HIDEOUT, UTAH
TOWN COUNCIL REGULAR MEETING AND PUBLIC HEARINGS
July 10, 2025
Agenda

PUBLIC NOTICE IS HEREBY GIVEN that the Town Council of Hideout, Utah will hold its Regular Meeting and Public Hearings electronically via Zoom and in person at Hideout Town Hall, located at 10860 North Hideout Trail, Hideout Utah for the purposes and at the times as described below on Thursday, July 10, 2025.

All public meetings are available via ZOOM conference call and YouTube Live.
Interested parties may join by dialing in as follows:

Zoom Meeting URL: https://zoom.us/j/4356594739
To join by telephone dial: US: +1 408 638 0986 **Meeting ID:** 435 659 4739
YouTube Live Channel: https://www.youtube.com/channel/UCKdWnJad-WwvcAK75QjRb1w/

Regular Meeting and Public Hearings
6:00 PM

I. Call to Order and Pledge of Allegiance

II. Roll Call

III. Public Input - Floor open for any attendee to speak on items not listed on the agenda

IV. Agenda Items

1. Discussion of Roadway Policies - *Jason Burningham*
2. Presentation of the 2024 Annual Audit - *Spencer Hintzie, Gilbert & Stewart*
3. Discussion and presentation of the annual Fraud Risk report - *Spencer Hintzie, Gilbert & Stewart*
4. Discussion of General Plan Update and MAG's participation - *John Janson, City Design*
5. Discussion and update of the Wildfire Symposium hosted by the Wasatch Fire Department and the Town of Hideout to be held on July 15, 2025
6. Notice of Cancellation of Primary Election
7. **Public Hearing:** Discussion and possible approval of Ordinance 2025-O-XX, an Ordinance adopting amendments to the Hideout Town Standard Specifications and Drawings Manual
8. Discussion and possible adoption of Ordinance 2025-O-XX, an Ordinance Amending Sections 3.02.020, 3.02.030, and 3.02.040 of the Hideout Town Code Regarding Planning Commissioners Qualifications and Training, Compensation, and Removal
9. **Public Hearing:** Discussion and possible approval of Ordinance 2025-O-XX regarding setting the compensation of statutory officers, elected officials, and contracted employees
10. **Public Hearing:** Consideration of adoption of Resolution 2025-R-XX amending the FY26 Budget
11. Discussion and possible approval of Resolution 2025-R-XX, a resolution of the Hideout Town Council establishing per diem compensation for members of the Planning Commission

V. Committee Updates

1. Planning Commission - *Thomas Eddington, Town Planner*
2. Design Review Committee - *Thomas Eddington, Town Planner*
3. Wildfire Committee - *Council Member Gunn*
4. Economic Development Committee - *Council Member Severini*
5. Parks, Open Space and Trails (POST) Committee - *Council Member Baier*
6. Transportation Committee - *Council Member Haselton*

VI. Approval of Council Minutes

1. May 8, 2025 Town Council Meeting Minutes DRAFT

VII. Follow up of Items from Approved Minutes

VIII. Closed Executive Session - Discussion of pending or reasonably imminent litigation, personnel matters, deployment of security personnel, devices or systems, and/or sale or acquisition of real property as needed

IX. Meeting Adjournment

Pursuant to the Americans with Disabilities Act, individuals needing special accommodations during the meeting should notify the Mayor or City Recorder at 435-659-4739 at least 24 hours prior to the meeting.

HIDEOUT TOWN COUNCIL
[redacted] N. Hideout Trail, Hideout, UT 84036 435-640-2188

Posted 7/9/2025

File Attachments for Item:

1. Emailed Public Comment - Bret Rutter

From: Bret Rutter
To: hideoututah; Mayor
Subject: Caution: ExternalPublic Comment for 7/10/2025 Town Council Meeting
Date: Wednesday, July 9, 2025 6:34:43 PM

I am not certain if I'll be able to attend the July 10th Town Council meeting and in my absence I wanted to provide the following public comment on the following item in the Agenda:

> Item 8 - Ordinance #2025-0-XX AN ORDINANCE AMENDING SECTIONS 3.02.020, 3.02.030 AND 3.02.040 OF THE HIDEOUT TOWN CODE REGARDING PLANNING COMMISSION QUALIFICATIONS AND TRAINING, COMPENSATION, AND REMOVAL, whereas proposed amendment in section 3.02.020 Qualifications - Training And Residency Requirements has in its item #2 a residency requirement that I find to be confusing at best. The requirement is that an appointee to the Planning Commission ". . . has resided within the Town of Hideout for at least twelve months prior to that appointment." which is likely to be interpreted as having designated as their primary residence a location within the Town of Hideout as could be evidenced by property tax records, driver license, voting records, tax filings, etc. However, the second sentence states that "Such occupancy doesn't need to be full time or primary." This causes me concern because "resided for at least twelve months" to me means having lived here for twelve months. I do believe we want residents of Hideout to be the people representing the interest of others in Hideout on the Planning Commission and similar bodies. The current wording would permit someone who has a vacation home in Hideout and comes during just 3 months of the year for 4 years to be on the Planning Commission which I do not believe is the intent of a "residency requirement". I recommend the language of paragraph 2 of section 3.02.020 be revised to the following or something similar to ensure the Hideout Planning Commission is comprised of full-time primary residents who are more likely to have the most vested interest in the Town of Hideout and are more impacted as they spend more time here than par-time residents and the residency requirement should include removal of someone who ceases to be a full-time resident.
>
> > "Residency Requirement. No person may be appointed to the Planning Commission unless such person's primary residence has been within the Town of Hideout for the twelve months immediately prior to such appointment. The determination of whether an appointee meets this condition shall be evaluated using all evidence as determined reasonable by the Town Council and will generally include tax records and/or driver's license or Utah state issued identification if such are applicable to the appointee. Furthermore, a member of the Planning Commission shall be removed upon a change in their primary residence when such change is to a location outside the Town of Hideout."

Thank you for your consideration of further amending the proposed language to something more along the lines of the above example.

-Bret Rutter

From: support@helpdesk.utah.gov <support@helpdesk.utah.gov>
Sent: Wednesday, July 9, 2025 3:01 PM
To: [redacted] <[redacted]>
Subject: Documents Updated for Town Council

Utah Public Notice

Documents Updated

- 05.08.2025 Town Council Meeting Materials v3.pdf - 5/7/25 3:41 PM
- 05.08.2025 Town Council Minutes DRAFT.docx - 7/9/25 3:00 PM

Town Council

Town Council Regular Meeting and Public Hearings

Notice Date & Time: 5/8/25 6:00 PM

Description/Agenda:

HIDEOUT, UTAH TOWN COUNCIL REGULAR MEETING AND PUBLIC HEARINGS
May 08, 2025
Agenda

PUBLIC NOTICE IS HEREBY GIVEN that the Town Council of Hideout, Utah will hold its Regular Meeting and Public Hearings electronically via Zoom and in person at Hideout Town Hall, located at 10860 North Hideout Trail, Hideout Utah for the purposes and at the times as described below on Thursday, May 8, 2025.
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YouTube Live Channel: https://www.youtube.com/channel/UCKdWnJad-WwvcAK75QjRb1w/

File Attachments for Item:

2. Presentation of the 2025 Annual Audit - *Spencer Hintzie, Gilbert & Stewart*

Hideout Town

ANNUAL FINANCIAL REPORT

For the Year Ended June 30, 2024

Hideout Town
TABLE OF CONTENTS
June 30, 2024

	Beginning on page
INDEPENDENT AUDITOR'S REPORT	1
MANAGEMENT'S DISCUSSION AND ANALYSIS	3
BASIC FINANCIAL STATEMENTS	13
Government-wide Financial Statements:	
Statement of Net Position	15
Statement of Activities	16
Fund Financial Statements:	
Balance Sheet - Governmental Funds	18
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	19
Reconiliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	20
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	21
Statement of Net Position - Proprietary Funds	22
Statement of Revenues, Expenses and Changes in Fund Net Position - Proprietary Funds	23
Statement of Cash Flows - Proprietary Funds	24
Notes to Financial Statements	26
REQUIRED SUPPLEMENTARY INFORMATION	46
Notes to Required Supplementary Information	48
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - General Fund	49
Schedule of the Proportionate Share of the Net Pension Liability	50
Schedule of Contributions	51
OTHER REPORTS	52
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*	54
Independent Auditor's Report on Compliance and Report on Internal Control over Compliance as Required by the *State Compliance Audit Guide*	56

GILBERT & STEWART
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JAMES A. GILBERT, CPA
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RONALD J. STEWART, CPA

SIDNEY S. GILBERT, CPA
JAMES E. STEWART, CPA

INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and
Members of Town Council
Hideout Town, Utah

Opinions

We have audited the accompanying financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of Hideout Town, Utah (the Town), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the Hideout Town, as of June 30, 2024 and the respective changes in financial position and cash flows, where applicable, and the respective budgetary comparison for the General Fund, thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Hideout Town, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Hideout Town's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our objectives to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based

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on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Hideout Town's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Hideout Town's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, and budgetary comparison information, and Utah Retirement systems tables, on pages as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 10, 2025, on our consideration of the Town's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town's internal control over financial reporting and compliance.

Gilbert & Stewart

GILBERT & STEWART, CPA, PC
Provo, Utah
June 10, 2025

MANAGEMENT'S DISCUSSION AND ANALYSIS

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As management of Hideout Town (the Town) we offer readers of the Town's financial statements this narrative overview and analysis of financial activities of the Town for the fiscal year ended June 30, 2024.

FINANCIAL HIGHLIGHTS

*Total net position for the Town as a whole increased by $657,162

*Total unrestricted net position for the Town as a whole decreased by $358,215

*Total net position for governmental activities increased by $568,900

*Total net position for business-type activities increased by $88,262

BASIC FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the basic financial statements of Hideout Town. The basic financial statements comprise three components: (1) government wide financial statements, (2) fund financial statements, and (3) notes to the financial statements.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the Town's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the Town's assets, deferred outflows, liabilities, and deferred inflows, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating.

The statement of activities presents information showing how the Town's net position changed during the fiscal year reported. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

Both of the government-wide financial statements distinguish functions of the Town that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The statement of activities is presented on two pages. The first page reports the extent to which each function or program is self-supporting through fees and intergovernmental aid. The second page identifies the general revenues of the Town available to cover any remaining costs of the functions or programs.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town also uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Town can be divided into two categories: governmental funds and proprietary funds.

Governmental funds. These funds are used to account for the same functions reported as governmental activities in the government-wide financial statements. Governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for government funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the government fund balance sheet and the government fund statement of the revenues, expenditures, and changes in fund balances provide reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Town maintains one major governmental fund, the general fund.

The Town adopts an annual appropriated budget for all its funds. A budgetary comparison schedule has been provided to demonstrate legal compliance with the adopted budget for the general fund.

The basic governmental fund financial statements can be found later in this report; see Table of Contents.

Proprietary funds. The Town's proprietary funds are all of the enterprise type. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The Town uses one enterprise funds to account for the operations of the water, waste water, and storm water utilities.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The enterprise funds are considered major funds of the Town.

The proprietary fund financial statements can be found later in this report; see Table of Contents.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements are reported later in this report; see Table of Contents.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the Town.

FINANCIAL ANALYSIS

Hideout Town's Net Position

	Governmental Activities		Business-type Activities			
	Current Year	Previous Year	Current Year	Previous Year	Total Current Year	Total Previous Year
Current and other assets	$ 3,947,338	4,150,194	1,672,841	2,048,930	5,620,178	6,199,124
Net capital assets	10,062,158	9,660,028	5,180,833	4,923,793	15,242,991	14,583,821
Deferred outflows of resources	81,147	66,340	112,059	91,612	193,206	157,952
Total assets and deferred outflows	**14,090,643**	**13,876,562**	**6,965,733**	**7,064,335**	**21,056,376**	**20,940,897**
Long-term debt outstanding	374,000	406,668	-	10,893	374,000	417,561
Other liabilities	2,449,461	2,881,273	274,863	450,701	2,724,325	3,331,974
Deferred inflows of resources	388,457	278,796	362	496	388,819	279,292
Total liabilities and deferred inflows	**3,211,918**	**3,566,738**	**275,225**	**462,090**	**3,487,144**	**4,028,827**
Net position:						
Net investment in capital assets	9,688,158	9,253,359	5,180,833	4,912,901	14,868,991	14,166,259
Restricted	762,825	450,180	-	-	762,825	450,179
Unrestricted	427,741	606,285	1,509,674	1,689,345	1,937,415	2,295,630
Total net position	**$ 10,878,724**	**10,309,825**	**6,690,508**	**6,602,246**	**17,569,232**	**16,912,070**

As noted earlier, net position may serve over time as a useful indicator of financial position. Total assets and deferred outflows of resources exceeded total liabilities and deferred inflow of resources at the close of the year by $17,569,232, an increase of $657,162 from the previous year.

Total unrestricted net position at the end of the year are $1,937,415 which represents an increase of -$358,215 from the previous year. Unrestricted net position are those resources available to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements.

The amount of current and other assets represent the amounts of cash and receivables on hand at the end of each year. Other liabilities are the amounts of current and other liabilities due, at year end, for goods and services acquired.

Changes in capital assets are the result of the difference, in the current year, of the cost of acquisition of capital assets and any depreciation charges on capital assets. Change in long-term debt is the difference in the amount of debt issued and that which has been paid during the year.

FINANCIAL ANALYSIS (continued)

Hideout Town's Change in Net Position

	Governmental Activities		Business-type Activities			
	Current Year	Previous Year	Current Year	Previous Year	Total Current Year	Total Previous Year
Program revenues:						
Charges for services	$ 656,762	748,150	1,650,485	1,547,996	2,307,247	2,296,146
Operating grants & contributions	160,359	62,860	-	-	160,359	62,860
Capital grants & contributions	-	-	-	-	-	-
General revenues:						
Property taxes	623,777	360,188	-	-	623,777	360,188
Sales tax	359,346	316,514	-	-	359,346	316,514
Impact fees	335,413	397,393	100,245	139,015	435,658	536,408
Other revenues	129,873	22,846	31,673	-	161,546	22,846
Total revenues	**2,265,530**	**1,907,950**	**1,782,403**	**1,687,011**	**4,047,933**	**3,594,962**
Expenses:						
General government	1,214,572	1,326,835	-	-	1,214,572	1,326,835
Public safety	90,579	89,498	-	-	90,579	89,498
Highways & public improvements	370,833	250,713	-	-	370,833	250,713
Parks and recreation	9,956	10,794	-	-	9,956	10,794
Interest expense	10,689	10,458	-	-	10,689	10,458
Water utility	-	-	1,694,141	1,470,965	1,694,141	1,470,965
Total expenses	**1,696,629**	**1,688,300**	**1,694,141**	**1,470,965**	**3,390,770**	**3,159,264**
Change in net position	**$ 568,900**	**219,651**	**88,262**	**216,046**	**657,162**	**435,697**

For the Town as a whole, total revenues increased by $452,971 compared to the previous year, while total expenses increased by $231,506. The total net change of $657,162 is, in private sector terms, the net income for the year which was $221,465 more than the previous year's net change (net income).

Governmental activities revenues of $2,265,530 is an increase of $357,580 from the previous year. This increase is primarily due to increases in tax revenues. Governmental activities expenses of $1,696,629 is an increase of $8,329 from the previous year. While the general government and parks and recreation decreased, public safety and highways and public improvements increased.

Business-type activities revenue of $1,782,403 is an increase of $95,392 from the previous year. Service revenues increased by $102,489 and capital grants and contributions decreased by $. Business-type activities expenses of $1,694,141 is an increase of $223,176 from the previous year.

BALANCES AND TRANSACTIONS OF INDIVIDUAL FUNDS

Some of the more significant changes in fund balances and fund net position, and any restrictions on those amounts, is described below:

General Fund

The fund balance of $1,144,578 reflects an increase of $122,880 from the previous year. Total revenues increased by $379,696. Tax revenues, including property taxes and sales taxes, increased by $252,465. Licenses and permits revenues decreased by $89,804. Intergovernmental revenue increased by $97,499. Revenues from interest increased by $97,139. All other revenues increased by $22,397.

Total expenditures, exclusive of transfers out (if any), increased by $161,807. General government expenditures decreased by $114,643, public safety expenditures increased by $1,081, streets and highways expenditures increased by $262,861, and parks and recreation expenditures decreased by $838. Debt service expenditures increased by $13,347.

The nonspendable and restricted general fund balance is $708,807 and $762,825, respectively, leaving a deficit unassigned fund balance of $327,054.

Capital Projects Fund

The fund balance increased from $0 to $8,250 during the year, which resulted from interest revenues of $8,250.

Water Fund

The change in net position (net income) for the year was $88,262 compared to the previous year net income of $216,046. Unrestricted net position amounts to $1,509,674.

GENERAL FUND BUDGETARY HIGHLIGHTS

Revenues for the current year, exclusive of fund balance appropriations, were originally budgeted in the amount of $2,162,293. This amount was amended in the final budget to $1,953,931. Actual revenues, excluding transfers, amounted to $1,943,611.

Expenditures for the current year, excluding budgeted increases in fund balance, were originally budgeted in the amount of $2,368,934. This amount was amended in the final budget to $1,831,948. Actual expenditures amounted to $1,838,029.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Hideout Town's Capital Assets (net of depreciation)

	Governmental Activities		Business-type Activities			
	Current Year	Previous Year	Current Year	Previous Year	Total Current Year	Total Previous Year
Net Capital Assets:						
Land	$ 374,480	374,480	757,120	757,120	1,131,600	1,131,600
Buildings	636,669	636,669	358,580	358,580	995,249	995,249
Improvements other than buildings	14,134,476	13,274,736	-	-	14,134,476	13,274,736
Machinery and equipment	299,342	273,276	177,183	124,399	476,525	397,675
Utilitiy systems	-	-	6,507,555	6,070,990	6,507,555	6,070,990
Work in progress	-	-	-	-	-	-
Total Capital Assets	15,444,967	14,559,161	7,800,439	7,311,090	23,245,406	21,870,251
Less accumulated depreciation	(5,382,809)	(4,899,134)	(2,619,605)	(2,387,297)	(8,002,414)	(7,286,431)
Totals	**$ 10,062,158**	**9,660,027**	**5,180,833**	**4,923,793**	**15,242,991**	**14,583,820**

The total amount of capital assets, net of depreciation, of $15,242,991 is an increase of $659,171 from the previous year.

Governmental activities capital assets, net of depreciation, of $10,062,158 is an increase of $402,131 from the previous year.

Business-type activities capital assets, net of depreciation, of $5,180,833 is an increase of $257,040 from the previous year.

The amount of increases in capital asset balances, net of depreciation, represent the amount that investments in new capital assets exceeded depreciation charged on capital assets during the year.

Additional information regarding capital assets may be found in the notes to financial statements.

Hideout Town's Outstanding Debt

	Current Year	Previous Year
Governemtntal activities		
2011 Lease Revenue Bond	$ 374,000	402,000
Skid Steer Lease	-	4,668
Total governmental	374,000	406,668
Business-type activities:		
1996 DWR Water Revenue	-	10,893
Total business-type	-	824,229
Total outstanding debt	**$ 374,000**	**824,229**

Additional information regarding the long-term liabilities may be found in the notes to financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

No significant economic changes that would affect the Town are expected for the next year. Budgets have been set on essentially the same factors as the current year being reported.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of Hideout Town's finances for all those with an interest in the Town's finances. Questions concerning any information provided in this report or requests for additional financial information should be addressed to Hideout Town 10860 N. Hideout Trail, Hideout, Utah 84036.

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BASIC FINANCIAL STATEMENTS

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Hideout Town

STATEMENT OF NET POSITION

June 30, 2024

	Governmental Activities	Business-type Activities	Total
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES:			
Assets:			
Current assets:			
Cash and cash equivalents	$ -	1,157,765	1,157,765
Accounts receivable, net	633,703	410,811	1,044,514
Prepaid expense	708,807	62,842	771,649
Total current assets	1,342,510	1,631,418	2,973,928
Non-current assets:			
Restricted cash and cash equivalents	2,604,827	41,423	2,646,251
Capital assets:			
Not being depreciated	374,480	757,120	1,131,600
Net of accumulated depreciation	9,687,678	4,423,713	14,111,391
Total non-current assets	12,666,985	5,222,256	17,889,242
Total assets	14,009,496	6,853,674	20,863,170
Deferred outflows of resources - pensions	81,147	112,059	193,206
Total assets and deferred outflows of resources	**$ 14,090,643**	**6,965,733**	**21,056,376**
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES:			
Liabilities:			
Current liabilities:			
Accounts payable	$ 78,173	65,977	144,149
Accrued liabilities	476,458	107,198	583,656
Customer deposits	1,837,041	17,700	1,854,741
Long-term debt due within one year	17,000	-	17,000
Total current liabilities	2,408,673	190,875	2,599,547
Non-current liabilities:			
Compensated absences	14,642	24,406	39,048
Net pension liability	43,147	59,583	102,730
Long-term debt due after one year	357,000	-	357,000
Total non-current liabilities	414,789	83,989	498,778
Total liabilities	2,823,461	274,863	3,098,325
Deferred inflows of resources - property taxes	388,195	-	388,195
Deferred inflows of resources - pensions	262	362	624
Total liabilities and deferred inflows of resources	**3,211,918**	**275,225**	**3,487,144**
NET POSITION:			
Net investment in capital assets	9,688,158	5,180,833	14,868,991
Restricted for:			
Class C roads	178,587	-	178,587
Debt service	26,250	-	26,250
MIDA funds	557,988	-	557,988
Unrestricted	427,741	1,509,674	1,937,415
Total net position	**10,878,724**	**6,690,508**	**17,569,232**
Total liabilities, deferred inflows of resources and net position	**$ 14,090,643**	**6,965,733**	**21,056,376**

The notes to the financial statements are an integral part of this statement.

Hideout Town
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2024

FUNCTIONS/PROGRAMS:	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Net (Expense) Revenue (To Next Page)
Primary government:					
Governmental activities:					
General government	$ 1,214,572	623,350	-	-	(591,222)
Public safety	90,579	262	-	-	(90,317)
Streets and highways	370,833	33,150	160,359	-	(177,324)
Parks and recreation	9,956	-	-	-	(9,956)
Interest on long-term debt	10,689	-	-	-	(10,689)
Total governmental activities	**1,696,629**	**656,762**	**160,359**	**-**	**(879,509)**
Business-type activities:					
Water	1,694,141	1,650,485	-	-	(43,656)
Total business-type activities	**1,694,141**	**1,650,485**	**-**	**-**	**(43,656)**
Total primary government	**$ 3,390,770**	**2,307,247**	**160,359**	**-**	**(923,164)**

(continued on next page)

The notes to the financial statements are an integral part of this statement.

Hideout Town
STATEMENT OF ACTIVITIES (continued)
For the Year Ended June 30, 2024

	Governmental Activities	Business-type Activities	Total
CHANGES IN NET POSITION:			
Net (expense) revenue (from previous page)	**$ (879,509)**	**(43,656)**	**(923,164)**
General revenues:			
Property taxes	623,777	-	623,777
Sales tax	254,135	-	254,135
Other taxes	105,211	-	105,211
Unrestricted investment earnings	127,826	41,753	169,579
Impact fees	335,413	100,245	435,658
Gain (loss) on disposal of capital assets	(21,745)	(10,080)	(31,825)
Miscellaneous	23,792	-	23,792
Total general revenues	1,448,409	131,918	1,580,327
Change in net position	**568,900**	**88,262**	**657,162**
Net position - beginning	10,309,824	6,602,246	16,912,070
Net position - ending	**$ 10,878,724**	**6,690,508**	**17,569,232**

The notes to the financial statements are an integral part of this statement.

Hideout Town

BALANCE SHEET - GOVERNMENTAL FUNDS

June 30, 2024

	General Fund	Capital Projects Fund	Total Governmental Funds
ASSETS			
Cash and cash equivalents	$ -	-	-
Receivables, net	618,058	15,645	633,703
Prepaid expenses	708,807	-	708,807
Restricted cash and cash equivalents	2,286,881	317,946	2,604,827
TOTAL ASSETS	**$ 3,613,747**	**333,591**	**3,947,338**
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES			
Liabilities:			
Accounts payable	$ 78,173	-	78,173
Accrued liabilities	151,118	325,341	476,458
Compensated absences	14,642	-	14,642
Customer deposits	1,837,041	-	1,837,041
Total liabilities	2,080,973	325,341	2,406,314
Deferred inflows of resources - property taxes	388,195	-	388,195
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	**2,469,168**	**325,341**	**2,794,509**
FUND BALANCES:			
Nonspendable for:			
Prepaids	708,807	-	708,807
Restricted for:			
Class C roads	178,587	-	178,587
Debt service	26,250	-	26,250
MIDA funds	557,988	-	557,988
Assigned	-	8,250	8,250
Unassigned	(327,054)	-	(327,054)
TOTAL FUND BALANCES	**1,144,578**	**8,250**	**1,152,828**
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	**$ 3,613,747**	**333,591**	**3,947,338**

The notes to the financial statements are an integral part of this statement.

Hideout Town

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS

For the Year Ended June 30, 2024

	General Fund	Capital Projects Fund	Total Governmental Funds
REVENUES:			
Taxes:			
Property	$ 623,777	-	623,777
Sales	254,135	-	254,135
Other taxes	105,211	-	105,211
Licenses and permits	655,900	-	655,900
Intergovernmental revenues	160,359	-	160,359
Charges for services	600	-	600
Fines and forfeitures	262	-	262
Interest	119,576	8,250	127,826
Miscellaneous revenue	23,792	-	23,792
Total revenues	**1,943,611**	**8,250**	**1,951,861**
EXPENDITURES:			
General government	1,207,994	-	1,207,994
Public safety	90,579	-	90,579
Highways and public improvements	486,143	318,115	804,258
Parks, recreation and public property	9,956	-	9,956
Debt service:			
Principal	32,668	-	32,668
Interest	10,689	-	10,689
Total expenditures	**1,838,029**	**318,115**	**2,156,144**
Excess (Deficiency) of Revenues over (Under) Expenditures	**105,582**	**(309,865)**	**(204,283)**
Other Financing Sources and (Uses):			
Impact fees	17,298	318,115	335,413
Total other financing sources and (uses)	**17,298**	**318,115**	**335,413**
Net Change in Fund Balances	**122,880**	**8,250**	**131,130**
Fund balances - beginning of year	1,021,698	-	1,021,698
Fund balance - end of year	**$ 1,144,578**	**8,250**	**1,152,828**

The notes to the financial statements are an integral part of this statement.

Hideout Town

RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION

June 30, 2024

Total Fund Balance for Governmental Funds	**$ 1,152,828**
Total net assets reported for governmental activities in the statement is different because:	
Capital assets used in governmental funds are not financial resources and therefore are not reported in the funds:	
Capital assets, at cost	15,444,967
Less accumulated depreciation	(5,382,809)
Net capital assets	10,062,158
Deferred outflows of resources - pensions, a consumption of net position that applies to future periods, is not shown in the funds statements.	81,147
Long-term liabilities, for funds other than enterprise funds, are recorded in the government-wide statements but not in the fund statements.	
General long-term debt	(374,000)
Net pension liability	(43,147)
Certain revenue is deferred in governmental funds but not in the statement of net position because it qualifies for recognition under the economic resources measurement focus.	
Deferred inflows of resources - pensions	(262)
Total Net Position of Governmental Activities	**$ 10,878,724**

The notes to the financial statements are an integral part of this statement.

Hideout Town

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2024

Net Change in Fund Balances - Total Governmental Funds	**$**	**131,130**
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, assets with a material cost are capitalized and the cost is allocated over their estimated useful lives and reported as depreciation expenses.		
Capital outlays		944,260
Depreciation expense		(520,384)
Net		423,876
Book cost of capital assets retired		(21,745)
The Statement of Activities shows pension benefits and pension expenses from the adoption of GASB 68 that are not shown in the fund statements.		2,971
Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.		
Long-term debt principal repayments		32,668
Change in Net Position of Governmental Activities	**$**	**568,900**

The notes to the financial statements are an integral part of this statement.

