

Memorandum

To: Finance, Expenditures and Legal Subcommittee

From: Martin P. Cleveland

Subject: Account over 110%, Vehicle/Equipment - Repairs/Maintenance (#01-01-4052)

Date: March 6, 2024

District policy 7.5 FEL Subcommittee – Budgetary Oversight states, “If, at any time during the fiscal year, the District expenditures from any budgetary account, for which more than \$20,000 was budgeted for that fiscal year, exceed the amount budgeted by more than 10%, the Chairperson of the Finance, Expenditure and Legal Subcommittee may call a meeting of such Subcommittee to consider recommendations to the Board with respect to such accounts.”

Pursuant to this policy the following account is submitted for review:

1. Account #01- 01- 4052
2. Budget: \$220,000
3. Account Status with March payments: \$238,245 (108.3%)
4. Anticipated Account Status with April payments to be over \$242,000 (110%)

The expenditure major categories are as follows:

A. Tractor repairs	\$59,437
B. Vehicle repairs	\$67,880
C. Mower repairs	\$22,490
D. Dump truck repairs	\$40,903
E. Other equipment repairs	\$47,535

The Vehicle/Equipment - Repairs/Maintenance budget account is used for maintenance and repairs of all District vehicles (26), construction trucks (3), construction and maintenance equipment (33 self-propelled items and numerous other items like trailers, generators, welders, sprayers, pull mowers, etc.). There have been inflation impacts on repair costs this past fiscal year and several large cost unanticipated repairs to dump trucks, tractors, and vehicles.

Management recommends that the Subcommittee recommend to the Board that Account #01-01-4052 – Vehicle/Equipment -Repairs/Maintenance be allowed to exceed 110% of the budgeted amount up to a maximum of \$290,000.00.