



Midpeninsula Regional  
Open Space District

R-16-134  
Meeting 16-26  
October 26, 2016

**AGENDA ITEM 11**

**AGENDA ITEM**

Fiscal Year 2016-17 Quarter 1 District Budget Amendments

**GENERAL MANAGER'S RECOMMENDATIONS**

1. Adopt a resolution approving the proposed FY2016-17 Quarter 1 District Budget amendments.
2. Adopt a resolution approving the administrative budget cleanup for the previously approved Petersen property purchase.

**SUMMARY**

In June 2016, the Board of Directors (Board) adopted the Fiscal Year (FY) 2016-17 Budget and Action Plan. As of September 30, 2016, the adopted FY 2016-17 Budget of \$58.1 million increased to \$66.2 million due to Board approved budget amendments for new land acquisitions, and capital improvement projects. The Quarter 1 budget amendments is proposed to increase by \$876,942 for a total FY 2016-17 District Budget of \$67.1 million.

This report presents the proposed budget amendments to reflect necessary increases for personnel services, unanticipated services and supplies expenses, as well as project expenses as a result of unanticipated project scope changes, and project delays.

**DISCUSSION**

The Board of Directors (Board) adopted the FY2016-17 Budget and Action Plan at the June 22, 2016 regular meeting (Reports R-16-71). The FY 2016-17 adopted budget was \$58.1 million. As of September 30, 2016, the Board has authorized budget adjustments increasing the adopted budget by \$8,148,272, to cover unanticipated capital improvement project costs, and new land purchases. Table 1A lists the Board authorized budget amendments.

**Table 1A: Year-to-Date Board Approved Budget Amendments**

Project	Adopted Budget	Budget Amendment	Amended Budget
Mt. Umunhum Summit Restoration (MAA 23-004)	\$5,423,250	\$3,466,450	\$8,889,700
Mt. Umunhum Road Rehabilitation (MAA 23-006)	\$3,566,400	\$2,764,672	\$6,331,072
Red Barn Public Access Area (MAA 05-005)	\$165,000	\$60,000	\$225,000
Sears Ranch Road Drainage Upgrade (MAA 07-010)	\$265,000	\$207,150	\$472,150
Rosetta Property Purchase	\$0	\$1,650,000	\$1,650,000

Under the General Manager's authority, net-zero transfers/budget amendments have been administratively processed to cover unanticipated capital improvement project costs. Table 1B lists the administratively approved budget amendments.

**Table 1B: Year-to-Date Administratively Approved Budget Amendments**

<b>Project</b>	<b>Board Approved Amendment</b>	<b>Budget Amendment</b>	<b>Amended Budget</b>
Mt. Umunhum Road Rehabilitation (MAA 23-006)	\$6,331,072	(\$79,000)	\$6,252,072
Mt. Umunhum Summit Restoration (MAA 23-004)	\$8,889,700	\$60,000	\$8,949,700
Mt. Umunhum Trail & Bridge (MAA 23-002)	\$0	\$19,000	\$19,000

### **Proposed Amendments to the FY2016-17 Budget**

The proposed Quarter 1 budget amendments result in a net total budget increase of \$876,942, for a total FY2016-17 District Budget of \$67.1 million.

On August 28, 2016, the Board authorized the purchase of the Petersen property for \$700,000 (R-16-106). The adopted resolution for the land acquisition did not include a corresponding budget amendment. This report and resolution includes the necessary budget amendment, an allow for an administrative budget cleanup to the Land and Associated Cost budget for the Petersen property.

When the previously approved Petersen property purchase is excluded from the Quarter 1 budget amendment, the net total budget increase for Quarter 1 is \$176,942. Where possible, requested budget increases are offset by savings elsewhere.

### ***Operating Budget***

#### **Salaries and Benefits**

Through September 30, 2016, realized savings in seasonal staffing levels, and unanticipated personnel costs, result in a proposed net increase of \$159,621 to the personnel services budget.

- 16% savings for Seasonal Rangers.
- Increase of \$142,996 for un-budgeted shift differential pay and holiday pay in Visitor Services.
- Increase of \$23,311 for unanticipated compensation time payout.
- Increase in Worker's Compensation by \$21,223. Due newly revised cost allocations for Worker's Compensation insurance, insufficient funds were budgeted for Visitor Services resulting in a budget increase.

#### **Services and Supplies**

The services and supplies budget is proposed to increase by \$28,213. Savings from deferred projects allow for an offset in the proposed net increase to the District's services and supplies budget.

