

ORDINANCE NO. 23-06

AN ORDINANCE UPDATING TERM OF LICENSE ON SHORT-TERM RENTALS

WHEREAS, the Town of Garden City is a town duly incorporated under the general law of the State of Utah; and

WHEREAS, the Garden City Town Council is the governing body for the Town of Garden City and must administer the Garden City Municipal Code; and

WHEREAS, The Garden City Town Council is authorized to govern the business and licensing of the Town of Garden City; and

WHEREAS, the Town of Garden City Town Council shall update the Term of License

NOW, THEREFORE, BE IT ORDAINED BY THE TOWN OF GARDEN CITY TOWN COUNCIL THAT ORDINANCE #8-606 SHALL BE UPDATED AS FOLLOWS:

8-606 Term of License: The License shall be valid for up to one year and may be renewed annually by January 1st of each year. The License may be renewed upon the payment of the annual renewal fee unless there is a substantial change to the information contained in the application. If the license is not renewed by January 1st, it is ~~considered to be~~ is suspended until such time the renewal process is complete.

- A. Prior to May 1st: Paying the annual renewal fee and a penalty equal to the renewal fee, or
- B. After May 1st: **Paying \$250. New license application, documents, and fees will be required.**

APPROVED AND ADOPTED this 11th day of May 2023.

APPROVAL:

Attest:

Michael Leonhardt, Mayor

Cathie Rasmussen, Town Clerk

Voting	Aye	Nay
Argyle	_____	_____
Hansen	_____	_____
Menlove	_____	_____
Parry	_____	_____
Leonhardt, Mayor	_____	_____

Garden City
 Budgeting Worksheet
 10 General Fund - 07/01/2023 to 06/30/2024
 100.00% of the fiscal year has expired

Change In Net Position	2021	2022	2023	2023	2024	Original	Revised	Worksheet
Revenue:	Actual	Actual	Actual	Budget	Actual	Budget	Budget	Notes
Taxes								
3110 Property taxes	217,479	224,400	224,585	0	0	206,000	0	0
3130 Sales and use tax	349,602	450,043	394,790	0	0	350,000	0	0
3137 TRT Grant	748	0	265,000	0	0	150,000	0	0
3155 Resort tax	551,300	698,097	631,741	0	0	500,000	0	0
3156 Resort-PPAL Tax	249,841	317,248	287,142	0	0	200,000	0	0
3170 Transportation Tax	32,030	40,418	35,487	0	0	20,000	0	0
3180 TRT Tax	186,360	374,504	203,125	0	0	140,000	0	0
Total Taxes	1,587,361	2,104,710	2,041,870	0	0	1,566,000	0	
Licenses and permits								
3210 Business licenses	14,825	14,395	12,910	0	0	10,000	0	0
3215 Short-term rental license	54,526	86,531	78,843	0	0	50,000	0	0
3221 Building permits	393,835	475,101	217,570	0	0	200,000	0	0
3229 Land use permits	36,417	49,029	23,820	0	0	20,000	0	0
3230 Fire Department Impact Fees	0	(6,873)	3,584	0	0	0	0	0
Total Licenses and permits	499,603	618,183	336,728	0	0	280,000	0	
Intergovernmental revenue								
3343.3 State grant	0	52,181	36,511	0	0	100,000	0	0
3356 Class C road allotment	58,263	63,177	54,514	0	0	50,000	0	0
3371 Local grants	139,502	101,750	0	0	0	50,000	0	0
Total Intergovernmental revenue	197,765	217,108	91,025	0	0	200,000	0	
Charges for services								
3410 Inspection fees	0	5,303	33,107	0	0	0	0	0
3411 Plan Review Fees	0	0	22,557	0	0	0	0	0
3471 Raspberry Days festival	68,586	62,091	47,862	0	0	60,000	0	0
3475 Pool	11,377	9,869	3,300	0	0	15,000	0	0
3477 Special Event Permits	800	900	950	0	0	0	0	0
3478 Recreation Programs	0	1,280	1,190	0	0	0	0	0
Total Charges for services	80,763	79,443	108,966	0	0	75,000	0	
Miscellaneous revenue								
3610 Interest revenue	11,416	17,872	82,039	0	0	10,000	0	0
3610.3 Road impact fee interest	2,864	18,883	28,977	0	0	5,000	0	0
3610.7 Park impact fee interest	42	209	945	0	0	50	0	0
3620 Facility Rentals	2,337	5,905	2,770	0	0	2,500	0	0
3630 rents, monthly	21,862	22,308	21,318	0	0	16,000	0	0
3640 Sales of capital assets	289,428	0	0	0	0	0	0	0
3680 CARES Act Revenue	52,312	0	0	0	0	0	0	0
3690 Miscellaneous revenue	78,814	126,292	299,131	0	0	56,727	0	0
3801.3 Road impact fee	326,334	567,384	173,875	0	0	100,000	0	0
3801.7 Park impact fee	18,448	20,286	16,629	0	0	10,000	0	0
3802.2 Library-General Revenue	1,970	2,263	1,386	0	0	2,000	0	0
3802.4 Library-Book/Video Sales	651	350	261	0	0	300	0	0
3802.7 Library-donations	2,315	25	340	0	0	0	0	0