Hideout Town

STATEMENT OF NET POSITION - PROPRIETARY FUND

June 30, 2024

	Water Fund
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES:	
Assets:	
Current assets:	
Cash and cash equivalents	$ 1,157,765
Accounts receivable, net	410,811
Prepaid expense	62,842
Total current assets	1,631,418
Non-current assets:	
Restricted cash and cash equivalents	41,423
Capital assets:	
Not being depreciated	757,120
Net of accumulated depreciation	4,423,713
Total non-current assets	5,222,256
Total assets	6,853,674
Deferred outflows of resources - pensions	112,059
Total assets and deferred outlfows of resources	**$ 6,965,733**
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES:	
Liabilities:	
Current liabilities:	
Accounts payable	$ 65,977
Accrued liabilities	107,198
Customer security deposits	17,700
Accrued interest	-
Total current liabilities	190,875
Non-current liabilities:	
Compensated absences	24,406
Net pension liability	59,583
Total non-current liabilities	83,989
Total liabilities	274,863
Deferred inflows of resources - pensions	362
Total liabilities and deferred inflows of resources	**275,225**
NET POSITION:	
Net investment in capital assets	5,180,833
Restricted impact fees	-
Unrestricted	1,509,674
Total net position	**6,690,508**
Total liabilities, deferred inflows of resources and net position	**$ 6,965,733**

The notes to the financial statements are an integral part of this statement.

Hideout Town

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION - PROPRIETARY FUND

For the Year Ended June 30, 2024

	Water Fund
Operating income:	
Charges for sales and service	$ 1,530,214
Connection fees	97,253
Other operating income	23,018
Total operating income	**1,650,485**
Operating expenses:	
Personnel services	667,996
Utilities	17,591
Meters	72,466
Repair and maintenance	47,158
Professional and technical	140,149
Water expense	291,876
Sewer expense	92,315
Storm water expense	41,570
Water reservation fees	58,037
Other supplies and expenses	35,072
Bad debt expense	(2,492)
Depreciation expense	232,309
Total operating expense	**1,694,048**
Net operating income (loss)	**(43,563)**
Non-operating income (expense):	
Impact fees	100,245
Interest income	41,753
Gain (loss) on disposal of capital assets	(10,080)
Interest on long-term debt	(93)
Total non-operating income (expense)	**131,825**
Change in net position	**88,262**
Net position - beginning	6,602,246
Net position - ending	**$ 6,690,508**

The notes to the financial statements are an integral part of this statement.

Hideout Town
STATEMENT OF CASH FLOWS
For the Year Ended June 30, 2024

	Water Fund
Cash flows from operating activities:	
Cash received from customers - service	$ 1,602,427
Cash paid to suppliers	(1,055,790)
Cash paid to employees	(656,898)
Net cash provided (used) in operating activities	**(110,261)**
Cash flows from noncapital financing activities:	
Customer deposits	6,400
Net cash provided (used) in noncapital financing activities	**6,400**
Cash flows from capital and related financing activities:	
Cash from impact fees	111,810
Cash from disposal of capital assets	28,420
Cash payments for capital assets	(527,849)
Cash payments for long-term debt principal	(10,893)
Cash payments for long-term debt interest	(278)
Net cash provided (used) in capital and related financing activities	**(398,790)**
Cash flows from investing activities:	
Cash received from interest earned	41,753
Net cash provided (used) in investing activities	**41,753**
Net increase (decrease) in cash	**(460,898)**
Cash balance - beginning	1,660,086
Cash balance - ending	**$ 1,199,188**
Cash reported on the statement of net position:	
Cash and cash equivalents	$ 1,157,765
Non-current restricted cash	41,423
Total cash and cash equivalents	**$ 1,199,188**

The notes to the financial statements are an integral part of this statement.

Hideout Town
STATEMENT OF CASH FLOWS (continued)
For the Year Ended June 30, 2024

Reconciliation of Operating Income to Net Cash Provided (Used) in Operating Activities:	Water Fund
Net operating income (expense)	**$ (43,563)**
Adjustments to reconcile operating income or (loss) to net cash provided (used) in operating activities:	
Depreciation and amortization	232,309
Changes in assets and liabilities:	
(Increase) decrease in receivables	(50,550)
(Increase) decrease in prepaid expense	(34,258)
(Increase) decrease in deferred outflows	(20,447)
Increase (decrease) in payables	(225,297)
Increase (decrease) in payroll payables	3,195
Increase (decrease) in compensated abences	12,004
Increase (decrease) in net pension liability	16,480
Increase (decrease) in deferred inflows	(134)
Net cash provided (used) in operating activities	**$ (110,261)**

The notes to the financial statements are an integral part of this statement.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1-A. Reporting entity

Hideout Town (the Town), a municipal corporation located in Wasatch County, Utah, operates under a Mayor-Council form of government. The accompanying financial statements present the Town and its component units, or entities for which the Town is considered to be financially accountable.

The Town has no component units and is not a component unit of another entity.

1-B. Government-wide and fund financial statements

Government-wide Financial Statements

The government-wide financial statements, consisting of the statement of net position and the statement of activities report information on all the non-fiduciary activities of the primary government and its component units. For the most part, the effect of inter-fund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

The statement of activities reports the expenses of a given function offset by program revenues directly connected with the functional program. A *function* is an assembly of similar activities and may include portions of a fund or summarize more than one fund to capture the expenses and program revenues associated with a distinct functional activity. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Indirect expenses* are not allocated. All expenses are included in the applicable function. *Program revenues* include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privilege provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Fund Financial Statements

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, if any, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statement.

1-C. Measurement focus, basis of accounting and financial statement presentation

The financial statements of the Town are prepared in accordance with generally accepted accounting principles (GAAP).

The government-wide statements are reported using the economic resources measurement focus and the accrual basis of accounting, generally including the reclassification of internal activity (between or within funds). However, internal eliminations do not include utility services provided to Town departments or payments to the general fund by other funds for providing administrative and billing services for such funds. Reimbursements are reported as reductions to expenses. Proprietary and any fiduciary fund financial statements are also reported using this same focus and basis of accounting although internal activity is not eliminated in these statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property tax revenues are recognized in the year for which they are levied while grants are recognized when the grantor eligibility requirements are met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Town considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, sales taxes, intergovernmental revenues, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments, if any, receivable within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

Proprietary funds distinguish *operating* revenues and expenses from *non-operating* items. Operating income and expense reported in proprietary fund financial statements include those revenues and expenses related to the primary, continuing operations of the fund. Principal operating revenues for proprietary funds are charges to customers for sales or services. Principal operating expenses are the costs of providing goods or services, including administrative expenses and depreciation of capital assets. Other revenues and expenses are classified as non-operating in the financial statements.

Policy regarding use of restricted resources

When both restricted and unrestricted resources are available for use, it is the Town's policy to use restricted resources first, then unrestricted resources as they are needed. Restricted assets and liabilities payable from restricted assets current in nature are reported with current assets and current liabilities. *Restricted assets, non-current* reports assets restricted for acquisition or construction of non-current assets, or are restricted for liquidation of long-term debt.

1-D. Fund types and major funds

Governmental funds

The Town reports the following major governmental funds:

The *general fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *capital projects fund* is used to account for the acquisition or construction of major capital facilities of the Town (other than those financed by proprietary funds).

Proprietary funds

The Town reports the following major proprietary funds:

The *water utility fund* is used to account for the activities regarding culinary water distribution.

1-E. Assets, Liabilities, and Net Assets or Equity

1-E-*1. Deposit and Investments*

Investments are reported at fair value. Deposits are reported at cost, which approximates fair value. Investments of the Town are accounts at the Utah Public Treasurers Investments Fund. Additional information is contained in Note 2.

1-E-*2. Cash and Cash Equivalents*

The Town's cash and cash equivalents are generally considered to be short-term, highly liquid investments with original maturities of three months or less from the date of acquisition.

Investments are recorded at fair value in accordance with GASB Statement No. 72, *Fair Value Measurement and Application.* Accordingly, the change in fair value of investments is recognized as an increase or decrease to investment assets and investment income.

1-E-*3. Receivables and Payables*

Accounts receivable other than property taxes and intergovernmental receivables are from customers primarily for utility services. Property tax and intergovernmental receivables are considered collectible. Customer accounts are reported net of any allowance for uncollectible accounts. The allowance amount is estimated using accounts receivable past due more than 90 days.

During the course of operations, there may be transactions occur between funds that are representative of lending/borrowing arrangements outstanding at year-end. These are reported as either *due to* or *due from* other funds.

1-E. Assets, Liabilities, and Net Assets or Equity (continued)

1-E-*3. Receivables and Payables* (continued)

Property taxes are assessed and collected for the Town by Wasatch County and remitted to the Town shortly after collection. Property taxes become a lien on January 1 and are levied on the first Monday in August. Taxes are due and payable on November 1, and are delinquent after November 30. All dates are in the year of levy.

1-E-*4. Restricted Assets*

In accordance with certain revenue bond covenants, resources may be required to be set aside for the repayment of such bonds, and, on occasion, for the repair and maintenance of the assets acquired with the bond proceeds. These resources are classified as restricted assets on the balance sheet because of their limited use. Most capital grant agreements mandate that grant proceeds be spent only on capital assets. Unspent resources of this nature are also classified as restricted. The limited use resources described above involve a reported restriction of both cash and net assets.

Unspent proceeds of bonds issued to finance capital assets are also reported as restricted cash.

1-E-*5. Inventories and Prepaid items*

Inventories in governmental funds consist of immaterial amounts of expendable supplies for consumption and are not reported. Such supplies are acquired as needed. Proprietary fund inventories, where material, are stated at the lower of cost or market, using the first-in, first-out basis.

Prepaid items record payments to vendors that benefit future reporting and are reported on the consumption basis. Both inventories and prepayments are similarly reported in government-wide and fund financial statements.

1-E-*6. Capital Assets*

Capital assets includes property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), and are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of $5,000 or more and an estimated useful life in excess of two years. Such assets are recorded at historical cost or at estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. Infrastructure is depreciated.

The cost of normal maintenance and repairs that does not add to the value of an asset or materially extend the assets' life is not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Upon retirement or disposition of capital assets, the cost and related accumulated depreciation are removed from the respective accounts. Depreciation of capital assets is computed using the straight-line method over their estimated useful lives.

1-E. Assets, Liabilities, and Net Assets or Equity (continued)

1-E-*6. Capital Assets* (continued)

Property, plant, and equipment of the primary government, as well as the component units if any, is depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Buildings and improvements	60
Utility systems	30
Infrastructure	30
Vehicles and equipment	7-10

1-E-*7. Long-term Obligations*

In the government-wide and proprietary fund financial statements, long-term debt and obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund statement of net position. Bond discounts or premiums, and the difference between the reacquisition price and the net carrying value of refunded debt, are deferred and amortized over the terms of the respective bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Significant or material bond issuance costs are reported as deferred charges.

The governmental fund financial statements recognize the proceeds of debt and premiums as other financing sources of the current period. Issuance costs, if any, are reported as expenditures.

1-E-*8. Estimates*

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the amounts reported in the financial statements and the accompanying notes. Actual results may differ from those estimates.

1-E-9. *Deferred Outflows/Inflows of Resources*

In addition to assets, the statement of net position will sometimes include a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The Town reports deferred outflows of resources related to pensions as required by GASB 68.

In addition to liabilities, the statement of net position will sometimes include a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until then. Property taxes to be collected in November were unavailable in the current fiscal year. Accordingly, these property taxes are deferred and will be recognized as an inflow of resources in the period that the amounts become available. The Town also reports deferred inflows of resources related to pensions as required by GASB 68.

1-E. Assets, Liabilities, and Net Position or Equity (continued)

1-E-*10. Net position flow assumption*

Sometimes the Town will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted - net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the Town's policy to consider restricted - net position to have been depleted before unrestricted – net position is applied.

1-E-*11. Fund balance flow assumptions*

Sometimes the Town will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to reports as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the Town's policy to consider restricted fund balance to have been depleted before using and of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

1-E-*12. Fund balance policies*

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The Town itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance). The committed fund balance classification includes amounts that can be used only for the specific purposes determined by formal action of the Town's highest level of decision-making authority. The Town Council is the highest level of decision-making authority for the Town that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as committed. The Council may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

1-E-*13. Pensions*

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Utah Retirement Systems Pension Plan (URS) and additions to/deductions from URS's fiduciary net position have been determined on the same basis as they are reported by URS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

2-A. Budgetary data

Annual budgets are prepared and adopted by ordinance by total for each department, in accordance with State law, by the Mayor and Town Council on or before June 22 for the following fiscal year beginning July 1. Estimated revenues and appropriations may be increased or decreased by resolution of the Town Council at any time during the year. A public hearing must be held prior to any proposed increase in a fund's appropriations. Budgets include activities in the General Fund. The level of the Town's budgetary control (the level at which the Town's expenditures cannot legally exceed appropriations) is established at the department level. Each department head is responsible for operating within the budget for their department. All annual budgets lapse at fiscal year end.

Utah State law prohibits the Town from creating a deficit fund balance by making expenditures in excess of amounts budgeted. Any deficit so created must be made up in the following fiscal year. Deficits arising from emergencies, however, may be retired over five years.

Once adopted, the budget may be amended by the Town Council without hearing provided the budgeted expenditures do not exceed budgeted revenues and appropriated fund balance. A public hearing must be held if the budgeted expenditures will exceed budgeted revenues and any fund balance which is available for budgeting. With the consent of the Mayor, department heads may reallocate unexpended appropriated balances from one expenditure account to another within that department during the budget year. Budgets for the General Fund are prepared on the modified accrual basis of accounting. Encumbrances are not used.

2-B. Deficit fund net position

None of the Town's funds have deficit fund balances; however, the general fund has a deficit *unassigned* fund balance of $327,054.

NOTE 3 - DETAILED NOTES

3-A. Deposits and investments

Cash and investments as of June 30, 2024, consist of the following:

	Fair Value
Cash on hand	$ 100
Demand deposits	976,948
Investments - PTIF	2,826,969
Total cash	**$ 3,804,017**

Cash and investments listed above are classified in the accompanying government-wide statement of net position as follows:

Cash and cash equivalents (current)	$ 1,157,765
Restricted cash and cash equivalents (non-current)	2,646,251
Total cash and cash equivalents	**$ 3,804,017**

3-A. Deposits and investments (continued)

Deposits

Custodial credit risk

Custodial credit risk for deposits is the risk that, in the event of a bank failure, the Town's deposits may not be returned to it. The Town does not have a formal deposit policy for custodial credit risk. As of June 30, 2024, $743,267 of the Town's bank balances of $993,267 was uninsured and uncollateralized.

Investments

The State of Utah Money Management Council has the responsibility to advise the State Treasurer about investment policies, promote measures and rules that will assist in strengthening the banking and credit structure of the state, and review the rules adopted under the authority of the State of Utah Money Management Act that relate to the deposit and investment of public funds. The Town follows the requirements of the Utah Money Management Act (*Utah Code,* Title 51, Chapter 7) in handling its depository and investment transactions. The Act requires the depositing of Town funds in a qualified depository. The Act defines a qualified depository as any financial institution whose deposits are insured by an agency of the Federal Government and which has been certified by the State Commissioner of Financial Institutions as meeting the requirements of the Act and adhering to the rules of the Utah Money Management Council.

The Money Management Act defines the types of securities authorized as appropriate investments for the Town's funds and the conditions for making investment transactions. Investment transactions may be conducted only through qualified depositories, certified dealers, or directly with issuers of the investment securities. Statutes authorize the Town to invest in the Utah State Public Treasurers' Investment Fund. The Utah State Treasurer’s Office operates the Public Treasurers’ Investment Fund (PTIF). The PTIF is available for investment of funds administered by any Utah public treasurer and is not registered with the SEC as an investment company. The PTIF is authorized and regulated by the Money Management Act (*Utah Code,* Title 51, Chapter 7). The Act established the Money Management Council which oversees the activities of the State Treasurer and the PTIF and details the types of authorized investments. Deposits in the PTIF are not insured or otherwise guaranteed by the State of Utah, and participants share proportionally in any realized gains or losses on investments.

The PTIF operates and reports to participants on an amortized cost basis. The income, gains, and losses of the PTIF, net of administration fees, are allocated based upon the participant’s average daily balance. The fair value of the PTIF investment pool is approximately equal to the value of the pool shares.

Fair Value of Investments
The Town measures and records its investments using fair value measurement guidelines established by generally accepted accounting principles. These guidelines recognize a three-tiered fair value hierarchy, as follows: Level 1--Quoted prices for identical investments in active markets; Level 2—Observable inputs other than quoted market prices; and, Level 3--Unobservable inputs. At June 30, 2024, the Town had $2,826,969 invested in the PTIF, which uses a Level 2 fair value measurement.

Interest rate risk
Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. As of June 30, 2024, the Town's investments of $2,826,969 in PTIF had an investment maturity of less than one year and are available immediately.

3-A. Deposits and investments (continued)

Credit risk
Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The Town's policy for reducing its exposure to credit risk is to comply with the State's Money Management Act, as previously discussed. At June 30, 2024, the Town's investments in the PTIF had an Unrated quality rating.

Concentration of credit risk
Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The Town's policy for reducing this risk of loss is to comply with the Rules of the Money Management Council. Rule 17 of the Money Management Council limits investments in a single issuer of commercial paper and corporate obligations to 5-10% depending upon the total dollar amount held in the portfolio. At June 30, 2024, all of the Town's investments were invested in the PTIF.

Custodial Credit Risk
For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the Town will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. This risk is addressed through the policy of investing excess monies only in PTIF.

3-B. Receivables

The allowance policy is described in Note 1-E-3. Receivables as of year-end for the Town's funds are shown below:

	General Fund	Capital Projects Fund	Water Fund	Total
Due from other governments	$ 435,795	15,645	20,072	471,512
Customers	182,876	-	397,035	579,911
Total receivables	**618,671**	**15,645**	**417,107**	**1,051,423**
Less: Allowance for uncollectible	(613)	-	(6,296)	(6,909)
Net receivales	**$ 618,058**	**15,645**	**410,811**	**1,044,514**

3-C. Capital assets

Capital asset activity for governmental activities was as follows:

Governmental activities	Beginning Balance	Additions	Retirements	Ending Balance
Capital assets, not being depreciated:				
Land rights	$ 374,480	-	-	374,480
Construction in progress	-	-	-	-
Total capital assets, not being depreciated	**374,480**	**-**	**-**	**374,480**
Capital assets, being depreciated:				
Buildings	636,669	-	-	636,669
Infrastructure	13,274,736	859,740	-	14,134,476
Machinery and equipment	273,276	84,520	58,454	299,342
Total capital assets, being depreciated	**14,184,681**	**944,260**	**58,454**	15,070,487
Less accumulated depreciation for:				
Buildings	70,768	10,611	-	81,379
Infrastructure	4,605,582	492,701	-	5,098,283
Machinery and equipment	222,785	17,072	36,709	203,147
Total accumulated depreciation	**4,899,134**	**520,384**	**36,709**	5,382,809
Total capital assets being depreciated, net	**9,285,547**	**423,876**	**21,745**	**9,687,678**
Governmental activities capital assets, net	**$9,660,027**	**423,876**	**21,745**	**10,062,158**

Depreciation expense was charged to functions/programs of the primary government governmental activities as follows:

Governmental activities:	
General government	$ 8,063
Highways and public improvements	512,321
Total	**$ 520,384**

3-C. Capital assets (continued)

Capital asset activity for the business-type activities was as follows:

Business-type activities	Beginning Balance	Additions	Retirements	Ending Balance
Capital assets, not being depreciated:				
Land	$ 757,120	-	-	757,120
Total capital assets, not being depreciated	**757,120**	**-**	**-**	**757,120**
Capital assets, being depreciated:				
Water system	2,468,801	-	-	2,468,801
Sewer system	2,027,630	436,565	-	2,464,195
Storm drain system	1,574,560	-	-	1,574,560
Buildings	358,580	-	-	358,580
Machinery and equipment	124,399	91,284	38,500	177,183
Total capital assets, being depreciated	**6,553,970**	**527,849**	**38,500**	**7,043,319**
Less accumulated depreciation for:				
Water system	901,760	82,293	-	984,054
Sewer system	762,807	70,013	-	832,820
Storm drain system	687,617	52,485	-	740,102
Buildings	13,198	5,976	-	19,174
Machinery and equipment	21,915	21,541	-	43,456
Total accumulated depreciation	**2,387,297**	**232,309**	**-**	**2,619,605**
Total capital assets being depreciated, net	**4,166,673**	**295,540**	**38,500**	**4,423,713**
Business-type activities capital assets, net	**$ 4,923,793**	**295,540**	**38,500**	**5,180,833**

Depreciation expense was charged to functions/programs of the primary government business-type activities as follows:

Business-type activities:	
Water	$ 109,811
Sewer	70,013
Storm drain	52,485
Total	**$ 232,309**

3-D. Long-term debt

Long-term debt activity for the governmental activities was as follows:

	Original Principal	% Rate	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
2011 Lease Revenue Bond							
Matures 10/1/2042	$ 540,000	2.50	$ 402,000	-	28,000	374,000	17,000
Skid Steer Lease							
Matures 10/29/2023	13,660	2.55	4,668	-	4,668	-	-
Total governmental activity long-term liabilities			**$ 406,668**	**-**	**32,668**	**374,000**	**17,000**

The 2011 Lease Revenue Bond is secured by the lease revenues of the Town Hall.

Revenue bond debt service requirements to maturity for governmental activities are as follows:

	Principal	Interest	Total
2025	$ 16,000	9,650	25,650
2026	17,000	9,250	26,250
2027	17,000	8,825	25,825
2028	17,000	8,400	25,400
2029	18,000	7,975	25,975
2030 - 2034	96,000	32,950	128,950
2035 - 2039	109,000	20,300	129,300
2040 - 2043	84,000	6,050	90,050
Total	**$ 374,000**	**103,400**	**477,400**

Long-term debt activity for the business-type activities was as follows:

	Original Principal	% Rate	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Skid Steer Lease							
Matures 10/29/2023	$ 31,873	2.55	$ 10,893	-	10,893		-
Total governmental activity long-term liabilities			**$ 10,893**	**-**	**10,893**		**-**

Other long-term liabilities:
The accumulated unpaid vacation time which would be paid if employees terminated employment as of June 30, 2024, was $14,462 for governmental activities and $24,406 for business-type activities..

NOTE 4 - OTHER INFORMATION

4-A. Risk management

The Town is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The Town participates in the Utah Local Government Trust, a public agency insurance mutual, which provides coverage for property damage and general liability. The Town is subject to a minimal deductible for claims. There have been no significant reductions in insurance coverage from coverage in the prior year. Amounts of settlements have not exceeded insurance coverage in any of the past three fiscal years.

4-B. Contingent Liabilities

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the Town expects such amounts, if any, to be immaterial.

4-C. Commitments & Contingencies

The Town is a defendant in certain legal actions and pending actions, or in process for miscellaneous claims. The ultimate liability that might result from the final resolution of the above matters is not presently determinable. The Town management is of the opinion that the final outcome of the cases will not have an adverse material effect on the Town's financial statements.

4-D. Subsequent Events

The Town has evaluated subsequent events through June 10, 2025, the date the financial statements were available to be issued.

4-E. Pension Plans

General Information about the Pension Plan

Plan description:

Eligible plan participants are provided with pensions through the Utah Retirement Systems. The Utah Retirement Systems are comprised of the following Pension Trust Funds:

Defined Benefit Plans

Public Employees Noncontributory Retirement System (Noncontributory System) is a multiple employer, cost sharing, public employee retirement system;

Tier 2 Public Employees Contributory Retirement System (Tier 2 Public Employees System) is a multiple employer cost sharing public employee retirement system;

The Tier 2 Public Employees System became effective July 1, 2011. All eligible employees beginning on or after July 1, 2011, who have no previous service credit with any of the Utah Retirement Systems, are members of the Tier 2 Retirement System.

The Utah Retirement Systems (Systems) are established and governed by the respective sections of Title 49 of the Utah Code Annotated 1953, as amended. The Systems' defined benefit plans are amended statutorily by the State Legislature. The Utah State Retirement Office Act in Title 49 provides for the administration of the Systems under the direction of the Board, whose members are appointed by the Governor. The Systems are fiduciary funds defined as pension (and other employee benefit) trust funds. URS is a component unit of the State of Utah. Title 49 of the Utah Code grants the authority to establish and amend the benefit terms.

URS issues a publicly available financial report that can be obtained by writing Utah Retirement Systems, 560 E. 200 S, Salt Lake Town, Utah 84102 or visiting the website: www.urs.org/general/publications.

Benefits provided: URS provides retirement, disability, and death benefits. Retirement benefits are as follows:

System	Final Average Salary	Years of service required and/or age eligible for benefit	Benefit percentage per year of service	COLA **
Noncontributory System	Highest 3 Years	30 years any age 25 years any age* 20 years an 60* 10 years age 62* 4 years age 65	2.0% per year all years	Up to 4%
Tier 2 Pulic Employees System	Highest 5 Years	35 years any age 20 years an 60* 10 years age 62* 4 years age 65	1.50% per year all years	Up to 2.5%

* with actuarial reductions
** All past-retirement cost-of-living adjustments are non-compounding and are based on the original benefit except for Judges, which is a compounding benefit. The cost-of-living adjustments are also limited to the actual Consumer Price Index (CPI) increase for the year, although unused CPI increases not met may be carried forward to subsequent years.

4-E. Pension Plans (continued)

Contributions:
As a condition of participation in the Systems, employers and/or employees are required to contribute certain percentages of salary and wages as authorized by statute and specified by the Utah Statement Retirement Board. Contributions are actuarially determined as an amount that, when combined with employee contributions (where applicable) is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded actuarial accrued liability.

Contribution rates are as follows:

Utah Retirement Systems	Employee Paid	Employer Contribution Rate	Employer Rate for 401(k) Plan
Contributory System			
111 Local Government Div - Tier 2	-	16.01	0.18
Noncontributory			
15 Local Governement Div - Tier1	-	17.97	-
Tier 2 DC Only			
211 Local Government	-	6.19	10.00

Tier 2 rates include a statutory required contribution to finance the unfunded actuarial accrued liability of the Tier 1 plans.

For the fiscal year ended June 30, 2024, the employer and employee contributions to the Systems were as follows:

System	Employer Contributions	Employee Contributions
Nonctributory System	$ 58,648	-
Tier 2 Public Employees System	45,775	-
Tier 2 DC Public Employees	4,735	-
Total Contributions	**$ 109,158**	**-**

Contributions reported are the URS Board approved required contributions by System. Contributions in the Tier 2 Systems are used to finance the unfunded liabilities in the Tier 1 Systems.

Combined Pension Assets, Liabilities, Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2024, we reported a net pension asset of $0 and a net pension liability of $102,730.

	(Measurement Date): December 31, 2023				
	Net Pension Asset	Net Pension Liability	Proportionate Share	Proportionate Share 12/31/2022	Change (Decrease)
Noncontributory System	$ -	86,577	0.0373245%	0.0375224%	-0.0001979%
Tier 2 Public Employees System	-	16,153	0.0082992%	0.0092293%	-0.0009301%
Total	**$ -**	**102,730**			

4-E. Pension Plans (continued)

The net pension asset and liability was measured as of December 31, 2023, and the total pension liability used to calculate the net pension asset and liability was determined by an actuarial valuation as of January 1, 2023 and rolled-forward using generally accepted actuarial procedures. The proportion of the net pension asset and liability is equal to the ratio of the employer's actual contributions to the Systems during the plan year over the total of all employer contributions to the System during the plan year.

For the year ended June 30, 2024, we recognize pension expense of $102,030.

At June 30, 2024, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$ 65,796	$ 265
Changes in assumptions	35,226	13
Net difference between projected and actual earnings on pension plan investments	29,978	-
Changes in proportion and differences between contributions and proportionate share of contributions	10,467	347
Contributions subsequent to the measurement date	51,740	-
Total	**$ 193,206**	**$ 624**

$51,740 was reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2023.

These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended December 31,	Net Deferred Outflows (Inflows) of Resources
2024	$ 47,586
2025	37,812
2026	56,617
2027	(10,628)
2028	1,664
Thereafter	7,791

Noncontributory System Pension Expense, and Deferred Outflows and Inflows of Resources

For the year ended June 30, 2024, we recognize pension expense of $80,974.

4-E. Pension Plans (continued)

At June 30, 2024, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$ 60,622	$ -
Changes in assumptions	25,980	-
Net difference between projected and actual earnings on pension plan investments	28,154	-
Changes in proportion and differences between contributions and proportionate share of contributions	8,329	189
Contributions subsequent to the measurement date	25,796	-
Total	**$ 148,880**	**$ 189**

$25,796 was reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2023.

These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended December 31,	Net Deferred Outflows (Inflows) of Resources
2024	$ 46,103
2025	35,686
2026	52,931
2027	(11,825)
2028	-
Thereafter	-

Tier 2 Public Employees System Pension Expense, and Deferred Outflows and Inflows of Resources

For the year ended June 30, 2024, we recognize pension expense of $21,056.

