TOWN OF MANTUA, UTAH

RESOLUTION NO. 2026-06-18

A RESOLUTION ADOPTING THE FINAL BUDGET OF THE TOWN OF MANTUA FOR FISCAL YEAR 2026-2027 AND ESTABLISHING APPROPRIATIONS FOR SAID FISCAL YEAR.

WHEREAS, the Town of Mantua is a municipal corporation duly organized under the laws of the State of Utah; and

WHEREAS, the Town Financial Clerk and Budget Officer prepared and submitted a tentative, balanced budget for the Fiscal Year 2026-2027 to the Town Council as required by the Utah Uniform Municipal Fiscal Procedures Act (Utah Code § 10-5-107); and

WHEREAS, the Town Council reviewed, amended, and tentatively adopted said proposed budget during a public meeting on May 21, 2026; and

WHEREAS, the Town Council conducted budget working sessions on May 6 and May 27, 2026, to ensure all expenditures match projected revenues; and

WHEREAS, the Town Council has prioritized essential municipal operations, specifically addressing funding for Roads, Fire and Rescue Services, Parks and Recreation, Water Utilities, and Sewer operations; and

WHEREAS, pursuant to Utah Code § 10-5-108, a formal public notice was published and a final public hearing was held on June 18, 2026, allowing all residents and interested parties an opportunity to speak and comment on the proposed final budget; and

WHEREAS, it is in the best interest of the health, safety, and general welfare of the citizens of Mantua to formally adopt this final fiscal budget to govern municipal expenditures for the upcoming year.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF MANTUA, UTAH, AS FOLLOWS:

Section 1. Adoption of the Fiscal Year 2026-2027 Budget

The Town Council hereby adopts the document entitled "Town of Mantua Final Budget for Fiscal Year 2026-2027". The Final Budget attached hereto as Exhibit A is incorporated by reference as though fully set forth herein.

Section 2. Summary of Appropriations by Fund

Appropriations are hereby established in the amounts set forth in the Fiscal Year 2026-2027 Final Budget attached hereto and incorporated by reference. Total expenditures for each fund are balanced exactly with anticipated fiscal revenues, encompassing the following operational sectors:

- General Fund Operating Budget
- Public Works, Roads & Utilities Fund
- Parks & Recreation Fund
- Fire & Rescue Services Allocation
- Enterprise Funds (Water & Sewer)

Section 3. Certified Tax Rate Coordination

The property tax revenue assumptions contained in the Fiscal Year 2026-2027 Budget are based upon the certified tax rate established by the Box Elder County Auditor. No increase above the certified tax rate is included in this budget. If the Council later decides to exceed the certified rate, a separate Truth in Taxation process would be required.

Section 4. Public Access and Document Retention

Pursuant to State Law, the Town Recorder is directed to file a certified copy of the finalized budget with the State Auditor within thirty (30) days of adoption. A copy shall also remain permanently available on the Utah Public Notice Website and at the Mantua Town Hall for public inspection.

Section 5. Severability and Conflicting Provisions

If any section, sentence, or clause of this resolution is declared invalid by a court of competent jurisdiction, the remaining portions shall continue in full force. All previous resolutions or parts thereof in conflict with this document are hereby repealed.

Section 6. Effective Date

This Resolution shall take effect immediately upon adoption.

TOWN OF MANTUA

PASSED AND ADOPTED by the Town Council of Mantua, Utah, this 18th day of June, 2026.