Garden City
Budgeting Worksheet
10 General Fund - 07/01/2023 to 06/30/2024
100.00% of the fiscal year has expired

	2021 Actual	2022 Actual	2023 Actual	2023 Budget	2024 Actual	Original Budget	Revised Budget	Worksheet Notes
3802.8 Library-Fund Raisers	130	0	45	0	0	0	0	
3802.9 Library - Part-Time Senior Help	242	75	0	0	0	0	0	
3810.110 Code Enforcement Revenue	1,960	17,990	7,650	0	0	5,000	0	
Total Miscellaneous revenue	811,126	799,843	635,366	0	0	207,577	0	
Contributions and transfers								
3821 Transfer from RDA fund	0	100,566	0	0	0	0	0	
3880 Road balance appropriated	0	0	0	0	0	436,650	0	
3890 Fund balance appropriated	0	0	0	0	0	600,000	0	
Total Contributions and transfers	0	100,566	0	0	0	1,036,650	0	
Total Revenue:	3,176,617	3,919,854	3,213,954	0	0	3,365,227	0	
Expenditures:								
General government								
Administrative								
4111.110 Council wages	23,412	25,794	22,924	0	0	27,820	0	
4111.130 Council benefits	1,707	1,973	1,683	0	0	3,210	0	
4141.110 Administrative wages	76,667	99,126	84,784	0	0	107,000	0	
4141.120 Admin Retirement & Aflac	403	0	11,846	0	0	8,500	0	
4141.130 Administrative benefits	18,848	41,696	20,253	0	0	48,150	0	
4141.230 Admin travel, conf. and training	1,787	22,854	9,549	0	0	20,000	0	
4141.240 Admin office supplies expense	13,169	6,731	10,970	0	0	14,000	0	
4141.250 Admin postage	1,641	1,876	802	0	0	4,000	0	
4141.310 Admin professional services	32,400	62,079	31,399	0	0	60,000	0	
4141.312 Admin Attorney	1,237	2,987	3,288	0	0	5,000	0	
4141.314 Admin Engineer	20,632	21,861	40,393	0	0	25,000	0	
4141.315 Admin Fire Inspections	26,594	21,880	21,087	0	0	30,000	0	
4141.319 Admin Board of Adjustments	523	367	122	0	0	1,000	0	
4141.510 Admin insurance, prop & liability	17,325	53,896	8,389	0	0	24,000	0	
4141.515 Admin Unemployment Insurance	1,978	2,458	3,507	0	0	3,000	0	
4141.610 Admin miscellaneous	55,287	55,223	28,940	0	0	60,000	0	
4141.620 Admin Bank Fees	20,084	58,998	16,062	0	0	40,000	0	
4141.730 Admin capital outlay	9,000	0	0	0	0	0	0	
4141.800 Admin-Economic Development/Advertising	0	0	1,341	0	0	0	0	
4142.110 Bldg Inspector wages	24,249	25,541	33,977	0	0	35,000	0	
4142.111 Bldg inspect support & part-time	26,290	22,152	12,955	0	0	25,000	0	
4142.130 Bldg. Inspector Benefits	5,970	6,249	6,353	0	0	7,000	0	
4142.131 Bldg inspect support & part-time benefits	6,883	5,720	3,111	0	0	7,000	0	
4142.250 Building Inspector Expenses	2,946	1,641	5,087	0	0	4,000	0	
4142.255 Building Inspector Travel/Training	1,345	598	51	0	0	1,500	0	
4142.260 Bldg Insp. Surcharges (State)	0	3,081	2,288	0	0	5,000	0	
4142.290 Bldg Inspector Fuel	239	197	0	0	0	500	0	
4142.295 Bldg Inspector Vehicle Maintenance	0	728	0	0	0	1,000	0	
4142.314 Bldg Inspector Contract Wages	60,638	52,356	61,959	0	0	60,000	0	
4142.320 Building Inspection Fees/WC3	5,601	0	0	0	0	0	0	
4170.240 Elections	0	485	0	0	0	0	0	
4210.110 Grant Projects	4,845	10,680	102,258	0	0	20,000	0	
4210.740 Admin Capital outlay	0	979	0	0	0	0	0	

