

**CALIFORNIA AVOCADO COMMISSION
2016-17 PROJECTION & BUDGET
WITH COMPARISON TO 2015-16**

APPROVED BY CAC BOARD 10/20/16

ACCT CODE	REVENUES:	2016-17		2015-16		2016-17 vs. 2015-16		COMMENT
		PROJECTION	%	AMENDMENT #2	%	INCREASE (DECREASE)	PERCENT CHANGE	
40001	CAC Assessment Revenue	\$5,060,000	53.9%	\$7,866,000	51.0%	(\$2,806,000)	-35.67%	Assessment rate 2.30%, crop size 200 MM lbs, price \$1.10
40011	HAB 85% Rebate Assessment Revenue	\$3,952,500	42.1%	\$7,114,500	46.1%	(\$3,162,000)	-44.44%	
	Sub-Total Assessment Revenues	\$9,012,500	96.0%	\$14,980,500	97.0%	(\$5,968,000)	-39.84%	
42001	Administration & Accounting Fee Revenue (AIP)	\$61,000	0.6%	\$86,000	0.6%	(\$25,000)	-29.07%	
46010	Grant Funding	\$236,438	2.5%	\$300,653	1.9%	(\$64,215)	-21.36%	
48001	Interest Income	\$14,400	0.2%	\$14,400	0.1%	\$0	0.00%	
48009	Other Income	\$65,000	0.7%	\$55,000	0.4%	\$10,000	18.18%	
	Sub-Total Other Revenues	\$376,838	4.0%	\$456,053	3.0%	(\$79,215)	-17.37%	
	Total Revenues	\$9,389,338	100.0%	\$15,436,553	100.0%	(\$6,047,215)	-39.17%	
ACCT CODE	EXPENDITURES: Marketing Programs	2016-17 PROJECTION	%	2015-16 AMENDMENT #2	%	2016-17 vs. 2015-16 INCREASE (DECREASE)	PERCENT CHANGE	COMMENT
51000 & 55000	Consumer Marketing	\$4,636,980	36.4%	\$6,242,725	40.5%	(\$1,605,745)	-25.72%	
54000	Consumer Public Relations	\$524,500	4.1%	\$895,000	5.8%	(\$370,500)	-41.40%	
54000	Consumer Registered Dietitian Nutritionist Program	\$88,750	0.7%	\$0	0.0%	\$88,750	100.00%	
52000	Merchandising Promotions	\$1,516,270	11.9%	\$1,804,825	11.7%	(\$288,555)	-15.99%	
53000	Foodservice	\$684,000	5.4%	\$854,000	5.5%	(\$170,000)	-19.91%	
59000	Marketing Activities Support	\$259,500	2.0%	\$86,200	0.6%	\$173,300	201.04%	
	Sub-Total Marketing Programs	\$7,710,000	60.6%	\$9,882,750	64.1%	(\$2,172,750)	-21.99%	
	EXPENDITURES: Non-Marketing Programs							
64000	Industry Affairs	\$760,650	6.0%	\$1,097,550	7.1%	(\$336,900)	-30.70%	
65000	Production Research	\$646,864	5.1%	\$942,707	6.1%	(\$295,843)	-31.38%	
66010	Grant Programs	\$236,438	1.9%	\$300,653	1.9%	(\$64,215)	-21.36%	
70000	Administration	\$3,374,151	26.5%	\$3,204,713	20.8%	\$169,438	5.29%	
	Sub-Total Non-Marketing Programs	\$5,018,103	39.4%	\$5,545,623	35.9%	(\$527,520)	-9.51%	
	Total Expenditures	\$12,728,103	100.0%	\$15,428,373	100.0%	(\$2,700,270)	-17.50%	
	Excess Of Revenues Over (Under) Expenditures	(\$3,338,765)	-35.6%	\$8,180	0.1%	(\$3,346,945)	-40918.14%	
	Beginning Reserves - Nov. 1	\$7,706,240		\$6,142,160		\$1,564,080	25.46%	
	Estimated 2015-16 Unspent Funds Back to Reserves			\$1,555,900				
	Estimated Ending Reserves - Oct. 31	\$4,367,475		\$7,706,240		(\$3,338,765)	-43.33%	