4-E. Pension Plans (continued)

At June 30, 2024, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$ 5,174	$ 265
Changes in assumptions	9,246	13
Net difference between projected and actual earnings on pension plan investments	1,824	-
Changes in proportion and differences between contributions and proportionate share of contributions	2,138	158
Contributions subsequent to the measurement date	25,944	-
Total	**$ 44,326**	**$ 436**

$25,944 was reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2023. These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended December 31,	Net Deferred Outflows (Inflows) of Resources
2024	$ 1,483
2025	2,126
2026	3,686
2027	1,197
2028	1,664
Thereafter	7,791

Actuarial assumptions:

The total pension liability in the December 31, 2023, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50 Percent
Salary increases	3.5 - 9.5 percent, average, including inflation
Investment rate of return	6.85 percent, net of pension plan investment expense, including inflation

Mortality rates were adopted from an actuarial experience study dated January 1, 2023. The retired mortality tables are developed using URS retiree experience and are based upon gender, occupation, and age as appropriate with projected improvement using the ultimate rates from the MP-2020 improvement scale using a base year of 2020. The mortality assumption for active members is the PUB-2010 Employees Mortality Table for public employees, teachers, and public safety members, respectively.

4-E. Pension Plans (continued)

The actuarial assumptions used in the January 1, 2023, valuation were based on the results of an actuarial experience study for the period ending December 31, 2022.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best- estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

	Expected Return Arithmetic Basis		
Assets class	Target Asset Allocation	Real Return Arithmetic Basis	Long Term expected portfolio real rate of return
Equity securities	35%	6.87%	2.40%
Debt securities	20%	1.54%	0.31%
Real assets	18%	5.43%	0.98%
Private equity	12%	9.80%	1.18%
Absolute return	15%	3.86%	0.58%
Cash and cash equivalents	0%	0.24%	0.00%
Totals	**100.00%**		**5.45%**
Inflation			2.50%
Expected arithmetic nominal return			7.95%

The 6.85% assumed investment rate of return is comprised of an inflation rate of 2.50%, a real return of 4.35% that is net of investment expense.

Discount rate:
The discount rate used to measure the total pension liability was 6.85 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from all participating employers will be made at contractually required rates that are actuarially determined and certified by the URS Board. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The discount rate does not use the Municipal Bond Index Rate.

4-E. Pension Plans (continued)

Sensitivity of the proportionate share of the net pension asset and liability to changes in the discount rate:

The following presents the proportionate share of the net pension liability calculated using the discount rate of 6.85 percent, as well as what the proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.85 percent) or 1-percentage-point higher (7.85 percent) than the current rate:

System	1% Decrease (5.85%)	Discount Rate (6.85%)	1% Increase (7.85%)
Noncontributory System	$ 449,328	86,577	(217,203)
Tier 2 Public Employees System	55,501	16,153	(14,360)
Total	**$ 504,828**	**102,730**	**(231,563)**

Pension plan fiduciary net position:

Detailed information about the pension plan's fiduciary net position is available in the separately issued URS financial report.

Defined Contribution Savings Plan:

The Defined Contribution Savings Plans are administered by the Utah Retirement Systems Board and are generally supplemental plans to the basic retirement benefits of the Retirement Systems, but may also be used as a primary retirement plan. These plans are voluntary tax-advantaged retirement savings programs authorized under sections 401(k), 457(b) and 408 of the Internal Revenue code. Detailed information regarding plan provisions is available in the separately issued URS financial report. The Town participates in the following Defined Contribution Savings Plans with the Utah Retirement Systems:

- 401(k) Plan

Employee and employer contributions to the Utah Retirement Contribution Savings Plans for fiscal year ended June 30, were as follows:

	2024	2023	2022
401(k) Plan			
Employer Contributions	$ 8,151	$ 6,038	$ 1,250
Employee Contributions	26,021	3,983	1,754

REQUIRED SUPPLEMENTARY INFORMATION
(Unaudited)

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Hideout Town
Notes to Required Supplementary Information
June 30, 2024

Budgetary Comparison Schedules

The Budgetary Comparison Schedule presented in this section of the report is for the Town's General Fund.

Budgeting and Budgetary Control

The budget for the General Fund is legally required and is prepared and adopted on the modified accrual basis of accounting.

Original budgets represent the revenue estimates and spending authority authorized by the Town Council prior to the beginning of the year. Final budgets represent the original budget amounts plus any amendments made to the budget during the year by the Council through formal resolution. Final budgets do not include unexpended balances from the prior year because such balances automatically lapse to unreserved fund balance at the end of each year.

Current Year Excess of Expenditures over Appropriations

For the year ended June 30, 2024, total expenditures exceeded budgeted expenditures by $6,081.

Changes in Assumptions Related to Pensions

Changes include updates to the mortality improvement assumption, salary increase assumption, disability incidence assumption, assumed retirement rates, and assumed termination rates, as recommended with the January 1, 2023 actuarial experience study.

Hideout Town

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - GENERAL FUND

For the Year Ended June 30, 2024

	Budgeted Original	Budgeted Final	Actual	Variance with Final Budget
Revenues				
Taxes	$ 993,701	1,009,318	983,123	(26,195)
Licenses and permits	1,036,866	671,726	655,900	(15,826)
Intergovernmental revenues	69,146	160,800	160,359	(441)
Charges for services	2,580	500	600	100
Fines and forfeitures	-	250	262	12
Interest	60,000	111,881	119,576	7,695
Miscellaneous revenue	-	(544)	23,792	24,336
Total revenues	**2,162,293**	**1,953,931**	**1,943,611**	**(10,320)**
Expenditures				
General government	1,712,281	1,200,157	1,251,351	(51,194)
Public safety	102,111	100,431	90,579	9,852
Highways and public improvements	511,542	504,003	486,143	17,860
Parks, recreation and public property	43,000	27,357	9,956	17,401
Total expenditures	**2,368,934**	**1,831,948**	**1,838,029**	**(6,081)**
Excess (Deficiency) of Revenues Over (Under) Expenditures	**(206,641)**	**121,983**	**105,582**	**(16,401)**
Other financing sources and (uses)				
Impact fees	32,252	16,740	17,298	558
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	**32,252**	**16,740**	**17,298**	**558**
Net change in fund balances	**(174,389)**	**138,723**	**122,880**	**(15,843)**
Fund balances - beginning of year	1,021,698	1,021,698	1,021,698	-
Fund balances - end of year	**$ 847,309**	**1,160,421**	**1,144,578**	**(15,843)**

Hideout Town

SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

June 30, 2024

Last 10 Fiscal Years*

	As of December 31,		
	2023	2022	2021
Noncontributory Retirement System			
Proportion of the net pension liability (asset)	0.0373245%	0.0375224%	0.0113414%
Proportionate share of the net pension liability (asset)	$ 86,577	$ 64,266	$ (64,953)
Covered employee payroll	$ 332,562	$ 323,482	$ 82,797
Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	26.03%	19.87%	-78.45%
Plan fiduciary net position as a percentage of the total pension liability	96.90%	97.50%	108.70%
Tier 2 Public Employees Retirement System			
Proportion of the net pension liability (asset)	0.0082992%	0.0092293%	0.0049955%
Proportionate share of the net pension liability (asset)	$ 16,153	$ 10,050	$ (2,114)
Covered employee payroll	$ 214,562	$ 201,976	$ 91,470
Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	7.53%	4.98%	-2.31%
Plan fiduciary net position as a percentage of the total pension liability	98.58%	92.30%	103.80%

* In accordance with paragraph 81.a of GASB 68, employers will need to disclose a 10-year history of their proportionate share of the Net Pension Liability (Asset) in their RSI. The Town began contributing in the 2022 fiscal year.

Hideout Town

SCHEDULE OF CONTRIBUTIONS

June 30, 2024

Last 10 Fiscal Years*

	As of fiscal year ended June 30,	Actuarial Determined Contributions	Contributions in relation to the contractually required contribution	Contribution deficiency (excess)	Covered employee payroll	Contributions as a percentage of covered employee payroll
Noncontributory Retirement	2022	42,806	42,806	-	231,758	18.47%
System	2023	58,271	58,271	-	324,267	17.97%
	2024	58,648	58,648	-	326,367	17.97%
Tier 2 Public Employees	2022	32,352	32,352	-	201,317	16.07%
System**	2023	28,652	28,652	-	178,961	16.01%
	2024	45,775	45,775	-	285,914	16.01%
Tier 2 DC Public Employees	2022	-	-	-	-	0.00%
System**	2023	3,538	3,538	-	57,157	6.19%
	20224	4,735	4,735	-	76,502	6.19%

* Paragraph 81.b of GASB 68 requires employers to disclose a 10-year history of contributions in RSI. The Town began contributing in the 2022 fiscal year.

** Contributions in Tier 2 include an amortization rate to help fund the unfunded liabilities in the Tier 1 systems. Tier 2 systems were created effective July 1, 2011.

Contributions as a percentage of covered-payroll may be different than the board certified rate due to rounding and other administrative practices.

OTHER REPORTS

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GILBERT & STEWART
CERTIFIED PUBLIC ACCOUNTANTS
A PROFESSIONAL CORPORATION
ESTABLISHED 1974

RANDEL A HEATO
LYNN A. GILBER
JAMES A. GILBERT, CPA
BEN H PROBST, CPA
RONALD J. STEWART, CPA

SIDNEY S. GILBERT, CPA
JAMES E. STEWART, CPA

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Honorable Mayor and Members of the Town Council
Hideout Town
Hideout, Utah

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Hideout Town (the Town), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements, and have issued our report thereon dated June 10, 2025.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Hideout Town's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

A *deficiency* in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control which might be material weaknesses or significant deficiencies. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town's financial statements are free of material misstatements, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

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HEBER OFFICE
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Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report in an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Gilbert & Stewart

GILBERT & STEWART, CPA PC
Provo, Utah
June 10, 2025

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE AS REQUIRED BY THE *STATE COMPLIANCE AUDIT GUIDE*

To the Mayor and Council and Chief Executive Officer of
Hideout Town

Report On Compliance

We have audited Hideout Town's compliance with the applicable state compliance requirements described in the *State Compliance Audit Guide*, issued by the Office of the State Auditor, for the year ended June 30, 2024.

State compliance requirements were tested for the year ended June 30, 2024 in the following areas:

Budgetary Compliance
Fund Balance
Restricted Taxes and Related Revenues
Fraud Risk Assessment
Government Fees
Cash Management

Opinion on Compliance

In our opinion, Hideout Town complied, in all material respects, with the state compliance requirements referred to above for the year ended June 30, 2024.

Basis for Opinion

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States (Government Auditing Standards); and the *State Compliance Audit Guide (*Guide*)*. Our responsibilities under those standards and the *State Compliance Audit Guide* are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Hideout Town and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our audit does not provide a legal determination of Hideout Town's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Hideout Town's government programs.

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Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Hideout Town's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, Government Auditing Standards, and the Guide will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Hideout Town's compliance with the requirements of the government program as a whole.

In performing an audit in accordance with GAAS, Government Auditing Standards, and the Guide, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Hideout Town's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Hideout Town's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the *State Compliance Audit Guide* but not for the purpose of expressing an opinion on the effectiveness of Hideout Town's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Guide and which are described in our letter to management dated June 10, 2025 as item 2024-1. Our opinion on compliance is not modified with respect to these matters.

Government Auditing Standards require the auditor to perform limited procedures on the Town's response to the noncompliance findings identified in our audit described in the accompanying schedule of findings and recommendations. The Town's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report On Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses or significant deficiencies, as

defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or to detect and correct noncompliance with a state compliance requirement on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a state compliance requirement will not be prevented or detected and corrected on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a state compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control and compliance and the results of that testing based on the requirements of the Guide . Accordingly, this report is not suitable for any other purpose.

Gilbert & Stewart

GILBERT & STEWART, CPA, PC
Provo, Utah
June 10, 2025

File Attachments for Item:

3. Discussion and presentation of the annual Fraud Risk report - *Spencer Hintzie, Gilbert & Stewart*

Fraud Risk Assessment

Continued

*Total Points Earned: 335 /395 *Risk Level: > 355 Low 316-355 Moderate 276-315 200-275 < 200

	Yes	Pts
1. Does the entity have adequate basic separation of duties or mitigating controls as outlined in the attached Basic Separation of Duties Questionnaire?	X	200
2. Does the entity have governing body adopted written policies in the following areas:		
a. Conflict of interest?	X	5
b. Procurement?	X	5
c. Ethical behavior?	X	5
d. Reporting fraud and abuse?	X	5
e. Travel?	X	5
f. Credit/Purchasing cards (where applicable)?	X	5
g. Personal use of entity assets?	X	5
h. IT and computer security?	X	5
i. Cash receipting and deposits?	X	5
3. Does the entity have a licensed or certified (CPA, CGFM, CMA, CIA, CFE, CGAP, CPFO) expert as part of its management team?		20
a. Do any members of the management team have at least a bachelor's degree in accounting?	X	10
4. Are employees and elected officials required to annually commit in writing to abide by a statement of ethical behavior?	X	20
5. Have all governing body members completed entity specific (District Board Member Training for local/special service districts & interlocal entities, Introductory Training for Municipal Officials for cities & towns, etc.) online training (training.auditor.utah.gov) within four years of term appointment/election date?	X	20
6. Regardless of license or formal education, does at least one member of the management team receive at least 40 hours of formal training related to accounting, budgeting, or other financial areas each year?	X	20
7. Does the entity have or promote a fraud hotline?	X	20
8. Does the entity have a formal internal audit function?		20
9. Does the entity have a formal audit committee?		20

*Entity Name: Town of Hideout

*Completed for Fiscal Year Ending: 6/30/25 *Completion Date: 1/16/2025

*CAO Name: Jan McCosh *CFO Name: Keri Wilson

*CAO Signature: [signature] *CFO Signature: [signature]

*Required

File Attachments for Item:

4. Discussion of General Plan Update and MAG's participation - *John Janson, City Design*

Hideout Town General Plan 2025

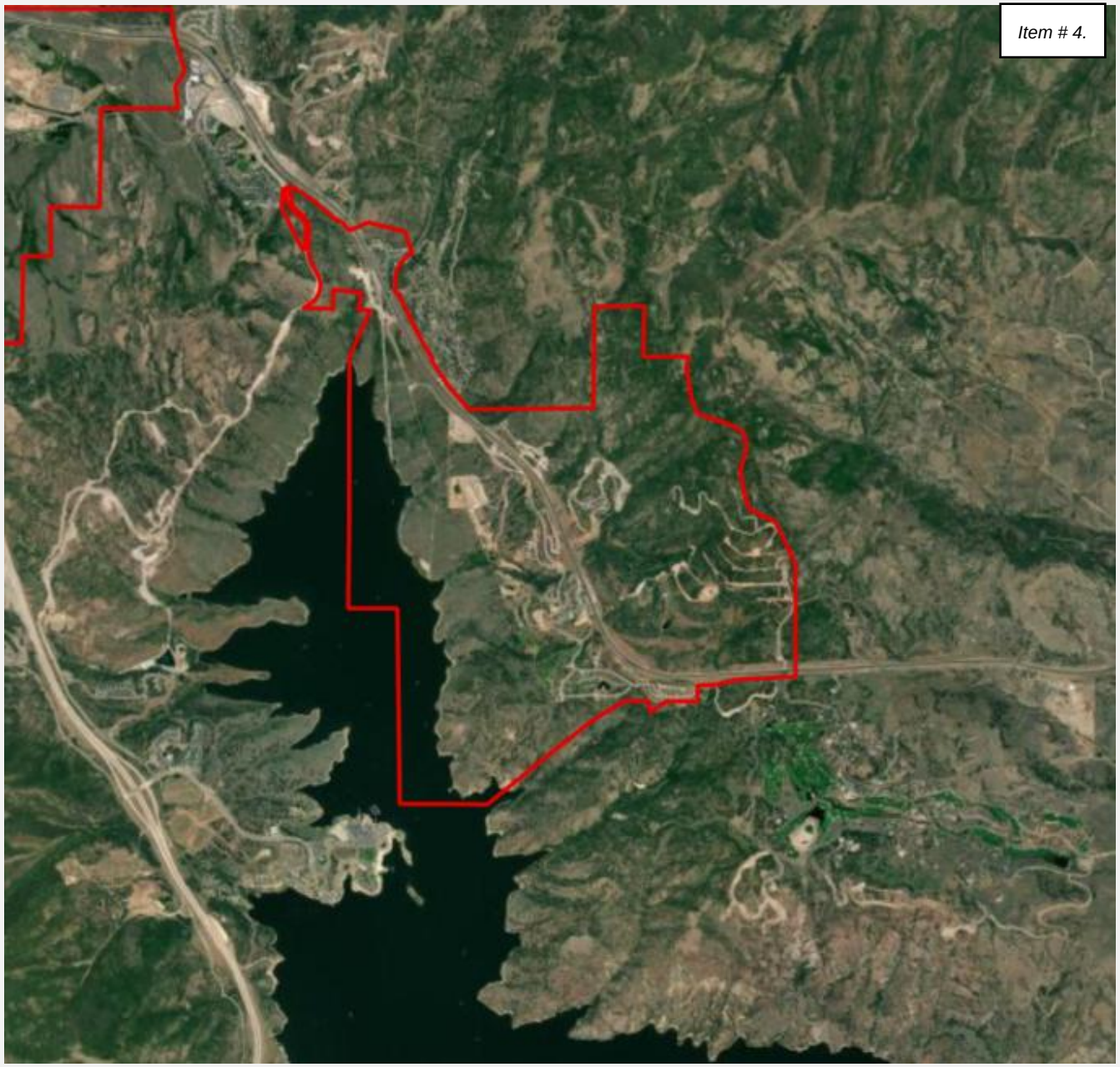


Tonight's Agenda

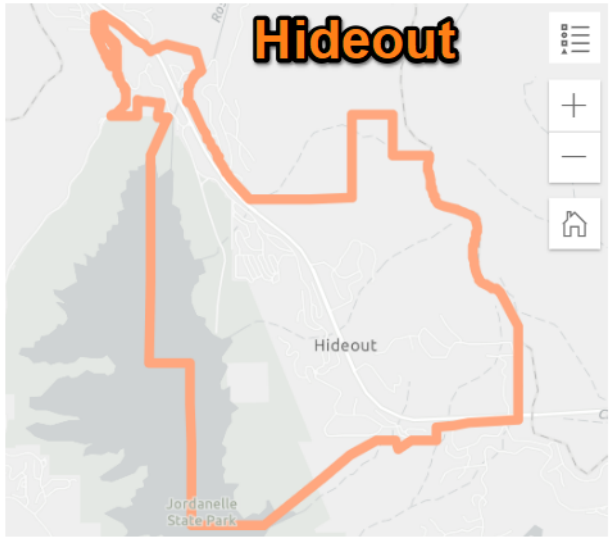
- Introductions
- What is a General Plan?
- Proposed process
- Discussion



Hideout Town



Hideout Town



Population Trends and Key Indicators

Hideout
Hideout

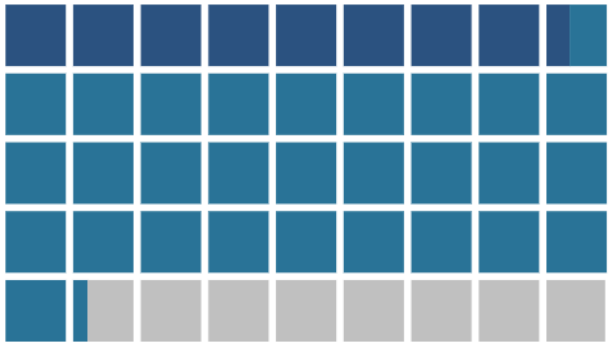
976	372	2.62	44.9	$152,074	$886,905	227	71	55
Population	Households	Avg Size Household	Median Age	Median Household Income	Median Home Value	Wealth Index	Housing Affordability	Diversity Index

MORTGAGE INDICATORS

$25,332
Avg Spent on Mortgage & Basics

36.5%
Percent of Income for Mortgage

POPULATION BY AGE



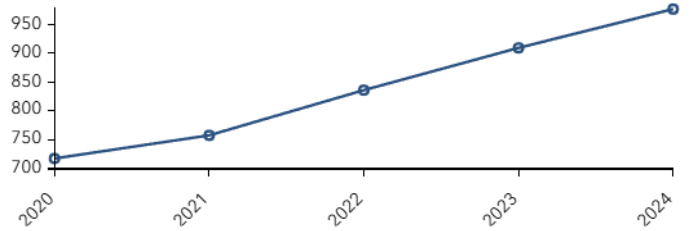
Under 18 (18.6%) Ages 18 to 64 (64.1%)
Aged 65+ (17.2%)

POPULATION BY GENERATION

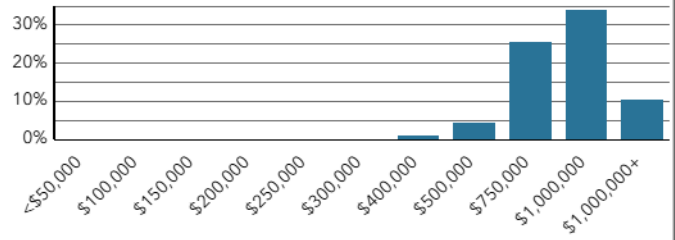
1.7%	25.9%	23.5%
Greatest Gen: Born 1945/Earlier	Baby Boomer: Born 1946 to 1964	Generation X: Born 1965 to 1980

23.1%	18.1%	7.7%
Millennial: Born 1981 to 1998	Generation Z: Born 1999 to 2016	Alpha: Born 2017 to Present

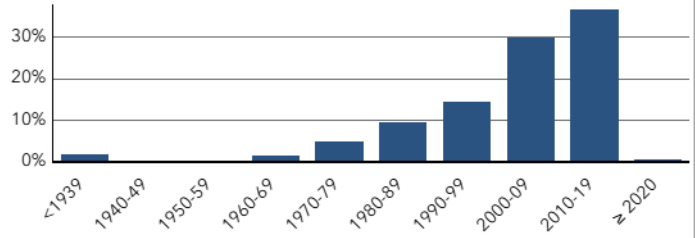
Historical Trends: Population



Home Value



Housing: Year Built



esri THE SCIENCE OF WHERE

Source: This infographic contains data provided by Esri (2024, 2029), Esri-U.S. BLS (2024), ACS (2018-2022). © 2025 Esri

What is a General Plan?

A multi-faceted community plan for the future – 10-to-20-year timeframe



- **Required by State Law – Title 17-27a-4 (Counties) and 10-9a-403 (Cities)**
- **Advisory document**
- **General Plan intent – to think about the future and to reach toward a future that the community wants to achieve**
- **What trends do we expect might shape the future?**
- **What direction is needed on our "big issues"?**

Why is a General Plan Important?



- **Your vision for the future**
- **Desired future usually does not happen without a conscious effort**
- **Helps to understand your values**
- **Helps to establish policy direction**
- **Helps to establish priorities**
- **Helps to place short range decisions in a long-range context**
- **Best first practical step in updating your zoning ordinance**

Required Topics/Elements

There are Four State Law required element/topics Land Use, Transportation, Water, and Housing



The four required topics should:

- **Address/map your current and desired future land uses**
- **Address your current and future transportation needs. Look at corridors.**
- **Determine water needs and availability.**
- **Housing plan**
- **And any other topics you want to address!**

General Plan Expectations

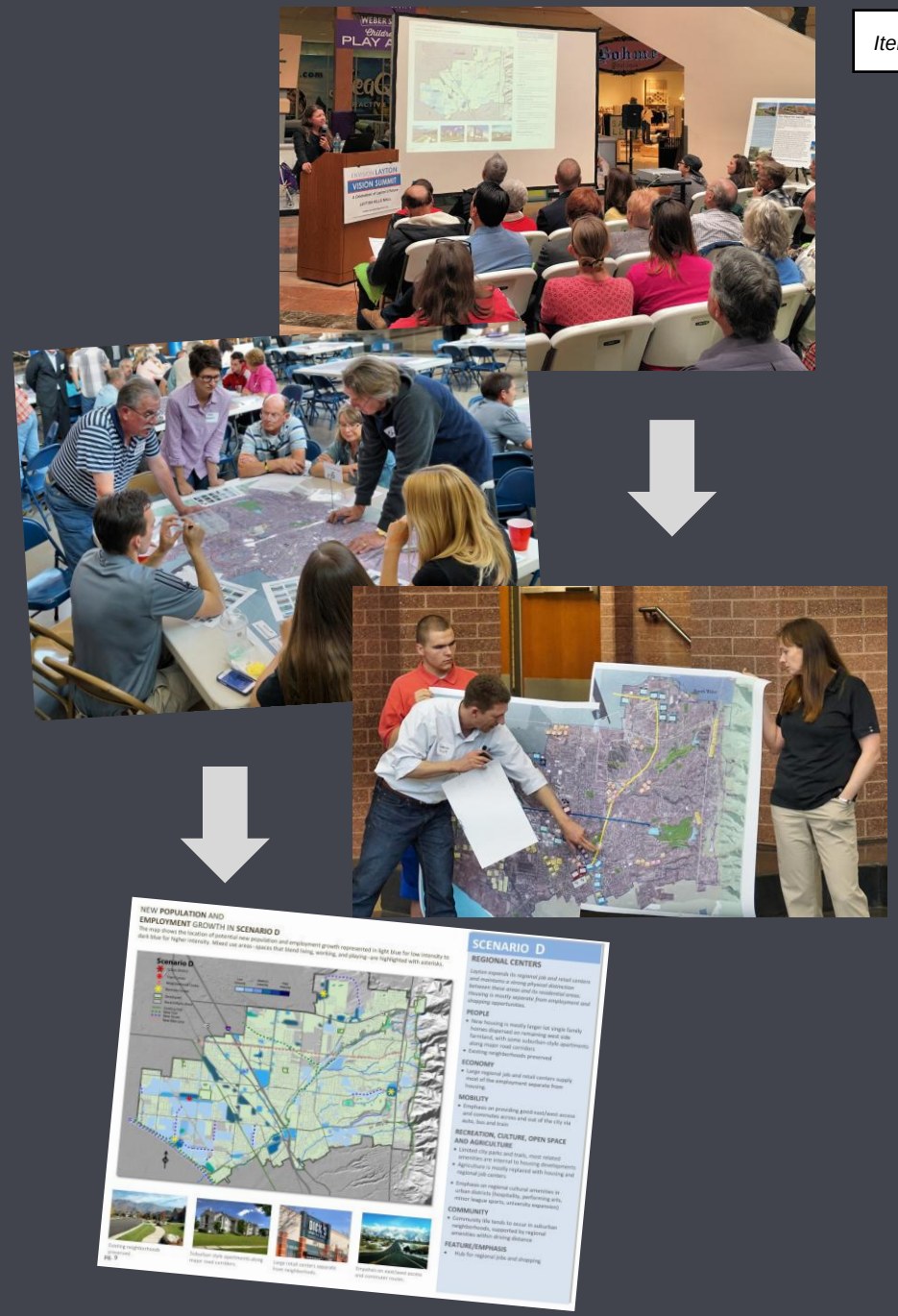
“This Plan will be a success if ”

Example General Plan Process

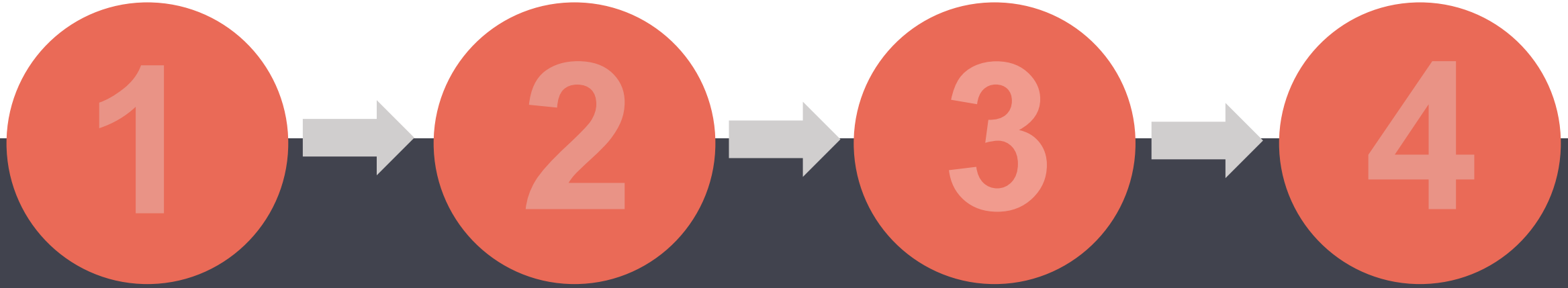


A Public Stakeholder Process

1. Provides research and information to the public
2. Seeks broad public input
3. Build vision directly from public input
4. Uses transparent methods
5. Builds momentum for implementation



Public Visioning & General Plan Process



Public Workshop
Brainstorm

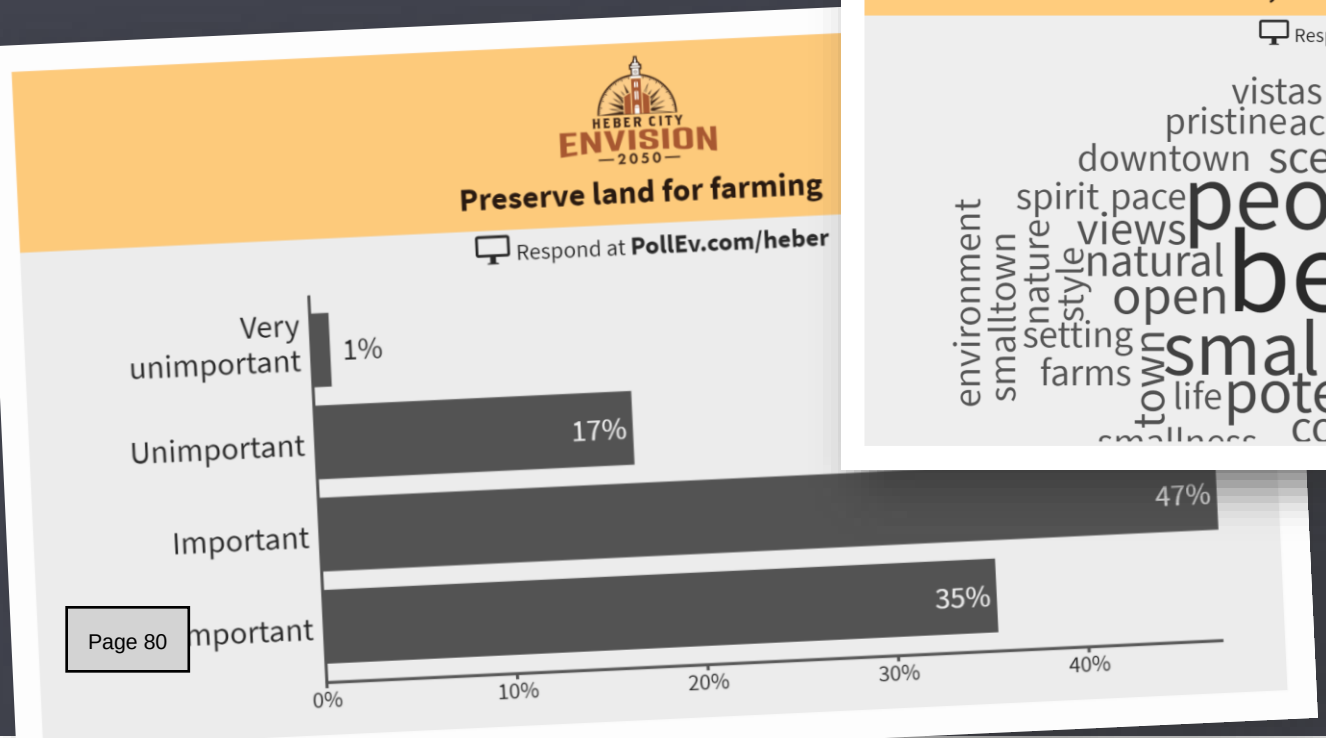
Open House
What are your preferences?

