

2019 Budget Variance Report

Village of Arlington Heights

October 26, 2018

Budget Variance Explanations
Current Budget vs. Proposed Budget

Board of Trustees Budget Variances 2019

General Fund – Board of Trustees

101-0101-501.

19-01 **IMRF** – The Village’s IMRF rate decreased due to high 2017 IMRF investment returns and changes in IMRF’s actuarial mortality and wage progression assumptions.

General Fund – Board of Fire & Police Commissioners

101-1008-502.

20-75 Examinations – The prior year was higher as it included additional funds for required testing and the development of Fire and Police hiring and promotion lists.

Budget Variance Explanations

Current Budget vs. Proposed Budget

Integrated Services Budget Variances 2019

General Fund – Integrated Services

101-0201-502.

- 19-10 **IMRF** – The Village’s IMRF rate decreased due to high 2017 IMRF investment returns and changes in IMRF’s actuarial mortality and wage progression assumptions.
- 22-05 **Postage** – Decrease is due to historically lower charges.

Technology Fund – Integrated Services

625-0601-553.

- 19-05 **Medical Insurance** – Reflects the increase in the cost of the Village’s health insurance program.
- 19-10 **IMRF** – the Village’s IMRF rate decreased due to high 2017 IMRF investment returns and changes in IMRF’s actuarial mortality and wage progression assumptions.
- 19-11 **Social Security** – Reflects an increase due to increases in compensation.
- 21-02 **Equipment Maintenance** – Reduction in GIS Software licensing cost.
- 22-37 **Vehicle/Equipment Lease Charge** – The 2019 Budget charge is computed by the Public Works Department based on prior year maintenance charges allocated to all departments and current year depreciation charges based on the specific department’s vehicles.
- 50-10 **Office Equipment** – Additional funding for Project Management for the new ERP system.

Budget Variance Explanations

Current Budget vs. Proposed Budget

Human Resources Budget Variances 2019

General Fund – Human Resources

101-0301-503.

- 19-01 **IMRF** – The Village’s IMRF rate decreased due to high 2017 IMRF investment returns and changes in IMRF’s actuarial mortality and wage progression assumptions.
- 21-02 **Equipment Maintenance** – Decrease based on historical trend.
- 30-05 **Office Supplies & Equipment** – Increase due to the purchase of a shredder.

Health Insurance Fund – Human Resources

605-0301-552.

- 19-05 **Medical Insurance** – Reflects the increase in the cost of the Village’s health insurance program.
- 19-06 **Medical Insurance Police & Fire Duty Disability** – Accounts for the cost of the State mandated duty-disability health insurance costs, under the Public Safety Employee Benefits Act (PSEBA) being allocated to the Police and Fire Departments.
- 19-11 **Social Security** – Decrease is from the reduction in salary due to a change in personnel.
- 19-12 **Medicare** – Same as above.
- 20-50 **Loss Prevention Program** – Decrease due to a prior year encumbrance.
- 42-75 **Claims Medical Loss** – Increase reflects estimated 2019 PPO claims. In addition, for 2019 Staff added a 2% margin to the 2019 estimated amount based on actual claims experience over the last couple of years, which have included some higher than normal specialty claims.

Retiree Health Insurance Fund – Human Resources

606-0301-552.

- 20-58 **Vision Plan Premiums** – Premiums are currently expended in the General Fund.
- 42-75 **Claims Medical Loss** – Decrease based on historical trend.

Workers’ Compensation Insurance Fund – Human Resources

615-0301-552.

- 19-05 **Medical Insurance** – Reflects the increase in the cost of the Village’s health insurance program.
- 19-01 **IMRF** – The Village’s IMRF rate decreased due to high 2017 IMRF investment returns and changes in IMRF’s actuarial mortality and wage progression assumptions.
- 19-12 **Medicare** – Reflects an increase due to the increase in the salary account.
- 20-45 **Claims Administration** – Decrease due to current claims administration now being handled by IRMA. The remaining budget is for the administration of claims incurred prior to IRMA coverages as of June 1, 2017.
- 20-50 **Loss Prevention Program** – Decrease based on historical trend and the utilization of cost-free programs sponsored by IRMA.

