

## MEMORANDUM

TO: Finance, Expenditures and Legal Subcommittee

SUBJECT: Accounts Over 110%:

- Acct# - 01-06-006-4052 (Vehicle Equipment Repairs)
- Acct# - 01-06-267-4479 – (Contract Work)
- Acct# - 01-06-264-4400 (Professional Services)

DATE: March 7, 2011

FROM: Jerry Herbster, Park Superintendent

District Policy 1.5 FEL Subcommittee – Budgetary Oversight states, “If, at any time during the fiscal year, the District expenditures from any budgetary account, for which more than \$10,000 was budgeted for that fiscal year, exceed the amount budgeted by more than 10%, the chairperson of the FEL 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 accounts are submitted for review:

<b>Acct.# 01 06-006-4052</b> <b>Vehicle/Equipment Repair Maintenance</b>  Budget \$13,000 – Actual \$15,585.26	The major expense for this item was the used vehicle obtained for the Blair office. To bring it up to date and safe operating order, it cost approximately \$5,165.72 (leaf springs, drive shaft, fluids, etc.). There were also some repairs to the Park staff’s 7410 John Deere tractor and loader.
<b>Acct. # 01 06-267-4479</b> <b>Contract Work</b>  Budget \$10,000 – Actual \$12,066.48 (120.56%)	The major expense for this was the purchase and survey work done on the sewage lagoons next to the Platte River Recreation site, which included setting the current legal boundaries and site recreation plan.
<b>Acct.# 01 06-264-4400</b> <b>Professional Services</b>  Budget \$10,000 – Actual \$17,666.38 (176.66%)	The major expense or this project was on the design for the trail from the park to Highway 50 and the drainage problem that had to be solved in the repair, due to erosion damages.

- **It is recommended that the Subcommittee recommend to the Board that the following accounts be allowed to exceed 110% of the budgeted amount:**

- **Acct.# - 01 06-006-4052 – Vehicle/Equipment Repair Maintenance**
- **Acct# - 01 06-267-4479 – Contract Work**
- **Acct.# - 01 06-264-4400 – Professional Services**