

RESOLUTION 2025-11
A RESOLUTION OF THE TOWN OF GENOLA
ADOPTING ITS FISCAL YEAR 2026 (2025-2026) ANNUAL BUDGET

WHEREAS, the Town Council of Genola desires to adopt its Fiscal Year 2026 (2025-2026) Annual Budget of the Town of Genola;

WHEREAS, the Town Council of Genola approved a tentative Fiscal Year 2026 (2025-2026) Annual Budget of the Town of Genola in its Town Council Meeting on May 21, 2025;

WHEREAS, The Town Council of Genola gave proper notice to and held a public hearing regarding its Fiscal Year 2026 (2025-2026) Annual Budget on May 21, 2025;

NOW THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF GENOLA, UTAH:

1. Adoption of Annual Budget. The Town Council of Genola hereby adopts its Annual Budget For Fiscal Year 2026 (2025-2026), attached as Exhibit A;
2. Effective date. This resolution shall take effect immediately upon passage, as authorized by §10-3-719 of Utah Code Annotated.
3. Repeal of Conflicting Resolutions. To the extent that any resolution previously adopted by the Town of Genola conflicts with the provisions of this Resolution, it is hereby amended, invalidated or, replaced by the provisions hereof; and

PASSED AND ADOPTED by the Town Council of the Town of Genola, State of Utah
on the 18th day of June, 2025 by the following Vote:

	Yes	No	Abstain	Absent
Neil Brown	☒	☐	☐	☐
Grant Lundberg	☒	☐	☐	☐
Curtis Thomas	☒	☐	☐	☐
Eric Hazelet	☒	☐	☐	☐
Brenan Jackson	☒	☐	☐	☐

TOWN OF GENOLA:

ATTEST:


By: Neil Brown
Its: Mayor


By: Lucinda Thomas
Its: Town Clerk/Recorder



Exhibit A

ANNUAL BUDGET FY 2026

Genola Town
State Budget Report
10 General - 07/01/2025 to 06/30/2026
100.00% of the fiscal year has expired

	2024 Actual	2025 Budget	2026 Budget
Change In Net Position			
Revenue:			
Taxes			
3110 Property Taxes	269,734	290,000	280,000
3130 Sales Taxes	535,622	510,000	500,000
3140 Franchise Taxes	56,523	75,000	75,000
Total Taxes	861,879	875,000	855,000
Licenses and permits			
3210 Business Licenses	1,393	1,200	1,200
3221 Building permits	115,991	140,000	120,000
3225 Animal Licenses	230	-	-
3229 Other permits and licenses	555	500	500
Total Licenses and permits	118,169	141,700	121,700
Intergovernmental revenue			
3342 State Grant	-	50,000	-
3356 Class C Road	216,735	190,000	200,000
3358 Liquor Control	853	1,000	1,000
Total Intergovernmental revenue	217,588	241,000	201,000
Charges for services			
3165 Gravel Pit fees	150,067	150,000	150,000
3413 Zoning and subdivision fees	2,785	6,000	6,000
3424 Fire other revenue	5,600	19,500	-
3425 Fire services - county	22,917	18,000	-
3474 Recreation revenue	9,682	10,000	10,000
3476 Town celebration	6,312	5,500	5,500
3477 Miss Genola Pageant Registration Fees	490	300	300
3478 Rodeo	65,136	75,000	75,000
3479 Miss Genola - Ticket Sales and Donations	5,275	2,500	2,500
3480 Ordinance Enforcement Fees	300	-	1,000
3481 Cemetery lot sales	11,265	15,000	15,000
3483 Cemetery opening/closing	2,750	1,000	1,000
Total Charges for services	282,580	302,800	266,300
Fines and forfeitures			
3510 Fines and Forfeitures	16,387	20,000	20,000
Total Fines and forfeitures	16,387	20,000	20,000
Interest			
3610.1 Interest	17,010	130,000	130,000
3610.2 Interest - Class C	18,381	20,000	20,000
3610.3 Interest - Roads impact	2,183	1,700	1,700
3610.4 Interest - Park impact	1,875	1,700	1,700
Total Interest	39,449	153,400	153,400
Miscellaneous revenue			
3620 Park Rent	1,224	1,000	1,000
3671 Gain on refunding	651	-	-
3689 Lease Revenue	50,229	50,000	50,000
3690 Other Revenue	7,122	1,000	1,000
3692 Senior Citizens revenue	1,375	1,000	1,500
Total Miscellaneous revenue	60,601	53,000	53,500
Contributions and transfers			
3685 Impact fees - roads	17,000	25,000	25,000
3686 Impact fees- parks	19,800	35,000	35,000
3840 Transfer from Capital Projects	-	500,000	648,500
Total Contributions and transfers	36,800	560,000	708,500
Total Revenue:	1,633,454	2,346,900	2,379,400
Expenditures:			
General government			