Budget Variance Explanations

Current Budget vs. Proposed Budget

- 21-65 **Other Services** – Decrease based on historical trend.
- 22-02 **Dues** – Same as above.
- 22-05 **Postage** – Same as above.
- 22-15 **Photocopying** – Same as above.
- 30-01 **Publications Periodicals** – Same as above.

Budget Variance Explanations

Current Budget vs. Proposed Budget

Legal Department Budget Variances 2019

General Fund – Legal

101-0401-503.

- 19-05 **Medical Insurance** – Reflects the increase in the cost of the Village’s health insurance program.
- 19-10 **IMRF** – The Village’s IMRF rate decreased due to high 2017 IMRF investment returns and changes in IMRF’s actuarial mortality and wage progression assumptions.
- 20-15 **Village Prosecutor Legal Services** – This is the result of a reclassification of how the Village recognizes legal expenses incurred by the Village Prosecutor versus other legal services.
- 20-20 **Other Legal Services** – See description above.

Budget Variance Explanations

Current Budget vs. Proposed Budget

Finance Department Budget Variances 2019

General Fund – Finance

101-0501-503.

- 19-05 **Medical Insurance** – Reflects the increase in the cost of the Village’s health insurance program.
- 19-10 **IMRF** – The Village’s IMRF rate decreased due to high 2017 IMRF investment returns and changes in IMRF’s actuarial mortality and wage progression assumptions.
- 21-02 **Equipment Maintenance** – Decrease due to the prior year inclusion of an encumbrance carryover of \$1,026.
- 22-30 **Claims & Refunds** – Decrease based on historical trend.

Water & Sewer Fund – Finance

505-0501-503.

- 10-01 **Salaries** – Decrease due to a tenured retiree replaced with an employee starting at the beginning of the wage scale.
- 19-10 **IMRF** – The Village’s IMRF rate decreased due to high 2017 IMRF investment returns and changes in IMRF’s actuarial mortality and wage progression assumptions.
- 22-03 **Training** – Slight increase due to new employees.
- 30-05 **Office Supplies & Equip** – Decrease based on historical trend.
- 40-87 **Sewer Backup Rebate Program** – This program is now funded solely through the Storm Water Control Fund.

Arts, Entertainment & Events Fund – Finance

515-9901-525.

- 40-83, -92 **CAM Fees and Building Reserve** – Reflects an estimated 3% increase by the Metropolis Commercial Condominium Association.

General Liability Fund – Finance

611-0501-552.

- 20-45 **Claims Administration** – The cost of claims administration for claims originating before the Village moved to IRMA are slightly higher than originally projected.

Budget Variance Explanations

Current Budget vs. Proposed Budget

Police Department Budget Variances 2019

General Fund – Police

101-3001-511.

- 19-05 **Medical Insurance** – Reflects the increase in the cost of the Village’s health insurance program.
- 19-10 **IMRF** – The Village’s IMRF rate decreased due to high 2017 IMRF investment returns and changes in IMRF’s actuarial mortality and wage progression assumptions.
- 21-65 **Other Services** – Increase due to Cook County Bureau of Technology Network T1 Data Line connections for the Livescan Fingerprinting System Migrating all T1 Connections to IL Century Network (ICN) fiber connection. This is an unfunded government mandate.
- 22-05 **Postage** – Decrease due to fewer amount of mailings.
- 22-15 **Photocopying** – Decrease due to lower maintenance cost for repairing copiers.
- 22-37 **Vehicle/Equip Lease Charge** – The 2019 Budget charge is computed by the Public Works Department based on prior year maintenance charges allocated to all departments and current year depreciation charges based on the specific department’s vehicles.
- 30-05 **Office Supplies & Equipment** – Reduction due to historical trend.
- 30-20 **Photographic Supplies** – Decrease due to conversion from developing photos to digital prints as needed.
- 30-35 **Clothing** – Decrease resulted from prior year encumbrance for Police uniforms.
- 30-50 **Petroleum Products** – Increase due to higher gasoline costs.
- 33-25 **Operational Supplies** – Decrease resulted from prior year encumbrances for ammunition and forensic supplies.