- Unanticipated costs for Land and Facilities projects carried over from previous fiscal year, including Skyline Office Driveway project, and Event Center driveway and parking area improvements, and new preserve signs will result in an increase of \$178,590.
- Net savings of \$144,064 in Natural Resources is due to the transfer of \$40,000 from General Fund Capital budget to Operating budget, and project delays in BCR Pond

Restoration, Marbled Murrelet Recovery Planning, and Prescribed Fire Burn Program. Project delays are a result of reallocation of staff resources shifting to Mt. Umunhum projects.

- Savings of \$6,313 in Visitor Services for decrease in projected office furniture expenditures.

### ***Capital Budget***

#### ***General Fund Capital Budget***

The general fund capital budget is proposed to decrease by \$40,000 due to change in project scope for Bear Creek Redwoods (BCR): Public Recreation and Interpretive project. The project is proposed to split into two separate projects: BCR Cultural Resource Assessment, and water usage monitoring. BCR Water Usage Monitoring has shifted to the Operating Budget.

#### ***Measure AA Capital Budget***

The Measure AA capital budget is proposed to increase by \$29,108. Project delays in Natural Resources will offset other project budget increases. The delay in the Bear Creek Redwoods Ponds Restoration, and Invasive Weeds projects in the Natural Resources department results in a savings of \$78,892.

Change in the Sears Ranch Road Parking Area project scope will result in an increase of \$108,000 in the Planning Department, which is offset by the \$78,892 savings in Natural Resources, resulting in a net increase of \$29,108 to the Measure AA Capital Budget. When the project budget was prepared, the project scope was to install an interim gravel parking area. The revised project scope includes the installation of a permanent, paved parking area, which includes drainage and storm water detention system requirements. The increase budget will account for design services, and environmental planning services.

Table 2A below summarizes the proposed budget adjustments by budget category, and Table 2B provides the breakdown by funding source. Both tables exclude the budget cleanup for the Petersen property purchase.

**Table 2A: Proposed Changes to FY 2016-17 Budget by Category**

DISTRICT BUDGET BY CATEGORY	FY2016-17 Adopted Budget	YTD Approved Budget Amendments	Amended Budget (as of 09/30/2016)	Quarter 1 Proposed Budget Amendments	FY2016-17 Proposed Amended Budget
Salaries and Benefits	\$20,212,015		\$20,212,015	\$159,621	\$20,371,636
<i>Less: MAA Reimbursable Staff Costs</i>	<i>(\$1,037,683)</i>		<i>(\$1,037,683)</i>	\$0	<i>(\$1,037,683)</i>
Net Salaries and Benefits	\$19,174,332		\$19,174,332	\$159,621	\$19,333,953
Services and Supplies	\$8,168,018		\$8,168,018	\$28,213	\$8,196,231
<b>Total Operating Expenditures</b>	<b>\$27,342,350</b>	<b>\$0</b>	<b>\$27,342,350</b>	<b>\$187,834</b>	<b>\$27,530,184</b>
General Fund Capital	\$3,616,300		\$3,616,300	(\$40,000)	\$3,576,300
Measure AA Capital	\$15,066,450	\$6,498,272	\$21,564,722	\$29,108	\$21,593,830
<b>Total Capital Expenditures</b>	<b>\$18,682,750</b>	<b>\$6,498,272</b>	<b>\$25,181,022</b>	<b>(\$10,892)</b>	<b>\$25,170,130</b>
General Fund Land and Associated Costs	\$399,750	\$1,650,000	\$2,049,750		\$2,049,750
Measure AA Land and Associated Costs	\$608,350		\$608,350		\$608,350
<b>Total Land and Associated Costs</b>	<b>\$1,008,100</b>	<b>\$1,650,000</b>	<b>\$2,658,100</b>		<b>\$2,658,100</b>
Debt Service	\$11,084,840		\$11,084,840		\$11,084,840
<b>Total Debt Service</b>	<b>\$11,084,840</b>	<b>\$0</b>	<b>\$11,084,840</b>		<b>\$11,084,840</b>
<b>TOTAL DISTRICT BUDGET</b>	<b>\$58,118,040</b>	<b>\$8,148,272</b>	<b>\$66,266,312</b>	<b>\$176,942</b>	<b>\$66,443,254</b>