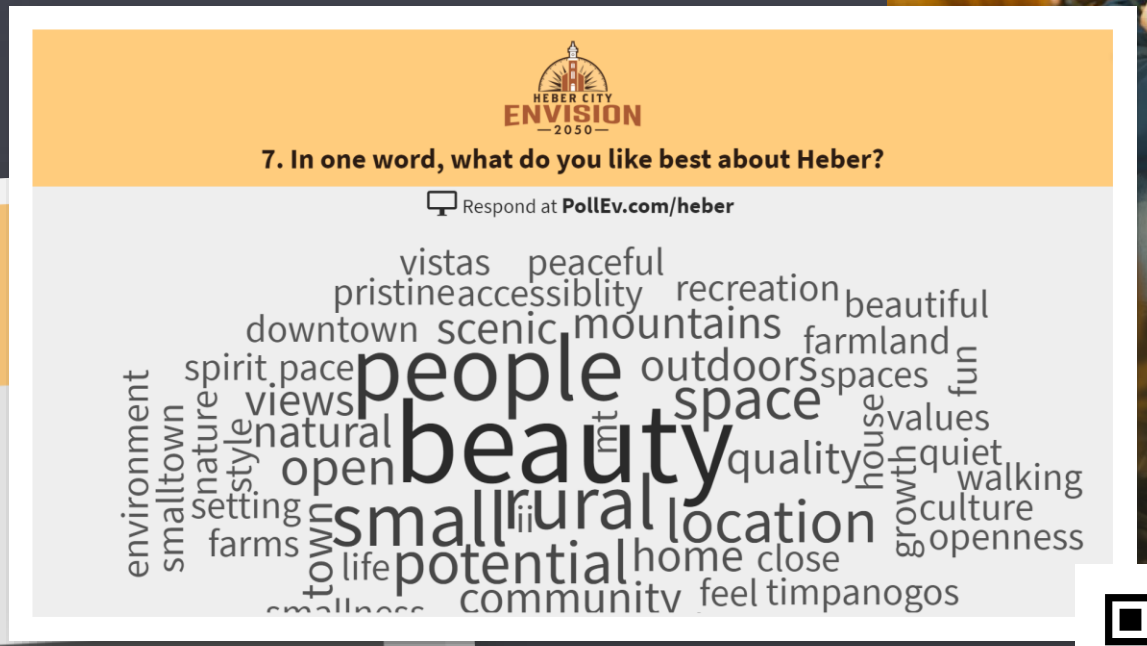
Vision Celebration
Consensus

General Plan Adoption
2020 Implementation
(ordinance updates
and new programs)

Heber 2050 Workshop

What do you value?
What do you imagine?







Heber 2050 Workshop

What do you value?
What do you imagine?







As we grow, what do we need to hold on to?
w shall we accommodate anticipated growth?

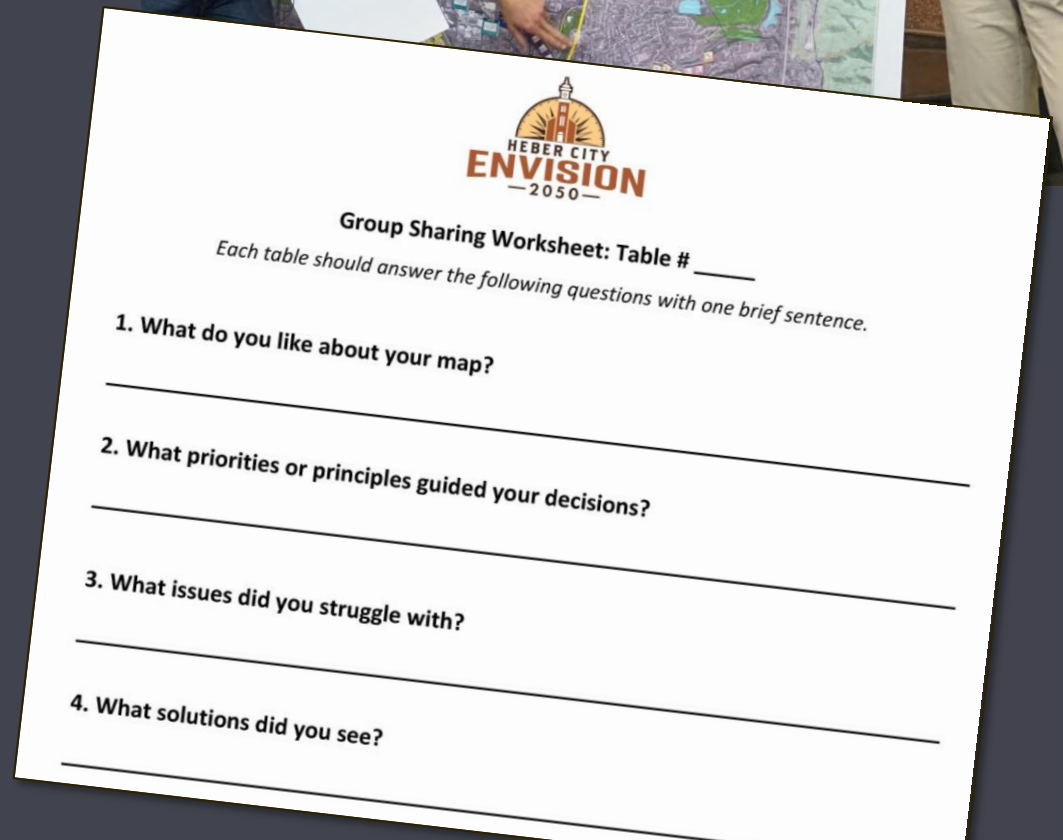
25 Maps Created by Groups of Citizens



Group Sharing | Themes & Solutions

1. What do you like about your map?
2. What priorities or principles guided your decisions?
3. What issues did you struggle with?
4. What solutions did you see?





What did we learn?

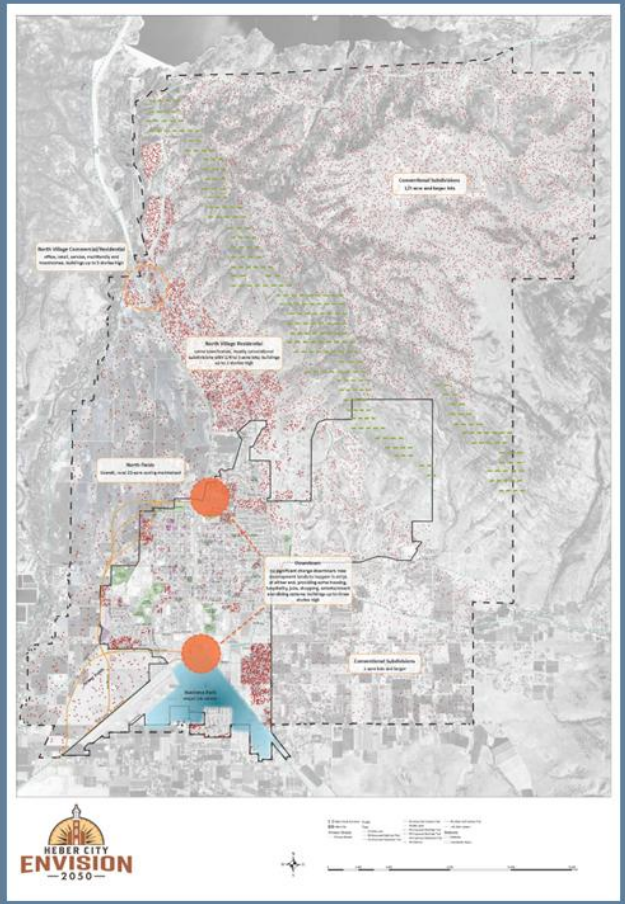
Big Ideas

1. Open Space/Rural Character Preservation
2. Trails
3. Centers (New & Historic)
4. Downtown Enhancement (Preservation and Redevelopment)
5. Neighborhoods with Open Space
6. Small Town Character (Even as We Grow)

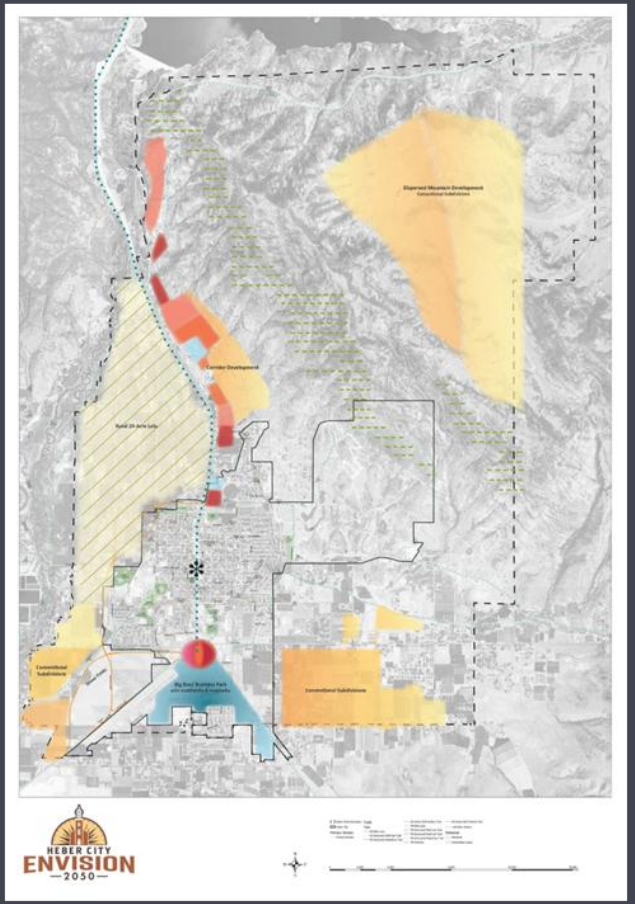
HEBER CITY ENVISION 2050

Trend Scenario

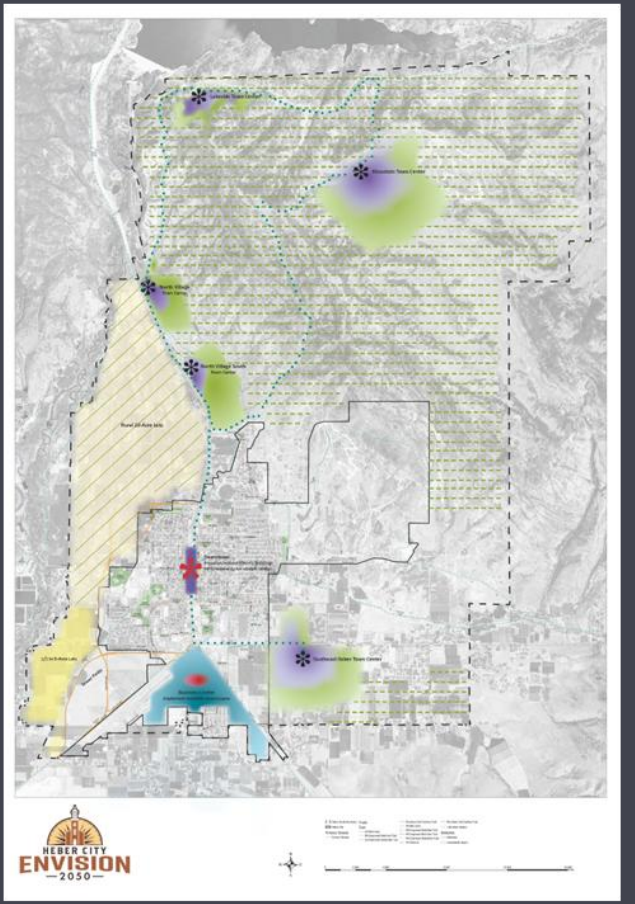
Scenarios Created with Ideas from the Public



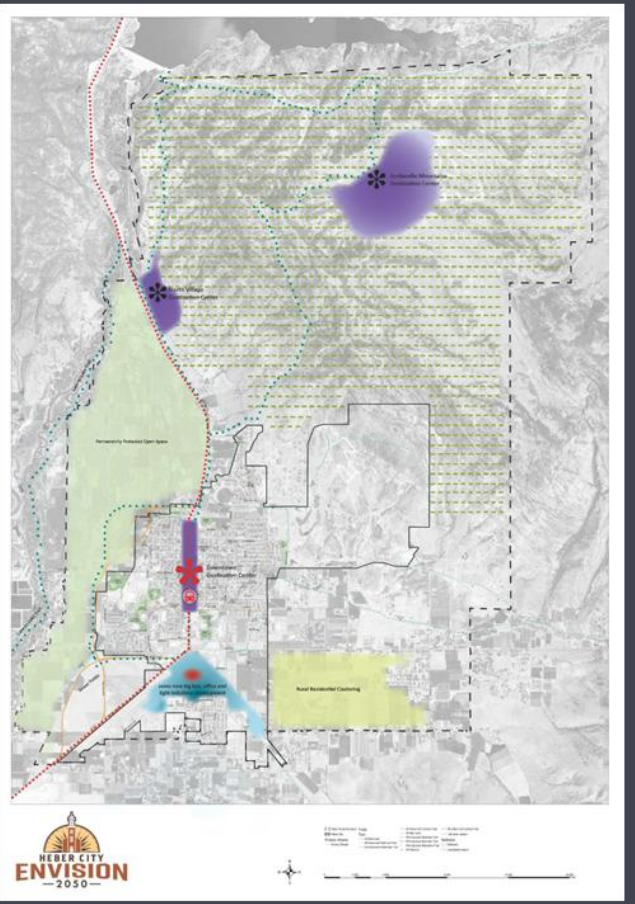
Scenario A:
Bedroom Community (Baseline Projection)



Scenario B:
Corridor Focus



Scenario C:
Town Centers with Neighborhood Open Space



Scenario D:
Destination Centers with Rural Open Space

Scenario Shopping

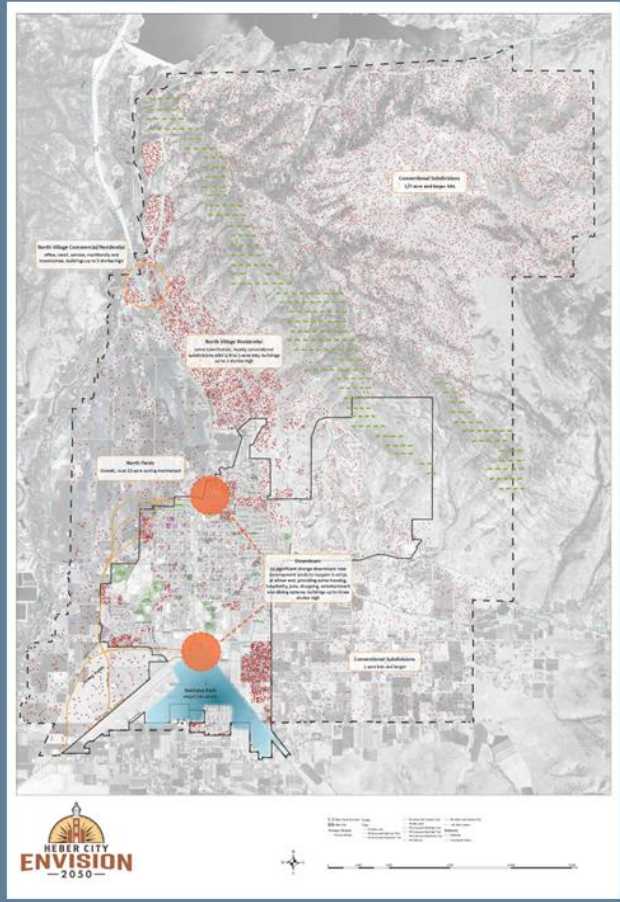


Like Selecting Ingredients to Make a Meal

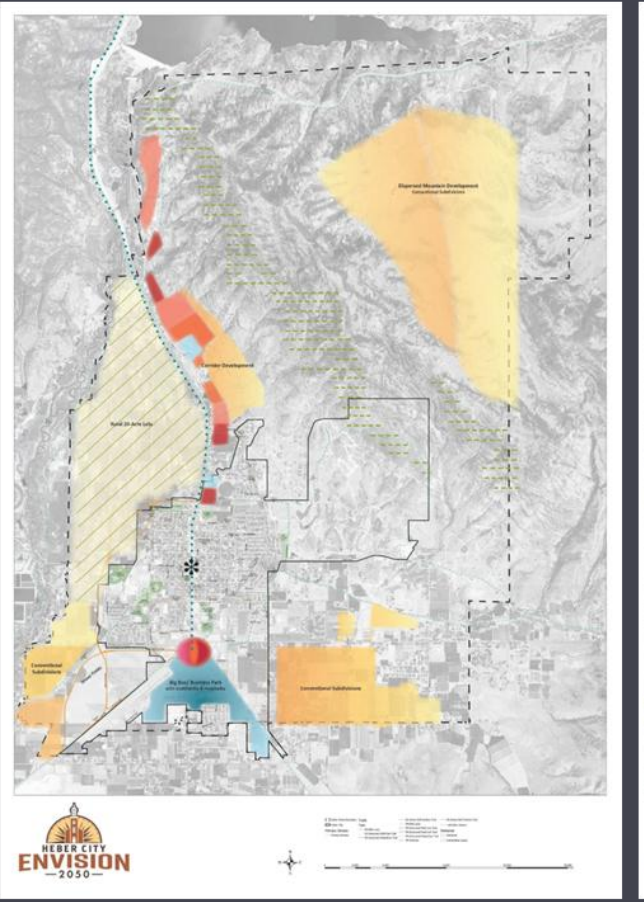
(Not a Prepackaged Dinner)

Trend Scenario

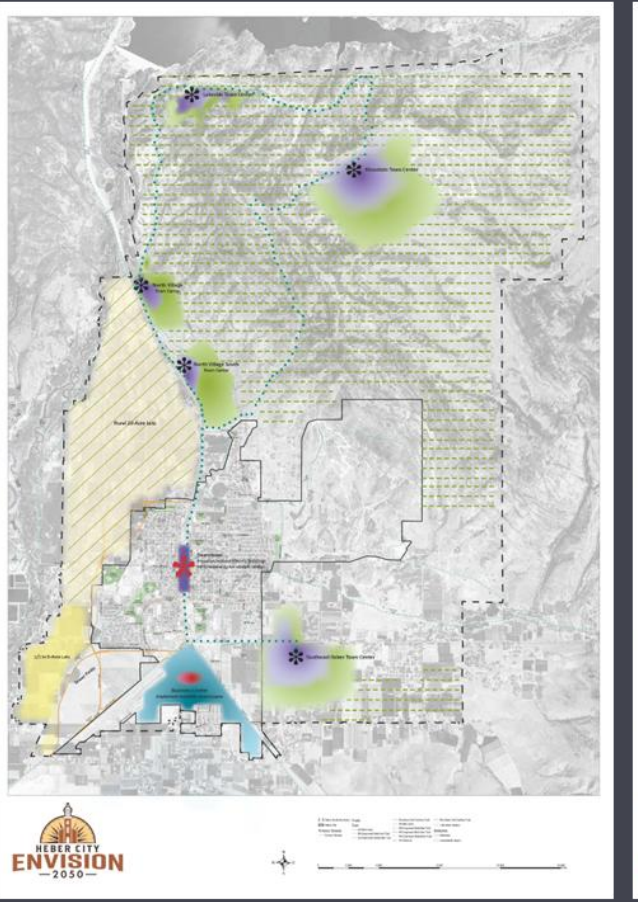
Scenarios Created with Ideas from the Public



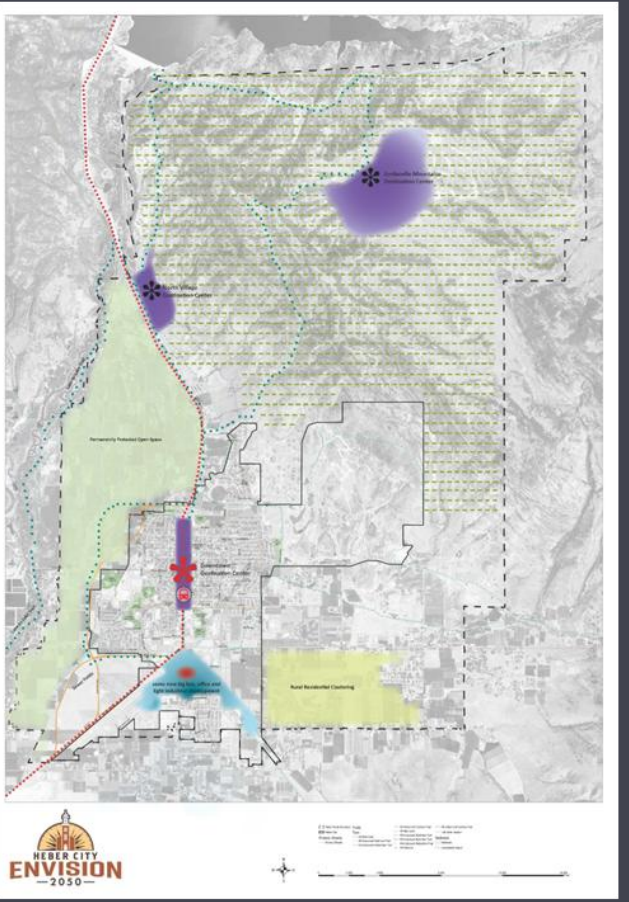
Scenario A:
Bedroom Community (Baseline Projection)



Scenario B:
Corridor Focus



Scenario C:
Town Centers with Neighborhood Open Space



Scenario D:
Destination Centers with Rural Open Space

Vision

1. Significant open space preservation
2. Downtown, town centers & business center
3. Neighborhoods with open space
4. Rural residential clusters
5. Trails
6. Bus Service

Heber City Vision Map

This map illustrates one plausible way the vision principles could be applied between now and 2050.

VISION

Heber City is nestled in a green valley, brimming with historic agricultural uses, the beautiful Provo River, and unmatched views of the Wasatch Mountains. Our residents value this beautiful and unique setting and are committed to preserving its character while growing and nurturing our city. Together, we desire to:

- **preserve the beautiful open lands that surround us;**
- **create friendly neighborhoods and centers that focus homes, jobs, shopping, and recreation into places where we gather and interact regularly;**
- **enhance and strengthen downtown—the heart of our community; and**
- **grow, promote and diversify our recreational opportunities.**

By focusing our growth in specific areas, we foster a vibrant community and a quiet countryside—a place residents and visitors alike will enjoy for generations to come.

Town Centers:

Overall Character: walkable streets with sidewalks, street trees and outdoor gathering areas; buildings front the street with parking on street or behind buildings

Destination Downtown: While preserving/restoring historic buildings, downtown sees significant infill and redevelopment, which provides housing, jobs, shopping, entertainment, dining options, and hospitality/hotel. Buildings may feature lower level retail or commercial and upper level offices, housing and hotel rooms. Downtown is a major center for housing and quality jobs.

North Village: The village features day-to-day services and shopping, hospitality and recreation amenities; center includes clustered, walkable neighborhoods with housing in a range of densities, lot sizes and types.

Jordanelle Town Centers: Mountain destination centers with day-to-day services and shopping as well as recreation amenities; center includes housing in a range of densities, lot sizes and types.

more intense (some buildings 3-5 stories) — *less intense (townhomes, small lot single family)*



Walkable Business & Light Manufacturing / Town Center

Job center south of downtown with hospitality, office, R&D/light industrial, and some big box built to front attractive, walkable streetscapes. Buildings up to three stories high. Also includes town center amenities and living, nearby neighborhoods with open space.

Light Industrial/R&D Retail/Big Box Office Hospitality Town Center



Neighborhoods with Open Space:

Subdivisions that typically include flexible lot sizes, a mixture of housing types, and open space, including a prominent park, tree-lined sidewalks or trails and, perhaps, a community garden or small plot farm, equestrian facility, or other common open space use.

Character: emphasizes common open space with generally smaller backyards; likely to walk to recreational amenities and to town centers for to day-to-day needs

more intense (up to 1/10 acre lots) — *less intense (up to 1/2 acre lots)*



Rural Residential Cluster

New rural residential clusters feature housing on about 25% of lands, while permanently preserving approximately 75% as open space, which could be used for farming, shared equestrian facilities, etc.

approximately 75% preserved open space, 25% housing



Open Space Preservation:

permanently protected open space

open space preserved by clustering development in destination centers

North and South Fields are permanently protected. Land or development rights are purchased, and conservation easements are placed, precluding future development.

