Town of Mantua Council Meeting Minutes
Review of Mantua 2026–2027 Proposed Adopted Budget
For May 21st, 2026
Location: Town Hall, 409 North Main, Mantua, Utah

Council Members Present: Mayor Annette Ash, Council Member Cheryl Burgan, Council member Scott Ross, Council Member Henry Dovey
Absent: Mayor Pro Tempore Matt Jeppsen,
Recorder Absent: Sherita Schaefer
Acting Recorder: Angela Connell

Audience Present: Katie Finders, Michael Finders

The meeting was called to order by Mayor Annette Ash.

Overview of Mantua 2026–2027 Proposed Adopted Budget

Led by Finance Manager Ronald Wallace

Comparative Review

In the Sewer Fund, following an aggressive and completed system flush that caused high maintenance costs in the current fiscal year, the town will scale back the upcoming year's repairs to single-point emergency fixes only. The Water Fund revenue target was lowered from $260,000 to a historical trend-aligned $243,500, though its personnel service actuals are trending higher due to step increases and COLA. Interest earnings across both the Water Fund and Sewer Fund are experiencing a downward trend because the town is spending down its impact fee cash reserves to build major assets, including a $1.7 million water tank.

Variance Summary

The Water Fund revenue target was corrected from $260,000 down to $243,500 based on historical trends, resolving a major discrepancy between past budgeted revenue and actual cash flow. In the Garbage/Waste Fund, a hidden deficit caused by an automatic 5% annual price increase from Econo Waste went unadjusted for four years because the town believed it had a fixed-rate contract; to offset this and secure a $10,000 net income buffer, resident garbage fees will increase by $2.00 and recycling fees by $1.00.

The Sewer Fund variance was corrected from a projected $9,000 deficit to a $30,445 net profit by adjusting the accounting methodology to track a $60,000 impact fee infrastructure expenditure as a capital asset rather than a net financial loss. Finance Manager Wallace presented a projected General Fund deficit of -$113,000 to -$119,142 and noted that the council could balance this to zero by adjusting unconfirmed line items or tightening proposed COLA and wage increases.

General Fund Review

Public Works & Parks

The Town Council is structurally shifting to treat all municipal parks equally by evenly splitting $30,000 in projected park impact fees into three $10,000 allocations for primary parks, including Main Street Park, Daines Park and Maple Springs. Outside of primary maintenance, $1,500 is explicitly designated for trail projects, while the recreation budget focuses on the Little Valley Days celebration, which will rely on t-shirt sales and private community donations to cover operational costs.

To prevent overspending, Council Member Burgan proposed lowering the primary park line items to $9,500 each to guarantee unexpected trail expenses do not exceed the hard $30,000 impact fee cap. Additionally, Mayor Ash and Finance Manager Wallace agreed to implement a monthly high-level financial reporting measure to track actual expenditures against the budget so departments can curb overspending in real-time.

Planning & Zoning

The Planning and Zoning Department reviewed its baseline administrative numbers and is fully comfortable with its designated budget allocation, requesting only that the Town Council speak with them directly if any future adjustments to their line items are considered. The department's incoming impact fee revenue projections are explicitly tied to the town's current housing development pace. Specifically, these budget calculations are strictly built around a projected baseline of constructing and selling 10 to 11 new houses within the town over the upcoming fiscal cycle.

Public Safety and Court Budgets

Council Member Burgan read a formal letter from Utah Highway Patrol (UHP) Lieutenant Cade Brenchley confirming that, if the Mantua Police Department is dissolved, UHP will assume full responsibility for traffic enforcement, crash responses, and motorist assists on US 89/91 through the Sardine Canyon corridor between mileposts 5 and 8. UHP will assist the designated local response agency on non-highway emergency calls as necessary. While 24/7 localized coverage is not guaranteed, UHP will strategically increase its presence during morning and afternoon commute hours, provide periodic patrols throughout the day, and coordinate targeted enforcement blocks to handle heavy seasonal summer traffic surges driven by recreationists and tourists traveling into Cache and Bear Lake Valleys.