Genola Town
State Budget Report
10 General - 07/01/2025 to 06/30/2026
100.00% of the fiscal year has expired

	2024 Actual	2025 Budget	2026 Budget
Council			
4110.110 Council - salaries and Wages	10,800	14,000	11,000
4110.130 Council - employee benefits	897	1,000	1,000
4110.230 Council - travel, conferences and training	423	1,000	1,000
4110.310 Council - professional & tech services	132	80,000	-
4110.610 Council - miscellaneous	1,456	2,000	1,500
Total Council	13,708	98,000	14,500
Court			
4120.235 Court - Judge salaries & wages	6,377	7,000	11,500
4120.260 Court - facilities contract	10,786	12,500	25,600
4120.310 Court - jury and lawyer	5,998	6,000	6,000
Total Court	23,161	25,500	43,100
Administrative			
4140.111 Admin - salaries and wages	51,873	59,500	60,000
4140.131 Admin - employee benefits	25,639	26,500	26,500
4140.210 Admin - books, subs, and memberships	12,894	15,000	15,000
4140.220 Admin - public notices/minutes	644	1,500	1,500
4140.230 Admin - travel, conferences and training	4,089	4,500	4,500
4140.240 Admin - office expenses, supplies and postage	8,161	7,500	7,500
4140.250 Admin - equipment supplies & maintenance	4,400	5,500	5,000
4140.270 Admin - building and grounds	91	15,000	15,000
4140.280 Admin - utilities	4,894	7,000	7,000
4140.290 Admin - telephone	2,412	3,000	3,000
4140.311 Admin - auditing services	8,000	13,000	13,000
4140.312 Admin - attorney	70,710	100,000	100,000
4140.510 Admin - insurance and surety bonds	20,649	25,000	25,000
4140.620 Admin - miscellaneous charges	435	2,500	2,000
4140.640 Admin - Senior Citizens	3,592	4,000	4,000
4140.650 Admin - Liquor Control Expenses	682	1,000	1,000
4170.610 Election	2,303	5,000	5,000
Total Administrative	221,468	295,500	295,000
Planning and zoning			
4180.111 Planning & Zoning - salaries and wages	26,740	28,000	28,000
4180.131 Planning and Zoning - employee benefits	6,926	7,500	7,500
4180.615 Planning & Zoning - Zoning and Subdivisions	505	7,500	1,000
4180.620 Planning & Zoning - Engineering & Hydraulic Analys	371	15,000	500
Total Planning and zoning	34,542	58,000	37,000
Total General government	292,879	477,000	389,600
Public safety			
Police			
4210.240 Police - Utah Valley Dispatch Fee	10,182	10,000	10,000
4210.480 Police - contracted services	166,712	190,000	196,000
Total Police	176,894	200,000	206,000
Fire			
4210.310 Fire - Communication Equipment/Radios, pagers	4,539	7,000	10,200
4211.610 Fire - Heating/Propane	5,885	7,000	4,000
4212.280 Fire - Electricity	1,691	2,000	2,000
4213.210 Fire - Dues/Re-certifications	75	300	400
4214.510 Fire - Vol Fireman Wages	9,835	13,500	16,500
4215.110 Fire - Fire & Asst Chief Wages	4,813	4,500	6,800
4216.251 Fire - Gas & Oil	1,323	2,450	2,000
4217.250 Fire - Truck Equipment & Maintenance	9,393	8,000	20,500
4218.270 Fire - Supplies & Equipment/Maintenance	2,114	3,000	3,600
4219.290 Fire - Prevention	61	1,000	700
4220.260 Fire - Building/Grounds Maintenance	13,908	14,000	19,500
4221.230 Fire - Office Supplies & Equipment	486	500	600
4222.230 Fire - travel, conferences and training	1,611	2,000	2,200
4223.740 Fire - Miscellaneous	1,551	1,000	1,500