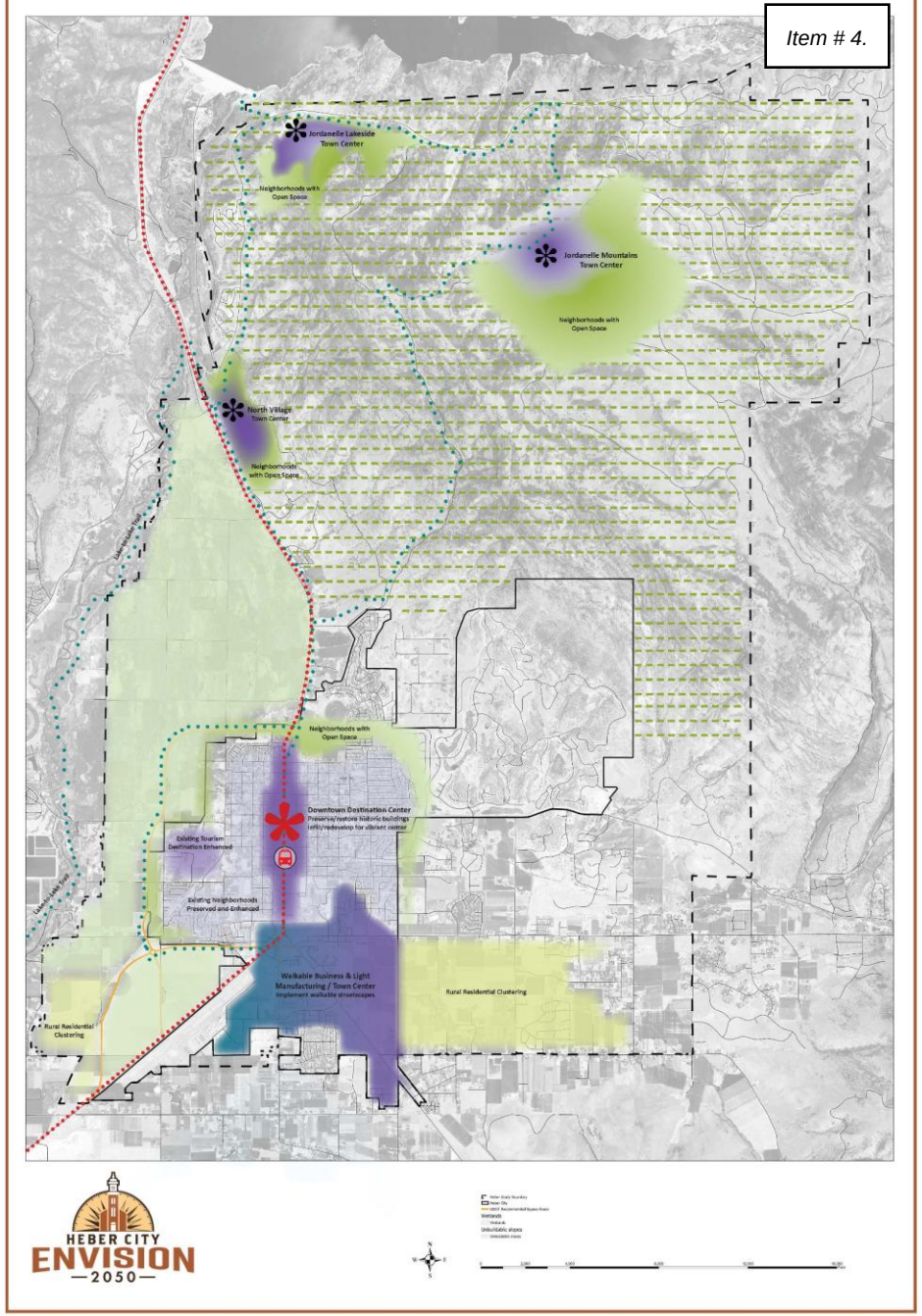
Mountains: Ridgelines, slopes, canyons and portions of mountain valleys are preserved through zoning, which precludes development on slopes over 30%, and clustering of development into centers.

Trails: emphasis on long, linear trails, including a lake-to-lake trail along the Provo River

lake-to-lake trail via Provo River, trails connecting destination centers

trails identified in city master plan (see map legend, bottom right)

Bus Service: runs between Park City, Heber, and Provo; transit hub in downtown Heber



Proposed Hideout

General Plan Process



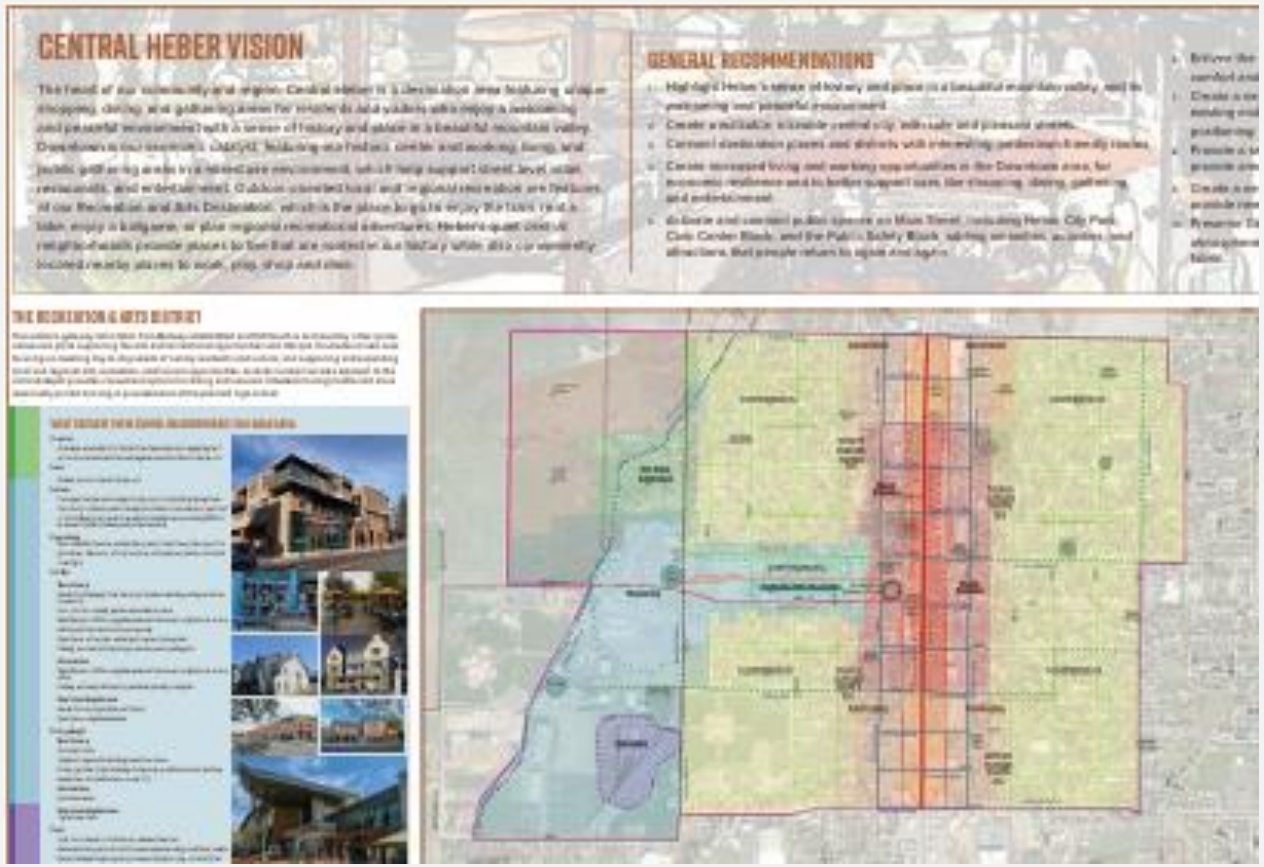
Step 1 – mapping exercise

- **Initial Survey – mostly oriented toward values and aspirations**
- **Mapping exercise open house**
  - **Land Use Chips are placed on a base map by residents working together at a table**
  - **Table presents their ideas to the larger group**



Step 2 - Scenarios

- **City and Planning Team look for consistent themes and great ideas**
- **Form three distinct scenarios**
- **Another open house with the intent of picking the parts and pieces that are the most reasonable for the community, most consistently chosen**
- **Survey for additional input**



Step 3 – Vision and Vision Principles Defined

- **Pieces and parts combined to create a draft vision that is reviewed by the Stakeholder committee**
- **Open house style meeting to review a final Vision for Hideout**
- **Crafted Vision statement**
- **Crafted Guiding Principles**

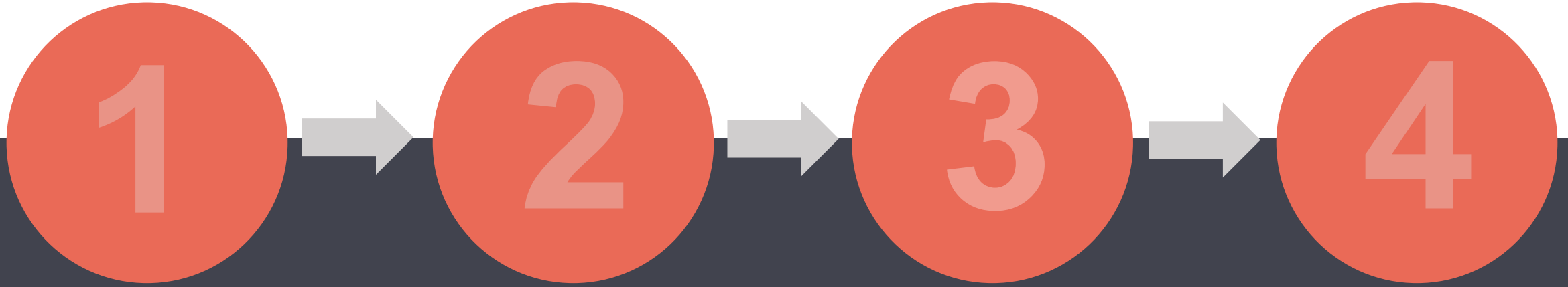


Step 4 – General Plan write up and Adoption Process

- **Use of the Vision and Principles to organize and guide the Plan**
- **Use of your previous Plan info combined with the new format**
- **Draft created – Stakeholder input - placed on website for comment**
- **PC Public Hearing**
- **Council Adoption**



Hideout Town - General Plan Process



Public Workshop (Future Land Use Brainstorming) & online survey

Open House Land Use Scenario Alternatives (in-person & online)

Vision Presentation (Open House)

General Plan Drafting /Adoption /Implementation

Hideout Town - Schedule

Schedule by Phase	Mo. 1	Mo. 2	Mo. 3	Mo. 4	Mo. 5	Mo. 6	Mo. 7	Mo. 8	Mo. 9	Mo. 10
Foundation										
1 Customizing planning process										
2 Research/Studies/Preparation										
Creative Collaboration										
3 Scenario Visioning, Public Workshops (2), Surveys (2)										
4 Developing and refining General Plan Documents										
Progress										
5 General Plan Adoption										

Today's Questions

- **What are the biggest challenges you see for the Town today?**
- **What are the biggest challenges you envision for the Town tomorrow?**

Today's Questions

Finish this statement: In 20 years, Hideout will be known for _____?

Thanks!

Next steps…

- **Formalize Stakeholder Committee**
- **Prepare for workshop – working with staff**
- **Possible August Stakeholder Committee meeting - online**
- **September 17, Public Workshop**

HIDEOUT
UTAH

File Attachments for Item:

6. Notice of Cancellation of Primary Election

PUBLIC NOTICE
Candidate Withdrawal and Cancellation of Primary Election

PUBLIC NOTICE IS HEREBY GIVEN that Alycia Skousen, a declared candidate for the office of Council Member in the Town of Hideout, has officially withdrawn her candidacy. As a result of this withdrawal, the number of candidates does not exceed the number of available seats, and therefore, a Primary Election will not be held.

Important Voting Information

Any vote cast for the withdrawn candidate will not be counted, regardless of whether their name appears on the ballot.

General Election Information

For more information regarding the General Election to be held in November, please visit https://hideoututah.gov/election-info/

Dated this 23rd day of June, 2025.

Alicia Fairbourne
Recorder
Town of Hideout

File Attachments for Item:

7. Public Hearing: Discussion and possible approval of Ordinance 2025-O-XX, an Ordinance adopting amendments to the Hideout Town Standard Specifications and Drawings Manual

TOWN OF HIDEOUT
ORDINANCE 2025-O-XX

AN ORDINANCE ADOPTING AMENDMENTS TO THE HIDEOUT TOWN STANDARD SPECIFICATIONS AND DRAWINGS MANUAL REGARDING ALTERNATIVE STANDARDS

WHEREAS, the Town of Hideout maintains standards related to private and public construction within the Town; and

WHEREAS, the Hideout Engineering Department has prepared amendments to the Standard Specifications and Drawings Manual, related to alternative standards; and

WHEREAS, pursuant to Utah Code 10-9a-103 and 10-9a-502, the Town has the authority to implement specifications or rules that govern the use of land; and

WHEREAS, Hideout Town Code §10.10.02 authorizes the Town Council to adopt engineering standards; and

WHEREAS, Utah State Code has been amended to require engineering standards to be considered land use regulations and be adopted by ordinance;

WHEREAS, the Hideout Town Planning Commission held a public hearing on June 26, 2025 and forwarded a positive recommendation to the Town Council to adopt the proposed amendments; and

WHEREAS, the Hideout Town Council conducted a duly noticed public hearing on _____, 2025, to consider these amendments; and

WHEREAS, the Council finds that the proposed amendments are in the best interest of the health, safety, and welfare of the residents of the Town of Hideout;

NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF HIDEOUT, UTAH, THAT:

SECTION I: Amendment. The Standard Specifications and Drawings Manual is hereby amended as shown in Exhibit A attached to this Ordinance.

Effective Date. This Ordinance shall take effect upon publication.

Adopted and approved this ___ day of _____, 2025.

TOWN OF HIDEOUT:

_____

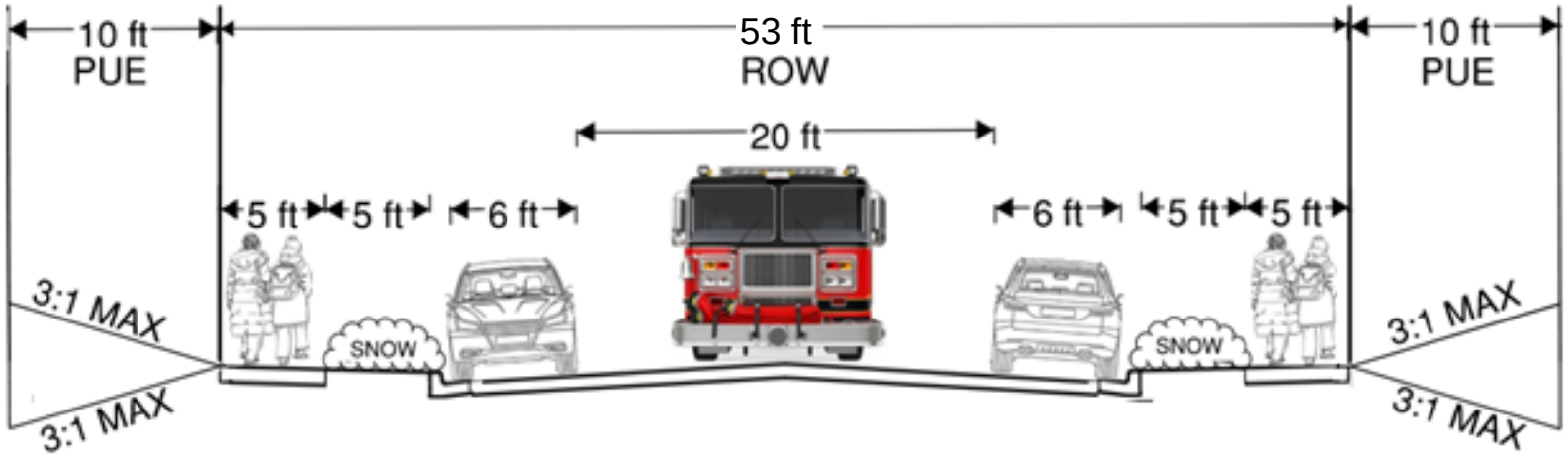
Ralph Severini, Mayor

ATTEST:

_____

Alicia Fairbourne, Recorder for Hideout

CURRENT LOCAL STREET STANDARD



CRITERIA FOR LOCAL STREET ALTERNATIVES

AS APPROVED BY WFD,

1. PARKING CAN BE ELIMINATED IF IT DOES NOT FRONT A RESIDENCE. IF RESIDENCES ARE NOT ON THE OPPOSITE SIDE OF THE STREET AND THE DEVELOPER CONTROLS BOTH SIDES OF THE STREET, PARKING FOR THE RESIDENCES ON THE ONE SIDE CAN BE ON THE OPPOSITE SIDE.

2. SIDEWALK CAN BE ELIMINATED AND SNOW CAN BE PLACED IN THE PUES IF:
   a. THERE IS NO POTENTIAL DESTINATION FOR PEDESTRIANS, OR
   b. THE STREET IS A DEAD END WITH LESS THAN 13 RESIDENCES AND THERE IS NO POTENTIAL DESTINATION FOR PEDESTRIANS.

   AND (APPLICABLE TO BOTH a and b)

   c. THE PUES ARE DESIGNATED ON THE PLAT AS SNOW-STORAGE EASEMENTS.
   d. THE SLOPE OF THE PUE ON ONE SIDE OF THE STREET, AS DETERMINED BY THE CITY ENGINEER, DOES NOT EXCEED 2 PERCENT, AND THAT SIDE OF THE STREET IS DESIGNATED AS A PUBLIC ACCESS EASEMENT, AND THAT PUE IS FINISHED WITH 4 INCHES OF ROADBASE.
   e. THE SLOPE OF THE PUE ON THE OPPOSITE SIDE OF THE STREET DOES NOT EXCEED 2 PERCENT FOR THE FIRST 5 FEET.

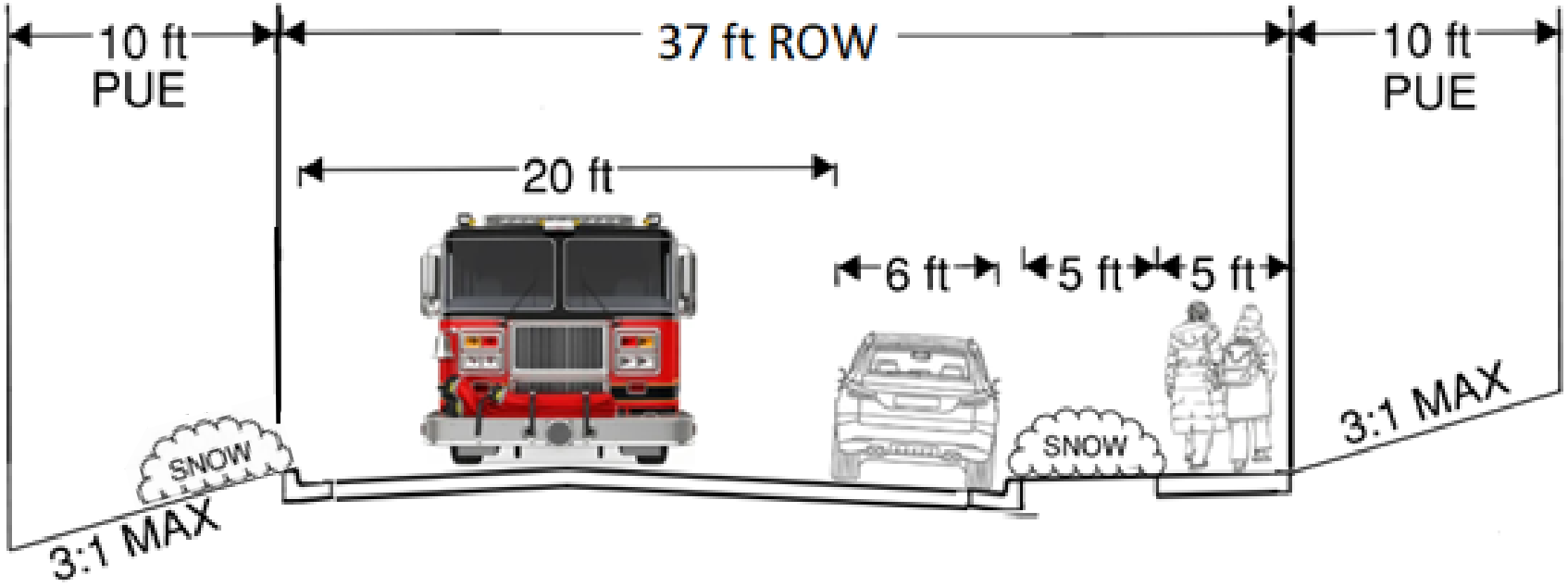
SUCH AS COMMERCIAL DEVELOPMENT OR A TRAILHEAD

SIDE

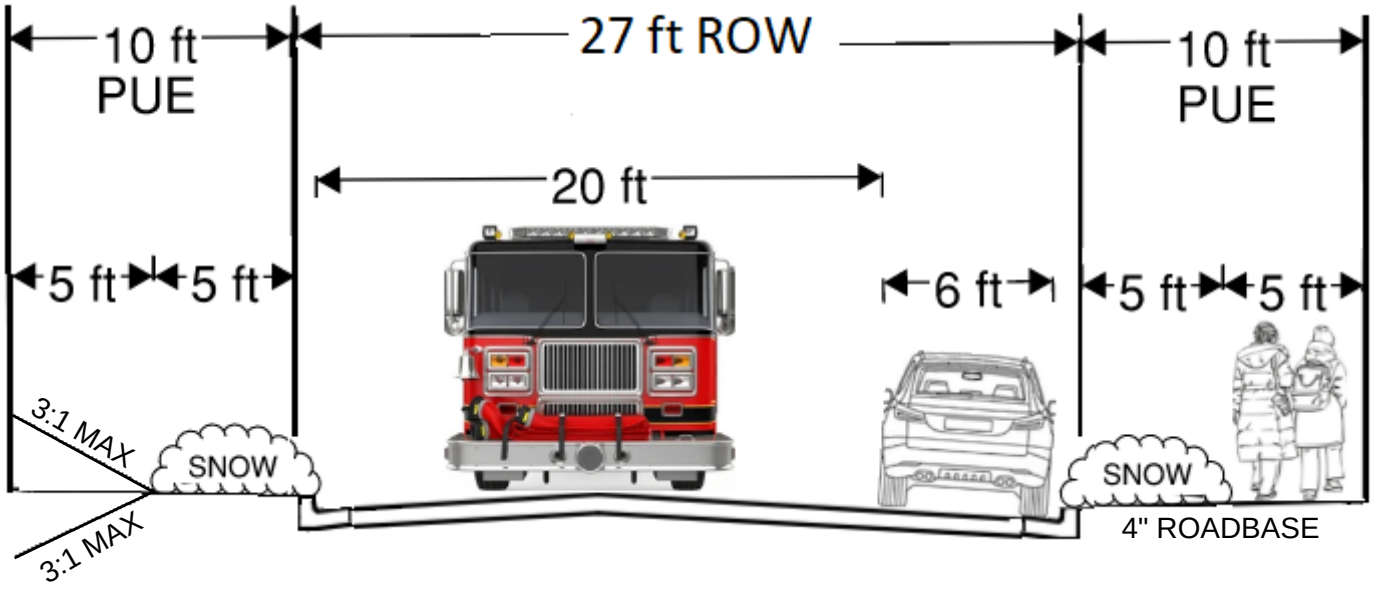
AT LEAST

COMPACTED

NO-SIDEWALK-OR-PARKING-ON-ONE-SIDE ALTERNATIVE



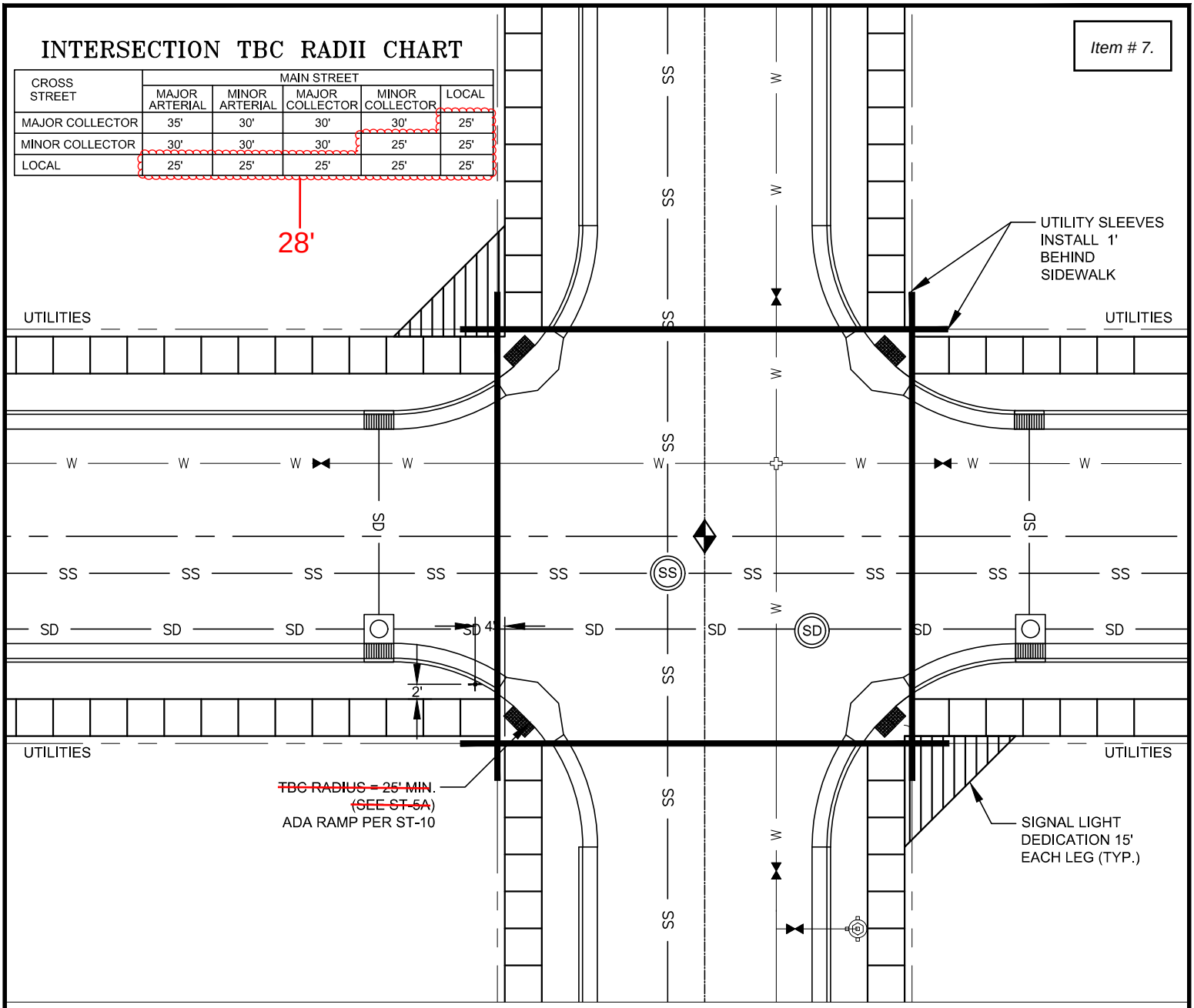
NO-SIDEWALK ALTERNATIVE



INTERSECTION TBC RADII CHART

CROSS STREET	MAIN STREET				
	MAJOR ARTERIAL	MINOR ARTERIAL	MAJOR COLLECTOR	MINOR COLLECTOR	LOCAL
MAJOR COLLECTOR	35'	30'	30'	30'	25'
MINOR COLLECTOR	30'	30'	30'	25'	25'
LOCAL	25'	25'	25'	25'	25'

28'



LEGEND

- SURVEY MONUMENT PER WASATCH CO. REQUIREMENTS
- DRINKING WATER LINE TO BE INSTALLED ON NORTH AND EAST SIDES OF STREET
- SANITARY SEWER
- SEWER MANHOLE
- STORM DRAIN MANHOLE PER APWA #331B, 341
- COMBO BOX PER APWA #316
- CURB INLET PER PWA #315
- STREET/STOP SIGN LOCATION TYPICAL PLACEMENT (ST-1, ST-2, ST-3)
- FIRE HYDRANT
- DRINKING WATER VALVE. ALL VALVES TO BE PLACED ON CURB AND GUTTER PC (POINT OF CURVATURE)

HIDEOUT TOWN
ENGINEERING DEPT.
10860 N HIDEOUT TRAIL
HIDEOUT, UTAH 84036
(435) 659-4739

UTILITY LOCATIONS AND INTERSECTION CURB RADII

SEPTEMBER 2024

REVISIONS		
#	BY	DATE

PLAN

ST-5

3.1 DESIGN REQUIREMENTS

A. PIPELINES

1. Pipelines shall be as shown in the Capital Facilities Plan, or at least 8 inches in diameter unless the Town Engineer allows a smaller diameter down to 4 inches to improve water quality in dead-end lines. Pipelines that supply fire hyrdrants shall be at least 8 inches in diameter.
2. Pipelines in private streets shall be on the same sides as in public streets.
3. The minimum fire flow shall be pursuant to State Standards, or more if determined by the Fire Marshall.
4. The minimum operating pressure in all parts of the system shall be 40 pounds per square inch during peak day demand.
5. The minimum operating pressure in all parts of the system shall be 30 pounds per square inch during peak instantaneous demand.
6. The maximum operating pressure in all parts of the system shall be 120 pounds per square inch.
7. Systems shall be designed so that pressures conform to the pressure zones shown in the Town's Capital Facilities Plan.
8. The maximum flow velocity shall be 6 feet per second.
9. The impact of any proposed system on the existing system will be reviewed by the Town Engineer. The developer may be required to add infrastructure to mitigate impacts to the existing system and provide adequate water supply to their development.
10. If required by the Town Engineer, the Engineer-of-Record shall provide a computer network model, for the Town Engineer's review, of the proposed system showing compliance with this Standard. The Town will provide boundary conditions, based on the system, for the model.
11. Individual booster pumps are not allowed.
12. Permanent dead-ends shall not be longer than 600 feet unless the Town Engineer determines with an accurate water model that water quality will remain in a longer line.
13. The maximum allowable deflection of pipe joints shall be less than or equal to half of the manufacturer recommended maximum deflection.
14. Pipelines shall extend to property lines to accommodate future development.
15. Public pipelines through private property shall be in dedicated home-owner-association or business-owner-association open space centered in a 20-feet-wide easement in favor of the Town.