Annette Ash

Annette Ash, Mayor

Sherita Schaefer, Town Recorder

VOTES AS RECORDED	AYE	NAY	ABSENT
Mayor Annette Ash	✓		
Mayor Pro Tempore Matt Jeppsen	✓		
Council Member Scott Ross	✓		
Council Member Cheryl Burgan	✓		
Council Member Henry Dovey	✓		

Exhibit A

Adopted Budget Form for: General Cities, Towns & Counties	Name	Mantua Town
	Fiscal Year Ended	6/30/2027

Basic Form Instructions

1. As required by Utah statutes, budget forms submitted must present a balanced budget, meaning budgeted expenditures must equal budgeted revenues.
2. If prior year surplus amounts are to be appropriated in this budget, the amount is to be presented as a source of revenue in the budget. Also, any budgeted increase in a fund balance must be presented as an expenditure within the appropriate budget.
3. **A copy of the final budget should be sent to the State Auditor's Office within 30 days of adoption.**
4. Please report amounts rounded to the nearest dollar.
5. Some items may not apply to your entity.
6. If you have questions about the form, call Seth Oveson at 435-572-0440, or send an email to soveson@utah.gov.
7. **Upload completed budgets to reporting.auditor.utah.gov.** If you have any questions related to the uploading of your document, please contact our office at 801-538-1025 or stateauditor@utah.gov.

Definitions: *Current Budget Year*: The budget year in which a local government is currently operating. *Ensuing Budget Year*: The next upcoming budget year, also known as the "incoming" budget year

Part I General Fund Revenues

Source of Revenue (a)	Prior Year 2024-2025 Actual (b)	Current Year 2025-2026 Adopted Budget (c)	Ensuing Year 2026-2027 Adopted Budget (d)
Taxes			
General Property Taxes - Current	343958	348500	367000
General Sales and Use Taxes	252817	250000	255000
Sales Tax - Highway Option	33593	30000	34750
Telephone Tax	3063	3375	2470
Transient Room Tax	2340	2470	2575
Motor Vehicle/Fee-in-Lieu of Property Taxes	24327	23250	23500
Motor Carrier	2182	2050	2250
Penalties, Interest and Delinquent Taxes	294	375	400
Circuit Breaker	374	800	525
Delinquent Property Tax	1418	1250	3000
County Interest	2305	2000	2250
Other:			
Licenses and Permits			
Business & Beer Licenses	950	850	910
Building Permits	18883	14750	18000
Other:			
Animal Licenses	2710	2850	2600
Other: Admin Fees (Bldg Permits & Business License	2410	2350	2575
Other: Land Use Fees - Permit	200		0

Name	Mantua Town	Fiscal Year Ended		6/30/2027
Part VII	**Enterprise or Internal Service Fund:**	Water Fund		
	Description (a)	Prior Year 2024-2025 Actual (b)	Current Year 2025-2026 Adopted Budget (c)	Ensuing Year 2026-2027 Adopted Budget (d)
	Operating Revenue			
	Charge for Services	241999	260000	243500
	Interest Earned - Finance charges on past due bills	1329	1500	1500
	Interest Earned on cash in the bank	161761	75000	81500
	Reconnect, Delinquent, & Admin Fees:	25	550	200
	Other:			
	TOTAL OPERATING REVENUE	405114	337050	326700
	Operating Expense			
	Personnel Services	63960	70000	82500
	Contractual Services	23910	21500	28500
	Material and Supplies	18936	23000	23000
	Materials & Supplies - Equipment	8828	10000	12000
	Utilities and Insurance	52128	53500	58500
	Professional Fees, Certification, Dues, Misc., & Other Oper. Exp.	11412	16000	22000
	Bank/Credit Card Fees	6969	6950	7775
	Repairs & Maintenance	10498	9500	25000
	Other:			
	TOTAL OPERATING EXPENSE	196641	210450	259275
	Non-Operating Revenue (Expense) and Transfers			
	Connection Fees	5850	4500	6600
	Impact Fees Collected	80906	65000	87412
	Debt Service Interest Expense			
	Depreciation	-50324	-68000	-64500
	Capital Expenditures:	337949	1225877	135000
	Capital Project Used from Impact Fees	-337949	-1225877	-135000
	Other: Personnel Services; Pension Expense	-1291	-2000	-1850
	Capital Contributions From Outside Sources	45010		
	Other: Transfer from PY Water Fund			
	NET INCOME (LOSS)	288624	126100	95087
	Cash Operating Needs			
	Net Income (Loss)	288624	126100	95087
	Plus:			
	Less:			
	TOTAL CASH PROVIDED (REQUIRED)	288624	126100	95087
	Source of Cash Required			
	Cash Balance at Beginning of Year			
	Sale of Investment and Other Current Assets			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds			
	Other:			
	Other:			
	TOTAL CASH PROVIDED (REQUIRED)	0	0	0

