	(\$46,864)	-5.91%	
	Consumer Advertising Sub-Total	\$6,060,896	56.6%	\$5,928,000	55.4%	\$132,896	2.24%	
<u>Consumer Public Relations & Nutrition Communications:</u>								
54001 & 54007	Public Relations	\$221,000	2.1%	\$234,000	2.2%	(\$13,000)	-5.56%	
541XX & 54006	News Bureau	\$373,000	3.5%	\$355,000	3.3%	\$18,000	5.07%	
5420X	Nutrition Communications	\$251,000	2.3%	\$216,000	2.0%	\$35,000	16.20%	
5480X	Program Administration	\$75,000	0.7%	\$75,000	0.7%	\$0	0.00%	
	Public Relations & Nutrition Communications Sub-Total	\$920,000	8.6%	\$880,000	8.2%	\$40,000	4.55%	
<u>Merchandising:</u>								
520XX	Trade Relations	\$1,008,854	9.4%	\$924,520	8.6%	\$84,334	9.12%	
521XX & 523XX	Retail/Consumer Promotions	\$477,945	4.5%	\$606,775	5.7%	(\$128,830)	-21.23%	
522XX	Data, Research & Analysis	\$256,705	2.4%	\$203,705	1.9%	\$53,000	26.02%	
524XX	Administration & Other	\$137,000	1.3%	\$90,000	0.8%	\$47,000	52.22%	
	Merchandising Sub-Total	\$1,880,504	17.6%	\$1,825,000	17.1%	\$55,504	3.04%	
<u>Foodservice:</u>								
530XX	Media	\$100,000	0.9%	\$135,000	1.3%	(\$35,000)	-25.93%	
53101	Public Relations & Collateral Materials	\$82,000	0.8%	\$82,000	0.8%	\$0	0.00%	
53103	Foodservice Events	\$215,000	2.0%	\$216,000	2.0%	(\$1,000)	-0.46%	
53104	Chain Promotions	\$390,000	3.6%	\$357,000	3.3%	\$33,000	9.24%	
53105	Education Programs	\$45,000	0.4%	\$40,000	0.4%	\$5,000	12.50%	
5380X	Program Administration	\$60,000	0.6%	\$60,000	0.6%	\$0	0.00%	
	Foodservice Sub-Total	\$892,000	8.3%	\$890,000	8.3%	\$2,000	0.22%	
<u>Online Marketing:</u>								
55101 & 55303	Website	\$328,100	3.1%	\$627,800	5.9%	(\$299,700)	-47.74%	
55103	Social Media	\$198,500	1.9%	\$125,000	1.2%	\$73,500	58.80%	
55402	Email	\$142,500	1.3%	\$120,200	1.1%	\$22,300	18.55%	
5580X	Program Administration	\$93,000	0.9%	\$75,000	0.7%	\$18,000	24.00%	
	Online Marketing Sub-Total	\$762,100	7.1%	\$948,000	8.9%	(\$185,900)	-19.61%	
<u>Marketing Planning, Research & Other:</u>								
51803	Marketing Planning	\$67,500	0.6%	\$51,000	0.5%	\$16,500	32.35%	
51003	Buy California Marketing Agreement	\$25,000	0.2%	\$25,000	0.2%	\$0	0.00%	
570XX	Marketing Research	\$80,000	0.7%	\$141,000	1.3%	(\$61,000)	-43.26%	
580XX	Festivals	\$12,000	0.1%	\$12,000	0.1%	\$0	0.00%	
	Marketing Planning, Research & Other Sub-Total	\$184,500	1.7%	\$229,000	2.1%	(\$44,500)	-19.43%	
	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	2014-15		2013-14		2014-15 vs. 2013-14		COMMENT
		BUDGET	%	UDGET AMEND #2	%	INCREASE (DECREASE)	PERCENT CHANGE	
<u>Industry Statistics And Information:</u>								
64001	AMRIC Operation	\$90,000	7.2%	\$90,000	6.5%	\$0	0.00%	
64002	Crop Forecasting and Analysis	\$70,500	5.6%	\$100,000	7.3%	(\$29,500)	-29.50%	
64003	Grower Database	\$9,000	0.7%	\$6,000	0.4%	\$3,000	50.00%	
64004	Grove ID GIS Project Development	\$65,000	5.2%	\$65,000	4.7%	\$0	0.00%	