Garden City
Budgeting Worksheet
10 General Fund - 07/01/2023 to 06/30/2024
100.00% of the fiscal year has expired

	2021 Actual	2022 Actual	2023 Actual	2023 Budget	2024 Actual	Original Budget	Revised Budget	Worksheet Notes
4210.800 Admin Donations	0	0	500	0	0	0	0	
Total Administrative	461,699	610,210	545,881	0	0	646,680	0	
Buildings and grounds								
4160.270 Bldgs & grnds maintenance & materials	15,530	16,324	54,133	0	0	20,000	0	
4160.280 Bldgs & grnds utilities	32,880	39,817	37,156	0	0	40,000	0	
4160.740 Bldg & grnds capital outlay	16,212	0	0	0	0	0	0	
4160.810 Bldgs & grnds building note principal	20,977	21,669	22,384	0	0	22,000	0	
4160.820 Bldgs & grnds building note interest	12,404	11,712	10,997	0	0	12,000	0	
Total Buildings and grounds	98,002	89,521	124,669	0	0	94,000	0	
Planning and zoning								
4141.320 Admin Planning Commission	6,407	6,404	2,024	0	0	6,955	0	
Total Planning and zoning	6,407	6,404	2,024	0	0	6,955	0	
Total General government	566,108	706,135	672,574	0	0	747,635	0	
Public safety								
4230.110 Code Enforcement Wages	24,743	25,970	34,414	0	0	28,000	0	
4230.120 Code Enforcement Benefits	5,546	5,860	7,612	0	0	6,300	0	
4230.130 Code Enforcement Expenditures	3,857	5,444	8,507	0	0	5,000	0	
Total Public safety	34,145	37,275	50,533	0	0	39,300	0	
Highways and public works								
Highways								
4410.110 Public works wages	131,721	141,433	152,336	0	0	205,000	0	
4410.130 Public works benefits	31,010	33,247	35,337	0	0	41,000	0	
4410.250 Public works equipment maintenance & mate	25,536	20,734	30,050	0	0	20,000	0	
4410.255 Public works fuel	5,756	16,615	21,472	0	0	25,000	0	
4410.257 Public Works GIS Expense	1,655	0	0	0	0	0	0	
4410.300 Public Works Miscellaneous	4,803	25,731	415	0	0	30,000	0	
4410.450 Public works street maintenance	152,986	364,697	277,018	0	0	592,000	0	
4410.455 Public works snow removal	5,005	8,238	14,649	0	0	30,000	0	
4410.457 Public works bike path & sidewalks	22,140	45,243	58,499	0	0	170,000	0	
4410.470 Public works rent of equipment	27,532	77,118	44,317	0	0	30,000	0	
4410.730 Public works street improvement CO	40,000	0	0	0	0	0	0	
4410.740 Public works equipment purchase	84,661	0	0	0	0	60,000	0	
Total Highways	532,805	733,056	634,093	0	0	1,203,000	0	
Sanitation								
4570.110 Sanitation	14,745	12,388	9,735	0	0	18,000	0	
Total Sanitation	14,745	12,388	9,735	0	0	18,000	0	
Total Highways and public works	547,550	745,444	643,828	0	0	1,221,000	0	
Culture and recreation								
Parks								
4510.250 Parks maintenance and supplies	102,756	100,913	164,909	0	0	470,000	0	
4510.740 Parks Capital outlay	92,129	323,920	224,000	0	0	600,000	0	
Total Parks	194,886	424,833	388,909	0	0	1,070,000	0	
Recreation								

Garden City
 Budgeting Worksheet
 10 General Fund - 07/01/2023 to 06/30/2024
 100.00% of the fiscal year has expired

