

# **2022 Budget Variance Report**

**Village of Arlington Heights**

**October 27, 2021**

Budget Variance Explanations  
Current Budget vs. Proposed Budget

**Board of Trustees Budget Variances 2022**

**General Fund – Board of Trustees**

101-0101-501.

19-10 **IMRF** – Decrease due to a change in the required contribution calculation.

22-25 **IT/GIS Service Charge** – Increase due to higher annual ERP maintenance costs and an additional employee in the Technology Fund.

# Budget Variance Explanations

## Current Budget vs. Proposed Budget

### Integrated Services Budget Variances 2022

#### General Fund – Integrated Services

101-0201-502.

- 19-01 **Workers Compensation** – Increase due to higher interdepartmental charges to support the Workers Compensation Fund.
- 19-05 **Medical Insurance** – Increase due to (an) employee(s) electing to change coverage.
- 19-10 **IMRF** – Decrease due to a change in the required contribution calculation.
- 20-40 **General Insurance** – Decrease due to a reduction in the charges to departments for general liability insurance.
- 21-02 **Equipment Maintenance** – Decrease due to changes based on actual historical experience.
- 21-65 **Other Services** – Increase due to new social media online tools and licensing.
- 22-02 **Dues** – Increase due to new employee professional organization memberships.
- 22-03 **Training** – Increase due to anticipation of the new Communications & Outreach Coordinator participating in additional training.
- 22-25 **IT/GIS Service Charge** – Increase due to higher annual ERP maintenance costs and an additional employee in the Technology Fund.
- 40-55 **Other Special Events** – Increase due to the inclusion of a new Fireworks program.

#### Technology Fund – Integrated Services

625-0601-553.

- 10-01 **Salaries** – Increase due to the new Enterprise Systems Analyst position.
- 19-01 **Workers Compensation** – Increase due to higher interdepartmental charges to support the Workers Compensation Fund.
- 19-05 **Medical Insurance** – Increase due to the new Enterprise Systems Analyst position.
- 19-11 **Social Security** – Increase due to the new Enterprise Systems Analyst position.
- 19-12 **Medicare** – Increase due to the new Enterprise Systems Analyst position.
- 20-39 **Data Processing Services** – Increase due to higher annual subscription costs for the new Enterprise Resource Planning (ERP) software.
- 20-40 **General Insurance** – Decrease due to a reduction in the charges to departments for general liability insurance.
- 22-37 **Vehicle/Equip Lease Charge** – Decrease due to lower maintenance costs and depreciation value of IT Department fleet.
- 33-05 **Other Supplies** – Decrease due to a prior year encumbrance.
- 42-79 **OPEB Liability Expense** – Decrease due to changes based on actual historical experience.

# Budget Variance Explanations

## Current Budget vs. Proposed Budget

### Human Resources Budget Variances 2022

#### General Fund – Human Resources

101-0301-503.

- 10-01 **Salaries** – Increase due to a salary adjustment.
- 19-01 **Workers Compensation** – Increase due to higher interdepartmental charges to support the Workers Compensation Fund.
- 19-05 **Medical Insurance** – Decrease due to (an) employee(s) electing to change coverage.
- 19-12 **Medicare** – Increase due to an increase in salary for employee(s).
- 20-40 **General Insurance** – Decrease due to a reduction in the charges to departments for general liability insurance.
- 22-01 **Advertising** – Increased due to expanded recruitment strategies.
- 22-15 **Photocopying** – Decreased due to expanded use of electronic document sharing.
- 22-25 **IT/GIS Service Charge** – Increase due to higher annual ERP maintenance costs and an additional employee in the Technology Fund.

#### General Fund – Board of Fire & Police Commissioners

101-1008-502.

- 20-75 **Examinations** – Increase due to anticipated recruitment costs. This line item fluctuates annually based on projections.

#### Health Insurance Fund – Human Resources

605-0301-552.