Genola Town
State Budget Report
10 General - 07/01/2025 to 06/30/2026
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	2024 Actual	2025 Budget	2026 Budget
4224.240 Fire - Extinguisher Maintenance (Foam-Cold Fire)	-	300	300
4225.240 Fire - PPE's	6,682	2,500	13,000
4227.240 Fire - Utah Valley Dispatch Fee	766	1,000	1,400
4230.130 Fire - employee benefits	1,936	2,250	3,000
4230.740 Fire - Capital Outlay	-	250,000	400,500
4235.480 Ambulance service	1,300	2,000	2,000
Total Fire	67,968	324,300	510,700
Inspections			
4240.315 Building inspection	14,545	35,000	40,000
Total Inspections	14,545	35,000	40,000
Animal control			
4253.310 Animal ctl - professional, technical services	12,410	18,000	15,000
Total Animal control	12,410	18,000	15,000
Total Public safety	271,818	577,300	771,700
Highways and public improvements			
Highways			
4410.110 Streets - salaries and wages	18,554	21,600	21,600
4410.130 Streets - employee benefits	9,464	11,000	11,000
4410.250 Streets - equipment supplies & maintenance	9,972	15,000	15,000
4410.255 Streets - fuel and oil	2,592	4,000	4,000
4410.270 Streets - buildings & grounds - operation & maint	5,833	5,000	5,000
4410.280 Streets - utilities	177	250	-
4410.450 Streets - activity based systems maintenance	60,185	-	500,000
4410.730 Streets - capital outlay	15,000	34,000	175,000
Total Highways	121,777	90,850	731,600
Total Highways and public improvements	121,777	90,850	731,600
Parks, recreation, and public property			
Parks			
4510.110 Parks - salaries and wages	27,877	35,000	35,000
4510.130 Parks - employee benefits	10,300	12,000	12,000
4510.250 Parks - equipment supplies & maintenance	7,996	6,000	6,000
4510.270 Parks - buildings and grounds	20,451	50,500	50,500
4510.280 Parks - utilities	1,552	2,500	2,500
4510.460 Parks - outside contract labor	-	500	500
4510.740 Parks - capital outlay	8,000	34,000	175,000
Total Parks	76,176	140,500	281,500
Recreation			
4560.250 Recreation - equipment supplies & maintenance	1,510	5,000	5,000
4560.270 Recreation - buildings and grounds	220	7,500	4,000
4560.460 Recreation - outside contract labor	2,195	3,000	3,000
4560.481 Recreation - town celebration	14,356	17,000	17,000
4560.482 Recreation - Miss Genola Pageant Expenses	1,926	3,500	3,500
4560.483 Recreation - Rodeo	42,276	73,000	73,000
4560.484 Recreation - Eagle Projects	-	1,000	1,000
4560.485 Recreation - Easter Egg Hunt	929	1,200	1,000
4560.486 Recreation - Miss Genola Scholarship	8,260	3,000	3,000
Total Recreation	71,671	114,200	110,500
Cemetery			
4590.110 Cemetery - salaries and wages	13,275	15,500	15,500
4590.130 Cemetery - employee benefits	6,636	6,500	7,000
4590.250 Cemetery - equipment supplies & maintenance	438	1,000	1,000
4590.740 Cemetery - capital outlay	5,065	-	-
Total Cemetery	25,414	23,000	23,500
Total Parks, recreation, and public property	173,261	277,700	415,500
Miscellaneous			
4711 Ordinance Enforcement Fees	6,000	5,000	5,000

Genola Town
State Budget Report
10 General - 07/01/2025 to 06/30/2026
100.00% of the fiscal year has expired

	<u>2024</u> <u>Actual</u>	<u>2025</u> <u>Budget</u>	<u>2026</u> <u>Budget</u>
Total Miscellaneous	<u>6,000</u>	<u>5,000</u>	<u>5,000</u>
Debt service			
4710.810 Debt service - principal	66,000	66,000	66,000
4710.820 Debt service - interest & agent fees	924	-	-
Total Debt service	<u>66,924</u>	<u>66,000</u>	<u>66,000</u>
Transfers			
4890 Budgeted increase in fund balance	-	511,050	-
4940 Transfer to Capital Projects	471,500	342,000	-
Total Transfers	<u>471,500</u>	<u>853,050</u>	<u>-</u>
Total Expenditures:	<u>1,404,158</u>	<u>2,346,900</u>	<u>2,379,400</u>
Total Change In Net Position	<u>229,296</u>	<u>-</u>	<u>-</u>