General Fund – Police Grant

101-3005-511.

- 19-05 **Medical Insurance** – Reflects the increase in the cost of the Village’s health insurance program.
- 19-10 **IMRF** – The Village’s IMRF rate decreased due to high 2017 IMRF investment returns and changes in IMRF’s actuarial mortality and wage progression assumptions.

Criminal Investigation Fund – Police

231-3003-511.

- 18-07 **Overtime Sworn** – Decrease is a result of not receiving funding for the Crisis Intervention Team Grant, thus the 20% match is not required.
- 40-11 **Justice** – Decrease resulted from prior year encumbrance for rapid exit/entry tools, and reduction of high priced capital projects line items.

Budget Variance Explanations

Current Budget vs. Proposed Budget

Fire Department Budget Variances 2019

General Fund – Fire

101-3501-512.

- 19-05 **Medical Insurance** – Reflects the increase in the cost of the Village’s health insurance program.
- 19-10 **IMRF** – The Village’s IMRF rate decreased due to high 2017 IMRF investment returns and changes in IMRF’s actuarial mortality and wage progression assumptions.
- 22-10 **Printing** – Decrease due to historical trend and requested overall \$30,000 budget reduction.
- 22-15 **Photocopying** – Same as above.
- 22-37 **Vehicle/Equipment Lease Charges** – The 2019 Budget charge is computed by the Public Works Department based on prior year maintenance charges allocated to all departments and current year depreciation charges based on the specific department’s vehicles.
- 30-01 **Publications Periodicals** – Decrease due to historical trend and requested overall \$30,000 budget reduction.
- 30-05 **Office Supplies & Equipment** – Same as above.
- 30-50 **Petroleum Products** – Increase due to higher gasoline costs.
- 31-45 **Janitorial Supplies** – Decrease due to historical trend and requested overall \$30,000 budget reduction.
- 31-55 **Building Supplies** – Same as above.
- 31-65 **Other Equipment & Supplies** – Same as above.
- 31-85 **Small Tools & Equipment** – Same as above.
- 32-80 **Books** – Same as above.
- 33-05 **Other Supplies** – Same as above.

Budget Variance Explanations

Current Budget vs. Proposed Budget

Planning Department Budget Variances 2019

General Fund – Planning

101-4001-521.

- 18-01 **Temporary Help** – Increase due to higher historical costs for necessary temporary help.
- 19-05 **Medical Insurance** – Reflects the increase in the cost of the Village’s health insurance program.
- 19-10 **IMRF** – The Village’s IMRF rate decreased due to high 2017 IMRF investment returns and changes in IMRF’s actuarial mortality and wage progression assumptions.
- 22-37 **Vehicle/Equip Lease Charge** – The 2019 Budget charge is computed by the Public Works Department based on prior year maintenance charges allocated to all departments and current year depreciation charges based on the specific department’s vehicles.
- 30-50 **Petroleum Products** – Increase due to higher gasoline costs.
- 33-05 **Other Supplies** – Reduced as the Hotel Visitor Guide was expended in 2018.
- 40-41 **Discover Arlington** – Reduced to meet budget ceiling while maintaining funds to meet previous year’s needs and rebranding of program in 2019.

Budget Variance Explanations

Current Budget vs. Proposed Budget

Department of Building & Life Safety Budget Variances 2019

General Fund – Building & Life Safety

101-4501-523.