Name Mantua Town	Fiscal Year Ended June 30,		2027

Part I General Fund Revenue - Continued

Source of Revenue (a)	Prior Year 2024-2025 Actual (b)	Current Year 2025-2026 Adopted Budget (c)	Ensuing Year 2026-2027 Adopted Budget (d)
Charges for Services			
Zoning, Admin and Subdivision Fees	4925	1600	750
Other:			
Parks and Public Property - Recreation Fees	580	1000	850
Cemeteries - Lot Sales, Internment, Perpetual Care	12000	9500	16250
Miscellaneous Services: Credit Card Transaction Fees, e	354	450	525
Other: Police Reports	501	600	400
Other: Police Challenger Coins			300
Other (specify): Sale of Fixed Assets, Flag Donations,	3775		200
Fines and Forfeitures			
Fines/Forfeitures	114359	125000	99500
Prosecutor Split and Debt Collection paid by State	3033	3575	3500
Online banking fees paid by offenders	4533	5750	5750
Other: Small Claims Fee			150

Name Mantua Town	Fiscal Year Ended June 30,		2027

Part I General Fund Revenue - Continued

Source of Revenue (a)	Prior Year 2024-2025 Actual (b)	Current Year 2025-2026 Adopted Budget (c)	Ensuing Year 2026-2027 Adopted Budget (d)
Intergovernmental Revenue			
State Grants - Parks	10711	65504	0
Federal Grants	150000	50000	0
Box Elder COG Grant	89150		0
Other: Community Grant - CPF Main Street Grant		1354000	1354000
Parks Grants - (BE Tourism, etc.)	133399	25000	0
State Grants (ARPA Funds)		113972	49972
Class "B&C" Road Fund Allotment	167722	151500	165000
Liquor Fund Allotment	1311	1385	1285
Other: Community Grant - EMS Grant	1333	1700	1333
Other: B. E. County Fire	0	2700	2000
Other: Community Grant - Tourism LVD - Donated To	1000	1000	1000
Other (specify):Cybersecurity Grant - State Grant		2813	0
Other: WBS Cemetery Grant			9083
Miscellaneous Revenue			
Interest Earnings	114152	82500	60000

Expenditure (a)	Prior Year 2024-2025 Actual (b)	Current Year 2025-2026 Adopted Budget (c)	Ensuing Year 2026-2027 Adopted Budget (d)
Public Safety			
Police Department	247464	296669	285253
Police Dept. - Purchase/Lease of Police Vehicle	14285	14285	14285
Police Other (specify) Police Grant - Equipment GRAN	2607	2813	2813
Fire Department	41719	49910	49910
Other (specify): Fire Engine			20000
Highway and Public Improvements			
Class "B & C" Road Program	61113	90000	281500
Class "B & C" Road Program Wages (road wages)	19211	32500	37500
Main Street Reconstruction (Used from Impact Fees)	0	232028	232028
Road Other: Main Street Reconstruction CFP Grant	0	1354000	1354000
Road Vehicle Maintenance	5130	8000	7750
Repairs & Maintenance (from property tax increase)	19993	20000	6500
Materials & Supplies	4701	7250	6750
Purchase of Road Truck, Snow Plow, Sander	20500		
Road Capital Improvement (used from Impact fees)	35077	35028	
Road Other: Intersection Grant	89150	0	
Repairs & Maintenance (from Sales Tax: Highway Option)		20000	6500
Shop Expenses	264	500	1275
CARES Act & ARPA Funds for Roads (from State/Federal Grants)		113972	49972
Parks, Rec., and Public Property			
Park and Park Areas Maintenance	35673	39000	38000
Recreation and Celebrations (Incl. Tourism Grant)	44121	50000	50000
Cemeteries	25696	36900	35500
Other: WBS Cemetery Grant			9083
Other: Park Improvements - Main Street Park	4897	16792	10000
Other: Park Improvements - Jeppesen/Danes Park		5000	10000
Other: Park Improvements - MSP	48538	15000	10000
Other Park Improvements - Trails	0	0	1500
Other: Park Improvements (UORG: MSP Grants)	44735	25000	0
Other: Park Improvements - (MSP Tourism Grant)	15000	25000	0
Other: Park Improvements - MSP Donations & AARP		38000	0
Other: Park Improvements - MSP LWCF Grant - Incl.	408644	10000	0
Park Capital Improvements (used from Impact Fees)	33031	30000	30000