**Table 2B: Proposed Changes to FY 2016-17 Budget by Funding Source**

DISTRICT BUDGET BY FUNDING SOURCE	FY2016-17 Adopted Budget	YTD Approved Budget Amendments	Amended Budget (as of 09/30/2016)	Quarter 1 Proposed Budget Amendments	FY2016-17 Proposed Amended Budget
General Fund Operating	\$38,427,190		\$38,427,190	\$187,834	\$38,615,024
General Fund Land/Capital	\$3,916,050	\$1,650,000	\$5,566,050	(\$40,000)	\$5,526,050
Measure AA Land/Capital	\$14,933,200	\$6,498,272	\$21,431,472	\$29,108	\$21,460,580
Grants	\$841,600		\$841,600		\$841,600
<b>TOTAL DISTRICT BUDGET</b>	<b>\$58,118,040</b>	<b>\$8,148,272</b>	<b>\$66,266,312</b>	<b>\$176,942</b>	<b>\$66,443,254</b>

***Land and Associated Costs***

On August 28, 2016, the Board authorized the purchase of the Petersen property (R-16-106). At the time of the property purchase authorization, a resolution authorizing a corresponding budget amendment was not included. This report and resolution will authorize an administrative budget cleanup to retro-actively ratify the authorized budget amendment for the Petersen property in the amount of \$700,000. There was no delay in finalizing the Petersen property purchase. Table 3A and Table 3B reflects the administrative budget cleanup for the previously Board approved Petersen purchase.

**Table 3A: Petersen Property Purchase Budget Amendment by Category**

DISTRICT BUDGET BY CATEGORY	FY2016-17 Adopted Budget	YTD Approved Budget Amendments	Amended Budget (as of 09/30/2016)	Quarter 1 Proposed Budget	FY2016-17 Proposed Amended Budget
Salaries and Benefits	\$20,212,015		\$20,212,015		\$20,212,015
<i>Less: MAA Reimbursable Staff Costs</i>	(\$1,037,683)		(\$1,037,683)		(\$1,037,683)
Net Salaries and Benefits	\$19,174,332		\$19,174,332		\$19,174,332
Services and Supplies	\$8,168,018		\$8,168,018		\$8,168,018
<b>Total Operating Expenditures</b>	<b>\$27,342,350</b>	<b>\$0</b>	<b>\$27,342,350</b>		<b>\$27,342,350</b>
General Fund Capital	\$3,616,300		\$3,616,300		\$3,616,300
Measure AA Capital	\$15,066,450	\$6,498,272	\$21,564,722		\$21,564,722
<b>Total Capital Expenditures</b>	<b>\$18,682,750</b>	<b>\$6,498,272</b>	<b>\$25,181,022</b>		<b>\$25,181,022</b>
General Fund Land and Associated Costs	\$399,750	\$1,650,000	\$2,049,750		\$2,049,750
Measure AA Land and Associated Costs	\$608,350		\$608,350	\$700,000 *	\$1,308,350
<b>Total Land and Associated Costs</b>	<b>\$1,008,100</b>	<b>\$1,650,000</b>	<b>\$2,658,100</b>	<b>\$700,000</b>	<b>\$3,358,100</b>
Debt Service	\$11,084,840		\$11,084,840		\$11,084,840
<b>Total Debt Service</b>	<b>\$11,084,840</b>	<b>\$0</b>	<b>\$11,084,840</b>		<b>\$11,084,840</b>
<b>TOTAL DISTRICT BUDGET</b>	<b>\$58,118,040</b>	<b>\$8,148,272</b>	<b>\$66,266,312</b>	<b>\$700,000</b>	<b>\$66,966,312</b>

\*On August 28, 2016, the Board of Directors approved the Petersen Property Purchase (R-16-106). A corresponding budget amendment was not included in the adopted resolution at the time the Board authorized the purchase.

**Table 3B: Petersen Property Purchase Budget Amendment by Fund**

DISTRICT BUDGET BY FUNDING SOURCE	FY2016-17 Adopted Budget	YTD Approved Budget Amendments	Amended Budget (as of 09/30/2016)	Quarter 1 Proposed Budget	FY2016-17 Proposed Amended Budget
General Fund Operating	\$38,427,190		\$38,427,190	\$0	\$38,427,190
General Fund Land/Capital	\$3,916,050	\$1,650,000	\$5,566,050	\$0	\$5,566,050
Measure AA Land/Capital	\$14,933,200	\$6,498,272	\$21,431,472	\$700,000 *	\$22,131,472
Grants	\$841,600		\$841,600		\$841,600
<b>TOTAL DISTRICT BUDGET</b>	<b>\$58,118,040</b>	<b>\$8,148,272</b>	<b>\$66,266,312</b>	<b>\$700,000</b>	<b>\$66,966,312</b>

**FISCAL IMPACT**

Board approval of the FY2016-17 proposed budget amendments would increase the District's FY2016-17 Budget by \$876,942, for a total of \$67,143,254 to cover personnel services, unanticipated services and supplies expenses, as well as project expenses as a result of unanticipated project scope changes.