**CALIFORNIA AVOCADO COMMISSION
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Department: Marketing

ACCT CODE	DEPT/ACTIVITY	2016-17		2015-16		2016-17 vs. 2015-16		COMMENT
		PROJECTION	%	AMENDMENT #2	%	INCREASE (DECREASE)	PERCENT CHANGE	
<u>Consumer Marketing:</u>								
51001	Media	\$2,635,855	34.2%	\$4,514,600	45.7%	(\$1,878,745)	-41.61%	
51002	Production	\$308,000	4.0%	\$385,000	3.9%	(\$77,000)	-20.00%	
55XXX	Online Marketing	\$723,125	9.4%	\$218,500	2.2%	\$504,625	230.95%	
51801 & 57002	Program Administration	\$970,000	12.6%	\$1,124,625	11.4%	(\$154,625)	-13.75%	
Consumer Marketing Sub-Total		\$4,636,980	60.1%	\$6,242,725	63.2%	(\$1,605,745)	-25.72%	
<u>Consumer Public Relations:</u>								
5400X & 5420X	Brand Advocates	\$126,500	1.6%	\$348,000	3.5%	(\$221,500)	-63.65%	
5400X & 5410X	Public Relations	\$318,000	4.1%	\$472,000	4.8%	(\$154,000)	-32.63%	
5480X	Program Administration	\$80,000	1.0%	\$75,000	0.8%	\$5,000	6.67%	
Consumer Public Relations Sub-Total		\$524,500	6.8%	\$895,000	9.1%	(\$370,500)	-41.40%	
<u>Consumer Registered Dietitian Nutritionist Program:</u>								
54204	RDN Ambassadors	\$65,000	0.8%	\$0	0.0%	\$65,000	100.00%	
54201	Industry Partnerships	\$14,750	0.2%	\$0	0.0%	\$14,750	100.00%	
54802	Program Administration	\$9,000	0.1%	\$0	0.0%	\$9,000	100.00%	
Consumer Registered Dietitian Nutritionist Sub-Total		\$88,750	1.2%	\$0	0.0%	\$88,750	100.00%	
<u>Merchandising:</u>								
520XX	Trade Relations	\$669,265	8.7%	\$938,974	9.5%	(\$269,709)	-28.72%	
521XX & 523XX	Retail/Consumer Promotions	\$421,475	5.5%	\$456,771	4.6%	(\$35,296)	-7.73%	
522XX	Data, Research & Analysis	\$300,530	3.9%	\$282,080	2.9%	\$18,450	6.54%	
524XX	Administration & Other	\$125,000	1.6%	\$127,000	1.3%	(\$2,000)	-1.57%	
Merchandising Sub-Total		\$1,516,270	19.7%	\$1,804,825	18.3%	(\$288,555)	-15.99%	
<u>Foodservice:</u>								
53001	Media	\$19,000	0.2%	\$120,000	1.2%	(\$101,000)	-84.17%	
53101	Public Relations & Collateral Materials	\$54,000	0.7%	\$75,000	0.8%	(\$21,000)	-28.00%	
53103	Foodservice Events	\$245,000	3.2%	\$255,000	2.6%	(\$10,000)	-3.92%	
53104	Chain Promotions	\$310,000	4.0%	\$315,000	3.2%	(\$5,000)	-1.59%	
53105	Education Programs	\$2,000	0.0%	\$35,000	0.4%	(\$33,000)	-94.29%	
5380X	Program Administration	\$54,000	0.7%	\$54,000	0.5%	\$0	0.00%	
Foodservice Sub-Total		\$684,000	8.9%	\$854,000	8.6%	(\$170,000)	-19.91%	
<u>Marketing Activities Support</u>								
51803	Marketing Planning	\$222,000	2.9%	\$49,200	0.5%	\$172,800	351.22%	
51003	Buy California Marketing Agreement	\$25,000	0.3%	\$25,000	0.3%	\$0	0.00%	
580XX	Festivals	\$12,500	0.2%	\$12,000	0.1%	\$500	4.17%	
Marketing Activities Support Sub-Total		\$259,500	3.4%	\$86,200	0.9%	\$173,300	201.04%	
Total Marketing		\$7,710,000	100.0%	\$9,882,750	100.0%	(\$2,172,750)	-21.99%	