	Prior Year 2024-2025	Current Year 2025-2026	Ensuing Year 2026-2027

TV Site Rent	40786	45500	44397
Other: Fundraisers/Donations-Fire & Police	2700	0	0
Impact Fees - Parks	36127	38906	30569
Other: Park Donations - Main	87232	17000	15000
Other: Park Donations - Daines			
Other: Expired Deposit Revenue	12000	36000	14000
Other: Misc. - Incl. Youth Council	52	300	300
Celebrations/Fundraiser	35585	36000	43000
Impact Fees - Roads	32526	35028	27522
Contributions and Transfers			
Contribution from General Fund Balance (Road Impact Fee)		232028	232028
Contribution from General Fund Balance (Celebrations)			6000
Contribution from General Fund Balance: (Police Grant)			2813
Contribution from General Fund Balance (B&C Roads)			154000
Contribution from General Fund Balance (Park Impact Fee)			
Contribution from General Fund Balance (Parks)		4792	25087
Contribution from General Fund Balance (Danes Park Donations)			
Contribution from General Fund Balance (Maple Park Donations & AARP)		38000	0
Contribution from General Fund Restricted (Cemetery Capital Project)		0	15000
Contribution from General Fund Balance (Purchase of Fire Truck)		0	20000
Special Revenue: Other Financing (Lease Revenue)			
Special Revenue: Insurance Proceeds (2019 F-150)			
Special Revenue: Sale of Fixed Assets			
TOTAL REVENUES	1751670	3167973	3119369

Name Mantua Town Fiscal Year Ended June 30, 2027

Part II General Fund Expenditures

Expenditure (a)	Prior Year 2024-2025 Actual (b)	Current Year 2025-2026 Adopted Budget (c)	Ensuing Year 2026-2027 Adopted Budget (d)
General Government			
Administrative	314679	359000	347000
Insurance	21187	24000	24100
Professional Services	98318	102000	72500
Maintenance	12504	14500	12500
Judicial/Court	70193	77500	85150
Governmental Building Improvements	12174	20000	10000
Governmental Building - Surveillance & wiring	203	3500	3500
Elections	29	4500	3750
Planning and Zoning	622	7500	6500

Name Mantua Town Fiscal Year Ended June 30, 2027

Part II General Fund Expenditures - Continued

Expenditure (a)	Actual (b)	Adopted Budget (c)	Adopted Budget (d)
Community and Economic Development			
Community Planning - UDOT Grant	4550	0	0
Community Development			
Economic Opportunity			
Other (specify):			
Miscellaneous			
Emergency Preparedness	0	3500	3500
Other: Youth Council	0		750
Other: TBD			
Transfer to Other Funds			
Transfer to Capital Projects Fund			
Transfer to Capital Projects Fund			
Transfer to Capital Projects Fund			
Transfer to Capital Projects Fund			
Budgeted Increase in Fund Balance			
TOTAL EXPENDITURES	2070687	3494078	3119369