	2021 Actual	2022 Actual	2023 Actual	2023 Budget	2024 Actual	Original Budget	Revised Budget	Worksheet Notes
4560.525 Special Events - Christmas	14,520	6,838	8,660	0	0	7,000	0	
4560.526 Special Events - Entertainment	14,000	25,676	25,498	0	0	40,000	0	
4560.550 Special Events - Easter	1,434	418	394	0	0	800	0	
4560.615 Raspberry Days	36,163	41,035	42,331	0	0	45,000	0	
4560.700 Beautification	61	222	0	0	0	2,000	0	
4590.110 Arts	0	0	0	0	0	600	0	
4590.115 Recreation	2,400	9,301	7,996	0	0	11,000	0	
Total Recreation	68,578	83,489	84,879	0	0	106,400	0	
Library								
4580.110 Library Director Salaries & Wages	28,367	18,642	16,851	0	0	23,540	0	
4580.120 Library Help Salaries & Wages	5,420	4,067	4,732	0	0	6,741	0	
4580.130 Library Benefits	3,255	5,169	4,674	0	0	5,671	0	
4580.150 Library - Grant Matching Funds	2,229	0	0	0	0	0	0	
4580.250 Library Operations-advertising	210	119	138	0	0	800	0	
4580.251 Library Operations-postage/po box	122	49	109	0	0	135	0	
4580.252 Library Operations-supplies,misc	489	3,155	907	0	0	1,700	0	
4580.253 Library Operations-telecommunications	1,042	1,239	1,247	0	0	1,800	0	
4580.254 Library Operations-travel & dues	0	0	0	0	0	600	0	
4580.255 Library Operations-special projects & progra	3,462	126	617	0	0	7,750	0	
4580.350 Library Technology-website	0	0	0	0	0	250	0	
4580.351 Library-Technology-relicensing	1,408	1,071	0	0	0	1,905	0	
4580.352 Library-Technology-Equipment/operating sup	(71)	489	0	0	0	2,300	0	
4580.353 Library Technology-prof & tec services	0	0	1,218	0	0	2,500	0	
4580.450 Library Collections-Books	3,574	3,897	2,768	0	0	4,000	0	
Total Library	49,507	38,022	33,261	0	0	59,692	0	
Pool								
4610.230 Pool Wages	47,327	57,605	30,534	0	0	62,000	0	
4610.240 Pool Benefits	7,940	8,514	3,825	0	0	9,200	0	
4610.250 Pool Expenses	31,487	42,133	34,559	0	0	50,000	0	
4710.110 CARES Act Expenses	52,312	0	0	0	0	0	0	
Total Pool	139,066	108,252	68,917	0	0	121,200	0	
Total Culture and recreation	452,037	654,597	575,967	0	0	1,357,292	0	
Total Expenditures:	1,599,841	2,143,452	1,942,902	0	0	3,365,227	0	
Total Change In Net Position	1,576,776	1,776,402	1,271,052	0	0	0	0	

Garden City
Budgeting Worksheet
21 RDA Fund - 07/01/2023 to 06/30/2024
100.00% of the fiscal year has expired

	2021 Actual	2022 Actual	2023 Actual	2023 Budget	2024 Actual	Original Budget	Revised Budget	Worksheet Notes
Change In Net Position								
Revenue:								
Taxes	98,129	1,293	0	0	0	0	0	
3110 Tax increment	98,129	1,293	0	0	0	0	0	
Total Taxes								
Interest	801	347	0	0	0	0	0	
3610 Interest revenue	801	347	0	0	0	0	0	
Total Interest								
98,930		1,639	0	0	0	0	0	
Total Revenue:								
Expenditures:								
General government								
Administrative	600	500	0	0	0	0	0	
4141.310 RDA Professional services	4,900	0	0	0	0	0	0	
4141.610 Administrative costs RDA	0	100,566	(8,440)	0	0	0	0	
4141.740 RDA Capital Outlay	5,500	101,066	(8,440)	0	0	0	0	
Total Administrative								
5,500		101,066	(8,440)	0	0	0	0	
Total General government								
Transfers	0	100,566	0	0	0	0	0	
4810 Transfer to general fund	0	100,566	0	0	0	0	0	
Total Transfers								
5,500		201,632	(8,440)	0	0	0	0	
Total Expenditures:								
93,430		(199,993)	8,440	0	0	0	0	
Total Change In Net Position								