CALIFORNIA AVOCADO COMMISSION
2016-17 PROJECTION & BUDGET
WITH COMPARISON TO 2015-16

APPROVED BY CAC BOARD 10/20/16

Department: Industry Affairs

ACCT CODE	DEPT/ ACTIVITY	2016-17		2015-16		2016-17 vs. 2015-16		COMMENT
		PROJECTION	%	AMENDMENT #2	%	INCREASE (DECREASE)	PERCENT CHANGE	
<u>Industry Statistics And Information:</u>								
64001	AMRIC Operation	\$68,200	9.0%	\$90,000	8.2%	(\$21,800)	-24.22%	
64002	Crop Forecasting and Analysis	\$53,600	7.0%	\$61,000	5.6%	(\$7,400)	-12.13%	
64003	Grower Database	\$11,800	1.6%	\$9,000	0.8%	\$2,800	31.11%	
64004	Grove Database System	\$25,300	3.3%	\$55,000	5.0%	(\$29,700)	-54.00%	
	Industry Statistics And Information Sub-Total	\$158,900	20.9%	\$215,000	19.6%	(\$56,100)	-26.09%	
<u>Grower Communications:</u>								
64101	Field Meetings, Seminars & Workshops	\$7,500	1.0%	\$10,000	0.9%	(\$2,500)	-25.00%	
64104	Educational Outreach	\$7,500	1.0%	\$25,000	2.3%	(\$17,500)	-70.00%	
64105	Online Information	\$28,000	3.7%	\$35,000	3.2%	(\$7,000)	-20.00%	
64106	Publications	\$109,000	14.3%	\$115,000	10.5%	(\$6,000)	-5.22%	
64107	Annual Meeting	\$20,000	2.6%	\$10,000	0.9%	\$10,000	100.00%	
64108	Annual Report	\$22,500	3.0%	\$25,000	2.3%	(\$2,500)	-10.00%	
	Grower Communications Sub-Total	\$194,500	25.6%	\$220,000	20.0%	(\$25,500)	-11.59%	
<u>Issues Management:</u>								
64201	Water Issues	\$20,000	2.6%	\$50,000	4.6%	(\$30,000)	-60.00%	
64202	Field/Technical Support	\$65,000	8.5%	\$131,374	12.0%	(\$66,374)	-50.52%	
64206	Legislative & Regulatory Advocacy	\$50,000	6.6%	\$100,000	9.1%	(\$50,000)	-50.00%	
64208	Product Registrations	\$0	0.0%	\$110,000	10.0%	(\$110,000)	-100.00%	
	Issues Management Sub-Total	\$135,000	17.7%	\$391,374	35.7%	(\$256,374)	-65.51%	
<u>Legal/Governance:</u>								
64301	Elections	\$10,000	1.3%	\$20,000	1.8%	(\$10,000)	-50.00%	
64302	Legal Support	\$30,000	3.9%	\$40,000	3.6%	(\$10,000)	-25.00%	
64303	Governance Support	\$20,000	2.6%	\$10,000	0.9%	\$10,000	100.00%	
64304	Referendum	\$0	0.0%	\$15,000	1.4%	(\$15,000)	-100.00%	
64305	Redistricting	\$0	0.0%	\$5,000	0.5%	(\$5,000)	-100.00%	
	Legal/Governance Sub-Total	\$60,000	7.9%	\$90,000	8.2%	(\$30,000)	-33.33%	
<u>Demonstration Grove:</u>								
64401	Pine Tree - Rent	\$20,720	2.7%	\$20,056	1.8%	\$664	3.31%	
64402	Pine Tree - Grove Management	\$52,000	6.8%	\$28,800	2.6%	\$23,200	80.56%	
64403	Pine Tree - Utilities	\$5,280	0.7%	\$4,800	0.4%	\$480	10.00%	
64404	Pine Tree - Property Tax & Insurance	\$2,520	0.3%	\$2,520	0.2%	\$0	0.00%	
64405	Pine Tree - Improvements & Misc Expenses	\$24,480	3.2%	\$5,000	0.5%	\$19,480	389.60%	
	Demonstration Grove Sub-Total	\$105,000	13.8%	\$61,176	5.6%	\$43,824	71.64%	
<u>Other:</u>								
64801	Dues, Sponsorships, Registrations & Reports	\$13,250	1.7%	\$18,500	1.7%	(\$5,250)	-28.38%	
64802	Grant Writing	\$2,500	0.3%	\$5,000	0.5%	(\$2,500)	-50.00%	
64803	Travel	\$60,000	7.9%	\$60,000	5.5%	\$0	0.00%	
64804	Office Expense	\$26,500	3.5%	\$26,500	2.4%	\$0	0.00%	
64805	Committee Meeting Expense	\$5,000	0.7%	\$10,000	0.9%	(\$5,000)	-50.00%	
	Other Industry Affairs Sub-Total	\$107,250	14.1%	\$120,000	10.9%	(\$12,750)	-10.63%	
	Total Industry Affairs	\$760,650	100.0%	\$1,097,550	100.0%	(\$336,900)	-30.70%	