- 19-06 **Medical Insurance – Police & Fire Duty Disability** – Increase due to additional duty-related disability pensions awarded.
- 19-10 **IMRF** – Decrease due to a change in the required contribution calculation.
- 19-12 **Medicare** – Increase due to an increase in salary for employee(s).
- 20-45 **Claims Administration** – Decrease due to administrative fixed costs decreasing from prior year. Fixed costs are independent of insurance premiums.
- 20-55 **Health Insurance Premiums** – Increase in the individual stop loss premium due to a number of large claims over the \$145,000 stop loss threshold.
- 20-65 **Life Insurance Employer** – Decrease due to reassigning premiums to “Supplemental Life-Employee” account.
- 20-66 **Supplemental Life Employee** – Increase due to reassigning premiums from “Life Insurance Employer” account.
- 22-05 **Postage** – Decrease due to increasing electronic forms of communication.
- 22-25 **IT/GIS Service Charge** – Increase due to higher annual ERP maintenance costs and an additional employee in the Technology Fund.
- 42-75 **Claims Medical Loss** – Increase due to an increase in self-funded health insurance premiums over prior year.

# Budget Variance Explanations

## Current Budget vs. Proposed Budget

### Human Resources Budget Variances 2022 (cont.)

42-77 **Claims Dental Loss** – Increase due to an increase in self-funded dental insurance premiums over prior year.

#### Workers' Compensation Insurance Fund – Human Resources

615-0301-552.

18-80 **Special Detail** – Increase due to the implementation of a hearing conservation program.

19-11 **Social Security** – Increase due to an increase in salary for employee(s).

22-25 **IT/GIS Service Charge** – Increase due to higher annual ERP maintenance costs and an additional employee in the Technology Fund.

# Budget Variance Explanations

## Current Budget vs. Proposed Budget

### Legal Department Budget Variances 2022

#### General Fund – Legal

101-0401-503.

- 19-01 **Workers Compensation** – Increase due to higher interdepartmental charges to support the Workers Compensation Fund.
- 19-05 **Medical Insurance** – Increase due to (an) employee(s) electing to change coverage.
- 19-10 **IMRF** – Decrease due to a change in the required contribution calculation.
- 20-10 **Village Attorney Legal Services** – Decrease due to changes based on actual historical experience.
- 20-15 **Village Prosecutor Legal Services** – Decrease due to changes based on actual historical experience.
- 20-20 **Other Legal Services** – Increase due to changes based on actual historical experience.
- 20-40 **General Insurance** – Decrease due to a reduction in the charges to departments for general liability insurance.
- 21-65 **Other Services** – Decrease due to shifting DUI enforcement to the State’s Attorney and no longer needing DUI court reporter.
- 22-02 **Dues** – Decrease due to less association dues associated with elimination of Village Attorney position.
- 22-03 **Training** – Decrease due to less training costs associated with elimination of Village Attorney position.
- 22-05 **Postage** – Decrease due to changes based on actual historical experience.
- 22-25 **IT/GIS Service Charge** – Increase due to higher annual ERP maintenance costs and an additional employee in the Technology Fund.
- 33-05 **Other Supplies** – Decrease due to changes based on actual historical experience.

# Budget Variance Explanations

## Current Budget vs. Proposed Budget

### Finance Department Budget Variances 2022

#### General Fund – Finance

101-0501-503.

- 19-01 **Workers Compensation** – Increase due to higher interdepartmental charges to support the Workers Compensation Fund.
- 19-05 **Medical Insurance** – Increase due to (an) employee(s) electing to change coverage.
- 19-10 **IMRF** – Decrease due to a change in the required contribution calculation.
- 20-40 **General Insurance** – Decrease due to a reduction in the charges to departments for general liability insurance.
- 21-65 **Other Services** – Increase due to actual historical experience.
- 22-10 **Printing** – Decrease due to actual historical experience.
- 22-25 **IT/GIS Service Charge** – Increase due to higher annual ERP maintenance costs and an additional employee in the Technology Fund.

101-9901-591.

- 40-89 **Sales Tax Abatement** – Increase based on actual experience.
- 40-93 **PPRT to Library** – Reflects the 24% allocation of Personal Property Replacement Tax revenue to the Arlington Heights Memorial Library. This expenditure is offset by the amount the Library is charged for Village services as shown in revenue account 411.81-00 – Library Services. This accounting/budgeting treatment was confirmed with the Village's auditor.
- 40-96 **Operating Contingency** – A portion of the 2021 operating contingency was reallocated to Department accounts as needed during the year.

#### Water & Sewer Fund – Finance

505-0501-503.