Garden City

Budgeting Worksheet

30 Debt Service Fund SID - 07/01/2023 to 06/30/2024
100.00% of the fiscal year has expired

	2021 Actual	2022 Actual	2023 Actual	2023 Budget	2024 Actual	Original Budget	Revised Budget	Worksheet Notes
Change In Net Position								
Revenue:								
Charges for services								
3431 SID assessments received	5,524	0	0	0	0	0	0	
Total Charges for services	5,524	0	0	0	0	0	0	
Interest								
3610 Interest revenue	1,233	0	0	0	0	0	0	
Total Interest	1,233	0	0	0	0	0	0	
Miscellaneous revenue								
3690 Miscellaneous revenues	39	20	0	0	0	0	0	
Total Miscellaneous revenue	39	20	0	0	0	0	0	
Total Revenue:	6,796	20	0	0	0	0	0	
Expenditures:								
Highways and public works								
4410.810 2006 SID principal	4,389	0	0	0	0	0	0	
Total Highways and public works	4,389	0	0	0	0	0	0	
Total Expenditures:	4,389	0	0	0	0	0	0	
Total Change In Net Position	2,407	20	0	0	0	0	0	

Garden City

Budgeting Worksheet

41 Capital Projects - 07/01/2023 to 06/30/2024
100.00% of the fiscal year has expired

	2021 Actual	2022 Actual	2023 Actual	2023 Budget	2024 Actual	Original Budget	Revised Budget	Worksheet Notes
Income or Expense								
Non-Operating Items:								
Non-operating expense	0	0	72,338	0	0	0	0	
4410-750 Capital outlay -Parks	0	0	72,338	0	0	0	0	
Total Non-operating expense	0	0	72,338	0	0	0	0	
Total Non-Operating Items:	0	0	72,338	0	0	0	0	
Total Income or Expense	0	0	72,338	0	0	0	0	

Garden City
 Budgeting Worksheet
 51 Water Fund - 07/01/2023 to 06/30/2024
 100.00% of the fiscal year has expired

Income or Expense	2021 Actual	2022 Actual	2023 Actual	2023 Budget	2024 Actual	Original Budget	Revised Budget	Worksheet Notes
Income From Operations:								
Operating income								
5140 Water income	1,278,145	1,338,807	1,101,200	0	0	0	0	0
5141 Water income - City	12,553	20,803	4,383	0	0	0	0	0
5310 Connection fees	31,780	28,200	9,000	0	0	0	0	0
5490 Other operating income - Miscellaneous	53,315	73,152	20,203	0	0	0	0	0
Total Operating income	1,375,793	1,460,962	1,134,786	0	0	0	0	
Operating expense								
6300.110 Water wages	173,716	197,746	215,130	0	0	0	0	0
6300.130 Water employee benefits	28,916	18,609	52,826	0	0	0	0	0
6300.240 Office supplies-water	18,352	9,247	14,671	0	0	0	0	0
6300.245 Postage	1,641	4,506	802	0	0	0	0	0
6300.250 Maintenance of water system	18,167	51,271	39,577	0	0	0	0	0
6300.252 Water-travel, conference & training	5,687	2,584	11,565	0	0	0	0	0
6300.255 Fuel expense-water	8,355	16,625	21,472	0	0	0	0	0
6300.256 Vehicle Expense - Water	88,330	6,194	10,359	0	0	0	0	0
6300.260 Public Works Building	0	1,913	1,600	0	0	0	0	0
6300.280 Utilities-water	39,537	29,751	31,354	0	0	0	0	0
6300.310 Professional services	27,696	32,130	32,624	0	0	0	0	0
6300.312 Ent. Attorney	0	0	250	0	0	0	0	0
6300.314 Ent. Engineer	29,453	46,363	7,567	0	0	0	0	0
6300.455 Materials and Supplies	103,241	129,837	73,800	0	0	0	0	0
6300.456 Blue Stakes	907	494	867	0	0	0	0	0
6300.460 Contracted services	5,117	2,786	(221)	0	0	0	0	0
6300.470 Rental of equipment	10,000	20,448	7,029	0	0	0	0	0
6300.480 Tools	657	1,888	1,313	0	0	0	0	0
6300.485 Clothing	0	0	266	0	0	0	0	0
6300.490 Safety	1,146	1,916	2,278	0	0	0	0	0
6300.510 Insurance	20,656	0	0	0	0	0	0	0
6300.610 Miscellaneous expense	12,379	50,021	15,858	0	0	0	0	0
6300.690 Depreciation expense	237,480	346,059	0	0	0	0	0	0
6300.695 Bank Fees	8,400	48,817	11,327	0	0	0	0	0
6300.700 Ent. Imp Fee Expense	0	0	10,267	0	0	0	0	0
6300.710 Ent. Capital Projects	0	0	136,345	0	0	0	0	0
6300.750 Treatment Plant	39,346	49,429	25,527	0	0	0	0	0
6300.760 Treatment Plant - Utilities	33,908	41,549	41,636	0	0	0	0	0
Total Operating expense	913,088	1,110,181	766,090	0	0	0	0	
Total Income From Operations:	462,705	350,781	368,696	0	0	0	0	
Non-Operating Items:								
Non-Operating income								
5520 Impact fee-water	481,510	890,954	279,396	0	0	0	0	0
5530 Grants and Loans, deposit from state	151,009	0	0	0	0	0	0	0
5535 Water Share Transfers	0	48,250	0	0	0	0	0	0
5610 Interest income	5,491	8,450	53,812	0	0	0	0	0
5611 Impact fee interest-water	4,623	8,294	41,255	0	0	0	0	0