**PUBLIC NOTICE**

Public notice was provided as required by the Brown Act.

**CEQA COMPLIANCE**

This item is not a project subject to the California Environmental Quality Act.

**NEXT STEPS**

Upon Board approval, staff will make the necessary Budget amendments.

**Attachments:**

1. Resolution Amending the budget for Fiscal Year 2016-17
2. FY2016-17 Quarter 1 Budget Changes by Department

**Responsible Department Head:**

Stefan Jaskulak, Chief Financial Officer

**Prepared by:**

Nicole Gonzales, Finance & Budget Analyst II

**RESOLUTION NO. 16-\_\_\_\_****RESOLUTION OF THE BOARD OF DIRECTORS OF THE  
MIDPENINSULA REGIONAL OPEN SPACE DISTRICT AMENDING  
THE BUDGET FOR FISCAL YEAR 2016-17**

**WHEREAS**, on June 22, 2016 the Board of Directors of the Midpeninsula Regional Open Space District adopted the Fiscal Year 2016-17 Budget and Action Plan; and

**WHEREAS**, additional funding is required for personnel services, unanticipated services and supplies, and project expenses; and

**WHEREAS**, the General Manager recommends amending the FY 2016-17 Budget;

**NOW, THEREFORE**, the Board of Directors of the Midpeninsula Regional Open Space District does resolve as follows:

**SECTION ONE.** Amend the Budget for the Midpeninsula Regional Open Space District for the Fiscal Year 2016-17 as follows:

<b>DISTRICT BUDGET BY CATEGORY</b>	<b>FY2016-17 Adopted Budget</b>	<b>YTD Approved Budget Amendments</b>	<b>Amended Budget (as of 09/30/2016)</b>	<b>Quarter 1 Proposed Budget Amendments</b>	<b>FY2016-17 Proposed Amended Budget</b>
Operating Expenditures	\$27,342,350	\$0	\$27,342,350	\$187,834	\$27,530,184
Capital Expenditures	\$18,682,750	\$6,498,272	\$25,181,022	(\$10,892)	25,170,130
Land & Associated Costs	\$1,008,100	\$1,650,000	\$2,658,100	\$700,000	\$3,358,100
Debt Service	\$11,084,840	\$0	\$11,084,840	\$0	\$11,084,840
<b>Total District Budget</b>	<b>\$58,118,040</b>	<b>\$8,148,272</b>	<b>\$66,266,312</b>	<b>\$876,942</b>	<b>\$67,143,254</b>

**SECTION TWO.** Monies are hereby appropriated in accordance with said budget.

**SECTION THREE.** Except as herein modified, the FY 2016-17 Budget and Action Plan, Resolution No. 16-25 as amended, shall remain in full force and effect.

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PASSED AND ADOPTED by the Board of Directors of the Midpeninsula Regional Open Space District on \_\_\_\_, 2016, at a regular meeting thereof, by the following vote:

**AYES:**

**NOES:**

**ABSTAIN:**

**ABSENT:**

**ATTEST:**

**APPROVED:**

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Secretary  
Board of Directors

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President  
Board of Directors

**APPROVED AS TO FORM:**

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General Counsel

I, the District Clerk of the Midpeninsula Regional Open Space District, hereby certify that the above is a true and correct copy of a resolution duly adopted by the Board of Directors of the Midpeninsula Regional Open Space District by the above vote at a meeting thereof duly held and called on the above day.

