

## Memorandum

To: Finance, Expenditures and Legal Subcommittee

Subject: Account Over 110%  
Account # 01 03 – 12 4400  
Project Maintenance – Professional Services

Date: June 3, 2009

From: Martin P. Cleveland

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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 03-12 4400 (Project maintenance – Professional Services)
2. Budget: \$295,000
3. Anticipated Account Status with May expense: \$367,650 (125%)

As a result of Whitted Creek Stream Restoration Project professional services expenditures occurring earlier than anticipated (e.g. \$43,118 invoice this month from CH2MHILL) and W-3 invoice receipt discussed below, the project maintenance professional services will need to exceed 110%. The total expenses for CH2MHILL should stay at the same amount but occur earlier than we estimated in June 2008. In addition, Papio Creek Watershed Structure W-3 permitting activities and bidding document preparation by HDR Engineering in May have resulted in a \$23,433 invoice. The W-3 professional service activities were not included in Fiscal Year 2009 budget, as NRCS cost-share funds did not become available until March 2009, with the American Recovery and Reinvestment Act funding. The Board approved a contract with HDR Engineering for the W-3 services in April 2009. There are adequate funds (e.g. \$400,000 left in contract work) in project maintenance category to cover the before mentioned overage.

**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 4400 – Project Maintenance Professional Services**