B. VALVES

1. Valves smaller than 10 inches shall be gate valves. Valves 10 inches and larger shall be butterfly valves.
2. Valves shall be placed at intervals not exceeding 800 feet.
3. At junctions, valves shall be placed on all legs, minus one, as directed by the Town Engineer.
4. Valves shall be placed within 5 feet to 10 feet of the ends of casings.
5. Valves shall be placed at connections to the existing system.
6. Blow-offs shall be placed at the ends of and low points in pipelines. Fire hydrants may be used as blow-offs.
7. Air vacuum valve stations shall be placed at high points of the system and other locations as required for proper system operation.

C. FIRE HYDRANTS

1. Fire hydrants shall be placed at the ends of cul-de-sacs, the ends of dead-end streets, and every 1000 feet of off-site pipelines.
2. Fire hydrants shall be placed as directed by the Fire Marshall.
3. The minimum fire flow shall be pursuant to State Standards, or more if required by the Fire Marshall.

D. NO DUPLICATE SERVICES

Each lot or parcel shall be served by only one service connection. In the event that two service connections exist, such as with a consolidation of two lots into one, the applicant shall remove one service connection by removing the corp stop at the water main and plugging the tapping saddle.

E D. JSSD

4.0 SANITARY SEWER SYSTEM

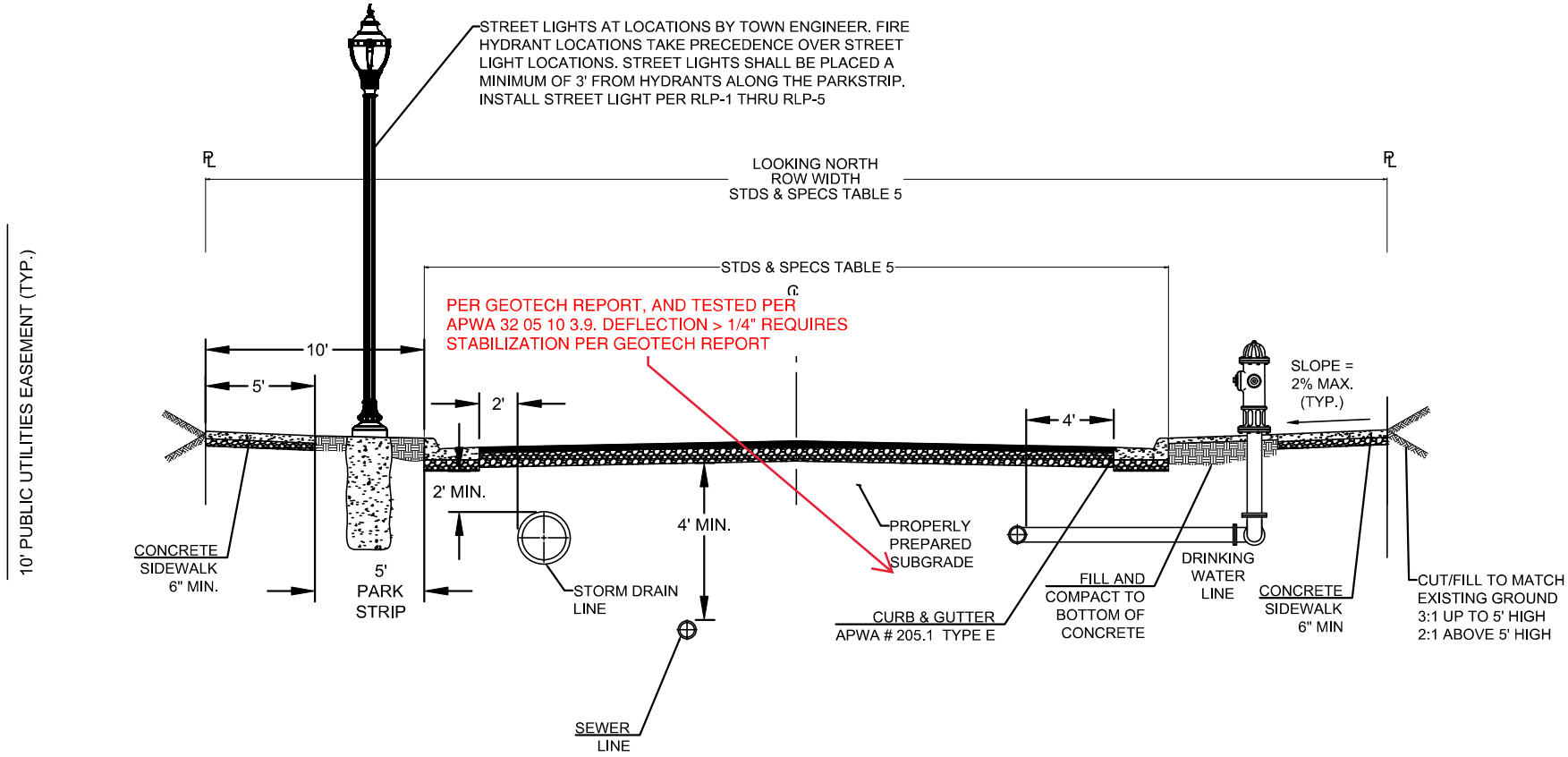
A. NO DUPLICATE SERVICES

Each lot or parcel shall be served by only one service connection. In the event that two service connections exist, such as with a consolidation of two lots into one, the applicant shall remove one service connection by capping it at the edge of the right-of-way and surrounding it with concrete.

B. JSSD

HIDEOUT TOWN
ENGINEERING DEPT.
10860 N HIDEOUT TRAIL
HIDEOUT, UTAH 84036
(435) 659-4739

TYPICAL SECTION



SP-3/8, 50 Nd = APWA Class II Mix

SP-1/2 , 75 Nd = APWA Class III Mix

STANDARD URBAN	STANDARD URBAN ROADWAY SECTION	STANDARD URBAN ROADWAY SECTION
LOCAL	PG 58-28 ~~DM-1/2"~~	4~~3~~" / 8" (SEE NOTE 2)
MINOR COLLECTOR	PG 58-28 ~~DM-1/2"~~	4" / 9" COMMERCIAL (SEE NOTE 2)
MAJOR COLLECTOR	PG 64-34 ~~DM-3/4"~~	5" / 10" (SEE NOTE 2)
~~MOUNTAIN~~	~~PG 58-28 DM-3/4"~~	~~3" / 8" (SEE NOTE 2)~~
~~ARTERIAL~~	~~PG 64-34 DM-3/4"~~	~~6" / 10" (SEE NOTE 2)~~

HEAVY

A MINIMUM 20-YEAR DESIGN OF PROJECTED DAILY TRAFFIC, INCLUDING ANY ANTICIPATED CONSTRUCTION TRAFFIC,

NOTES:

1. PAVEMENT DESIGN SHALL BE BASED ON ~~THE MAXIMUM DAILY TRAFFIC CAPACITY AND~~ AS RECOMMENDED BY A SOILS REPORT. LOCATION OF SIDEWALK AND CURB AND GUTTER & GUTTER MAY VARY ON INDIVIDUAL STREETS PER DIRECTION OF TOWN ENGINEER. SEE APWA SECTION 32 12 05 (ASPHALT CONCRETE) FOR SPECIFICATIONS.
2. A TYPE II SLURRY SEAL (OR APPROVED EQUAL) SHALL BE PLACED PER APWA 32 01 13.61 AT THE CONCLUSION OF THE WARRANTY PERIOD AND PRIOR TO WARRANTY RELEASE.
3. ~~SEE APWA 32 12 05 2.3.D FOR RAP~~
   MAXIMUM OF 15 PERCENT RECLAIMED ASPHALT PAVEMENT

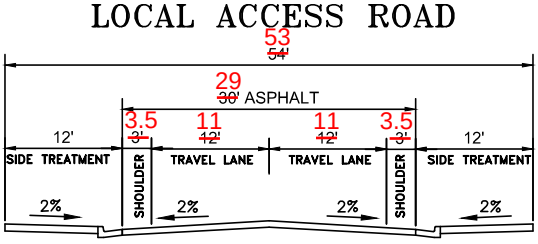
#	REVISIONS	BY	DATE

SEPTEMBER 2024

PLAN ST-6

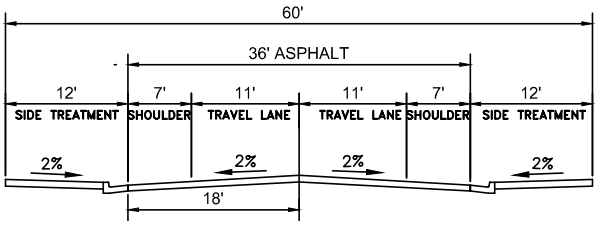
Item # 7.

LOCAL ACCESS ROAD



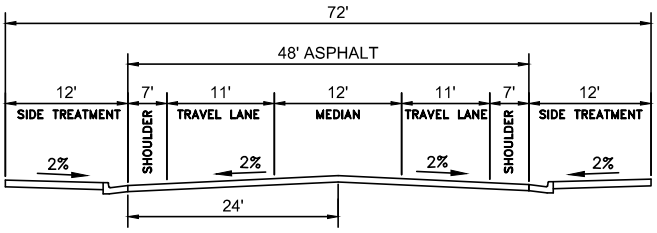
53
~~54~~-FOOT RIGHT-OF-WAY (TYPICAL)

MINOR COLLECTOR



60-FOOT RIGHT-OF-WAY (TYPICAL)

MAJOR COLLECTOR



72-FOOT RIGHT-OF-WAY (TYPICAL)

HIDEOUT TOWN
ENGINEERING DEPT.
10860 N HIDEOUT TRAIL
HIDEOUT, UTAH 84036
(435) 659-4739

FUNCTIONAL CLASSIFICATION DIMENSIONS

SEPTEMBER 2024

REVISIONS		
#	BY	DATE

PLAN

ST-4

TABLE 5 – GEOMETRIC DESIGN OF STREETS

DESIGN ELEMENT	LOCAL (Class II)	MINOR COLLECTOR (Class III)	MAJOR COLLECTOR (Class IV)
Average Daily Traffic Maximum	3,000	6,000	15,000
Design Speed (mph)	25	30	
Posted Speed (mph)	20	30	
Typical Section Elements			
Right-of-Way Width	54'	64'	73'
Pavement Width (excluding C&G)	30'	40'	54'
Number of Lanes	2	2	3
Side Cut/Fill Slopes (outside ROW)	3:1 up to 5 feet high and 2:1 above 5 feet high		
20 Year ESAL Requirement	60,000	150,000	250,000
Vertical Design Elements			
Vehicle Design	Passenger, School Buses, Delivery trucks, Dump Trucks		
Minimum Centerline Grade	0.5%		
Maximum Centerline Grade	10%*	8%	
Maximum Centerline Grade Across Designated Crosswalks	5%	4%	
Maximum Grade in Cul-de-Sacs	5%	Cul-de-Sacs Not Allowed	
Maximum Centerline Grade Break w/o Vertical Curve	1%	0.5%	
Maximum TBC Grade Break w/o a Vertical Curve**	2%	2%	
Minimum Crest Vertical Curve "K" Value	12	19	
Minimum Sag Vertical Curve "K" Value	26	37	
Minimum Length of Vertical Curve	75'	90	
Horizontal Design Elements			
Minimum Mid-Block Centerline Curve Radius	198'	333'	
Superelevation	Not Allowed		
Intersections			
Intersection Sight Distance	AASHTO "A Policy on Geometric Design", Latest Edition		
Corner Curb Radius	See Standard Drawing ST-5.		
Minimum Angle of Intersection	60°	80°	
Maximum Centerline Offset	5'	2'	
Maximum Centerline Grade***	5%	4%	
Vertical Tie-In	Lower streets shall match the centerline crowns in an intersection. Higher streets shall tie in 10' off the centerline of local streets and at the edge of the outside travel lane of other streets.		

* 12% for lengths not exceeding 500 feet.
** Maximum grade break of 2% along TBC with Minimum length of 25 feet between breaks.
*** Grade must extend to the PC/PT of the intersecting street.

, as approved by WFD.

File Attachments for Item:

8. Discussion and possible adoption of Ordinance 2025-O-XX, an Ordinance Amending Sections 3.02.020, 3.02.030, and 3.02.040 of the Hideout Town Code Regarding Planning Commissioners Qualifications and Training, Compensation, and Removal

TOWN OF HIDEOUT

ORDINANCE #2025-O-XX

AN ORDINANCE AMENDING SECTIONS 3.02.020, 3.02.030 AND 3.02.040 OF THE HIDEOUT TOWN CODE REGARDING PLANNING COMMISSION QUALIFICATIONS AND TRAINING, REMOVAL AND COMPENSATION

WHEREAS, the Town Council of Hideout finds and declares that it is in the best interest of the Town and its residents to establish clear qualifications for members of the Planning Commission;

WHEREAS, requiring Planning Commissioners to reside within the municipal boundaries ensures accountability and alignment with the Town's long-term vision and interests;

WHEREAS, Utah Code § 10-9a-302 mandates training requirements for members of planning commissions to ensure consistency and compliance with land use regulations;

WHEREAS, it is the intent of the Town Council to codify such qualifications and training requirements within the Hideout Town Code;

NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF HIDEOUT, UTAH, THAT:

SECTION I: Amendment. Hideout Code Sections 3.02.020, 3.02.030, and 3.02.040 is hereby amended as shown as follows:

3.02.020 QUALIFICATIONS – TRAINING AND RESIDENCY REQUIREMENTS

1. Members of the planning commission must qualify by taking, subscribing and filing with the clerk the oath of office required by section 10, article IV of the constitution of Utah.

Residency Requirement. No person may be appointed to the Planning Commission unless such person ~~has resided~~ is a full time resident within the Town of Hideout for at least twelve months prior to their appointment and must remain a full time resident while serving as a Planning Commissioner. ~~Such occupancy does not need to be full time or primary.~~

2. Training Requirement. All members of the Planning Commission shall:

Commented [PM1]: Discussed at last meeting whether it should be full time or part time residency.

Commented [PM2R1]: First try full time, and if not enough, we change it.

Commented [PM3R1]: Majority of council supported making it full time resident.

Commented [PM4R1]: Also supported by Planning Chair

a. complete at least four (4) hours of annual land use training offered by the Utah League of Cities and Towns; or a list of training courses selected by the Utah League of Cities and Towns

~~a.~~b. Proof of completion shall be submitted to the Town Clerk and the record shall be maintained of training completion at the end of each calendar year.

~~b.~~c. This section shall apply to all current members of the planning commission, including alternates. All members shall complete at least two hours of training within sixty (60) calendar days of the effective date of this Ordinance. A newly appointed planning commissioner shall complete at least two hours of training within sixty (60) calendar days of being appointment.

Commented [PM5]: List attached of trainings by the ULCT

Commented [PM6]: Last month discussed changing this to two hours within 90 days for existing members

Commented [PM7R6]: Planning Chair recommends two hours within 60 days.

3.02.030 REMOVAL FROM COMMISSION

The Town C~~c~~ouncil may remove any member of the planning commission, with or without cause, at an open meeting~~upon written notice~~. Any Planning Commission member who is absent from two (2) consecutive regularly scheduled meetings, or a total of four (4) regularly scheduled meetings per calendar year, may be called before the Town Council and asked to resign or be removed for cause by the Council.

Commented [PM8]: Discussed if special notice required. Seems that consensus seemed to be to leave it as it, but make sure that commissioner would be notified of the issues.

3.02.040 COMPENSATION

The council may, by resolution, fix per diem compensation for the members of the planning commission, including alternates, based ~~upon necessary and reasonable expenses and~~ on meetings actually attended.

SECTION II: Effective Date. This Ordinance shall take effect upon publication.

PASSED AND ADOPTED by the Town Council of Hideout, Utah, this ___ day of _____, 2025.

TOWN OF HIDEOUT

_____
Ralph Severini, Mayor

ATTEST:

_____
Alicia Fairbourne, Recorder for Hideout

File Attachments for Item:

9. Public Hearing: Discussion and possible approval of Ordinance 2025-O-XX regarding setting the compensation of statutory officers, elected officials, and contracted employees

TOWN OF HIDEOUT

ORDINANCE #2025-O-XX

AN ORDINANCE SETTING THE COMPENSATION OF STATUTORY OFFICERS, ELECTED OFFICIALS, AND CONTRACTED EMPLOYEES

WHEREAS, the Utah State Legislature during the 2024 General Session passed S.B. 91; and

WHEREAS, S.B. 91 amended Utah Code Section 10-3-818, requiring that compensation for statutory municipal officers and contracted employees may only be increased following a duly noticed public hearing and adoption of an ordinance by the governing body; and

WHEREAS, the Town of Hideout held a public hearing on July 10, 2025 on the proposed compensation changes in compliance with the requirements of Utah Code 10-3-818; and

WHEREAS, the Town Council desires to increase compensation for statutory officers, elected officials, and contracted employees, and to establish new per diem compensation for members of the Planning Commission;

NOW THEREFORE, BE IT ORDAINED by the Town Council of Hideout, Utah that:

SECTION I: Compensation Increase for Statutory Officers

Title	COLA Increase	Proposed Total Salary
City Administrator	4%	$114,477
Director of Public Works	4%	$85,858
City Recorder	4%	$83,473

SECTION II: Amendments and Code References to Existing Hideout Town Code

In accordance with Utah Code 10-3-818 and following a duly noticed public hearing, the following amendments and statutory references to the Hideout Town Code are hereby acknowledged and adopted:

1. **Amendment to Hideout Town Code 1.10.040 – Compensation Schedule**
   Hideout Town Code Section 1.10.040 is hereby amended to reflect the following increased compensation rates:

Mayor	~~$50~~ $500 per each regular and special meeting
Town Council	~~$50~~ $100 per each regular and special meeting

2. **Amendment to Town Code 1.12.020 – Compensation Specified**
   Hideout Town Code Section 1.12.020 is hereby amended as follows:

Mayor:	~~$50.00~~ $500.00 per meeting
Council Member:	~~$50.00~~ $100.00 per meeting
Town Treasurer:	
Town Clerk:	As determined by Mayor and Council
Deputy Clerk:	
Town Attorney:	As established by Contract
Planning and Zoning:	

SECTION III: Hourly Rates for Contracted Employees

In compliance with Utah Code 10-3-818, and following a public hearing, the following compensation rates are established for contracted statutory positions:

Position	**Hourly Rate**
City Engineer	$253

SECTION IV: Effective Date

This Ordinance shall become effective July 1, 2025, following publication and adoption as required by law.

PASSED AND APPROVED by the Hideout Town Council, Utah, this ____ day of July, 2025.

By: THE TOWN OF HIDEOUT

_____
Ralph Severini, Mayor

ATTEST:

_____
Alicia Fairbourne, Recorder for Hideout

File Attachments for Item:

10. Public Hearing: Consideration of adoption of Resolution 2025-R-XX amending the FY26 Budget

HIDEOUT, UTAH

RESOLUTION NUMBER 2025-R-XX

A RESOLUTION RATIFYING THE FISCAL YEAR 2025-2026 HIDEOUT BUDGET

WHEREAS, Utah law requires that each municipality adopt a budget for each fiscal year and permits the Town Council to ratify the adopted budget to ensure it accurately reflects the intent and understanding of the Council at the time of adoption; and

WHEREAS, the Town of Hideout has complied with all applicable public notice and hearing requirements as set forth in Utah Code Title 10, Chapter 6, Uniform Fiscal Procedures Act for Utah Towns; and

WHEREAS, the Town Council desires to ratify the Fiscal Year 2025-2026 budget for the General Fund, Enterprise Fund, MIDA Fund, and Class C Road Fund to confirm the Town's intent and to correct any clerical or procedural discrepancies associated with its initial adoption;

NOW, THEREFORE, BE IT RESOLVED by the Town Council of the Town of Hideout, Utah, as follows:

1. The Fiscal Year 2025-2026 budget of the Town of Hideout, as attached hereto as Exhibit A, is hereby ratified and adopted.

2. Any General Fund amounts in excess of thirty-five percent (35%) of total revenues shall be designated for use within the Town of Hideout Capital Projects Fund plan, as provided in Utah Code Annotated §10-6-116.

ADOPTED and resolved by the Town Council of the Town of Hideout this _____ day of July, 2025.

TOWN OF HIDEOUT

By: _____
Ralph Severini, Mayor

ATTEST:

_____
Alicia Fairbourne, Recorder for Hideout

Exhibit A: Town of Hideout Budget for Fiscal Year Ending June 30, 2026

Town of Hideout

Budgeting Worksheet
10 General Fund - 07/01/2025 to 06/30/2026
100.00% of the fiscal year has expired

	2023 Actual	2024 Actual	2025 Actual	2025 Budget	2026 Actual	Original Budget	Revised Budget	Worksheet Notes
Change In Net Position								
Revenue:								
Taxes								
3110 Property taxes - current	248,641	267,619	395,712	395,712	0	421,337	0	
3120 Prior year property taxes - delinquent paid	38,549	44,010	43,570	47,531	0	50,609	0	
3124 Fee-in-lieu of property taxes	6,004	5,847	4,476	4,883	0	5,199	0	
3130 Sales tax	209,494	245,132	231,958	253,045	0	277,022	0	
3136 Transient Room Tax Revenue	1,571	1,476	3,758	4,100	0	4,223	0	
3137 Franchise Fee Revenue	4,676	3,715	3,912	4,268	0	4,673	0	
3140 Municipal energy taxes	62,752	86,932	85,263	89,873	0	95,693	0	
Total Taxes	**571,687**	**654,731**	**768,649**	**799,412**	**0**	**858,756**	**0**	
Licenses and permits								
3210 Business licenses	1,275	2,375	2,075	2,264	0	2,332	0	
3215 MDA revenue/Developer Contributions	108,000	108,000	124,667	124,667	0	124,667	0	
3221 Building permits	293,660	312,160	379,000	427,904	0	409,157	0	
3222 Roadway Fee	37,500	33,150	49,895	49,895	0	0	0	
3223 Excavation Permit Fee Revenue	7,748	1,704	22,160	22,160	0	8,600	0	
3225 Application Fee Revenue	10,050	500	3,250	3,669	0	3,509	0	
3225.1 Annexation Fee Revenue	0	0	9,350	9,350	0	0	0	
3227 Construction/Other Sign Fee	7,400	6,260	3,760	4,102	0	3,922	0	
3229 Subdivision Development Fees	21,400	5,000	23,210	23,210	0	15,000	0	
3230 5.5% Project (Engineering) Fees	134,092	36,003	0	0	0	84,469	0	
3231 Planning & Zoning Fees	124,579	150,749	108,154	119,851	0	114,600	0	
Total Licenses and permits	**745,704**	**655,900**	**725,520**	**787,072**	**0**	**766,256**	**0**	
Intergovernmental revenue								
3310 Grant Revenue	0	0	8,500	8,500	0	50,000	0	
Total Intergovernmental revenue	**0**	**0**	**8,500**	**8,500**	**0**	**50,000**	**0**	
Charges for services								
3490 Other services revenue	2,446	600	2,874	2,874	0	2,960	0	
Total Charges for services	**2,446**	**600**	**2,874**	**2,874**	**0**	**2,960**	**0**	
Fines and forfeitures								
3510 Fines and forfeitures	0	262	0	0	0	40,000	0	
Total Fines and forfeitures	**0**	**262**	**0**	**0**	**0**	**40,000**	**0**	
Interest								
3610 Interest earnings	22,437	102,101	81,443	80,348	0	56,000	0	
3615 Street impact fees (interest)	16,698	17,298	23,994	28,629	0	27,375	0	
Total Interest	**39,135**	**119,399**	**105,437**	**108,977**	**0**	**83,375**	**0**	
Miscellaneous revenue								
3690 Other revenue	409	11,612	713	713	0	0	0	
Total Miscellaneous revenue	**409**	**11,612**	**713**	**713**	**0**	**0**	**0**	
Contributions and transfers								
3848 Transfer From Class C Road Fund	0	189,843	0	0	0	0	0	
3850 Transfer From Municipal MIDA -Fund 23	0	0	0	87,946	0	417,542	0	
3891 Gain/Loss on Sale of Assets	0	12,180	0	0	0	0	0	

Town of Hideout

Budgeting Worksheet
10 General Fund - 07/01/2025 to 06/30/2026
100.00% of the fiscal year has expired

	2023 Actual	2024 Actual	2025 Actual	2025 Budget	2026 Actual	Original Budget	Revised Budget	Worksheet Notes
Total Contributions and transfers	**0**	**202,023**	**0**	**87,946**	**0**	**417,542**	**0**	
Total Revenue:	**1,359,381**	**1,644,527**	**1,611,692**	**1,795,494**	**0**	**2,218,889**	**0**	
Expenditures:								
General government								
Administrative								
5001.1 Admin Contract services	4,858	5,634	10,030	6,748	0	6,951	0	
5001.2 Admin Council pay	266	480	0	0	0	10,500	0	
5001.4 Admin Insurance	11,805	11,710	10,486	11,439	0	11,783	0	
5001.6 Admin Mileage reimbursement	1,929	1,846	1,950	2,127	0	2,191	0	
5001.7 Admin Office supplies	3,688	4,255	2,827	2,638	0	2,717	0	
5001.8 Admin Personnel	343,734	315,767	257,143	297,631	0	342,328	0	
5001.9 Admin Public notices	731	2,016	502	548	0	1,814	0	
5001.A Admin Security Alarm Monitoring	912	671	831	907	0	934	0	
5003 Admin Benefits	141,174	213,857	148,423	170,273	0	163,988	0	
5004 Admin Other	1,152	4,611	(1)	(335)	0	5,000	0	
5010 Admin Information Technology	15,002	29,098	22,950	23,175	0	23,870	0	
5016 Admin Telephone	5,663	7,194	5,872	5,468	0	5,632	0	
5017 Admin Training	2,178	3,016	2,544	2,775	0	11,358	0	
5018 Admin Website	1,181	20	0	0	0	0	0	
5019 Admin Membership	5,540	5,678	3,860	4,187	0	7,313	0	
5021 Meals and Meetings	0	0	0	0	0	1,200	0	
5030 Admin Repairs & Maintenance	4,250	6,623	4,839	4,665	0	4,805	0	
5050 Admin Utilities	10,300	9,662	14,015	12,660	0	13,040	0	
5069 Miscellaneous	279	0	0	0	0	0	0	
5070 Bad Debt Expense	0	(5,500)	0	0	0	0	0	
Total Administrative	**554,642**	**616,637**	**486,271**	**544,906**	**0**	**615,424**	**0**	
Professional services								
5002 Advisory Committee	0	0	71,088	75,428	0	96,500	0	
5002.1 Accounting	80,100	44,815	12,104	18,467	0	19,575	0	
5002.2 Legal	274,495	154,130	315,162	416,715	0	455,000	0	
5002.3 Engineering 5% project/escrow	42,980	67,020	(1,706)	952	0	70,000	0	
5002.35 Town Engineering	56,604	111,425	95,520	114,624	0	118,063	0	
5002.36 Town Engineering - projects	30,380	31,061	23,527	28,233	0	29,080	0	
5002.4 Building inspection and Plan Review	176,056	132,431	151,574	157,438	0	150,541	0	
5002.5 Plan prints	7,264	1,409	2,877	3,108	0	2,972	0	
5002.6 Auditor	6,940	18,600	125	7,650	0	7,880	0	
5002.60 Planning	59,840	52,250	53,000	61,320	0	33,160	0	
5002.65 Building Plan Review(5% escrow)	15,013	(25,679)	11,681	0	0	0	0	
5002.9 Communications	0	0	0	0	0	90,000	0	
Total Professional services	**749,671**	**587,462**	**734,952**	**883,935**	**0**	**1,072,771**	**0**	
Total General government	**1,304,313**	**1,204,100**	**1,221,223**	**1,428,841**	**0**	**1,688,195**	**0**	
Public Safety								
5105 Safety Police department	77,502	80,124	73,447	80,124	0	82,528	0	
5305 Animal Services	11,996	10,455	10,549	14,065	0	12,346	0	
Total Public Safety	**89,498**	**90,579**	**83,996**	**94,189**	**0**	**94,874**	**0**	