- 19-01 **Workers Compensation** – Increase due to higher interdepartmental charges to support the Workers Compensation Fund.
- 19-05 **Medical Insurance** – Increase due to (an) employee(s) electing to change coverage.
- 19-10 **IMRF** – Decrease due to a change in the required contribution calculation.
- 20-05 **Professional Services** – Decrease due to actual historical experience.
- 21-65 **Other Services** – Increase due to actual historical experience.
- 22-10 **Printing** – Decrease due to actual historical experience.
- 30-05 **Office Supplies & Equipment** – Decrease due to actual experience.
- 22-25 **IT/GIS Service Charge** – Increase due to higher annual ERP maintenance costs and an additional employee in the Technology Fund.

#### Arts, Entertainment & Events Fund – Finance

515-9901-525.

- 40-83 **CAM Fees (Metropolis Commercial Condo Association)** – Common Area Maintenance fees for the owners of the Metropolis building were increased due to additional garbage and building maintenance costs.
- 40-91 **Reserve for Replacement** – Decrease due to a one-time allocation as a result of funds transferred from the closing of the Public Building Fund.

# Budget Variance Explanations

## Current Budget vs. Proposed Budget

### Finance Department Budget Variances 2022 (cont.)

40-92 **Building Reserve (Metropolis Commercial Condo Association)** – Increase reflects the results of a building reserve study commissioned by the MCCA. The roof of the Metropolis building will need to be replaced in 2024 or 2025, and current reserves are not sufficient to undertake this project. The MCCA is increasing the owners' building reserve charges over the next few years in addition to special assessments. In 2021 and 2022, the special assessment is \$15,000 each year, of which the Village's portion will amount to about \$6,900 each year.

### General Liability Fund – Finance

611-0501-552.

42-61 **IRMA Liability Deductible** – Decrease due to actual historical experience.



# Budget Variance Explanations

## Current Budget vs. Proposed Budget

### Police Department Budget Variances 2022

#### General Fund – Police

101-3001-511.

- 19-01 **Workers Compensation** – Increase due to higher interdepartmental charges to support the Workers Compensation Fund.
- 19-05 **Medical Insurance** – Increase due to (an) employee(s) electing to change coverage.
- 19-10 **IMRF** – Decrease due to a change in the required contribution calculation.
- 20-37 **Central Dispatch** – Decrease due to the annual assessment for Arlington Heights decreasing in 2022.
- 20-40 **General Insurance** – Decrease due to a reduction in the charges to departments for general liability insurance.
- 22-25 **IT/GIS Service Charge** – Increase due to higher annual ERP maintenance costs and an additional employee in the Technology Fund.
- 22-37 **Vehicle/Equip Lease Charge** – Increase in maintenance costs and depreciation value of Police Department fleet.
- 30-35 **Clothing** – Decrease due to a prior year encumbrance.
- 33-05 **Other Supplies** – Decrease due to a prior year encumbrance.
- 33-25 **Operational Supplies** – Decrease due to a prior year encumbrance.
- 33-30 **Community Service Supply** – Decrease due to a prior year encumbrance.
- 30-50 **Petroleum Products** – Increase due to fuel cost projections.

#### General Fund – Police Grant

101-3005-511.

- 19-10 **IMRF** – Decrease due to a change in the required contribution calculation.
- 19-12 **Medicare** – Increase due to an increase in salary for employee(s).

#### Criminal Investigation Fund – Police

231-3003-511.

- 40-11 **Justice Awards** – Increase due to additional capital projects.

#### Municipal Parking Fund

235-3001-532.

- 19-01 **Workers Compensation** – Increase due to higher interdepartmental charges to support the Workers Compensation Fund.
- 19-05 **Medical Insurance** – Increase due to (an) employee(s) electing to change coverage.
- 19-10 **IMRF** – Decrease due to a change in the required contribution calculation.
- 20-40 **General Insurance** – Decrease due to a reduction in the charges to departments for general liability insurance.
- 22-25 **IT/GIS Service Charge** – Increase due to higher annual ERP maintenance costs and an additional employee in the Technology Fund.
- 22-37 **Vehicle/Equip Lease Charge** – Decrease in maintenance costs and depreciation value of Police Department fleet.
- 30-50 **Petroleum Products** – Increase due to fuel cost projections.

# Budget Variance Explanations

## Current Budget vs. Proposed Budget

### Fire Department Budget Variances 2022

#### General Fund – Fire

101-3501-512.