- 18-01 **Temporary Help** – Increase due to providing funds for a full-time temporary Clerk position. The purpose of the Clerk will be to greatly reduce data entry tasks for the inspection staff. Inspection staff needs additional time to adequately handle the workload of permit inspections, periodic fire inspections, and other general code enforcement. The effectiveness of this staff structuring will be analyzed without a long-term commitment to additional staffing resources. (This increase was allocated from other BLS accounts, and no budget expansion was requested.)
- 18-05 **Overtime Civilian** – Decrease cost in anticipation of reduced overtime for inspections and related activities (e.g. data entry) by adding a full-time temporary Clerk.
- 19-05 **Medical Insurance** – Reflects the increase in the cost of the Village’s health insurance program.
- 19-10 **IMRF** – the Village’s IMRF rate decreased due to high 2017 IMRF investment returns and changes in IMRF’s actuarial mortality and wage progression assumptions.
- 20-05 **Professional Services** – The prior year included funds for a contractual Permit Technician, but these funds are no longer needed as the Department filled the permanent part-time Permit Technician position. The remainder of this account is used to provide supplemental inspection services, particularly plumbing inspection coverage when the Plumbing Inspector takes vacation time. In addition, as inspectors are freed up from data entry, it is anticipated that they will be able to assist with smaller plan reviews, reducing the need for contractual services to keep up with peak demand periods.
- 20-35 **Plan Reviews** – This account shows a decrease as this is a pass through cost that occurs by utilizing a Structural Engineering firm to perform complex structural plan reviews, of which their bill to the Village gets paid by the permit applicant. Anticipation of the amount that will be spent in a year is impossible to predetermine, and reducing the amount allows for allocation of these funds for better use elsewhere (e.g., Temporary Help).
- 21-65 **Other Services** – Decrease due to historical trend. Reallocated to Temporary Help.
- 22-05 **Postage** – Finance now performs the Business Licensing function and these funds were reallocated to Temporary Help.
- 22-37 **Vehicle/Equipment Lease Charges** – The 2019 Budget charge is computed by the Public Works Department based on prior year maintenance charges allocated to all departments and current year depreciation charges based on the specific department’s vehicles.
- 30-50 **Petroleum Products** – Increase due to higher gasoline costs.

Budget Variance Explanations

Current Budget vs. Proposed Budget

Department of Health & Human Services Budget Variances 2019

General Fund – Health & Human Services Department

101-4502-523.

- 18-01 **Temporary Help** – Decrease reflects historical trend.
- 19-05 **Medical Insurance** – Decrease reflects the cost of the Village's health insurance program to this Department based on each employee's family or single coverage choice.
- 19-10 **IMRF** – The Village's IMRF rate decreased due to high 2017 IMRF investment returns and changes in IMRF's actuarial mortality and wage progression assumptions.
- 22-25 **IT/GIS Service Charge** – The Department of Health & Human Services added 6 devices serviced by IT during 2018. The result is an increase in the Department's proportional charge.
- 22-37 **Vehicle/Equipment Lease Charge** – The 2019 Budget charge is computed by the Public Works Department based on prior year maintenance charges allocated to all departments and current year depreciation charges based on the specific department's vehicles.
- 30-50 **Petroleum Products** – Increase reflects an adjustment due to under-budgeting for 2018 and higher gasoline costs.
- 33-05 **Other Supplies** – Reflects a decrease due to the one-time 2018 fee to purchase Environmental Health software.
- 33-10 **Wellness Program Supplies** – Reflects a decrease because the Village no longer hosts Immunization Clinics. Nursing Services now supports the Hoffman Estates monthly Immunization Clinics.

Budget Variance Explanations

Current Budget vs. Proposed Budget

Department of Health - Senior Services Budget Variances 2019

General Fund – Senior Center

101-4503-523.