Town of Hideout
Budgeting Worksheet
10 General Fund - 07/01/2025 to 06/30/2026
100.00% of the fiscal year has expired

	2023 Actual	2024 Actual	2025 Actual	2025 Budget	2026 Actual	Original Budget	Revised Budget	Worksheet Notes
Streets								
5201 Streets Personnel	425	0	3,753	0	0	0	0	
5202 Streets Auto maintenance	2,784	28,156	4,859	5,082	0	5,235	0	
5203 Streets Benefits	8,686	0	245	0	0	0	0	
5204 Streets Fuel	13,496	10,477	8,708	8,800	0	10,791	0	
5205 Streets Materials & Supplies	102,986	53,588	51,769	60,717	0	62,538	0	
5207 City Road Repairs	0	322,110	87,603	95,567	0	150,000	0	
5208 Streets Repair & maintenance	63,582	56,424	6,373	19,328	0	40,000	0	
5209 Streets Equipment lease	30,750	14,563	8,565	9,343	0	9,343	0	
5215 Streets Utilities	572	824	0	0	0	0	0	
Total Streets	**223,282**	**486,143**	**171,873**	**198,837**	**0**	**277,907**	**0**	
Parks								
5450 Parks and Recreation	5,834	2,310	0	0	0	15,000	0	
Total Parks	**5,834**	**2,310**	**0**	**0**	**0**	**15,000**	**0**	
Miscellaneous								
5650 Community Development	4,960	7,646	1,124	1,124	0	12,000	0	
5655 Grant Matching	0	0	0	0	0	85,000	0	
Total Miscellaneous	**4,960**	**7,646**	**1,124**	**1,124**	**0**	**97,000**	**0**	
Debt service								
5800 Principal	19,552	30,889	58,708	58,708	0	31,708	0	
5801 Interest	10,458	12,468	13,791	13,791	0	14,205	0	
5802 penalities and fines	14,522	157	0	0	0	0	0	
Total Debt service	**44,532**	**43,513**	**72,500**	**72,499**	**0**	**45,913**	**0**	
Total Expenditures:	**1,672,420**	**1,834,291**	**1,550,715**	**1,795,490**	**0**	**2,218,889**	**0**	
Total Change In Net Position	**(313,039)**	**(189,764)**	**60,977**	**4**	**0**	**0**	**0**	

Town of Hideout

Budgeting Worksheet
23 Municipal Services - MIDA - 07/01/2025 to 06/30/2026
100.00% of the fiscal year has expired

	2023 Actual	2024 Actual	2025 Actual	2025 Budget	2026 Actual	Original Budget	Revised Budget	Worksheet Notes
Change In Net Position								
Revenue:								
Taxes								
3110 Property taxes - Current MIDA	20,520	44,362	82,887	82,840	0	101,243	0	
3130 MIDA - Sales tax	0	0	339	287	0	351	0	
3140 Energy - Current MIDA	12,646	12,571	16,917	15,643	0	19,118	0	
3145 Transient Room tax - Current MIDA	524	518	935	791	0	967	0	
Total Taxes	**33,690**	**57,451**	**101,078**	**99,561**	**0**	**121,679**	**0**	
Interest								
3610 Interest earnings	0	2,278	3,059	3,671	0	2,242	0	
Total Interest	**0**	**2,278**	**3,059**	**3,671**	**0**	**2,242**	**0**	
Total Revenue:	**33,690**	**59,729**	**104,137**	**103,232**	**0**	**123,921**	**0**	
Expenditures:								
General government								
Administrative								
4500 transfer to Fund 10 for municipal services	0	0	0	87,946	0	200,000	0	
4700 MIDA-Admin	1,317	0	9,417	9,266	0	11,324	0	
Total Administrative	**1,317**	**0**	**9,417**	**97,212**	**0**	**211,324**	**0**	
Total General government	**1,317**	**0**	**9,417**	**97,212**	**0**	**211,324**	**0**	
Total Expenditures:	**1,317**	**0**	**9,417**	**97,212**	**0**	**211,324**	**0**	
Total Change In Net Position	**32,373**	**59,729**	**94,720**	**6,020**	**0**	**(87,403)**	**0**	

Town of Hideout

Budgeting Worksheet
24 Development- MIDA - 07/01/2025 to 06/30/2026
100.00% of the fiscal year has expired

	2023 Actual	2024 Actual	2025 Actual	2025 Budget	2026 Actual	Original Budget	Revised Budget	Worksheet Notes
Change In Net Position								
Revenue:								
Taxes								
3110 Property taxes - Current MIDA	100,431	261,938	455,486	453,193	0	553,872	0	
3130 MIDA - Sales tax	24,851	9,003	16,927	16,927	0	20,687	0	
Total Taxes	**125,282**	**270,941**	**472,413**	**470,120**	**0**	**574,559**	**0**	
Interest								
3610 Interest earnings	0	7,968	12,057	14,468	0	34,882	0	
Total Interest	**0**	**7,968**	**12,057**	**14,468**	**0**	**34,882**	**0**	
Total Revenue:	**125,282**	**278,909**	**484,470**	**484,588**	**0**	**609,441**	**0**	
Expenditures:								
General government								
Administrative								
4500 transfer to Fund 10 for development services	0	0	0	0	0	217,542	0	
4700 MIDA - admin	2,485	0	46,333	46,104	0	57,456	0	
Total Administrative	**2,485**	**0**	**46,333**	**46,104**	**0**	**274,998**	**0**	
Total General government	**2,485**	**0**	**46,333**	**46,104**	**0**	**274,998**	**0**	
Total Expenditures:	**2,485**	**0**	**46,333**	**46,104**	**0**	**274,998**	**0**	
Total Change In Net Position	**122,797**	**278,909**	**438,137**	**438,484**	**0**	**334,443**	**0**	

Town of Hideout

Budgeting Worksheet
48 Class C Road Fund - 07/01/2025 to 06/30/2026
100.00% of the fiscal year has expired

	2023 Actual	2024 Actual	2025 Actual	2025 Budget	2026 Actual	Original Budget	Revised Budget	Worksheet Notes
Change In Net Position								
Revenue:								
Intergovernmental revenue								
3356 Class C road allotment	62,860	160,359	104,939	160,800	0	160,359	0	
Total Intergovernmental revenue	**62,860**	**160,359**	**104,939**	**160,800**	**0**	**160,359**	**0**	
Interest								
3610 Interest earnings	0	7,229	9,357	4,351	0	10,974	0	
Total Interest	**0**	**7,229**	**9,357**	**4,351**	**0**	**10,974**	**0**	
Total Revenue:	**62,860**	**167,588**	**114,296**	**165,151**	**0**	**171,333**	**0**	
Total Change In Net Position	**62,860**	**167,588**	**114,296**	**165,151**	**0**	**171,333**	**0**	
Income or Expense								
Income From Operations:								
Operating expense								
6010 Transfers to General Fund	0	189,843	0	0	0	0	0	
Total Operating expense	**0**	**189,843**	**0**	**0**	**0**	**0**	**0**	
Total Income From Operations:	**0**	**189,843**	**0**	**0**	**0**	**0**	**0**	
Total Income or Expense	**0**	**189,843**	**0**	**0**	**0**	**0**	**0**	

Town of Hideout

Budgeting Worksheet
51 Water Fund - 07/01/2025 to 06/30/2026
100.00% of the fiscal year has expired

	2023 Actual	2024 Actual	2025 Actual	2025 Budget	2026 Actual	Original Budget	Revised Budget	Worksheet Notes
Income or Expense								
Income From Operations:								
Operating income								
5110 Interest earnings	0	41,753	35,560	42,651	0	40,000	0	
5140 Water service	927,081	1,023,055	1,120,111	1,220,352	0	1,390,829	0	
5141 Standby water	271,536	200,745	169,912	201,752	0	201,752	0	
5142 Water reservation fee	(1,108)	0	0	0	0	0	0	
5143 Meter rental	1,350	3,550	3,700	4,440	0	4,573	0	
5145 Storm water service	34,093	45,766	45,494	49,418	0	56,321	0	
5150 Sewer service	223,107	254,350	259,380	281,955	0	321,343	0	
5310 water meter connection fees	78,683	97,253	100,292	120,350	0	115,078	0	
5312 sewer connection fees	0	0	43,160	51,792	0	49,523	0	
5315 Water Transfer fees	2,260	2,748	2,816	2,952	0	3,041	0	
5410 Late penalties and fees	10,640	23,018	3,320	3,694	0	23,709	0	
5490 Other operating income	355	0	2,694	3,226	0	0	0	
Total Operating income	**1,547,996**	**1,692,238**	**1,786,440**	**1,982,582**	**0**	**2,206,169**	**0**	
Operating expense								
5001.1 Admin Contract Services	4,280	4,723	7,627	8,320	0	8,570	0	
5001.2 Admin Council Pay	328	465	0	0	0	10,500	0	
5001.4 Admin Insurance	7,815	11,336	16,006	10,598	0	0	0	
5001.6 Admin Mileage Reimbursement	2,112	1,505	1,655	1,805	0	1,860	0	
5001.7 Admin Office Supplies	3,489	3,359	2,238	2,441	0	2,515	0	
5001.9 Admin Public Notices	900	1,952	468	511	0	1,776	0	
5001.A Admin Security Alarm Monitoring	973	649	783	854	0	880	0	
5004 Admin Other	405	4,251	6,705	3,315	0	3,414	0	
5019 Admin Membership	6,623	5,609	3,586	3,912	0	9,029	0	
5021 Meals and Meetings	0	0	0	0	0	1,200	0	
5030 Admin Repairs & Maintenance	5,556	6,411	3,994	4,357	0	4,488	0	
5050 Admin Utilites	10,141	8,668	11,032	12,035	0	12,396	0	
5069 Miscellaneous	3,751	0	0	0	0	0	0	
5070 Bad Debt Expense	0	(2,492)	0	0	0	0	0	
5080 Interest Expense	368	93	0	0	0	0	0	
6001.1 Insurance	0	0	(6,291)	0	0	0	0	
6005 Accounting and Audit	24,753	46,924	15,316	24,680	0	29,802	0	
6006 Consulting Services - PW	0	10,000	11,220	26,220	0	31,000	0	
6010 Information Technology	15,591	19,682	19,165	21,665	0	22,315	0	
6016 Telephone	4,821	6,107	4,728	5,158	0	5,313	0	
6017 Training	8,102	2,796	2,443	2,665	0	7,745	0	
6018 Website	465	20	0	0	0	0	0	
6120 Depreciation Expense	220,264	52,485	0	248,383	0	249,090	0	
6140 Engineering	51,354	14,254	1,772	2,126	0	2,190	0	
6141 Engineering - projects	2,396	(2,382)	81,045	97,254	0	100,171	0	
6150 Legal	39,966	39,254	29,519	35,423	0	60,000	0	
6205 materials and supplies	21,469	9,908	3,072	3,351	0	10,000	0	
6209 Street Equipment Lease	0	24,188	25,694	28,029	0	28,029	0	
6210 Meters	51,070	72,466	71,953	71,921	0	74,079	0	
6240 Office expenses	0	0	0	0	0	10,916	0	

Town of Hideout

Budgeting Worksheet
51 Water Fund - 07/01/2025 to 06/30/2026
100.00% of the fiscal year has expired

	2023 Actual	2024 Actual	2025 Actual	2025 Budget	2026 Actual	Original Budget	Revised Budget	Worksheet Notes
6250 Operating expenses	1,337	0	0	0	0	0	0	
6305 Repairs and Maint - Sewer	1,069	7,446	14,557	35,881	0	80,000	0	
6310 Repairs and Maint - Water	2,136	5,617	2,249	2,385	0	41,000	0	
6315 Repairs and Maint - Storm	0	0	6,240	6,807	0	10,000	0	
6350 Salaries and wages	365,357	492,622	391,170	447,052	0	475,034	0	
6355 Benefits	90,632	174,909	211,176	241,344	0	258,138	0	
6360 Software and technology	2,645	7,695	695	0	0	0	0	
6405 JSSD - Sewer	48,380	50,980	48,003	52,194	0	53,760	0	
6410 JSSD - Water	277,039	274,536	253,687	276,749	0	285,052	0	
6412 Water reservation fees	56,365	58,037	64,661	64,661	0	66,601	0	
6610 Depreciation Expense	0	179,824	0	0	0	0	0	
Total Operating expense	**1,331,950**	**1,593,896**	**1,306,168**	**1,742,096**	**0**	**1,956,863**	**0**	
Total Income From Operations:	**216,046**	**98,342**	**480,272**	**240,486**	**0**	**249,306**	**0**	
Non-Operating Items:								
Non-operating income								
7000 Gain/Loss on Disposal of Assets	0	(10,080)	0	0	0	0	0	
Total Non-operating income	**0**	**(10,080)**	**0**	**0**	**0**	**0**	**0**	
Total Non-Operating Items:	**0**	**(10,080)**	**0**	**0**	**0**	**0**	**0**	
Total Income or Expense	**216,046**	**88,262**	**480,272**	**240,486**	**0**	**249,306**	**0**	

File Attachments for Item:

11. Discussion and possible approval of Resolution 2025-R-XX, a resolution of the Hideout Town Council establishing per diem compensation for members of the Planning Commission

TOWN OF HIDEOUT RESOLUTION #2025-R-XX

A RESOLUTION OF THE HIDEOUT TOWN COUNCIL ESTABLISHING PER DIEM COMPENSATION FOR MEMBERS OF THE PLANNING COMMISSION

WHEREAS, pursuant to the Hideout Town Code 3.02.040, the City Council may be resolution fix per diem compensation for members of the Planning Commission for meetings actually attended; and

WHEREAS, the City Council has determined that per diem compensation in the amount of fifty dollars ($50) per meeting attended is a reasonable amount to compensate members of the planning commission for necessary expenses associated with attendance at meetings.

WHEREAS, the City Council has determined that per diem compensation in the amount of one hundred dollars ($100) per meeting attended for the appointed chair of the planning commission is a reasonable amount to compensate the Chair for additional preparation and management of the meeting and for necessary expenses associated with attendance at meetings.

NOW, THEREFORE, BE IT RESOLVED by the Town Council of Hideout, Utah, that pursuant to Hideout Municipal Code section 3.02.040, per diem compensation for planning commission members in the amount of fifty ($50) and the amount of one hundred ($100) for the Planning Commission Chair is hereby established.

EFFECTIVE DATE: This resolution shall take effect immediately upon passage by the Town Council of Hideout, Utah.

PASSED AND ADOPTED by the Town Council of Hideout, Utah, this ____ day of July, 2025.

_____
Ralph Severini, Mayor

Attest:

_____
Alicia Fairbourne, Recorder for Hideout

File Attachments for Item:

1. May 8, 2025 Town Council Meeting Minutes DRAFT

Minutes
Town of Hideout
Town Council Regular Meeting and Public Hearings
May 08, 2025

The Town Council of Hideout, Wasatch County, Utah met in Regular Meeting on May 08, 2025 at 6:00 p.m. electronically via Zoom and in the City Council Chambers located at 10860 N. Hideout Trail, Hideout, Utah.

Regular Meeting

I. Call to Order

Mayor Pro Tempore Baier called the meeting to order at 6:04 p.m. and reminded participants that this meeting was being held as a hybrid meeting electronically via Zoom and in person at Hideout Town Hall.

II. Roll Call

Present: Mayor Pro Tempore Chris Baier
Council Member Carol Haselton

Attending Remotely: Council Member Jonathan Gunn
Council Member Bob Nadelberg
Council Member Ralph Severini

Staff Present: Recorder for Hideout Alicia Fairbourne

Staff Attending Remotely: Town Administrator Jan McCosh
Town Attorney Polly McClean
Town Planner Thomas Eddington
Town Engineer Gordon Miner
Public Works Director Daniel Allen
Financial Advisor Katie Shepley
Town Treasurer Dalin Hackett
Planning Commission Chair Tony Matyszczyk

Public Present: Brad Airmet, Bill Woolf, Julie Quick, Shaun Hicks, Peggy Poka, Doug Silver, and Glynnis Tihansky.

Public Attending Remotely: JD Cronin, Catherine Woltering, Tom Sly, Brian Cooper, Rich Dennis, Cameron Jackson, Clara Hatcher, Bret Rutter, Elise Sher, Dale Aychman, and others who may have logged in using a partial name or using only a phone number.

III. Approval of Council Minutes

1. April 10, 2025 Town Council Meeting Minutes DRAFT

There were no corrections.

Motion: Council Member Haselton moved to approve the April 10, 2025 Town Council Meeting Minutes as presented. Council Member Nadelberg made the second. Voting Yes: Mayor Pro Tempore Baier, Council Member Gunn, Council Member Haselton, Council Member Nadelberg and Council Member Severini. There were none opposed. The motion carried.

2. May 2, 2025 Town Council Closed Session Minutes DRAFT

There were no corrections.

Motion: Council Member Nadelberg moved to approve the May 2, 2025 Town Council Closed Session Minutes as presented. Council Member Severini made the second. Voting Yes: Mayor Pro Tempore Baier, Council Member Gunn, Council Member Haselton, Council Member Nadelberg and Council Member Severini. There were none opposed. The motion carried.

IV. Follow up of Items from Approved Minutes

Council Member Severini stated he had a few follow-up items from the approved minutes but chose to defer them, as they were related to committee work that would be addressed later in the meeting. Council Members Gunn, Nadelberg, Haselton, and Mayor Pro Tempore Baier reported no follow-up items.

V. Public Input - Floor open for any attendee to speak on items not listed on the agenda

Prior to opening the floor for public comments, Mayor Pro Tempore Baier clarified that comments regarding the Shoreline Phase 4 subdivision would be taken later during its designated public hearing. She then opened the floor at 6:09 p.m.

Brian Cooper expressed concerns about Rocky Mountain Power's grading work and trail disruption near the southern end of Shoreline Drive. He described rough conditions, erosion, leftover brush piles, and improper hydroseeding. Town Planner Thomas Eddington responded that he had been in contact with Rocky Mountain Power earlier that day and would follow up on the issues. Mr. Cooper agreed to send supporting photos.

Glynnis Tihansky provided public input regarding ongoing cleanup issues in the Lakewood Estates area, specifically calling out Holmes Homes for excessive debris. She mentioned finding large pieces of paper and Styrofoam during a recent cleanup and suggested that perhaps a warning to the developer would be appropriate.

Mayor Pro Tempore Baier asked Public Works Director Daniel Allen to respond. Mr. Allen stated that a cleanup crew had been assigned to the site on a daily basis. To help monitor and manage developer performance, the Town had implemented a grading system. This system was used to assess compliance and could influence regulatory actions such as the issuance of stop work orders. Mr. Allen also noted that the Town was working with legal counsel to ensure that citations and enforcement actions were issued appropriately and in accordance with legal procedures.

Mayor Pro Tempore Baier acknowledged the persistent nature of the problem and noted the additional challenge of high winds undoing recent cleanup efforts.

There being no further comments from attendees, Mayor Pro Tempore Baier closed the floor at 6:15 p.m.

VI. Public Hearings

1. **Consideration and possible approval of Ordinance 2025-O-XX amending the Engineering Design Standards Manual. The proposed updates would include the following:**

    a. **Stormwater Drainage Policy Update**
    "Surface water drainage originating upon or traversing across privately owned property may not enter the City's stormwater drain system, or otherwise be directed onto publicly owned property, except as approved by the Town Engineer."

    b. **Private Utility System Standards**
    "Private systems shall be designed the same as public systems. Systems that serve private development shall be master-metered and privately-owned-and-maintained."

    c. **Construction Notes Section (New Section 1.5)**
    Addition of standard construction requirements for jobsite responsibility, permits, scheduling, work hours, staging, parking, emergency access, signage, lighting, inspections, survey monuments, traffic control, and utility management.

Town Engineer Gordon Miner presented three key updates proposed to the Engineering Design Standards Manual.

The first change clarified that private stormwater may not enter the Town's storm drain system unless specifically approved by the Town Engineer. Council Member Gunn expressed concern that this language could be interpreted too broadly and requested that a clear exemption be included for normal rain runoff from residential lots. He also asked that approval criteria be defined to prevent overly discretionary decision-making. Mr. Miner agreed and indicated that revised language would be brought back for further review. The Council agreed to continue this portion of the ordinance to a future meeting.

The second update added a provision regarding private utility systems, requiring that they be designed to the same standards as public systems, and that systems serving private developments be master-metered, privately owned, and maintained. Mr. Miner explained this was an oversight in the current code and mirrored existing standards for drinking water systems. No concerns were raised by the Council regarding this item.

The third section incorporated standard construction notes into the manual, drawn from the Town's existing Construction Acknowledgement Agreement. Council Member Severini supported several provisions, particularly those requiring on-site signage and designated off-street parking for construction personnel. He suggested a minimum sign size of 50% of the maximum (6 square feet) with lettering at least 3 inches high. Council discussion indicated this sign standard likely mirrored the existing building permit sign requirement, which would be reviewed and aligned.

Council Member Nadelberg requested the addition of language to clarify that prohibited construction activity outside designated hours should include equipment start-up noise, such as backup alarms. He also asked for clearer reporting procedures for violations. Mr. Miner and Town

Attorney Polly McLean noted that enforcement would be handled by the Town's code enforcement staff or the Wasatch County Sheriff, depending on the nature of the violation.

Council Member Severini raised concerns about item #8 regarding off-street parking for construction workers. He emphasized the recurring issue of contractor vehicles obstructing roads and sought clarification that "project personnel" referred only to on-site workers, not delivery vehicles. Mr. Miner confirmed that interpretation. The Council discussed challenges of enforcement and acknowledged the need for more proactive measures, though staff noted enforcement remained largely reactive.

Council Member Haselton and Mayor Pro Tempore Baier both highlighted the root issue of narrow roads in older subdivisions, acknowledging that the Town was limited by past approvals. They emphasized the importance of balancing enforcement with enabling builders to complete construction efficiently and safely.

The Council indicated support for revising the ordinance language before adoption, particularly for the stormwater section. The updated provisions on private utilities and construction notes – with adjustments for sign sizing and noise clarification – were poised for possible adoption.

There being no further comments from Council, Mayor Pro Tempore Baier opened the floor for public input at 6:47 p.m.

Julie Quick, a resident of Shoreline Phase 2, expressed support for the proposed changes, particularly those addressing construction hours and parking on both sides of the street. She described the latter as especially hazardous in active construction zones. Ms. Quick also urged the Council to revisit Item #5 concerning weekend construction hours, suggesting that the Sunday start time of 8:00 a.m. was too early and recommending a later start to reduce disruptions in residential areas.

Mayor Pro Tempore Baier responded that her understanding was Sunday construction hours had already been restricted, with exceptions requiring special permission. However, Ms. Quick noted that developers claimed they were following an 8:00 a.m. to 7:00 p.m. Sunday standard, suggesting that clarification was needed.

Mr. Miner suggested referencing existing code rather than duplicating construction hour regulations in multiple places. Town staff reviewed Hideout Town Code §10.04.32, which restricts construction activity outside the hours of 8:00 a.m. to 7:00 p.m. on weekends and holidays. Ms. McLean also cited §5.04.075, which caps construction noise at 60 decibels at a distance of 25 feet from the property boundary on weekends and holidays.

The Council discussed incorporating this decibel restriction into the engineering standards for clarity. Council Member Gunn asked whether staff had equipment to enforce the noise limit. Mayor Pro Tempore Baier and Mr. Miner stated that while cell phones had the capability of measuring decibels, a more defensible and official sound meter would be preferable, noting such equipment is relatively inexpensive.

Questions were raised about enforcement logistics, particularly on weekends when staff are not typically available. Ms. McLean explained that enforcement could still occur after the fact with supporting evidence and witness statements. Mayor Pro Tempore Baier acknowledged that broader discussions on enforcement capacity would be needed at a future time.

Rich Dennis, a resident on Groves Edge Drive, voiced frustration over early-morning construction activity by GCD, specifically on Sundays. He questioned the effectiveness of delayed enforcement and asked why residents couldn't simply call the Wasatch County Sheriff when violations occurred. Mr. Dennis emphasized that waiting until Monday to report repeated offenses would likely have no impact on developer behavior and urged the Town to take stronger enforcement measures, especially given the scale of ongoing development in the area.

In response, Mayor Pro Tempore Baier acknowledged the concern and confirmed that while the Wasatch County Sheriff's Office provides law enforcement for the Town, such calls are not typically made for construction violations. Instead, enforcement is handled by designated Town staff, including Public Works personnel and the Mayor. She noted that fines for violations are outlined in the Town's fee schedule, and reiterated that the Town's ultimate goal was compliance through deterrence rather than escalation.

JD Cronin, a resident on Groves Edge Drive, addressed the Council and suggested a straightforward solution to the ongoing noise concerns by simply changing the allowed construction hours on Sundays. While expressing general support for development, he emphasized the importance of addressing what had become a nuisance for many residents. He proposed a more limited window – such as 10:00 a.m. to 4:00 or 5:00 p.m. – as a reasonable compromise.

Mayor Pro Tempore Baier acknowledged that the Council had the authority to make such changes and reiterated the need to strike a balance between limiting disturbances and allowing construction to proceed efficiently. She thanked Mr. Cronin for his input.

Brian Cooper reinforced Mr. Miner's earlier point regarding document clarity. He advised against duplicating the decibel limit language and instead suggested that the ordinance simply reference the existing section of Town Code that already defined acceptable construction noise levels. This, he said, would help avoid inconsistencies and simplify future document management.

Mr. Cooper also shared his personal experience with addressing construction parking issues, stating that when he saw workers parked improperly on both sides of the street, he would stop and politely ask them to move – often with success. Mayor Pro Tempore Baier thanked him for his proactive approach while noting that some residents, including herself, might hesitate to confront workers directly due to personal safety concerns.

There being no further public comments, Mayor Pro Tempore Baier closed the floor at 7:00 p.m.

The Council discussed how to proceed with adopting the proposed amendments to the Engineering Design Standards Manual. Council Member Gunn expressed a preference to revise the language before voting, particularly in response to feedback on stormwater drainage and construction activity hours.

Mr. Miner recommended that the Council adopt any items ready for approval and provide clear direction for revisions to the remaining sections. He specifically suggested moving forward with the amendment regarding private utility system standards, as no concerns had been raised about that item.

The Council agreed that the stormwater drainage section required further refinement, especially regarding exception criteria. Council Members also noted that construction note provisions – particularly items concerning sign specifications, construction hours, and on-site parking – deserved additional attention.

Council Member Haselton proposed changing permitted construction hours on Saturdays, Sundays, and federal holidays from 8:00 a.m.–7:00 p.m. to 10:00 a.m.–5:00 p.m., citing the need to reduce weekend disruptions. Council Members Nadelberg, Severini, and Gunn voiced support for modifying weekend hours, though Council Member Severini suggested reviewing policies in other municipalities for comparison. Council Members Gunn and Haselton emphasized balancing construction progress with resident peace, especially on Sundays.

Mayor Pro Tempore Baier stated her preference for allowing longer construction hours to expedite project completion but acknowledged the broader consensus in favor of later weekend start times. Ultimately, she noted that it was up to the Council to finalize the changes and indicated that a motion was needed to proceed.

Motion #1: Council Member Nadelberg moved to adopt Ordinance 2025-O-04, an Ordinance approving the Private Utility System Standards as proposed, with amendments to item c, Construction Notes, as discussed with construction operating hours being 10:00 a.m. – 5:00 p.m. on Fridays, Saturdays, Sundays, and federal holidays. Council Member Haselton made the second. Voting Yes: Mayor Pro Tempore Baier, Council Member Gunn, Council Member Haselton, Council Member Nadelberg, and Council Member Severini. There were none opposed. The motion carried.

Motion #2: Council Member Nadelberg moved to continue item a, Stormwater Drainage Policy Update, to the June 12, 2025 Town Council Meeting. Council Member Gunn made the second. Voting Yes: Mayor Pro Tempore Baier, Council Member Gunn, Council Member Haselton, Council Member Nadelberg, and Council Member Severini. There were none opposed. The motion carried.