- 19-01 **Workers Compensation** – Increase due to higher interdepartmental charges to support the Workers Compensation Fund.
- 19-10 **IMRF** – Decrease due to a change in the required contribution calculation.
- 20-37 **Central Dispatch** – Decrease due to the annual assessment for Arlington Heights decreasing in 2022.
- 20-40 **General Insurance** – Decrease due to a reduction in the charges to departments for general liability insurance.
- 21-02 **Equipment Maintenance** – Increase due to a reallocation from Clothing (30-35) and Small Tools & Equipment (31-85).
- 21-65 **Other Services** – Increase due to additional costs for ImageTrend annual maintenance and moving VCS software for time and attendance.
- 22-10 **Printing** – Decrease due to a prior year encumbrance.
- 22-25 **IT/GIS Service Charge** – Increase due to higher annual ERP maintenance costs and an additional employee in the Technology Fund.
- 30-35 **Clothing** – Decrease due to a prior year encumbrance and a reallocation to Equipment Maintenance (21-02)
- 30-50 **Petroleum Products** – Increase due to fuel cost projections.
- 31-65 **Other Equipment & Supplies** – Decrease due to a prior year encumbrance.
- 31-85 **Small Tools & Equipment** – Decrease due to a prior year encumbrance and a reallocation to Equipment Maintenance (21-02)
- 33-50 **Medical Supplies** – Decrease due to a prior year encumbrance.

# Budget Variance Explanations

## Current Budget vs. Proposed Budget

### Planning Department Budget Variances 2022

#### General Fund – Planning

101-4001-521.

- 19-01 **Workers Compensation** – Increase due to higher interdepartmental charges to support the Workers Compensation Fund.
- 19-10 **IMRF** – Decrease due to a change in the required contribution calculation.
- 20-05 **Professional Services** – Decrease due to a prior year encumbrance.
- 20-40 **General Insurance** – Decrease due to a reduction in the charges to departments for general liability insurance.
- 22-15 **Photocopying** – Decreased to reflect projected usage.
- 22-25 **IT/GIS Service Charge** – Increase due to higher annual ERP maintenance costs and an additional employee in the Technology Fund.
- 22-37 **Vehicle/Equip Lease Charge** – Decrease in maintenance costs and depreciation value of Police Department fleet.
- 33-05 **Other Supplies** – Decrease due to a prior year encumbrance.
- 40-40 **Promote Economic Business Development** – Decrease due to a prior year encumbrance.
- 40-41 **Discover Arlington** – Decrease due to a prior year encumbrance.

#### Municipal Parking Fund

235-4001-532.

- 21-65 **Other Services** – Increase due to licensing costs for electric vehicle charging stations.

# Budget Variance Explanations

## Current Budget vs. Proposed Budget

### Department of Building & Life Safety Budget Variances 2022

#### General Fund – Building & Life Safety

101-4501-523.

- 10-01 **Salaries** – Increase due to the new Property Maintenance Inspector position.
- 18-01 **Temporary Help** – Increase due to a reallocation from Professional Services.
- 19-01 **Workers Compensation** – Increase due to higher interdepartmental charges to support the Workers Compensation Fund.
- 19-05 **Medical Insurance** – Increase due to the new Property Maintenance Inspector position.
- 19-11 **Social Security** – Increase due to the new Property Maintenance Inspector position.
- 19-12 **Medicare** – Increase due to the new Property Maintenance Inspector position.
- 20-05 **Professional Services** – Decrease due to a reallocation to Temporary Help.
- 20-40 **General Insurance** – Decrease due to a reduction in the charges to departments for general liability insurance.
- 21-65 **Other Services** – Decrease due to changes based on actual historical experience.
- 22-25 **IT/GIS Service Charge** – Increase due to higher annual ERP maintenance costs and an additional employee in the Technology Fund.
- 22-37 **Vehicle/Equip Lease Charge** – Decrease due to lower maintenance costs and depreciation value of Building & Life Safety Department fleet.
- 30-50 **Petroleum Products** – Increase due to fuel cost projections.

# Budget Variance Explanations

## Current Budget vs. Proposed Budget

### Department of Health & Human Services Budget Variances 2022

#### General Fund – Health & Human Services Department

101-7001-541.