- 10-01 **Salaries** – Reflects an increase due to the hiring of additional part-time support staff. These costs were made up with reductions in other Health Services accounts.
- 19-05 **Medical Insurance** – Reflects the increase in the cost of the Village’s health insurance program.
- 19-10 **IMRF** – The Village’s IMRF rate decreased due to high 2017 IMRF investment returns and changes in IMRF’s actuarial mortality and wage progression assumptions.
- 19-11 **Social Security** – Reflects an increase due to the costs of hiring additional support staff.
- 19-12 **Medicare** – Reflects an increase due to the costs of hiring additional support staff.
- 22-03 **Training** - Staff have been participating in more training. While this appears to be a 27% increase, it is only a \$100 increase per person across the three staff that will likely engage in training.
- 22-25 **IT/GIS Service Charge** – Decrease due to the discontinuance of a single device and increases in other departments device count, resulting in a lower proportional charge
- 22-40 **Taxi Service Subsidy** – Decrease to reflect actual taxi use.

Budget Variance Explanations

Current Budget vs. Proposed Budget

Engineering Department Budget Variances 2019

General Fund – Engineering

101-5001-524.

- 19-05 **Medical Insurance** – Reflects the increase in the cost of the Village’s health insurance program.
- 19-10 **IMRF** – The Village’s IMRF rate decreased due to high 2017 IMRF investment returns and changes in IMRF’s actuarial mortality and wage progression assumptions.
- 20-05 **Professional Services** – Increase is for additional costs associated with construction services and plan reviews.
- 21-65 **Other Services** – Increase based on historical trend.
- 22-37 **Vehicle/Equipment Lease Charge** – The 2019 Budget charge is computed by the Public Works Department based on prior year maintenance charges allocated to all departments and current year depreciation charges based on the specific department’s vehicles.
- 30-01 **Publications Periodicals** – Increased \$200 to account for reduction to 32-80 **Books**.
- 30-05 **Office Supplies & Equipment** –Increased due to historical trend.
- 30-20 **Photographic Supplies** – Same as above.
- 30-35 **Clothing** – Decreased \$200 and reallocated to 30-05 **Office Supplies & Equipment**.
- 30-50 **Petroleum Products** – Decrease due historical trend.
- 32-80 **Books** – This budget item was eliminated and reallocated to 30-01 **Publications Periodicals**.

Budget Variance Explanations

Current Budget vs. Proposed Budget

Public Works Department Budget Variances 2019

General Fund – Public Works

101-7101-531.

- 10-01 **Salaries** – Increase is result of step increases, cost of living adjustments, and eligibility for longevity pay.
- 18-05 **Overtime Civilian** – Increase is the result of approved overtime for LED street light conversions and corridor maintenance activities.
- 19-05 **Medical Insurance** – Reflects the increase in the cost of the Village’s health insurance program.
- 19-10 **IMRF** - The Village’s IMRF rate decreased due to high 2017 IMRF investment returns and changes in IMRF’s actuarial mortality and wage progression assumptions.
- 20-05 **Professional Services** – Funding no longer includes previous year encumbrances.
- 21-01 **Traffic Signal Maintenance** – Reduction due to historical decline of contractual maintenance needs of traffic signals.
- 21-02 **Equipment Maintenance** – Decrease due to historical trend and resulted from a request to reduce the General Fund - Public Works account by \$300,000.
- 21-11 **Building Maintenance** – Additional funding added to building maintenance to sustain building maintenance needs associated with the new police station facility. Projected building maintenance needs include gun range cleaning, custodial services, and window washing.
- 21-15 **Street & Sidewalk Maintenance** – Funding levels decreased across all of the Public Works administered street and sidewalk contractual maintenance programs in order to meet the budget ceiling.
- 21-36 **Equipment Rental** – The rental of one fall street sweeper was eliminated in order to meet the budget ceiling.
- 21-50 **Utility Services** – Decrease due to historical trend and resulted from a request to reduce the General Fund - Public Works account by \$300,000.
- 21-55 **Forestry & Ground Services** – Same as above.
- 21-62 **Disposal Services** – Same as above.
- 22-10 **Printing** – Additional funding required for printed materials. The added funding will allow the Public Works Department to purchase door hangers that convey information pertaining to the care of restored parkways and newly planted trees.
- 22-37 **Vehicle/Equipment Lease Charges** – Additional funding required due to increase maintenance costs and depreciation charges to General Fund – Public Works vehicles and equipment.
- 31-40 **Agricultural Supplies** – Decrease due to special event supplies, such as flowers for parade floats, now being accounted for in the Arts, Entertainment, and Events fund.
- 31-45 **Janitorial Supplies** – Reduction due to the efficiencies of department-wide central purchasing policies.
- 31-65 **Other Equipment & Supplies** – Reduction due to historical decline of miscellaneous materials. Materials needed to support general maintenance work are now being factored into specific Unit’s accounts.
- 31-75 **Street Light Supplies** – Funding no longer includes previous year encumbrances.
- 31-80 **Street Sign Supplies** – Funding no longer includes previous year encumbrances. Reduction also due in part because of a historically observed decreased need for raw materials.
- 31-90 **Street & Sidewalk Supplies** – Decrease due to historical trend and resulted from a request to reduce the General Fund - Public Works account by \$300,000.

