Town of Mantua Council Budget Meeting Minutes
For June 18th, 2026
Location: Town Hall, 409 North Main, Mantua, Utah

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

Audience Present: Ronald Wallace, John Hurd, Terry Nelson, Charolette Billings, Marcus Abel, Kevin Nelson

Meeting was opened by Mayor Ash

PRESENTATION OF PROPOSED FISCAL YEAR 2026–2027 BUDGET

General Fund Overview
Discussion of departmental spending, including Public Works & Parks, Planning & Zoning, Public Safety, and Court Budgets.
Presenter: Finance Manager Ronald Wallace

Administration & Court
The FY 2026–2027 budget incorporates a general 4% Cost-of-Living Adjustment (COLA) for all town employees, including Judge Kevin Nelson, alongside three targeted salary adjustments. Public works assistant Eric Waters received a 7% increase to address a missed probationary raise and recognize technical training. Public works Director Marcus Abel and Finance Manager Ronald Wallace each received a 12% adjustment and were reclassified as exempt salaried employees due to irregular overtime demands. All adjustments were proportionately allocated across the General Fund and applicable enterprise funds, leaving the administrative and court budgets within projected revenues.

In Planning and Zoning
The finance manager projects 11 new home builds for the upcoming fiscal year, with two permits already submitted ahead of July 1.

Public Safety

- **Police:** The department suggests a potential expenditure reduction of $1,000. A $2,013 police vehicle grant will be processed as a standard journal entry, ensuring zero negative impact on the budget.

- **Fire:** The baseline budget remains unchanged, executing a $20,000 carryover from the prior year specifically earmarked for a new fire engine.

Public Works, Roads, and Parks: B&C Roads
The town receives approximately $180,000 annually from the state for B&C classified roads. These funds, alongside $49,972 in remaining federal COVID-19 ARPA funds primarily used to fund the Main Street roadwork project and meet the town's matching requirement within one fiscal year.

Cemeteries
The town is combining $16,250 in projected plot revenues with a $9,000 cemetery grant, drawing the remaining balance from the general fund balance to cover upcoming physical expansion costs.

Parks & Trails
Budgets are being distributed individually among local parks at roughly $10,000 each. There is a heavy focus on infrastructure improvements for Main Street Park. Wallace noted that $30,000 in available park impact fees will fund these new initiatives, including a new playground.

Enterprise & Utility Funds

Water Fund
The Water Fund and explained that the town is considering a water rate increase after discovering that base rates and tiers have not been changed since at least 2014. Wallace stated that the Water Fund revenue projections in this budget assume the proposed rate increase is approved; if the council does not approve the new rates, the town will need to amend the budget later to reduce the operating revenue figures. The fund's plan includes connection and impact fees from an estimated 11 new homes, and those fees, together with operating revenues, will support completion and recognition of the new water tank project and other water system needs. Wallace indicated that the projected operating expenses are reasonable and manageable based on this revenue scenario, but explicitly tied the higher revenue numbers to the pending rate decision.

Sewer Fund
The sewer rates will remain unchanged for the upcoming fiscal year despite earlier budgeting concerns. Wallace outlined the projected operating revenues and expenses for the sewer fund, noting that the fund remains stable at current rates. Wallace further explained that the sewer budget incorporates impact fees associated with 11 anticipated new homes, and that these fees, combined with the fund's net operating income, are expected to cover the planned capital improvements to the sewer system. Overall, the sewer fund is projected to maintain positive net income while funding necessary infrastructure work without increasing rates.

Garbage & Waste Management Fund
The contractor (Econo Waste) has exercised an annual 5% contract rate increase, while internal resident fees have been frozen since 2022. To eliminate the structural deficit, fees will increase by $2 for primary cans and $1 for secondary cans. The contractor has agreed to freeze their FY 2026 rates through 2027 to provide a stable expenditure window.

Revenue Projections
Evaluation of tax base, fee schedules, and state allocations.

Tax Base & Property Taxes Certified Tax Rate
The town's final certified tax rate came out to $356,000.

Conservative Surplus
An additional $6,000 was factored on top of the baseline by the towns finance manager. Late-filed personal property taxes push year-end revenues roughly $6,000 higher than the state's initial certified rate.