Mr. Miner commented that he would work directly with Council Member Gunn to make amendments to the Stormwater Drainage Policy and bring it back in June.

2. Discussion and possible approval of Resolution 2025-R-XX amending the Hideout budget for the Fiscal Year 2024-2025

Financial Advisor Katie Shepley presented the proposed restatement, explaining that the amendments were based on actual revenues and expenditures through April and projections for May and June. The purpose of the adjustment was to better align the adopted budget with current financial performance.

Ms. Shepley noted that the General Fund showed approximately $279,000 in reduced revenue, but this was primarily due to the Town not needing to draw on MIDA funds or Class C road funds, thanks to cost-saving measures and deferral of some street work. Lower-than-expected salary and benefit expenses – due to unfilled engineering and Public Works positions – helped offset higher professional services and legal fees. Favorability was also reported in Parks and Recreation and grant matching expenses, as a previously expected grant had not yet been awarded.

For the Enterprise Fund, the Town was approximately $79,000 favorable in revenues, driven by higher water and sewer connection fees from increased building activity. Expenses were also

approximately $216,000 favorable due to the same staffing vacancies and a smaller-than-anticipated increase in sewer charges. The result was a net positive variance of around $296,000, which will be rolled into fund balance for future infrastructure needs.

Ms. Shepley also reviewed MIDA municipal and development funds, which capture revenues from Deer Springs, Deer Waters, Lakeview, and Klaim areas. The municipal fund showed $161,000 in favorable performance, largely corresponding to the offset of unused funds in the General Fund. No MIDA development funds were used in the current year, but the Town anticipated utilizing them in future periods for growth initiatives. She noted that updated figures from the County Assessor's Office for FY25 were still pending.

The Class C Road Fund reflected the remaining $165,000 of the offset in unused revenues. Ms. Shepley concluded by reiterating that the Town remained on track to end the fiscal year with a balanced budget and requested Council approval to adopt the revised budget figures and submit them to the State. Mayor Pro Tempore Baier acknowledged the positive outlook and invited questions, though none were raised by Council.

Mayor Pro Tempore Baier then opened the floor for public comment at 7:26 p.m.

Brian Cooper commented, asking whether the amended budget included funding for a pressure regulating valve (PRV) to address water pressure issues in Shoreline neighborhoods – specifically, low pressure in Shoreline 1 and high pressure in Shoreline 2. He noted that this had been part of the infrastructure master plan discussed during his time chairing the Infrastructure Committee.

Ms. Shepley clarified that the current budget amendment did not specifically include funding for a PRV project in FY 2025, but noted that funds were allocated for broader water system repairs in FY 2026. Public Works Director Daniel Allen and Town Engineer Gordon Miner both explained that any such improvements should be identified and prioritized in the forthcoming drinking water master plan, which was still in development. Mr. Miner invited Mr. Cooper to email him directly with his concerns so they could be considered during the ongoing system modeling process.

Mayor Pro Tempore Baier thanked Mr. Cooper for his continued involvement and past service. With no further public comment offered, the floor was closed at 7:30 p.m.

Mayor Pro Tempore Baier turned the discussion back to the Town Council and invited a motion to approve the resolution amending the budget for fiscal year 2024–2025.

Motion: Council Member Haselton moved to adopt Resolution 2025-R-05, a Resolution amending the Fiscal Year 2024-2025 Hideout Budget. Council Member Nadelberg made the second. Voting Yes: Mayor Pro Tempore Baier, Council Member Gunn, Council Member Haselton, Council Member Nadelberg, and Council Member Severini. There were none opposed. The motion carried.

3. Review and consideration to approve the tentative budget for Fiscal Year 2025-2026 and establish the time and place to adopt the final budget

Ms. Shepley presented the tentative budget for FY2025-2026, which included a breakdown of expected revenues and expenditures across the General Fund, Enterprise Fund, and MIDA funds. Key topics included a projected increase in tax revenue due to rising certificates of occupancy, conservative use of MIDA funds for development and municipal costs, anticipated street and

infrastructure repairs, and potential risks such as legal expenses and unforeseen sewer or street failures. Council Member Severini raised concerns about smoothing the use of MIDA funds and evaluating future risks, which Ms. Shepley addressed by referencing planned capital project modeling and flexible budget adjustments based on quarterly reviews.

There being no further questions from the Council, Mayor Pro Tempore Baier opened the floor for public comment at 7:56 p.m. There were no comments. The floor was closed.

The Council agreed to schedule the public hearing to adopt the final budget for fiscal year 2025–2026 during the next regular Town Council meeting, set for June 12, 2025. In compliance with state requirements, the Council confirmed the hearing would begin no earlier than 6:30 p.m., which ensured proper public notice and opportunity for participation. Council Members discussed the possibility of a heavy agenda but ultimately concurred that June 12 would be the most practical date, with the understanding that if the meeting proved too lengthy, the budget item could be continued to a later date within the statutory deadline.

Motion: Council Member Haselton moved to approve the tentative budget for Fiscal Year 2025-2026, and to establish a time of 6:30 p.m. on June 12, 2025 for a public hearing to be held at Hideout Town Hall for the final budget approval. Council Member Severini made the second. Voting Yes: Mayor Pro Tempore Baier, Council Member Gunn, Council Member Haselton, Council Member Nadelberg, and Council Member Severini. There were none opposed. The motion carried.

4. Continuation of a final subdivision approval for the Shoreline Phase 4 subdivision *(This item will not be discussed)*

Mayor Pro Tempore Baier announced that the final public hearing item regarding the Shoreline Phase 4 subdivision had been pulled from the agenda at the applicant's request. However, because the public hearing had already been publicly noticed, the Council would still accept public input during the meeting. Ms. McLean confirmed that while no action or discussion would occur at this time, residents were welcome to comment, and the item would return for presentation and deliberation at a later date.

Mayor Pro Tempore Baier then opened the floor for public comment at 8:04 p.m.

Doug Silver provided input regarding the Shoreline Phase 4 subdivision, expressing frustration over the lack of progress and communication concerning the completion of the nearby lift station. He stated that 71 emails had been sent on the matter, referencing a specific email from the developer, Glen Gabler, dated October 15, 2024, which had been sent to all Council Members and the Mayor. Mr. Silver voiced concerns that the lift station's completion might be tied to the full build-out of Phase 4, which could take several years, and noted the ongoing issues with an unfinished road behind his home, increased dust, and construction traffic. He asked for clarity on when the lift station project would be completed and whether it was being delayed unnecessarily. Mayor Pro Tempore Baier thanked Mr. Silver for his comments.

Glynnis Tihansky, speaking as a resident and not as a Planning Commission member, raised three concerns regarding the Shoreline Phase 4 subdivision. First, she objected to the proposed change from single-family homes to higher-density 4-, 5-, and 6-plex units near the bottom of the development, citing public safety concerns over emergency evacuations for a larger number of residents in a harder-to-access location. Second, she expressed worry over inadequate planning for stormwater runoff, noting that the existing detention basin – currently holding water – is

located where a building is now proposed, and voiced concern that runoff could be improperly diverted into the adjacent state park. Third, she recalled that during the Planning Commission's consideration of Shoreline Phase 3, a developer representative had confirmed that single-family homes would be built in Phase 4. She stated her intent to review the meeting minutes to verify that commitment. Mayor Pro Tempore Baier thanked her for her comments.

Peggy Poka, a resident on Groves Edge, addressed the Council with concerns regarding the revised development plan for Shoreline Phase 4. She criticized the proposed changes as inconsistent with the original 2016 plan that many residents had relied on when purchasing their homes. Ms. Poka specifically objected to the relocation of the community center – calling it poorly placed and no longer central to the development – as well as to issues related to stormwater runoff, potential property devaluation, and the increased density of housing. She urged the Council to uphold the Town's established rules and guidelines rather than allowing the developer to make changes at will. Ms. Poka warned that permitting such deviations could set a precedent detrimental to the long-term success of the community. Mayor Pro Tempore Baier thanked her for her comments.

Julie Quick, a Shoreline Phase 2 resident on Sailwater Lane, expressed her opposition to the proposed plan for Shoreline Phase 4. While she acknowledged that others would likely cover technical concerns such as traffic, water runoff, and density, she focused her remarks on the broader implications of continually granting exceptions to development plans. Ms. Quick shared that she and her family chose to move to Hideout based on the city's established Master Plan, and she now felt disillusioned as repeated exceptions appeared to erode that plan. She cautioned that "if everything is an exception, you don't have a rule," and urged the Council to uphold prior decisions, especially concerning the designation of the area for single-family homes. Ms. Quick emphasized the importance of balancing development with the long-term interests of the broader community and asked the Council to resist favoring the interests of a single developer over those of thousands of residents. Mayor Pro Tempore Baier thanked her for her input before transitioning to public comment from online participants.

Tom Sly, a resident on Longview Drive, spoke strongly in opposition to GCD's request to increase the approved density of homes in Shoreline Phase 4, expressing concern about the scale of the proposed changes and the level of detail provided. He noted that many homeowners purchased their properties based on a clearly outlined plan and felt that the proposed increase in density could compromise the integrity of the original vision. He voiced particular concern about the lack of specific information regarding the mix of housing types, suggesting that approval should be based on clearly defined parameters.

Mr. Sly also raised potential issues related to engineering, fire safety, and water availability, including whether current residents could be affected by increased demands on infrastructure. He acknowledged the growing significance of the area – especially in light of Deer Valley's acquisition of Mayflower – but cautioned that any expansion should be carefully balanced against its potential impacts on property values and quality of life. Reflecting on past experiences with the developer, he shared disappointment over delayed amenities such as the clubhouse and pool, as well as concerns related to changes in land grading and trail access. In closing, Mr. Sly encouraged the Town Council to carefully consider the broader community's interests when evaluating the request.

Brian Cooper spoke briefly to echo and support the comments made by Mr. Sly, noting that he had expressed many of the community's concerns effectively. Mr. Cooper emphasized the need for a clearer, more consistent long-term development plan from GCD. He acknowledged that while GCD maintains it has the right to build up to 700 homes under the Master Development Agreement, the Town has only been presented with phase-by-phase proposals. He pointed out that the current preliminary plan, which initially allowed for 65 single-family homes, was now being revised to include 239 townhomes in three-story buildings – a shift he described as disproportionate.

Mr. Cooper suggested that GCD present a comprehensive plan showing how the 700 units would be distributed across all future phases in a way that reflects more balanced and sustainable density. He also expressed concern about GCD's relationship with the Town Engineer, urging that future development must strictly adhere to the Town's construction codes and expectations.

Dale Aychman, a Shoreline Phase 1 resident, expressed appreciation for the opportunity to speak and acknowledged previous commenters, including Messrs. Sly and Cooper, for articulating many shared concerns. He reflected on the initial phases of the Shoreline development, noting that Phase 1 featured well-spaced twin homes, but subsequent phases appeared to lack a cohesive master plan. He observed that Phase 2 became much denser, and while Phase 3 returned to townhomes, Phase 4's proposed layout resembled apartment-style buildings with three-story designs and rooftop balconies – raising concerns about overcrowding and obstructed views.

Mr. Aychman urged the Town to hold GCD accountable to a more consistent, community-oriented development plan rather than allowing density to be clustered arbitrarily. He acknowledged that while GCD is authorized to build up to 700 units, he advocated for those units to be distributed thoughtfully and responsibly. He suggested that higher density could potentially be more appropriate in areas such as Phase 7, where the terrain and road access are more suitable for increased occupancy. Concluding his remarks, he encouraged the Council to define the character of Hideout through careful planning, rather than allowing developers to dictate the Town's future direction without sufficient oversight or accountability.

Catherine Woltering thanked the Town Council for the opportunity to speak and emphasized the importance of public input in the municipal process. She stated that she had attended every Planning Commission meeting related to Shoreline Phase 4 and had reviewed numerous minutes from prior GCD phase approvals. Her primary concern centered on the lack of clarity regarding the standards, codes, and processes that developers – specifically GCD – are required to follow.

Ms. Woltering noted that there seemed to be no clearly defined framework outlining what conditions must be met when a developer seeks to alter an approved preliminary plan, particularly one originally filed in 2016. She pointed out that there had previously been significant debate over much smaller adjustments between Phases 2 and 3, yet the current proposal appeared to allow the relocation of as many as 200 units without the same level of scrutiny.

She urged the Town Council to provide clear guidance to both the public and the developer by articulating which rules and standards apply to the Shoreline development, how those rules are enforced, and what the formal process entails when significant changes are proposed.

Elise Sher expressed her agreement with earlier remarks – particularly those made by Mr. Sly – and added her concern about the lack of community amenities in Hideout. She compared the Town to neighboring developments such as Tuhaye and Sky Ranch, which offer a wide array of

amenities to residents, including golf, recreation facilities, and enhanced connectivity. In contrast, she noted that Hideout currently offers limited amenities, such as a few pickleball courts and a small dog park, and lacks features like a clubhouse or transportation services that might connect residents to the surrounding mountain areas.

Ms. Sher reflected on the original vision presented when she purchased her property, which included plans for an 18-hole golf course. She noted that the course had since been reduced to nine holes and felt it had not been fully developed to attract visitors or add value to the community. She urged the Town Council to give thoughtful consideration to the broader vision of Hideout's future and prioritize the types of amenities that would help retain property values and enhance the quality of life for residents.

Shaun Hicks, a resident of Groves Edge Drive, spoke to emphasize concerns raised during a Planning Commission meeting held in October. He recalled that the developer had stated that although 239 units were proposed, not all would be occupied at the same time. Mr. Hicks cautioned against accepting that rationale and urged the Town to assume full occupancy when evaluating the project's impacts.

He expressed serious concern – shared by many residents of Shoreline Phase 2 – about the lack of completed evacuation and traffic studies. With limited exit routes, particularly if a fire were to approach from the Skyridge area, he stressed that an emergency evacuation plan was essential. Mr. Hicks strongly recommended that GCD be required to complete and share those studies before any further development in the area proceeds.

There being no further public comments, Mayor Pro Tempore Baier closed the floor at 8:26 p.m. and asked for a motion to continue the item to a date uncertain.

Motion: Council Member Gunn moved to continue the discussion of a possible approval of the Shoreline Phase 4 subdivision to a date uncertain. Council Member Nadelberg made the second. Voting Yes: Mayor Pro Tempore Baier, Council Member Gunn, Council Member Haselton, Council Member Nadelberg, and Council Member Severini. There were none opposed. The motion carried.

VII. Agenda Items

1. Approval of adopting Resolution 2025-R-XX Honoring Phil Rubin

The Council considered a resolution in appreciation of Mayor Phil Rubin's outstanding public service to the Town of Hideout. Mayor Pro Tempore Baier read the resolution aloud, which highlighted Mayor Rubin's years of dedicated leadership since January 2018, his moral integrity, hands-on work ethic, and commitment to the community. The resolution also referenced his service during times of challenge, his fair and thoughtful guidance of staff, and his personal sacrifices for the betterment of the Town.

Following the reading, each Council Member offered brief but heartfelt remarks. Council Member Baier and Council Member Nadelberg expressed deep gratitude for Mayor Rubin's service and lauded the tone of the resolution. Council Member Severini, who noted he had known Mayor Rubin for nearly eight years, proposed further recognition through a possible "Phil Rubin Day" or a commissioned portrait to be displayed in Town Hall. Council Member Gunn echoed those sentiments and supported the portrait idea as a fitting tribute.

Mayor Pro Tempore Baier concluded the discussion by stating that the Town could never fully express its appreciation for Mayor Rubin's contributions. The Council then moved forward with the adoption of the resolution.

Motion: Council Member Severini moved to adopt Resolution 2025-R-04, an Honorary Resolution in Appreciation for Outstanding Public Service by Phil Rubin. Council Member Nadelberg made the second. Voting Yes: Mayor Pro Tempore Baier, Council Member Gunn, Council Member Haselton, Council Member Nadelberg, and Council Member Severini. There were none opposed. The motion carried.

2. Legislative Update

Mayor Pro Tempore Baier explained that the item would likely be revisited at the June meeting once the necessary materials had been provided.

3. Consideration and possible approval of Resolution 2025-R-XX appointing Dalin Hackett, CPA as Hideout Town Treasurer effective May 9, 2025

Town Administrator Jan McCosh introduced Dalin Hackett, noting his 11 years of municipal experience and a solid background in the private sector. Mr. Hackett briefly addressed the Council, expressing enthusiasm for the opportunity to support the Town's financial needs on a part-time basis.

Council Member Gunn asked for clarification on the job description and compensation, requesting that the description include a clause for "special projects as assigned" and specify the compensation as $75/hour for approximately five hours per week. Although Council Member Baier and Council Member Haselton questioned the necessity of including compensation in the job description, Council Member Gunn explained it was a matter of transparency and good administrative practice.

Motion: Council Member Gunn moved to approve Resolution 2025-R-06, a resolution appointing Dalin Hackett as the treasurer for the Town of Hideout, Utah, with the amendments to the job description specifying compensation at $75 per hour for approximately five hours per week and including a clause noting "special projects as assigned". Council Member Severini made the second. Voting Yes: Mayor Pro Tempore Baier, Council Member Gunn, Council Member Haselton, Council Member Nadelberg, and Council Member Severini. The motion carried.

Recorder Alicia Fairbourne administered the Oath of Office.

4. Consideration of adopting Resolution 2025-R-XX authorizing Town Treasurer Dalin Hackett access to the Town's Public Treasurer's Investment Fund (PTIF) account

Mayor Pro Tempore Baier explained that the resolution followed a standard format and was included in the Council's meeting packet. She invited any questions or concerns from Council Members regarding the authorization. Hearing none, Mayor Pro Tempore Baier called for a motion to adopt the resolution authorizing Mr. Hackett's access to the PTIF account.

Motion: Council Member Haselton moved to approve Resolution 2025-R-07, authorizing Dalin Hackett access to the Town's Public Treasurer's Investment Fund (PTIF) account. Council Member Nadelberg made the second. Voting Yes: Mayor Pro Tempore Baier, Council

Member Gunn, Council Member Haselton, Council Member Nadelberg, and Council Member Severini. There were none opposed. The motion carried.

5. Discussion and consideration of Mayor to remove Alternate Planning Commission Member Peter Ginsberg with advice and consideration of the Council

Mayor Pro Tempore Baier explained that former Mayor Phil Rubin had notified Mr. Ginsberg in March 2025 that he was being relieved of his position due to repeated absences, but it was since clarified by Town Attorney Ms. McLean that, per Hideout Town Code, only the Town Council has the authority to remove Planning Commission members.

Council Member Nadelberg opposed the removal, citing Mr. Ginsberg's intelligence and contributions, and noted that members serve without compensation. Mayor Pro Tempore Baier reiterated the concern was based on excessive absences and the inability to fulfill meeting obligations. Ms. McLean confirmed the code granted removal authority solely to the Council and that prior removal by the Mayor had not been procedurally correct.

Council Member Severini asked whether Mr. Ginsberg had been given notice or a chance to address the Council. Mayor Pro Tempore Baier confirmed that Mr. Ginsberg was notified by Mayor Rubin via email on March 18, but there had been no response. She also read a request from Planning Commission Chair Tony Matyszczyk dated April 19, which cited Mr. Ginsberg's absences and lack of preparation as the basis for recommending his removal.

After additional discussion, including comments from Council Members Gunn and Haselton expressing concern over Mr. Ginsberg's lack of attendance, Planning Chair Tony Matyszczyk joined the meeting. He confirmed that Mr. Ginsberg missed half of the past 14 meetings, often without notice, and was typically unprepared when present. He stated that this impaired the Planning Commission's ability to operate effectively.

Council Member Gunn requested to hear directly from Mr. Ginsberg before voting. Mr. Matyszczyk emphasized that Mr. Ginsberg had received the Mayor's email and made no effort to respond or reach out. Mayor Pro Tempore Baier read the March 18 email from Mayor Rubin, which stated that due to the importance of consistent attendance, Mr. Ginsberg was being relieved of his role. The email thanked him for his service and encouraged future involvement.

The Council Members expressed concern that Mr. Ginsberg had not been given an opportunity to speak before the Council, though they acknowledged the seriousness of the attendance issues.

Motion: Council Member Haselton moved to remove Peter Ginsberg as an alternate member of the Hideout Planning Commission. Mayor Pro Tempore Baier made the second. Voting Yes: Mayor Pro Tempore Baier and Council Member Haselton. Voting Nay: Council Member Gunn, Council Member Nadelberg, and Council Member Severini. The motion failed with a vote of 2-3.

Chairman Matyszczyk expressed disappointment in the Council's decision and indicated it might affect his willingness to continue serving. Mayor Pro Tempore Baier emphasized that the Council's votes have consequences and that failure to act could undermine the effectiveness of the Planning Commission. The discussion then concluded without further action.

6. Discussion and possible appointment of Brad Airmet as an alternate member of the Hideout Planning Commission by Mayor with advice and consent of the Council

Mayor Pro Tempore Baier extended a sincere apology to Mr. Airmet for enduring the lengthy meeting and the difficult preceding discussion regarding Planning Commission membership. She acknowledged the tension of the prior item and expressed appreciation that he was still willing to serve. However, due to the outcome of the previous agenda item and the failed motion to remove the current alternate, Peter Ginsberg, the Council was unable to proceed with Mr. Airmet's appointment at this time. The item was tabled.

7. Consideration to approve Ordinance 2025-O-XX to amend Hideout Municipal Code 1.10.050 to meet the intent of the 12/10/2020 ordinance/action

Mayor Pro Tempore Baier stated that the item would be tabled due to the necessary materials not being received in time for council review. No discussion or action was taken.

8. Discussion and approval of how the Council should conduct the Special Meeting of May 12, 2025

Mayor Pro Tempore Baier explained that the agenda item concerned how the Town Council would conduct the special meeting scheduled for May 12, 2025, during which the Council would appoint a replacement to serve the remainder of the mayoral term following the resignation of Mayor Phil Rubin. Mayor Pro Tempore Baier confirmed the purpose of the special meeting and noted that two candidates had formally submitted their names for consideration: Council Member Chris Baier and Council Member Ralph Severini.

Ms. McLean explained that under state law, any council member seeking appointment to a vacant seat may not vote for themselves but may otherwise participate in the meeting. She identified several procedural considerations for the Council, including determining who would conduct the meeting since the Mayor Pro Tempore was a candidate. She noted that under the Town's older rules of procedure, the longest-serving council member could chair the meeting.

The Council agreed that Council Member Carol Haselton, the most senior member not seeking the appointment, would preside over the 6:00 p.m. public meeting on May 12, while Mayor Pro Tempore Baier would preside over the Closed Session scheduled for 5:00 p.m. the same day.

Motion: Council Member Gunn moved to appoint Council Member Haselton as chair of the Special Meeting to be held on May 12, 2025 at 6:00 p.m. Council Member Nadelberg made the second. Voting Yes: Mayor Pro Tempore Baier, Council Member Gunn, Council Member Haselton, Council Member Nadelberg, and Council Member Severini. There were none opposed.

Discussion then turned to structuring the interview process. Council Member Severini proposed a 15-minute time limit per candidate, citing examples from other municipalities. Mayor Pro Tempore Baier questioned whether time limits were necessary, given that all candidates were current council members and known to each other. After additional discussion, the Council reached consensus that each candidate would be allowed a five-minute introductory statement, followed by up to 10 minutes of questions from each council member. Council Members Baier and Severini would be permitted to ask questions but not vote for themselves, consistent with legal requirements.

Motion: Council Member Haselton moved to approve the procedure for conducting the Special Meeting of May 12, 2025, as discussed. Each candidate shall be allotted five minutes to present their qualifications, followed by up to ten minutes per council member to ask questions of the candidates, after which the Council will proceed to a vote. Council Member Gunn made the second.

Discussion on the motion: Council Member Nadelberg expressed concern that the meeting could devolve into a political debate between the two candidates. He felt the candidates should not be permitted to direct questions to one another during their allotted 10-minute question period.

Voting on the motion: Voting Yes: Mayor Pro Tempore Baier, Council Member Gunn, Council Member Haselton, and Council Member Severini. Voting Nay: Council Member Nadelberg. The motion carried with a vote of 4-1.

VIII. Committee Updates

1. Wildfire Committee - *Council Member Gunn*

Council Member Gunn reported that the Committee was still waiting on UDOT to approve access for a potential permanent fire station. Town Planner Thomas Eddington confirmed that coordination was ongoing with UDOT and that a meeting involving UDOT and Wasatch Fire District was expected to occur within the next couple of weeks to determine final access to the proposed site along SR-248.

Council Member Severini added that a Wildfire Symposium had been scheduled for July 15, 2025, at Black Rock Mountain Resort. The event would feature Utah Insurance Commissioner John Pike as a keynote speaker and would include panel discussions on wildfire mitigation and insurance issues. The event was being organized by the Wildfire Committee in partnership with the Wasatch Fire District and other sponsoring entities. Attendance would be limited, although representatives from neighboring communities, state agencies, and fire departments were expected to participate. Council Member Severini stated that Hideout was one of the sponsors and that the Committee was working to limit direct costs by relying on support from partners, including a spatial analytics firm and the Wasatch Fire District. He confirmed that the Town's existing retainer at Black Rock would help offset venue expenses. Mayor Pro Tempore Baier inquired about the budget line funding the symposium, and Council Member Severini stated he would follow up with the Finance Committee and have a more detailed report during the June meeting.

2. Planning Commission - *Thomas Eddington, Town Planner*

Mr. Eddington reported on items discussed at the April 17, 2025 Planning Commission meeting. He stated that a public hearing was held regarding the Wildhorse mixed-use development located between the Klaim subdivision and the property owned by Bill Woolf. That item was continued to the May 15 meeting, though it might be postponed further due to ongoing work with the applicant. Elkhorn Springs was also originally scheduled for the April meeting, but discussions were still underway, and the item may be continued to a special meeting or moved to the June agenda. Mr. Eddington added that another potential future item included a concept plan for property owned by Ty Frisby near the Ross Creek Town Center area, which was now more likely to be heard in June.

3. Design Review Committee - *Thomas Eddington, Town Planner*

Mr. Eddington reported that the Design Review Committee had not received any new applications or conducted any reviews and therefore had nothing to report.

4. Economic Development Committee - *Council Member Severini*

Council Member Severini reported that the Economic Development Committee's recent activity focused primarily on discussions regarding a development proposal for the Ross Creek area. He also noted continued engagement with Wildhorse and potential relocation of Elkhorn parcels to Ross Creek. Additionally, the Committee had been coordinating with Ben McAdams, a former Congressman, and his business partner, who planned to attend a future council meeting to provide insight on federal land acquisition opportunities that could benefit the Town.

5. Parks, Open Space and Trails (POST) Committee - *Council Member Baier*

Mayor Pro Tempore Baier reported that the POST Committee met on April 15 and continued discussions regarding fencing along the developed border between Hideout and the State Park. While the Bureau of Reclamation had previously indicated no interest in allowing additional access points beyond the main State Park entrance, Park Manager Amanda White recently informed the Committee that future access points from Hideout subdivisions might now be considered. This development coincided with the Town having recently ceased efforts in that direction.

The Committee also finalized plans for a designated bike route on Hideout's roadways. The proposed route would run along both sides of Ascent Drive, all of Shoreline Drive, and Longview Drive to the Hideout–Tuhaye border. Public Works Director Daniel Allen and Town Engineer Gordon Miner participated in the discussion. The route would be marked with standard bike route signs and a smaller Hideout logo, pending final design approval. Funding for the signs was included in the current fiscal year budget, with installation to be handled by the Public Works team. Any additional funding needs could be met using money already allocated in the FY26 budget.

Council Member Gunn raised concerns about a deteriorated barbed-wire fence along the emergency egress, damaged by construction traffic. Mayor Pro Tempore Baier confirmed that grant funding had already been secured to construct a replacement fence in coordination with State Parks, and noted that the Town was seeking additional financial participation from the responsible developers.

6. Transportation Committee - *Council Member Haselton*

Council Member Haselton provided a brief update regarding transportation. She stated that the current focus of High Valley Transit and Park City remained on SR-224 rather than SR-248. She indicated she would provide further updates as additional information became available.

IX. Meeting Adjournment

There being no further business, Mayor Pro Tempore Baier asked for a motion to adjourn.

Motion: Council Member Gunn moved to adjourn the meeting. Council Member Severini made the second. Voting Yes: Mayor Pro Tempore Baier, Council Member Gunn, Council Member Haselton, Council Member Nadelberg, and Council Member Severini.

The meeting adjourned at 9:56 p.m.

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Alicia Fairbourne, Recorder for Hideout

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