Garden City
Budgeting Worksheet
51 Water Fund - 07/01/2023 to 06/30/2024
100.00% of the fiscal year has expired

	2021 Actual	2022 Actual	2023 Actual	2023 Budget	2024 Actual	Original Budget	Revised Budget	Worksheet Notes
Total Non-operating income	642,633	955,948	374,463	0	0	0	0	
Non-operating expense	161,727	122,822	124,841	0	0	0	0	
6300.820 Interest on long-term debt	161,727	122,822	124,841	0	0	0	0	
Total Non-operating expense	480,907	833,126	249,622	0	0	0	0	
Total Non-Operating Items:	943,611	1,183,907	618,318	0	0	0	0	
Total Income or Expense								

Garden City

Budgeting Worksheet

61 Beach Access - 07/01/2023 to 06/30/2024
100.00% of the fiscal year has expired

	2021 Actual	2022 Actual	2023 Actual	2023 Budget	2024 Actual	Original Budget	Revised Budget	Worksheet Notes
Change In Net Position								
Revenue:								
Charges for services	300	750	650	0	0	0	0	
3470 Beach access revenue	300	750	650	0	0	0	0	
Total Charges for services	300	750	650	0	0	0	0	
Total Revenue:								
Expenditures:								
Culture and recreation								
Recreation	125	3,171	0	0	0	0	0	
4560.250 Beach Access Expenses	125	3,171	0	0	0	0	0	
Total Recreation	125	3,171	0	0	0	0	0	
Total Culture and recreation	125	3,171	0	0	0	0	0	
Total Expenditures:	175	(2,421)	650	0	0	0	0	
Total Change In Net Position								

Garden City

Budgeting Worksheet

91 General Fixed Assets - 07/01/2023 to 06/30/2024
100.00% of the fiscal year has expired

	2021 Actual	2022 Actual	2023 Actual	2023 Budget	2024 Actual	Original Budget	Revised Budget	Worksheet Notes
Change In Net Position								
Expenditures:								
Miscellaneous								
4101 Pension Admin	(10,623)	(24,073)	0	0	0	0	0	0
4201 Pension Public Safety	(602)	(1,363)	0	0	0	0	0	0
4401 Pension Streets	(8,819)	(19,985)	0	0	0	0	0	0
Total Miscellaneous	(20,044)	(45,421)	0	0	0	0	0	0
Total Expenditures:	(20,044)	(45,421)	0	0	0	0	0	0
Total Change In Net Position	20,044	45,421	0	0	0	0	0	0
Income or Expense								
Income From Operations:								
Operating expense								
4100 Depn expense - general government	69,410	0	0	0	0	0	0	0
4400 Depn expense - streets & public works	85,465	0	0	0	0	0	0	0
4500 Depn expense - parks & recreation	54,485	0	0	0	0	0	0	0
Total Operating expense	209,360	0	0	0	0	0	0	0
Total Income From Operations:	209,360	0	0	0	0	0	0	0
Total Income or Expense	209,360	0	0	0	0	0	0	0