

## MEMORANDUM

**TO:** Finance, Expenditures and Legal Subcommittee

**FROM:** Martin P. Cleveland

**SUBJECT:** Accounts Over 110%  
Account #01 03-10 4410  
Western Sarpy Clear Creek Construction Cost

**DATE:** March 31, 2009

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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 account is submitted for review:

1. Account #01 03-10 4410  
Western Sarpy Clear Creek Construction Cost
2. Budget:\$300,000
3. Actual Expenses to Date: \$0
4. Anticipated Account Status with April expense: \$568,000 (189%)

As a result of earlier than anticipated Flood Control Project Construction, the Corps of Engineers has requested that the District provide \$568,000 for local sponsor share of construction cost (35%). See attached letter and allocation of funds table. The Corps will not award a construction contract until it has the District share contribution.

There are adequate funds (\$689,310.09) in Western Sarpy Clear Creek Land Rights (Account # 0103-10 4430) to cover before mentioned overage.

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

- **Acct # - 01 03-10 4410 – Western Sarpy Clear Creek Construction Cost**



DEPARTMENT OF THE ARMY  
CORPS OF ENGINEERS, OMAHA DISTRICT  
1115 CAPITOL AVENUE  
OMAHA, NE 68102-4901

March 31, 2009

Civil Works Branch

Mr. Martin Cleveland  
Papio-Missouri River Natural Resources District  
8901 South 154 Street  
Omaha, Nebraska 68138-3261

Dear Mr. Cleveland:

This letter is notification of the sponsor funds required for Federal Fiscal Year 2009 (October 1, 2008 through September 30, 2009) for the Western Sarpy/Clear Creek Flood Control project. The non-Federal (sponsor) proportionate share of projected financial obligations for Federal Fiscal Year 2009 is \$568,000. A copy of the current Project Cost Allocation table is enclosed.

In accordance with the Project Cooperation Agreement, please provide a transmittal letter with each check, payable to "FAO, USAED, Omaha" with a note on the check "Deposit to Western Sarpy." Please send the transmittal letter and check to:

U.S. Army Corps of Engineers, Omaha District  
Attn: CENWO-PM-P (John Pfenning)  
1616 Capitol Avenue  
Omaha, Nebraska 68102-4901

If you have any questions related to this letter, please contact me at (402) 995-2702 or Mr. John Pfenning at (402) 995-2801.

Sincerely,

Robert W. Mattson, P.E.  
Western Sarpy/Clear Creek Project Manager

Enclosure

WESTERN SARPY / CLEAR CREEK, NE  
FEDERAL/NON-FEDERAL ALLOCATION OF FUNDS

FLOOD CONTROL PROJECT - FEDERAL/NON-FEDERAL ALLOCATION OF FUNDS									
Year	Total Project Cost	Non-Fed LERRD	Scheduled Construction	Percentage	Non-Fed Cost Share 35%	Total Non-Fed Cash Required	YTD cash provided	Remaining Cash Due	Fed Cost Share Cash
Thru FY09 Additional FY09&10 Capability	\$18,425,000	\$6,246,000	\$12,179,000	0.686		\$1,478,000	\$910,000	\$568,000	\$10,701,000
	\$5,575,000		\$5,575,000	0.314		\$676,000		\$676,000	\$4,899,000
TOTAL	\$24,000,000 (see note 1)	\$6,246,000 (see note 5)	\$17,754,000 (see note 2)	1.000 (see note 3)	\$8,400,000 (see note 4)	\$2,154,000 (see note 8)	(see note 9)	(see note 10)	\$15,600,000
<b>NOTES</b>									
1. Total Project Cost (current estimate March 2009).									
2. Scheduled Construction is defined as Total Project Cost minus Non-Fed LERRD.									
3. The percentage is based on the proportion of scheduled construction cost to total construction cost.									
4. Minimum 35% cost share (LERRD + cash) = \$24,000,000 x 0.35 = \$8,400,000 (rounded).									
5. LERRD (current estimate March 2009) = \$6,246,000 (rounded).									
6. Minimum 5% cash = \$24,000,000 x 0.05 = \$1,200,000 (rounded).									
7. Additional Cash required = Minimum 35% cost share - LERRD - Minimum 5% cash = \$8,400,000 - \$6,246,000 - \$1,200,000 = \$954,000									
8. Total cash required = Minimum 5% cash + Additional cash required = \$1,200,000 + \$954,000 = \$2,154,000									
9. YTD sponsor cash provided: \$131,000 (11/07/2001) + \$255,940 (05/20/2002) + \$42,040 (03/16/2006) + \$300,000 (05/31/2007) + 181,020 (6/23/2008) = \$910,000									
10. Remaining Cash Due for FY09 is \$568,000. Additional cash may be required in FY09 if additional Stimulus funding is received in FY09. Projected additional cash required for additional FY09&10 capability (including Stimulus funding) is \$676,000.									