

Agenda Item 6:

## MEMORANDUM

To: Finance, Expenditures and Legal Subcommittee  
Subject: Account Over 110%  
Account # 01 03 – 12 4450 - Project Maintenance – Legal Services  
Date: January 4, 2010  
From: Martin P. Cleveland

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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 \$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 account is submitted for review:

1. Account #01 03-12 4450 (Project Maintenance – Legal Services)
2. Budget: \$15,000
3. Anticipated Account Status with December expense: \$18,424.81 (123%)

The Project Maintenance – Legal Costs category is used for any legal services related to levee, channel and dam projects, not listed elsewhere in the budget (e.g. West Branch Channel and Western Sarpy Levees are in different budget sections). This account is used primarily for existing projects.

The Papio Creek Watershed Structure W-3 Rehabilitation Project has contributed the majority (\$13,305 = 72%) of the expenses in this category due to eminent domain filing and subsequent followup and will continue to do so the remainder of this fiscal year.

- **It is recommended by Management that the Subcommittee recommend to the Board that the following account be allowed to exceed 110% of the budgeted amount:**
- **Account #01 03-12 4450 – Project Maintenance Legal Services**