**CALIFORNIA AVOCADO COMMISSION
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Department: Production Research

ACCT CODE	DEPT/ ACTIVITY	2016-17		2015-16		2016-17 vs. 2015-16		COMMENT
		PROJECTION	%	AMENDMENT #2	%	INCREASE (DECREASE)	PERCENT CHANGE	
<u>Pest & Disease Projects:</u>								
65116	Sustained Chemical Control of Arthropod Pests - Morse	\$0	0.0%	\$47,316	5.0%	(\$47,316)	-100.00%	
65120	Assessment of Fungicides and Biocontrol PSHB - Eskalen	\$0	0.0%	\$40,000	4.2%	(\$40,000)	-100.00%	
65122	Trapping Optim & Attract Kill Strategy for PSHB - Stouthamer	\$0	0.0%	\$150,000	15.9%	(\$150,000)	-100.00%	
65123	Systemic Pesticide Research for PSHB Mgmt - Morse	\$0	0.0%	\$98,580	10.5%	(\$98,580)	-100.00%	
65124	PSHB Biocontrol Agents from SE Asia - Stouthamer	\$70,000	10.8%	\$20,500	2.2%	\$49,500	241.46%	
65125	Risk Assessment & Epidemiology of PSHB in Commercial Groves	\$34,945	5.4%	\$0	0.0%	\$34,945	100.00%	
65199	Avocado Rootstock Breeding Program Review	\$0	0.0%	\$15,000	1.6%	(\$15,000)	-100.00%	
Pest & Disease Project Sub-Total		\$104,945	16.2%	\$371,396	39.4%	(\$266,451)	-71.74%	
<u>Breeding, Varieties, Genetics Projects:</u>								
65209	Development of New Avocado Rootstock Varieties - Manosalva	\$0	0.0%	\$294,533	31.2%	(\$294,533)	-100.00%	
65210	Maintain Germplasm Collections in California - Arpaia	\$0	0.0%	\$40,805	4.3%	(\$40,805)	-100.00%	
65211	Development of New Rootstock Varieties Resistant to P. Cinnamomi & P. Latrans	\$407,289	63.0%	\$0	0.0%	\$407,289	100.00%	
65212	Maintaining Germplasm Collections – Persea Species & Advanced Sc	\$55,630	8.6%	\$0	0.0%	\$55,630	100.00%	
65299	PSHB Research Program Review	\$0	0.0%	\$15,000	1.6%	(\$15,000)	-100.00%	
Breeding, Varieties, Genetics Projects Sub-Total		\$462,919	71.6%	\$350,338	37.2%	\$112,581	32.13%	
<u>Cultural Management Projects:</u>								
65308	Decision Support for Avocado Production & Fruit Quality - Crowley	\$74,000	11.4%	\$138,000	14.6%	(\$64,000)	-46.38%	
65310	Improvement of Yield with New Grower Education - Bender	\$5,000	0.8%	\$13,271	1.4%	(\$8,271)	-62.32%	
65312	Evaluation of Selected Rootstocks for Salinity - Mauk	\$0	0.0%	\$66,190	7.0%	(\$66,190)	-100.00%	
65316	Maximizing Yield of Commercially Valuable Size Hass fruit	\$0	0.0%	\$3,512	0.4%	(\$3,512)	-100.00%	
Cultural Management Projects Sub-Total		\$79,000	12.2%	\$220,973	23.4%	(\$141,973)	-64.25%	
Total Production Research		\$646,864	100.0%	\$942,707	100.0%	(\$295,843)	-31.38%	

Department: Grant Programs

ACCT CODE	DEPT/ ACTIVITY	2016-17		2015-16		2016-17 vs. 2015-16		COMMENT
		PROJECTION	%	AMENDMENT #2	%	INCREASE (DECREASE)	PERCENT CHANGE	
66013-85	USDA Grant-PSHB Monitoring & Outreach	\$112,890	47.7%	\$229,139	76.2%	(\$116,249)	-50.73%	
66014-86	USDA Grant-TASC Program 2016-05	\$14,312	6.1%	\$40,700	13.5%	(\$26,388)	-64.84%	
66015-87	CDFA efund Grant-PSHB Research	\$0	0.0%	\$30,814	10.2%	(\$30,814)	-100.00%	
66016-88	USDA Grant-TASC Program 2016-09	\$24,336	10.3%	\$0	0.0%	\$24,336	100.00%	
66017-89	USDA Grant-EMP	\$84,900	35.9%	\$0	0.0%	\$84,900	100.00%	
Total Grant Programs		\$236,438	100.0%	\$300,653	100.0%	(\$64,215)	-21.36%	