Industry Statistics And Information Sub-Total		\$234,500	18.8%	\$261,000	19.0%	(\$26,500)	-10.15%	
<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%	\$125,000	9.1%	(\$70,000)	-56.00%	
64105	Online Information	\$54,500	4.4%	\$82,500	6.0%	(\$28,000)	-33.94%	
64106	Publications	\$125,000	10.0%	\$140,000	10.2%	(\$15,000)	-10.71%	
64107	Annual Meeting	\$10,000	0.8%	\$10,000	0.7%	\$0	0.00%	
64108	Annual Report	\$25,000	2.0%	\$30,000	2.2%	(\$5,000)	-16.67%	
Grower Communication Sub-Total		\$279,500	22.4%	\$397,500	28.9%	(\$118,000)	-29.69%	
<u>Issues Management:</u>								
64201	Water Issues	\$100,000	8.0%	\$100,000	7.3%	\$0	0.00%	
34202-03 & 205	Field/Technical Support	\$50,000	4.0%	\$25,000	1.8%	\$25,000	100.00%	
64206	Legislative & Regulatory Advocacy	\$100,000	8.0%	\$100,000	7.3%	\$0	0.00%	
64208	Product Registrations	\$125,000	10.0%	\$75,000	5.4%	\$50,000	66.67%	
64209	GAP Certification Incentive Program	\$60,000	4.8%	\$60,000	4.4%	\$0	0.00%	
Issues Management Sub-Total		\$435,000	34.9%	\$360,000	26.2%	\$75,000	20.83%	
<u>Legal / Governance:</u>								
64301	Elections	\$20,000	1.6%	\$20,000	1.5%	\$0	0.00%	
64302	Legal Support	\$40,000	3.2%	\$40,000	2.9%	\$0	0.00%	
64303	Governance Support	\$40,000	3.2%	\$25,000	1.8%	\$15,000	60.00%	
Legal/Governance Sub-Total		\$100,000	8.0%	\$85,000	6.2%	\$15,000	17.65%	
<u>Demonstration Grove:</u>								
64401	Pine Tree - Rent	\$19,465	1.6%	\$18,850	1.4%	\$615	3.26%	
64402	Pine Tree - Grove Management	\$22,000	1.8%	\$22,000	1.6%	\$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%	\$90,819	6.6%	(\$70,819)	-77.98%	
Issues Management Sub-Total		\$67,645	5.4%	\$137,849	10.0%	(\$70,204)	-50.93%	
<u>Other:</u>								
64801	Dues, Sponsorships, Registrations & Reports	\$20,000	1.6%	\$19,000	1.4%	\$1,000	5.26%	
64802	Grant Writing	\$15,000	1.2%	\$15,000	1.1%	\$0	0.00%	
64803	Travel	\$60,000	4.8%	\$60,000	4.4%	\$0	0.00%	
64804	Office Expense	\$26,500	2.1%	\$31,000	2.3%	(\$4,500)	-14.52%	
64805	Committee Meeting Expense	\$10,000	0.8%	\$10,000	0.7%	\$0	0.00%	
Other Industry Affairs Sub-Total		\$131,500	10.5%	\$135,000	9.8%	(\$3,500)	-2.59%	
Total Industry Affairs		\$1,248,145	100.0%	\$1,376,349	100.0%	(\$128,204)	-9.31%	

**CALIFORNIA AVOCADO COMMISSION
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Department: Production Research

ACCT CODE	DEPT/ ACTIVITY	2014-15		2013-14		2014-15 vs. 2013-14		COMMENT
		BUDGET	%	UDGET AMEND #2	%	INCREASE (DECREASE)	PERCENT CHANGE	
Existing Projects								
Research-Pest & Disease Projects:								
65113	Biology and Control of Shot Hole Borer - Paine	\$148,956	13.5%	\$141,969	11.2%	\$6,987	4.92%	
65114	Identification/Determination Shot Hole Borer - Stouthammer	\$0	0.0%	\$27,844	2.2%	(\$27,844)	-100.00%	
65115	Identification & Management of Shot Hole Borer - Eskalen	\$0	0.0%	\$50,088	3.9%	(\$50,088)	-100.00%	