Fee Schedules & Development Revenue

Building Permits
11 new home builds, with two permits already submitted and paid for ahead of the July 1 deadline.

Zoning & Subdivision Fees
Projected lower than previous high-revenue cycles due to the inherent unpredictability of individual development requests.

Cemetery Plot Sales
Projected at $16,250 (down slightly from the previous year's $18,000 baseline) despite opening a new section of plots.

State Allocations, Grants, & Restricted Funds B&C Roads
ARPA & B&C Roads: The remaining $49,972 in federal ARPA funds and a portion of the accumulated $180,000 annual state B&C road allocation will cover the town's matching portion for the Main Street roadwork project.

Targeted State Grants
Incorporates a $9,000 cemetery grant, a $2,013 police vehicle grant, and an upcoming Box Elder County fire allocation expected in December for housing their brush trucks.

Interest Earnings
Adjusted slightly downward to account for shifting interest rates, avoiding over-reliance on aggressive interest revenue projections.

Capital Improvement Projects: Allocation of funds for long-term town infrastructure.

Main Street Roadwork Project

B&C Roads Restricted Funds
Transferring accumulated funds to cover the town's matching percentage.

ARPA Funds
Injecting $49,972 in remaining federal COVID-19 ARPA funds ahead of the strict December legal deadline.

Water & Sewer Infrastructure

Water Tank Project
Finalizing construction, with remaining assets balanced out by annual connection and impact fees from new growth.

Sewer Upgrades
Fund net income and sewer infrastructure impact fees from the 11 housing starts will absorb necessary capital improvements.

Parks & Cemetery Expansions

Main Street Park Upgrades
Utilizing $30,000 in available park impact fees alongside new grant opportunities to fund equipment like a new playground.

Cemetery Expansion
Bridging the gap between plot sales and expansion costs using a $9,000 cemetery grant and a drawdown from the general fund balance.

PUBLIC HEARING: FISCAL YEAR 2026–2027 FINAL BUDGET

Motion to Open Public Hearing

Mayor Pro Tempore Jeppsen motioned to open the public hearing for fiscal year 2026-2027 Final Budget. Council Member Dovey made the second.

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

Public Comment
All interested persons were given an opportunity to be heard for or against the estimates of revenue and expenditures.

Record
No public comments were received in person or via mail.

Motion to Close Public Hearing

Council Member Ross motioned to close the public hearing for fiscal year 2026-2027 Final Budget. Mayor Pro Tempore Jeppsen made the second.

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

COUNCIL DISCUSSION AND BUDGET ADJUSTMENTS

Budget Adjustments
The final budget components built-in by the towns Finance Manager, were briefly summarized, including specific salary adjustments for Eric Waters, Wallace, and Marcus Abel, alongside the 4% Cost-of-Living Adjustment (COLA) that explicitly incorporates Judge Nelson.

CONSIDERATION AND ACTION ON BUDGET RESOLUTION

Resolution Approval
Consideration and possible approval of Resolution No. 2026-06-18 adopting the Town of Mantua Fiscal Year 2026–2027 Final Budget, including approved Salary Increases and COLA rates.

Resolution No. 2026-06-18 Adoption
The final resolution to adopt the Town of Mantua Fiscal Year 2026–2027 Final Budget and establish the necessary appropriations for municipal operations. The budget serves as the town's legal and financial blueprint, aligning anticipated revenues with departmental operational expenditures.

Incorporation of Salary Increases & COLA

Wallace discussed how personnel adjustments were fully factored into the final budget figures, emphasizing that despite these compensation updates, the numbers remained manageable and balanced within administrative projections.

The final resolution explicitly approved
Town employees received a baseline 4% Cost-of-Living Adjustment (COLA), with a specific directive ensuring that Judge Nelson was included in the adjustment.

Targeted Salary Adjustments
The town implemented individual merit and structural adjustments for employees Eric Waters, Ronald Wallace, and Marcus Abel. This process involved transitioning Abel and Wallace to an exempt status with a 12% salary adjustment to account for erratic overtime demands, alongside a 7% step adjustment for Waters to account for his completed technical water certifications and a previously missed probationary review window.

The Vote & Adjournment

Mayor Pro Tempore Matt Jeppsen made the formal motion to approve the budget adjustments and pass Resolution No. 2026-06-18. Council Member Ross made the second.

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