Name	Mantua Town	Fiscal Year Ended		6/30/2027
Part VII	**Enterprise or Internal Service Fund:**			
	Description (a)	Prior Year 2024-2025 Actual (b)	Current Year 2025-2026 Adopted Budget (c)	Ensuing Year 2026-2027 Adopted Budget (d)
	Operating Revenue			
	Charge for Services	116130	118750	132424
	Interest Earned	1417	1475	1440
	Other:			
	Other:			
	Other:			
	TOTAL OPERATING REVENUE	117547	120225	133864
	Operating Expense			
	Personnel Services	4813	6000	6350
	Contractual Services	102649	105000	112250
	Material and Supplies	186	1275	1275
	Depreciation			
	Other: Admin, Town Cleanup, & Misc.	1304	1850	1850
	Other Operating Expenses: Utilities & Insurance	1006	1250	1250
	Other:			
	TOTAL OPERATING EXPENSE	109958	115375	122975
	Non-Operating Revenue (Expense) and Transfers			
	Connection Fees			
	Interest Expense			
	Capital Contributions From Outside Sources			
	Impact Fee Collected			
	Operating Transfers From:			
	Operating Transfers From:			
	Operating Transfers From:			
	Operating Transfers From:			
	Impact Fee Spent			
	Operating Transfers To:			
	Operating Transfers To:			
	Operating Transfers To:			
	Operating Transfers To:			
	Other:			
	NET INCOME (LOSS)	7589	4850	10889
	Cash Operating Needs			
	Net Income (Loss)	7589	4850	10889
	Plus: Depreciation			
	Plus:			
	Plus:			
	Plus:			
	Less: Major Improvements and Capital Outlay			
	Less: Bond Principal Payments			
	Less:			
	Less:			
	Less:			
	TOTAL CASH PROVIDED (REQUIRED)	7589	4850	10889
	Source of Cash Required			
	Cash Balance at Beginning of Year			
	Sale of Investment and Other Current Assets			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds			
	Other:			
	Other:			
	TOTAL CASH PROVIDED (REQUIRED)	0	0	0

Name	Mantua Town	Fiscal Year Ended		6/30/2027
Part VII	Enterprise or Internal Service Fund:	Sewer Fund		
	Description (a)	Prior Year 2024-2025 Actual (b)	Current Year 2025-2026 Adopted Budget (c)	Ensuing Year 2026-2027 Adopted Budget (d)
	Operating Revenue			
	Charge for Services	238243	258750	263700
	Interest Earned	35292	38500	29400
	Other:			
	Other:			
	Other:			
	TOTAL OPERATING REVENUE	273535	297250	293100
	Operating Expense			
	Personnel Services	29148	32500	40500
	Contractual Services (B.C.)	163338	181200	185325
	Material and Supplies	1091	2800	4000
	Repairs & Maintenance	16012	50000	15000
	Professional Fees	3807	4500	5500
	Utilities, Insurance, & Misc. Fees/Repairs	4196	5200	5200
	Other:			
	TOTAL OPERATING EXPENSE	217592	276200	255525
	Non-Operating Revenue (Expense) and Transfers			
	Connection Fees	1625	1500	1375
	Interest Income			
	Depreciation	-22488	-24000	-23550
	Other:			
	Capital contributions from Outside Sources			
	Impact Fee Collected	27235	25500	23045
	Operating Transfers From:			
	Capital Expenditures: Equipment			60670
	Capital Projects used from Impact Fees	-8816	-24050	-60670
	Operating Transfers To:			
	Operating Transfers To:			
	Operating Transfers To:			
	Operating Transfers To:			
	Other:			
	NET INCOME (LOSS)	53499	0	38445
	Cash Operating Needs			
	Net Income (Loss)	53499	0	38445
	Plus: Depreciation			
	Plus:			
	Plus:			
	Plus:			
	Less: Major Improvements and Capital Outlay			
	Less: Bond Principal Payments			
	Less:			
	Less:			
	Less:			
	TOTAL CASH PROVIDED (REQUIRED)	53499	0	38445
	Source of Cash Required			
	Cash Balance at Beginning of Year			
	Sale of Investment and Other Current Assets			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds			
	Other:			
	Other:			
	TOTAL CASH PROVIDED (REQUIRED)	0	0	0