Budget Variance Explanations

Current Budget vs. Proposed Budget

- 33-05 **Other Supplies** – Reduction due to historical decline of miscellaneous materials. Materials needed to support general maintenance work are now being factored into specific Unit's accounts.

Water Utility Operations

505-7201-561.

- 19-10 **IMRF** - The Village's IMRF rate decreased due to high 2017 IMRF investment returns and changes in IMRF's actuarial mortality and wage progression assumptions.
- 20-05 **Professional Services** – Decrease due to prior year encumbrances.
- 21-25 **Sewer Collection System** – Funding for contractual sewer collection system was reduced due to available funding in the Capital Improvement Program's Storm Water Control fund that addresses many of these repairs.
- 21-35 **Meter Installation** – Increase for the contractual installation and/or repair of large format water meters. The Public Works Department has observed a rise in meter failure rates and subsequent need to increase contractual funding to ensure meters can be repaired/replaced so that accounts can be billed appropriately.
- 21-36 **Equipment Rental** – Additional funding required for equipment rental in order to fund retention/detention basin reconditioning program.
- 21-50 **Utility Services** – Decrease due to historical decline of utility costs. Utilities include electric and gas.
- 21-65 **Other Services** – Increase due to required JULIE locating charges. Water Utility Operations is responsible for funding all water and sewer locates throughout the town.
- 22-10 **Printing** – Increase for printed materials which will allow the Public Works Department to purchase door hangers that convey information pertaining to precautionary boil orders.
- 22-25 **IT/GIS Service Charge** – Decreased costs associated with a reduction in inventory requiring IT support. Water Utility has two less devices to support versus last year.
- 22-70 **Telephone Services** – Increase due to data costs associated with smart sewer covers and the Sewer Unit's televising truck.
- 30-50 **Petroleum Products** – Fuel costs have increased by an additional .45 per gallon over the last 20 months. This cost increase has been applied against the projected 421,468 gallons of fuel that will be purchased by the Village in 2019.
- 31-07 **Sewer Collection Supplies** – Increase for the purchase of sewer patching materials.
- 33-05 **Other Supplies** – Decrease due to historical trend. Materials are now being factored into specific Unit's accounts.
- 42-79 **OPEB Liability Expense** – Increase due to expected increase in number of retirees receiving post-employment benefits.

Fleet Operations

621-7501-551.

- 19-05 **Medical Insurance** – Reflects the increase in the cost of the Village's health insurance program.
- 19-10 **IMRF** - The Village's IMRF rate decreased due to high 2017 IMRF investment returns and changes in IMRF's actuarial mortality and wage progression assumptions.
- 22-02 **Dues** – Increase due to required professional memberships such as Automotive Service Excellence (ASE) and other regional Fleet Manager's groups.
- 22-25 **IT/GIS Service Charge** – Increased costs associated with an increase in inventory requiring IT support. Fleet Operations increased inventory by four devices versus last year.