65116	Sustained Chemical Control of Arthropod Pests - Morse	\$94,632	8.6%	\$92,173	7.3%	\$2,459	2.67%	
65117	Rapid Diagnostic Assay for Phytophthora - Martin	\$0	0.0%	\$15,000	1.2%	(\$15,000)	-100.00%	
65118	Identification of Predatory Mites & Genetic Analyses - Hoddle	\$0	0.0%	\$9,998	0.8%	(\$9,998)	-100.00%	
65119	PSHB and Fusarium dieback monitoring	\$69,870	6.3%	\$53,182	4.2%	\$16,688	31.38%	
65120	Assessment of fungicides and biocontrol PSHB - Eskalen	\$69,032	6.2%	\$82,394	6.5%	(\$13,362)	-16.22%	
65121	Biocontrol of Polyphagous Shot Hole Borer	\$50,000	4.5%	\$0	0.0%	\$50,000	100.00%	
6512x	Additional PSHB Funding - Pending PRC Approval in Nov 14	\$50,000	4.5%	\$0	0.0%	\$50,000	100.00%	
Pest & Disease Project Sub-Total		\$482,490	43.6%	\$472,648	37.2%	\$9,842	2.08%	
Research-Breeding, Varieties, Genetics Projects:								
65202	Selection/Evaluation Improved Varieties & Rootstocks-Arpaia	\$120,000	10.8%	\$176,143	13.9%	(\$56,143)	-31.87%	
65203	Screening of Rootstocks Resistant to Phytophthora-Douhan	\$180,000	16.3%	\$140,809	11.1%	\$39,191	27.83%	
65206-07	Maintain Variety and Mapping Population-Mauk & Arpaia	\$0	0.0%	\$11,362	0.9%	(\$11,362)	-100.00%	
Breeding, Varieties, Genetics Projects Sub-Total		\$300,000	27.1%	\$328,314	25.9%	(\$28,314)	-8.62%	
Research-Cultural Management Projects:								
65308	Decision Support for Avocado Production & Fruit Quality-Crow	\$199,800	18.1%	\$167,200	13.2%	\$32,600	19.50%	
65310	Improvement of Yield with New Grower Education-Bender	\$13,271	1.2%	\$13,271	1.0%	\$0	0.00%	
65311	Evaluation of Rootstock Material from Israel - Phase 1-Arpaia	\$0	0.0%	\$22,684	1.8%	(\$22,684)	-100.00%	
65312	Evaluation of Selected Rootstocks for Salinity-Mauk	\$54,640	4.9%	\$55,350	4.4%	(\$710)	-1.28%	
65313	Pest & Disease Monitoring Using Remote Sensing -Toule	\$13,680	1.2%	\$21,850	1.7%	(\$8,170)	-37.39%	
65314	Developing Field Strategies to Correct Alternate Bearing	\$0	0.0%	\$58,557	4.6%	(\$58,557)	-100.00%	
65315	Floral bud viability - Lovatt	\$0	0.0%	\$79,718	6.3%	(\$79,718)	-100.00%	
65316	Maximizing yield of commercially valuable size Hass fruit	\$42,809	3.9%	\$49,433	3.9%	(\$6,624)	-13.40%	
Cultural Management Projects Sub-Total		\$324,200	29.3%	\$468,063	36.9%	(\$143,863)	-30.74%	
Total Production Research		\$1,106,690	100.0%	\$1,269,025	100.0%	(\$162,335)	-12.79%	

Department: Grants

ACCT CODE	DEPT/ ACTIVITY	2014-15		2013-14		2014-15 vs. 2013-14		COMMENT
		BUDGET	%	UDGET AMEND #2	%	INCREASE (DECREASE)	PERCENT CHANGE	
66011	Specialty Crop Grant-GAP Education	\$0	0.0%	\$11,000	17.7%	(\$11,000)	-100.00%	
66012	USDA Grant-Polyphagous Shot Hole Borer	\$0	0.0%	\$51,000	82.3%	(\$51,000)	-100.00%	
Total Grants		\$0	0.0%	\$62,000	100.0%	(\$62,000)	-100.00%	

**CALIFORNIA AVOCADO COMMISSION
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Department: Administration