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District Clerk

**FY 2016-17 Quarter 1 Budget Amendments (Attachment 2)**

<b>DISTRICT BUDGET BY EXPENDITURE CATEGORY</b>	<b>FY2016-17 Adopted Budget</b>	<b>YTD Approved Budget Amendments</b>	<b>Amended Budget (as of 09/30/2016)</b>	<b>Quarter 1 Proposed Budget Amendments</b>	<b>FY2016-17 Proposed Amended Budget</b>
<b>Administrative Services</b>					
Salaries and Benefits	\$3,564,339		\$3,564,339		\$3,564,339
Services and Supplies	\$1,099,367		\$1,099,367		\$1,099,367
<b>Total Operating Expenditures</b>	<b>\$4,663,706</b>		<b>\$4,663,706</b>		<b>\$4,663,706</b>
General Fund Capital	\$526,700		\$526,700		\$526,700
Debt Service	\$11,084,840		\$11,084,840		\$11,084,840
<b>Total Administrative Services Expenditures</b>	<b>\$16,275,246</b>		<b>\$16,275,246</b>		<b>\$16,275,246</b>
<b>Engineering &amp; Construction</b>					
Salaries and Benefits	\$661,344		\$661,344		\$661,344
Less: MAA Reimbursable Staff Costs	(\$152,917)		(\$152,917)		(\$152,917)
Net Salaries and Benefits	\$508,427		\$508,427		\$508,427
Services and Supplies	\$59,550		\$59,550		\$59,550
<b>Total Operating Expenditures</b>	<b>\$567,977</b>		<b>\$567,977</b>		<b>\$567,977</b>
General Fund Capital	\$532,750		\$532,750		\$532,750
Measure AA Capital	\$11,615,042	\$6,438,272	\$18,053,314		\$18,053,314
<b>Total Capital Expenditures</b>	<b>\$12,147,792</b>	<b>\$6,438,272</b>	<b>\$18,586,064</b>		<b>\$18,586,064</b>
<b>Total Engineering &amp; Construction Expenditures</b>	<b>\$12,715,769</b>	<b>\$6,438,272</b>	<b>\$19,154,041</b>		<b>\$19,154,041</b>
<b>General Counsel</b>					
Salaries and Benefits	\$511,956		\$511,956		\$511,956
Services and Supplies	\$61,115		\$61,115		\$61,115
<b>Total Operating Expenditures</b>	<b>\$573,071</b>		<b>\$573,071</b>		<b>\$573,071</b>
<b>Total General Counsel Expenditures</b>	<b>\$573,071</b>		<b>\$573,071</b>		<b>\$573,071</b>
<b>General Manager</b>					
Salaries and Benefits	\$1,500,452		\$1,500,452		\$1,500,452
Services and Supplies	\$401,790		\$401,790		\$401,790
<b>Total Operating Expenditures</b>	<b>\$1,902,242</b>		<b>\$1,902,242</b>		<b>\$1,902,242</b>
<b>Total General Manager Expenditures</b>	<b>\$1,902,242</b>		<b>\$1,902,242</b>		<b>\$1,902,242</b>
<b>Land &amp; Facilities</b>					
Salaries and Benefits	\$5,099,687		\$5,099,687		\$5,099,687
Less: MAA Reimbursable Staff Costs	(\$657,176)		(\$657,176)		(\$657,176)
Net Salaries and Benefits	\$4,442,511		\$4,442,511		\$4,442,511
Services and Supplies	\$3,244,861		\$3,244,861	\$178,590	\$3,423,451
<b>Total Operating Expenditures</b>	<b>\$7,687,372</b>		<b>\$7,687,372</b>	<b>\$178,590</b>	<b>\$7,865,962</b>
General Fund Capital	\$2,196,650		\$2,196,650		\$2,196,650
Measure AA Capital	\$1,049,139		\$1,049,139		\$1,049,139
<b>Total Capital Expenditures</b>	<b>\$3,245,789</b>		<b>\$3,245,789</b>		<b>\$3,245,789</b>
<b>Total Land &amp; Facilities Expenditures</b>	<b>\$10,933,161</b>		<b>\$10,933,161</b>	<b>\$178,590</b>	<b>\$11,111,751</b>
<b>Natural Resources</b>					
Salaries and Benefits	\$1,336,729		\$1,336,729		\$1,336,729
Less: MAA Reimbursable Staff Costs	(\$193,837)		(\$193,837)		(\$193,837)
Net Salaries and Benefits	\$1,142,892		\$1,142,892		\$1,142,892
Services and Supplies	\$1,148,720		\$1,148,720	(\$144,064)	\$1,004,656
<b>Total Operating Expenditures</b>	<b>\$2,291,612</b>		<b>\$2,291,612</b>	<b>(\$144,064)</b>	<b>\$2,147,548</b>
General Fund Capital	\$120,000		\$120,000	(\$40,000)	\$80,000
Measure AA Capital	\$1,053,417		\$1,053,417	(\$78,892)	\$974,525
<b>Total Capital Expenditures</b>	<b>\$1,173,417</b>		<b>\$1,173,417</b>	<b>(\$118,892)</b>	<b>\$1,054,525</b>
<b>Total Natural Resources Expenditures</b>	<b>\$3,465,029</b>		<b>\$3,465,029</b>	<b>(\$262,956)</b>	<b>\$3,202,073</b>