Genola Town
State Budget Report
40 Capital Projects - 07/01/2025 to 06/30/2026
100.00% of the fiscal year has expired

	2024 Actual	2025 Budget	2026 Budget
Change In Net Position			
Revenue:			
Interest			
3610 Interest	97,000	-	100,000
Total Interest	<u>97,000</u>	<u>-</u>	<u>100,000</u>
Contributions and transfers			
3810 Transfer from general fund	471,500	300,000	675,000
Total Contributions and transfers	<u>471,500</u>	<u>300,000</u>	<u>675,000</u>
Total Revenue:	<u>568,500</u>	<u>300,000</u>	<u>775,000</u>
Expenditures:			
Highways and public improvements			
Highways			
4220.700 Fire Capital Outlay	-	275,000	425,000
Total Highways	<u>-</u>	<u>275,000</u>	<u>425,000</u>
Total Highways and public improvements	<u>-</u>	<u>275,000</u>	<u>425,000</u>
Miscellaneous			
4400.740 Roads Capital Outlay	103,655	-	300,000
4500.740 Parks Capital Outlay	-	-	300,000
Total Miscellaneous	<u>103,655</u>	<u>-</u>	<u>600,000</u>
Transfers			
4890 Budgeted increase in fund balance	-	25,000	-
Total Transfers	<u>-</u>	<u>25,000</u>	<u>-</u>
Total Expenditures:	<u>103,655</u>	<u>300,000</u>	<u>1,025,000</u>
Total Change In Net Position	<u>464,845</u>	<u>-</u>	<u>(250,000)</u>

Genola Town
State Budget Report
51 Water - 07/01/2025 to 06/30/2026
100.00% of the fiscal year has expired

	2024 Actual	2025 Budget	2026 Budget
Income or Expense			
Income From Operations:			
Operating income			
5140 Water sales revenue	274,821	350,000	375,000
5310 Initial connection fees	9,415	10,000	10,000
5340 Servicing customer installations	1,127	1,000	500
5410 Late penalties and fees	1,227	1,000	1,000
Total Operating income	286,590	362,000	386,500
Operating expense			
6140.110 W salaries and wages	62,334	63,000	65,000
6140.130 W employee benefits	28,003	28,000	28,000
6140.210 W dues and subscriptions	5,429	8,500	8,000
6140.230 W education and training	1,464	2,000	2,000
6140.240 W office supplies and expense	1,275	2,500	2,500
6140.250 W equipment maintenance & supplies	14,620	10,000	10,000
6140.251 W gas and oil	2,090	2,500	2,500
6140.270 W buildings & grounds - operation & maintenance	8,421	15,000	186,000
6140.280 W electric power	23,637	40,000	40,000
6140.410 W water assessments	2,631	7,000	7,100
6140.420 W purification and sampling	4,974	7,000	6,000
6140.450 W system maintenance and materials	8,666	3,000	3,000
6140.510 W property and liability insurance	-	3,000	3,000
6140.690 W depreciation expense	82,003	110,000	110,000
6140.700 Engineering Expense	-	2,500	2,500
Total Operating expense	245,549	304,000	475,600
Total Income From Operations:	41,042	58,000	(89,100)
Non-Operating Items:			
Non-operating income			
5510 Grants	295,000	60,370	-
5520 Water impact fees	39,000	46,000	46,000
5540 Water Assessments	1,364	3,500	3,500
5610.1 Interest Income	53,404	15,000	15,000
5610.2 Interest - water impact	2,618	2,500	1,000
Total Non-operating income	391,386	127,370	65,500
Non-operating expense			
9072 Pension expense	(1,625)	3,500	3,500
Total Non-operating expense	(1,625)	3,500	3,500
Total Non-Operating Items:	393,010	123,870	62,000
Total Income or Expense	434,052	181,870	(27,100)

Genola Town
State Budget Report
91 General Fixed Assets - 07/01/2025 to 06/30/2026
100.00% of the fiscal year has expired

	2024 Actual	2025 Budget	2026 Budget
Change In Net Position			
Expenditures:			
Miscellaneous			
4101 Pension adjustment	(4,624)	-	-
Total Miscellaneous	(4,624)	-	-
Total Expenditures:	(4,624)	-	-
Total Change In Net Position	4,624	-	-