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Department: Administration

ACCT CODE	DEPT/ ACTIVITY	2016-17		2015-16		2016-17 vs. 2015-16		COMMENT
		PROJECTION	%	AMENDMENT #2	%	INCREASE (DECREASE)	PERCENT CHANGE	
Office Expense:								
71101 & 71102	Office Rent & Property Tax	\$96,790	2.9%	\$99,498	3.1%	(\$2,708)	-2.72%	
71104	Offsite Storage	\$6,693	0.2%	\$5,940	0.2%	\$753	12.68%	
71111	Corporate Insurance	\$84,100	2.5%	\$86,600	2.7%	(\$2,500)	-2.89%	
71121 - 71123	Office Expense, Supplies & Janitorial	\$63,400	1.9%	\$33,090	1.0%	\$30,310	91.60%	
71131	Utilities	\$17,140	0.5%	\$16,200	0.5%	\$940	5.80%	
71141	Bank & Payroll Fees	\$12,210	0.4%	\$11,215	0.3%	\$995	8.87%	
71151	Equipment Maintenance & Expense	\$27,274	0.8%	\$28,394	0.9%	(\$1,120)	-3.94%	
71161 - 71181	Telephone, Cell Phone, Postage & Courier Service	\$33,690	1.0%	\$31,030	1.0%	\$2,660	8.57%	
Office Expense Sub-Total		\$341,297	10.1%	\$311,967	9.7%	\$29,330	9.40%	
Professional Fees:								
71201	CPA-Financial Audits	\$26,250	0.8%	\$25,300	0.8%	\$950	3.75%	
71203	CPA-Assessment Audits	\$17,850	0.5%	\$17,100	0.5%	\$750	4.39%	
71207	CDFA Fiscal and Compliance Audit	\$7,350	0.2%	\$7,000	0.2%	\$350	5.00%	
71211	CDFA Charges	\$72,600	2.2%	\$66,000	2.1%	\$6,600	10.00%	
71221	USDA-AMS Charges	\$66,000	2.0%	\$60,000	1.9%	\$6,000	10.00%	
71231 - 71235	Legal & Other Professional	\$5,000	0.1%	\$5,000	0.2%	\$0	0.00%	
78301	Pension Admin & Legal	\$46,150	1.4%	\$44,100	1.4%	\$2,050	4.65%	
Professional Fees Sub-Total		\$241,200	7.1%	\$224,500	7.0%	\$16,700	7.44%	
Personnel Expenses:								
71301	Salaries/Wages	\$1,842,930	54.6%	\$1,773,941	55.4%	\$68,989	3.89%	
71311 - 71331	Pension, Payroll Tax & Benefits	\$692,844	20.5%	\$653,935	20.4%	\$38,909	5.95%	
Personnel Expenses Sub-Total		\$2,535,774	75.2%	\$2,427,876	75.8%	\$107,898	4.44%	
Commissioner Expenses:								
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	\$27,250	0.8%	\$36,750	1.1%	(\$9,500)	-25.85%	
Commissioner Expenses Sub-Total		\$76,250	2.3%	\$85,750	2.7%	(\$9,500)	-11.08%	
Information Technology:								
73001 & 73002	Network Maint., Hardware, Software & Licenses	\$48,130	1.4%	\$55,405	1.7%	(\$7,275)	-13.13%	
73003 & 73005	IT Support & Consulting & IT Service	\$43,450	1.3%	\$38,000	1.2%	\$5,450	14.34%	
73004	Accounting & Assessment System	\$27,350	0.8%	\$3,350	0.1%	\$24,000	716.42%	
Information Technology Sub-Total		\$118,930	3.5%	\$96,755	3.0%	\$22,175	22.92%	
Depreciation, Interest & Other Admin:								
78101	Admin Staff Travel	\$9,000	0.3%	\$6,000	0.2%	\$3,000	50.00%	
78201	Depreciation Expense	\$8,400	0.2%	\$8,400	0.3%	\$0	0.00%	
78401 - 78501	Dues & Reg., Education, Training, Recruitment, Other	\$18,300	0.5%	\$18,465	0.6%	(\$165)	-0.89%	
78601	Temporary Help	\$25,000	0.7%	\$25,000	0.8%	\$0	0.00%	
Depreciation, Interest & Other Admin Sub-Total		\$60,700	1.8%	\$57,865	1.8%	\$2,835	4.90%	
Total Administration		\$3,374,151	100.0%	\$3,204,713	100.0%	\$169,438	5.29%	