- 19-01 **Workers Compensation** – Increase due to higher interdepartmental charges to support the Workers Compensation Fund.
- 19-10 **IMRF** – Decrease due to a change in the required contribution calculation.
- 20-40 **General Insurance** – Decrease due to a reduction in the charges to departments for general liability insurance.
- 22-25 **IT/GIS Service Charge** – Increase due to higher annual ERP maintenance costs and an additional employee in the Technology Fund.
- 22-37 **Vehicle/Equip Lease Charge** – Decrease in maintenance costs and depreciation value of Health & Services Department fleet.
- 30-50 **Petroleum Products** – Decrease due to increased fuel efficiency of Health & Human Service's Fleet and historical usage.
- 33-05 **Other Supplies** – Increase due to Environmental Health's inspection/complaint software Custom Data Process (CDP) annual fee raised from \$10,100 to \$11,160.

# Budget Variance Explanations

## Current Budget vs. Proposed Budget

### Department of Health - Senior Services Budget Variances 2022

#### General Fund – Senior Center

101-7007-541.

- 19-01 **Workers Compensation** – Increase due to higher interdepartmental charges to support the Workers Compensation Fund.
- 19-05 **Medical Insurance** – Increase due to (an) employee(s) electing to change coverage.
- 19-10 **IMRF** – Decrease due to a change in the required contribution calculation.
- 20-40 **General Insurance** – Decrease due to a reduction in the charges to departments for general liability insurance.
- 22-25 **IT/GIS Service Charge** – Increase due to higher annual ERP maintenance costs and an additional employee in the Technology Fund.

# Budget Variance Explanations

## Current Budget vs. Proposed Budget

### Public Works Department Budget Variances 2022

#### General Fund – Public Works

101-7101-531.

- 19-01 **Workers Compensation** – Increase due to higher interdepartmental charges to support the Workers Compensation Fund.
- 19-05 **Medical Insurance** – Increase due to (an) employee(s) electing to change coverage.
- 19-10 **IMRF** – Decrease due to a change in the required contribution calculation.
- 20-05 **Professional Services** – Increase due to the utilization of the Miovision data collection system. Miovision is a portable video data collection device that can be discreetly mounted on a utility pole or tree and can collect pedestrian and bicycle movement through an intersection along with the vehicle counts. Engineering staff also found the Miovision reports helpful in reviewing the traffic patterns and data related to stop sign requests.
- 20-40 **General Insurance** – Decrease due to a reduction in the charges to departments for general liability insurance.
- 21-02 **Equipment Maintenance** – Increase due to the upgrade of all HVAC systems to MERV13 filtration which help mitigate the transmission of infectious aerosols.
- 21-36 **Equipment Rental** – Decrease due to the funding was not historically spent and was reassigned to other accounts within the Public Works budget, such as training.
- 21-55 **Forestry & Ground Services** – Increase due to Public Works becoming responsible for the groundskeeping of new storm water retention areas.
- 21-65 **Other Services** – Increase due to converting existing Engineering division microfiche/microfilm files and paper files to a digital format for storage within Laserfiche.
- 22-03 **Training** – Increase due to the Public Works management team reducing funding in the training account for the FY2021 budget submittal since the pandemic canceled many travel and training opportunities. These training costs have been added back to the FY2022 budget submittal with a mixture of caution and optimism.
- 22-10 **Printing** – Decrease due to Public Works digitizing many aspects of its paper-heavy workflows resulting in reduced printing needs and a corresponding drop in budget.
- 22-25 **IT/GIS Service Charge** – Increase due to higher annual ERP maintenance costs and an additional employee in the Technology Fund.
- 30-05 **Office Supplies & Equipment** – Decrease due to Public Works digitizing many aspects of the department's workflow resulting in a reduced need for paper, pens, folders, and other traditional supplies.
- 31-75 **Street Light Supplies** – Decrease due to a prior year encumbrance.

# Budget Variance Explanations

## Current Budget vs. Proposed Budget

### Public Works Department Budget Variances 2022 (cont.)

#### Water Utility Operations

505-7201-561.