**FY 2016-17 Quarter 1 Budget Amendments (Attachment 2)**

<b>DISTRICT BUDGET BY EXPENDITURE CATEGORY</b>	<b>FY2016-17 Adopted Budget</b>	<b>YTD Approved Budget Amendments</b>	<b>Amended Budget (as of 09/30/2016)</b>	<b>Quarter 1 Proposed Budget Amendments</b>	<b>FY2016-17 Proposed Amended Budget</b>
<b>Planning</b>					
Salaries and Benefits	\$1,352,252		\$1,352,252		\$1,352,252
<i>Less: MAA Reimbursable Staff Costs</i>	<i>(\$33,752)</i>		<i>(\$33,752)</i>		<i>(\$33,752)</i>
Net Salaries and Benefits	\$1,318,500		\$1,318,500		\$1,318,500
Services and Supplies	\$700,620		\$700,620		\$700,620
<b>Total Operating Expenditures</b>	<b>\$2,019,120</b>		<b>\$2,019,120</b>		<b>\$2,019,120</b>
<i>General Fund Capital</i>	<i>\$240,200</i>		<i>\$240,200</i>		<i>\$240,200</i>
<i>Measure AA Capital</i>	<i>\$1,348,852</i>	<i>\$60,000</i>	<i>\$1,408,852</i>	<i>\$108,000</i>	<i>\$1,516,852</i>
<b>Total Capital Expenditures</b>	<b>\$1,589,052</b>	<b>\$60,000</b>	<b>\$1,649,052</b>	<b>\$108,000</b>	<b>\$1,757,052</b>
<b>Total Planning Expenditures</b>	<b>\$3,608,172</b>	<b>\$60,000</b>	<b>\$3,668,172</b>	<b>\$108,000</b>	<b>\$3,776,172</b>
<b>Public Affairs</b>					
Salaries and Benefits	\$969,616		\$969,616		\$969,616
Services and Supplies	\$793,650		\$793,650		\$793,650
<b>Total Operating Expenditures</b>	<b>\$1,763,266</b>		<b>\$1,763,266</b>		<b>\$1,763,266</b>
<b>Total Public Affairs Expenditures</b>	<b>\$1,763,266</b>		<b>\$1,763,266</b>		<b>\$1,763,266</b>
<b>Real Property</b>					
Salaries and Benefits	\$626,896		\$626,896		\$626,896
<i>Less: MAA Reimbursable Staff Costs</i>	<i>\$0</i>		<i>\$0</i>		<i>\$0</i>
Net Salaries and Benefits	\$626,896		\$626,896		\$626,896
Services and Supplies	\$155,870		\$155,870		\$155,870
<b>Total Operating Expenditures</b>	<b>\$782,766</b>		<b>\$782,766</b>		<b>\$782,766</b>
<i>General Fund Land and Associated Costs</i>	<i>\$399,750</i>	<i>\$1,650,000</i>	<i>\$2,049,750</i>		<i>\$2,049,750</i>
<i>Measure AA Land and Associated Costs</i>	<i>\$608,350</i>		<i>\$608,350</i>	<i>\$700,000</i>	<i>\$1,308,350</i>
<b>Total Land and Associated Costs</b>	<b>\$1,008,100</b>	<b>\$1,650,000</b>	<b>\$2,658,100</b>	<b>\$700,000</b>	<b>\$3,358,100</b>
<b>Total Real Property Expenditures</b>	<b>\$1,790,866</b>	<b>\$1,650,000</b>	<b>\$3,440,866</b>	<b>\$700,000</b>	<b>\$4,140,866</b>
<b>Visitor Services</b>					
Salaries and Benefits	\$4,588,744		\$4,588,744	\$159,621	\$4,748,365
Services and Supplies	\$502,475		\$502,475	(\$6,313)	\$496,162
<b>Total Operating Expenditures</b>	<b>\$5,091,219</b>		<b>\$5,091,219</b>	<b>\$153,308</b>	<b>\$5,244,527</b>
<b>Total Visitor Services Expenditures</b>	<b>\$5,091,219</b>		<b>\$5,091,219</b>	<b>\$153,308</b>	<b>\$5,244,527</b>