ACCT CODE	DEPT/ ACTIVITY	2014-15 vs. 2013-14						COMMENT
		2014-15 BUDGET	%	2013-14 UDGET AMEND #2	%	INCREASE (DECREASE)	PERCENT CHANGE	
<u>Office Expense:</u>								
71101-02	Office Rent, Cam, Ins, Property Tax	\$97,566	3.2%	\$102,610	3.6%	(\$5,044)	-4.92%	
71104	Offsite Storage	\$5,760	0.2%	\$5,760	0.2%	\$0	0.00%	
71111	Corporate Insurance	\$86,500	2.9%	\$75,890	2.6%	\$10,610	13.98%	
71121-23	Office Expense, Supplies & Janitorial	\$34,160	1.1%	\$32,000	1.1%	\$2,160	6.75%	
71131	Utilities	\$16,530	0.5%	\$14,730	0.5%	\$1,800	12.22%	
71141	Bank & Payroll Fees	\$10,555	0.3%	\$9,855	0.3%	\$700	7.10%	
71151	Equipment Maintenance & Expense	\$28,649	0.9%	\$28,160	1.0%	\$489	1.74%	
71161-81	Telephone, Cell Phone, Postage & Courier Service	\$30,770	1.0%	\$25,630	0.9%	\$5,140	20.05%	
	Office Expense Sub-Total	\$310,490	10.3%	\$294,635	10.2%	\$15,855	5.38%	
<u>Professional Fees:</u>								
71201	CPA-Financial Audits	\$24,600	0.8%	\$26,000	0.9%	(\$1,400)	-5.38%	
71203	CPA-Assessment Audits	\$16,700	0.6%	\$15,000	0.5%	\$1,700	11.33%	
71207	CDFA Fiscal and Compliance Audit	\$7,000	0.2%	\$7,000	0.2%	\$0	0.00%	
71211	CDFA Charges	\$66,000	2.2%	\$62,000	2.1%	\$4,000	6.45%	
71221	USDA-AMS Charges	\$60,000	2.0%	\$60,000	2.1%	\$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%	\$28,100	1.0%	\$13,300	47.33%	
	Professional Fees Sub-Total	\$220,700	7.3%	\$203,100	7.0%	\$17,600	8.67%	
<u>Personnel Expenses:</u>								
71301	Salaries/Wages	\$1,675,440	55.4%	\$1,588,709	55.0%	\$86,731	5.46%	
71311-331	Pension, Payroll Tax & Benefits	\$571,237	18.9%	\$579,324	20.1%	(\$8,087)	-1.40%	
	Personnel Expenses Sub-Total	\$2,246,677	74.3%	\$2,168,033	75.1%	\$78,644	3.63%	
<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%	\$43,000	1.5%	\$10,000	23.26%	
71404	Board Meeting Expenses	\$19,750	0.7%	\$19,750	0.7%	\$0	0.00%	
	Commissioner Expenses Sub-Total	\$75,750	2.5%	\$65,750	2.3%	\$10,000	15.21%	
<u>Information Technology:</u>								
73001-02	Network Maint., Hardware, Software & Licenses	\$54,196	1.8%	\$29,045	1.0%	\$25,151	86.59%	
73003&05	IT Support & Consulting & IT Service	\$41,320	1.4%	\$52,150	1.8%	(\$10,830)	-20.77%	
73004	Accounting & Assessment System	\$2,900	0.1%	\$12,900	0.4%	(\$10,000)	-77.52%	
	Information Technology Sub-Total	\$98,416	3.3%	\$94,095	3.3%	\$4,321	4.59%	
<u>Depreciation, Interest & Other Admin:</u>								
78101	Admin Staff Travel	\$11,000	0.4%	\$6,000	0.2%	\$5,000	83.33%	
78201	Depreciation Expense	\$15,336	0.5%	\$5,232	0.2%	\$10,104	193.12%	
78401-501	Dues & Reg., Education, Training, Recruitment, Other	\$22,795	0.8%	\$21,794	0.8%	\$1,001	4.59%	
78601	Temporary Help	\$24,000	0.8%	\$30,000	1.0%	(\$6,000)	-20.00%	
	Depreciation, Interest & Other Admin Sub-Total	\$73,131	2.4%	\$63,026	2.2%	\$10,105	16.03%	
	Total Administration	\$3,025,164	100.0%	\$2,888,639	100.0%	\$136,525	4.73%	