- 19-01 **Workers Compensation** – Increase due to higher interdepartmental charges to support the Workers Compensation Fund.
- 19-10 **IMRF** – Decrease due to a change in the required contribution calculation.
- 20-05 **Professional Services** – Decrease due to the bids received for the multi-year water distribution system leak detection survey came in significantly under budget. As a result, the remaining funds were assigned to other contractual services within water distribution and sewer collection system accounts.
- 20-40 **General Insurance** – Decrease due to a reduction in the charges to departments for general liability insurance.
- 21-25 **Sewer Collection System** – Increase due to new funding being added to this account for a root foaming contractual program. This program will chemically treat roots within the sanitary sewer system and complements other sewer maintenance efforts performed by the department.
- 21-30 **Water Distribution System** – Increase due to the funding for the water distribution system leak detection survey was moved from professional services to this account. Additional funding has been specified for a fire hydrant painting program and a water valve exercising program.
- 21-36 **Equipment Rental** – Decrease due to changes based on actual historical experience.
- 21-62 **Disposal Services** – Decrease due to changes based on actual historical experience.
- 22-10 **Printing** – Decrease due to Public Works digitizing many aspects of its paper-heavy workflows resulting in reduced printing needs and a corresponding drop in budget.
- 22-25 **IT/GIS Service Charge** – Increase due to higher annual ERP maintenance costs and an additional employee in the Technology Fund.
- 22-37 **Vehicle/Equip Lease Charge** – Increase due to an increase in maintenance costs and depreciation value of the Water Utility Operation's fleet.
- 30-50 **Petroleum Products** – Increase due to historical usage and fuel cost projections.
- 31-40 **Agricultural Supplies** – Decrease due to changes based on actual historical experience.
- 31-60 **Chemicals** – Increase due to additional funding needed for supplies to maintain the department's water quality test lab. The water quality test lab verifies the Village' water quality after an emergency main break occurs.
- 31-65 **Other Equipment & Supplies** – Increase due to the shifting of funds from 33-05 since both accounts share similar budgeting line items.
- 33-05 **Other Supplies** – Decrease due to the shifting of funds to 31-65 since both accounts share similar budgeting line items.
- 50-15 **Other Equipment** – Decrease due to the varying annual needs for capital equipment replacement schedules.



# Budget Variance Explanations

## Current Budget vs. Proposed Budget

### Public Works Department Budget Variances 2022 (cont.)

#### Fleet Operations

621-7501-551.

- 19-01 **Workers Compensation** – Increase due to higher interdepartmental charges to support the Workers Compensation Fund.
- 19-10 **IMRF** – Decrease due to a change in the required contribution calculation.
- 21-02 **Equipment Maintenance** – Decrease due to prior year encumbrance.
- 21-07 **Vehicle Equipment Maintenance** – Decrease due to reduction in contractual services for Building, Health, IT, Planning, Fleet, and Parking vehicles.
- 21-36 **Equipment Rental** – Decrease due to historical reduction in expenditures.
- 22-25 **IT/GIS Service Charge** – Increase due to higher annual ERP maintenance costs and an additional employee in the Technology Fund.
- 22-37 **Vehicle/Equip Service Charge** – Increase due to an increase in maintenance costs and depreciation value of the Fleet Operation's fleet.
- 30-05 **Office Supplies & Equipment** – Decrease due to historical reduction in expenditures.
- 30-50 **Petroleum Products** – Increase due to historical usage and fuel cost projections.
- 30-55 **Non-Village Fuel Resale** – Decrease due to historical reduction in sales.

#### Municipal Parking Fund

235-7101-532.

- 22-37 **Vehicle/Equip Lease Charge** – Increase due to an increase in maintenance costs and depreciation value of the Municipal Parking Operation's fleet.

235-7301-532.

- 21-50 **Utility Services** – Increase due to changes based on actual historical experience. This account covers electrical, gas, phone, and data plans for the municipal parking garage.

235-7302-532.

- 21-11 **Building Maintenance** – Decrease due to changes based on actual historical experience.
- 22-10 **Printing** – Increase due to the additional costs required to print parking permits.

235-7303-532.

- 21-02 **Equipment Maintenance** – Decrease due to changes based on actual historical experience.
- 21-11 **Building Maintenance** – Decrease due to a prior year encumbrance.
- 22-10 **Printing** – Decrease due to changes based on actual historical experience.
- 31-65 **Other Equipment & Supplies** – Decrease due to changes based on actual historical experience.

235-7304-532.

- 21-50 **Utility Services** – Decrease due to changes based on actual historical experience. This account covers electrical, gas, phone, and data plans for the municipal parking garage.
- 31-65 **Other Equipment & Supplies** – Decrease due to changes based on actual historical experience.