Box Elder County Chief Deputy Cade Palmer presented options for the Box Elder County Sheriff's Office to assume primary law enforcement in Mantua, clarifying that deputies would focus strictly inside town limits on top local crimes—including domestic violence, trespassing, weapons offenses, theft, DUIs, and vandalism—rather than patrolling the highway state jurisdiction. In 2025, the Box Elder County Sheriff's Office spent 417 hours responding to calls in Mantua, compared to 461 hours in Honeyville.

Under a $0 cost non-contract option, the Box Elder County Sheriff's Office is legally required to assume primary enforcement, providing an average of 1.6 hours of daily reactive presence, roughly 150 proactive community patrols per year, and a dedicated deputy to serve as a council liaison. Alternatively, dedicated contract options at an all-inclusive $92.58 hourly rate include a half-time presence (20 hours/week) for $96,283.20 annually or a full-time presence (40 hours/week) for $192,566.40 annually, which offloads all administrative, vehicle, and equipment costs onto the county.

State Justice Court Administrator Jim Peters reported a roughly 65% decline in Mantua Justice Court case filings since their peak in fiscal year 2024, with misdemeanor filings falling to about 12 cases over a recent six-month window. Demographic data show that over 97% of processed defendants are non-residents, and presenters emphasized that many cases are traffic-related—meaning the town is largely operating a court that serves pass-through traffic violators as well as non-residents. Financially, for July–December 2025 the Mantua Justice Court generated about $97,600 in gross receipts, but after remitting required amounts to the State Treasurer and other agencies the town retained $44,197. Six-month operating expenses were approximately $60,163 with legal/prosecution and payroll costs comprising roughly 92.8% of that total, producing a net loss of about $15,966 for that period.

Anne Hansen of the Box Elder County Attorney's Office outlined three restructuring pathways via interlocal agreements to transition Mantua away from running a standalone court.

Option 1: The town completely dissolves its local court at $0 cost, causing all criminal charges and citations to automatically default to the county court system, though the county keeps 100% of all generated fines and fees.

Option 2 (The Brigham City Model): Establishes a shared fee structure where the county or an adjacent host city provides the facility, judge, bailiffs, and clerks; however, while Mantua receives a 50/50 revenue split, the town must still fund its own independent prosecutor and public defender, which would likely result in a net financial loss due to Mantua's current $25,000 legal overhead and low case volumes.

Option 3 (The Garland Model): Involves a contracted services setup with a 50/50 shared fee structure where the county assumes 100% of the administrative and legal burden—including the judge, facilities, clerks, prosecution, paralegals, and victim advocacy teams—in exchange for a flat monthly service fee scaled to the caseload, which is benchmarked against Garland's current contract of $6,000 a year ($500 a month).

Enterprise & Utility Funds

Water Fund

Service charges revenue target was lowered from $260,000 to a trend-aligned $243,500 because actual collections sat at only $215,000 as of May 11th, though personnel services expenses are trending higher due to a prior-year structural cost increase, step increases, and proposed employee cost-of-living adjustments (COLA). Contractual services will decrease because a one-time $12,000 compliance contract with Sunrise Engineering to overhaul the water impact fees agreement is complete, while unpredictable emergency expenses—like a recent water main pipe break—will continue to be filtered through contractual services rather than routine repairs and maintenance.

Interest revenue is declining because the town is drawing down its impact fee cash reserves to build major physical infrastructure, including a $1.7 million water tank, an emergency generator, and a pressure-reducing valve (PRV), which are entirely dependent on a projected baseline of selling 11 new homes. Finally, the state is pressuring Mantua to raise its $85 baseline water rate, warning that maintaining an artificially low rate will cause the state to deny the grants and low-interest loans needed to construct a critical secondary water well that the town cannot afford to fund independently.

Sewer Fund

Maintenance schedules were adjusted to shift upcoming expenditures exclusively to single-point emergency fixes, following an aggressive system flush in the current fiscal year that completed routine line cleaning. This operational pullback allows the town to scale back routine costs while correcting a procedural accounting error that previously recorded a $60,000 impact fee infrastructure expenditure entirely as a net financial loss, which had caused unnecessary alarm over a projected $9,000 deficit.