Budget Variance Explanations

Current Budget vs. Proposed Budget

- 22-37 **Vehicle/Equipment Lease Charges** – The 2019 Budget charge is computed by the Public Works Department based on prior year maintenance charges allocated to all departments and current year depreciation charges based on the specific department's vehicles.
- 30-50 **Petroleum Products** – Fuel costs have increased by an additional .45 per gallon over the last 20 months. This cost increase has been applied against the projected 421,468 gallons of fuel that will be purchased by the Village in 2019.
- 30-55 **Non-Village Fuel Resale** – Fuel costs have increased by an additional .45 per gallon over the last 20 months. This cost is being passed onto the non-Village fuel accounts.
- 31-50 **Vehicle Maintenance Supply** – Decrease due to historical trend. Public Works as a whole continues to implement the philosophy of Central Purchasing while seeking competitive costs and enforcing warranty repairs whenever possible.
- 40-95 **Wheeling Bus Maintenance** – Increase due to increased labor costs for repairs.

Municipal Parking Operations

235-7101-532.

- 22-37 **Vehicle/Equipment Lease Charges** – The 2019 Budget charge is computed by the Public Works Department based on prior year maintenance charges allocated to all departments and current year depreciation charges based on the specific department's vehicles.

235-7301-532.

- 31-65 **Other Equipment & Supplies** – Decrease due to the recent rehabilitation of structure. Less maintenance materials are required to maintain facility for the upcoming year.
- 31-90 **Street & Sidewalk Supplies** – Funding no longer includes prior year encumbrance.
- 33-05 **Other Supplies** – Decrease due to the recent rehabilitation of structure. Less maintenance materials are required to maintain facility for the upcoming year.

Vail Avenue Garage Operations

235-7302-532.

- 21-50 **Utility Services** – Decrease based on historical trend. Utilities include electric and gas.
- 31-90 **Street & Sidewalk Supplies** – Funding no longer includes prior year encumbrance.

North Garage Operations

235-7303-532.

- 21-50 **Utility Services** – Decrease based on historical trend. Utilities include electric and gas.
- 31-65 **Other Equipment & Supplies** – Decrease due to the recent rehabilitation of structure. Less maintenance materials are required to maintain facility for the upcoming year.
- 31-90 **Street & Sidewalk Supplies** – Funding no longer includes prior year encumbrance.
- 33-05 **Other Supplies** – Decrease due to the recent rehabilitation of structure. Less maintenance materials are required to maintain facility for the upcoming year.

Evergreen Underground Garage Operations

235-7304-432.

- 21-50 **Utility Services** – Decrease based on historical trend. Utilities include electric and gas.
- 31-65 **Other Equipment & Supplies** – Decrease due to the recent rehabilitation of structure. Less maintenance materials are required to maintain facility for the upcoming year.
- 33-05 **Other Supplies** – Same as above.

Budget Variance Explanations

Current Budget vs. Proposed Budget

Arts, Entertainment, & Events - Public Works

515-7101-525.

- 18-05 **Overtime Civilian** – Additional overtime funding required for special events:
- Special events requiring road closures need additional staffing hours due to the installation of roadway water barriers. This is a safety measures that was implemented with help and assistance from the Police Department.
 - One new event has been added to this budget: Holiday Happenings.
- 18-80 **Special Detail** – Additional overtime required to support non-Village Special Events throughout the Village.
- 33-05 **Other Supplies** – Additional funding required for material used to support special events. Examples include increased equipment rental costs, the inclusion of special events supplies such as flowers and plants used to decorate parade floats, the purchase of candy that is handed out during parades, and the necessary electrical supplies required to meet Village code and used to provide service at larger events.