By updating the methodology to match standard municipal auditing practices—tracking impact fee expenditures as capital improvements that inject physical assets back into the town—the fund's variance was corrected to reveal a healthy $30,445 net profit. This updated financial baseline allows the town to better evaluate its long-term funding stability and absorb ongoing interest revenue declines caused by spending down impact fee cash reserves to build major town assets.

Garbage/Waste Fund

A historical review of the last three fiscal years revealed a critical deficit variance triggered by a contract amendment negotiated under a prior administration. This agreement allowed the town's third-party contractor, Econo Waste, to implement automatic 5% annual price increases per garbage can based on prior administrative agreements. However, because the town incorrectly believed it possessed a fixed-rate contract, it failed to raise its local resident fees for four years, causing municipal revenues to fall significantly behind actual contract realities. To bridge this structural financial gap and secure a tight $10,000 net income buffer, a formal rate adjustment was recommended to increase resident garbage fees by $2.00 and recycling fees by $1.00.

Revenue & Capital Planning

Revenue Trend Analysis

The general property tax line item remains unfinalized and was left blank pending updated figures later in the budget cycle. Sales tax revenue received through highway options allocations is routed directly into the Class B&C Road Fund and spent progressively on local road maintenance to ensure compliance with state regulations regarding restricted highway funds. For intergovernmental grants, the town has a $49,972 grant allotment locked in to cover Main Street reconstruction costs, alongside a recurring state Liquor Fund grant restricted to purchasing safety equipment and funding DUI enforcement. Tourism and military grants are steady revenue streams contingent on filing administrative paperwork, while fire department grant allotments remain stable based on historical baseline data.

Capital Improvement Projects

Finance Manager Wallace explained that interest earnings are down because the town is spending down impact fee cash reserves to complete infrastructure projects, including the water tank.

In transportation, the town is executing the Main Street reconstruction project using a carried-over $49,972 intergovernmental grant, while continuously spending Class B&C Road Fund resources on local improvements to prevent state auditors from flagging hoarded highway reserves. For facilities, $10,000 has been allocated for building improvements to relocate a repeatedly flooded electrical wiring panel from the basement of the municipal building to a safe location.

Public Comment on 2026–2027 Proposed Adopted Budget

Time was allocated for public comment; however, due to a hard adjournment stop at 6:30 PM, formal public comment could not be heard. Mayor Ash directed that all public comments be deferred and held until the next budget discussion meeting on May 27th. Council Member Bergan noted that residents could alternatively submit feedback directly to council members in the interim.

Council Discussion and Final Review

Finance Manager Wallace noted that while the General Fund carries a negative baseline variance of -$113,000 to -$119,000, adjacent towns have successfully carried forward deficits of -$60,000 and -$80,000 over the past two years and concluded with a positive net income. Clarifying his role as an objective facilitator to match numbers and present options rather than allocate funds, he pointed out that unconfirmed budget items can still be adjusted to bridge the gap, such as lowering the administrative budget or securing pending grants. Furthermore, he committed to providing a high-level monthly financial breakdown to track expenditures once the final budget is approved and the new fiscal year begins.

Mayor Ash discussed the town's explicit goal is to drive the -$113,000 deficit down to a zero balance, countering the idea of carrying forward a negative balance. To track this, she requested that the finance manager provide the Town Council with a high-level budget overview on at least a monthly basis to monitor expenditures in real-time. Due to the workshop running past its time limit and reaching a hard adjournment stop, she deferred all public comments to the next budget meeting on May 27th.

Council Member Burgan officially declared her recusal from all future votes regarding the proposed law enforcement and justice court restructuring plans due to a conflict of interest stemming from her employment with Box Elder County. She clarified that the meeting's presentations were strictly informational for the Town Council and the public rather than immediate decisions. Additionally, she noted that residents can submit budget and public safety feedback directly to any council member at any time without waiting for the next scheduled meeting.

Budget Review and Discussion

The proposed FY 2026–2027 budget was reviewed and discussed. No motion was made and no action was taken.

Adjournment

Council Member Burgan motioned to adjourn the budget meeting. Council Member Ross made the second.

Yes votes: Mayor Annette Ash, Council Member Scott Ross, Council Member Cheryl Burgan, Council Member Henry Dovey
No votes: None
Abstained: None
Absent: Mayor Pro Tempore Matt Jeppsen
MOTION PASSED