HIDEOUT, UTAH TOWN COUNCIL REGULAR MEETING
August 13, 2026
Agenda

PUBLIC NOTICE IS HEREBY GIVEN that the Town Council of Hideout, UT will hold a Regular Meeting at 5:00 PM and Public Hearings at 6:30 PM or soon thereafter, on Thursday, August 13, 2026 in the Town of Hideout Council Room, located at 10860 N. Hideout Trail, Hideout, Utah for the purposes and at the times described below.

The public may join remotely, attend in-person, and view the open portions of this meeting by connecting to: https://www.youtube.com/channel/UCKdWnJad-WwvcAK75QjRb1w/

Interested parties may join via Zoom:
Meeting URL: https://zoom.us/j/4356594739 | Meeting ID: 435 659 4739 | US: +1 408 638 0986

Regular Meeting
5:00 PM

I. WELCOME

II. CALL TO ORDER

III. ROLL CALL

IV. PLEDGE OF ALLEGIANCE

V. APPROVAL OF COUNCIL MINUTES

1. Approval of the January 08, 2026 Town Council Meeting Minutes
2. Approval of the January 29, 2026 Town Council Meeting Minutes
3. Approval of the March 12, 2026 Town Council Meeting Minutes
4. Approval of the May 06, 2026 Town Council Meeting Minutes
5. Approval of the May 14, 2026 Town Council Meeting Minutes
6. Approval of the June 11, 2026 Town Council Meeting Minutes
7. Approval of the June 30, 2026 Town Council Meeting Minutes
8. Approval of the July 09, 2026 Town Council Meeting Minutes
9. Approval of the July 23, 2026 Town Council Meeting Minutes

VI. POSSIBLE CLOSED EXECUTIVE SESSION

1. Possible Closed Executive Session to discuss pending or reasonably imminent litigation, the character and professional competence or physical or mental health of an individual; deployment of security personnel, devices or systems, the sale or acquisition of real property; and/or another permitted purpose under UCA§52-2-205. (approx.45 mins.)

VII. PUBLIC COMMENT - Three (3) minutes per person.

1. The Public Comment period provides an opportunity for individuals to offer general public comment on items not listed on the agenda. The intent of this period is for the Council to listen to the public; not a dialogue or decision-making period. Comments

regarding items scheduled for a Public Hearing will be taken during the designated hearing.

VIII. MAYORS REPORT

1. The Mayor will provide general updates on current projects, community events, and upcoming calendar items.

IX. AGENDA ITEMS - The Mayor may take agenda items out of order as needed

1. Presentation and Review of the Annual Audit. - Ben Probst - Spencer Hintzie, Gilbert & Stewart (10 min.)
2. Discussion and Presentation of the Annual Fraud Risk Assessment – Ben Probst - Spencer Hintzie, Gilbert & Stewart (10 min.)
3. Presentation and Discussion of the proposed Code Enforcement Process – Stephen Miche, Hideout Public Works (15 mins.)
4. Discussion and Possible Approval of Town Council Rules of Conduct. – Corbin Gordon, Town Attorney (10 mins.)
5. HYPERLINK "appIS56db8afeb844400ca89f2281c8f5cbb2"Discussion and Possible Approval of Audio - Visual enhancements for the public meeting room. Mayor Severini (10 mins.)
6. Consideration and authorization for the Mayor to enter into a professional services agreement with Latham Excavation & Services, LLC, for the provision of specified municipal support services. – Dan Allen, Public Works Director
7. Discussion and Possible Approval of the High Water Usage Adjustment Policy (Water Leak) – Corbin Gordon, Town Attorney (10 mins.)
8. Discussion and Possible Approval of a Resolution adopting the Utah State Archives Records Retention Schedule as the Town's official records retention and disposition policy.
9. Discussion and Possible Approval of the Comprehensive Emergency Management Plan (CEMP) for the Town of Hideout. – Mayor Severini (10 mins.)
10. Discussion and possible approval of the Fire Station 56 Contract. - Corbin Gordon, Town Attorney (10 mins.)
11. Hideout 'U' (University) – Council Training - Corbin Gordon, Town Attorney (10 mins.)

X. 6:30 PM PUBLIC HEARINGS

1. Hideout FY27 Budget Amendment. Discussion and Consideration to Approve Resolution 2026-R-XX, Amending the FY27 Budget for Impact fees (Streets, Storm Drain, Sewer, and Water Impact Fees) – K. Shepley, Town Financial Consultant (15 mins.) Following the public hearing, the Council may take action on the resolution.
2. Fees and Rates Schedule modifications.

   Consideration and Possible Adoption of Resolution 2026-R-XX Amending the Hideout Fee and Rate Schedule for proposed modifications and/or increases to parking fees, parking violations, penalty fees, code violations, fines, impact fees, and parking in fire lanes. – C. Gordon, Town Attorney (10 mins.)

   Following the public hearing, the Council may take action on the resolution.

3. Establishment and Possible Adoption of a Pre-Construction Meeting Process for Builders, Including Designation of Appropriate Work-Site Parking – Resolution 2026-R-XX. – C. Gordon, Town Attorney (15 mins.)

Following the public hearing, the Council may take action to adopt the process and resolution as presented.

XI. COMMITTEE UPDATES

1. Planning Commission - *Thomas Eddington, Town Planner*
2. Infrastructure and Public Safety Advisory Committee (IPSAC) - *Council Members Gunn, and Cooper*
3. Economic Development and Budget Advisory Committee - *Council Member Brady*
4. Community Engagement/Communications Committee - *Mayor Severini and Council Member Ginsberg*
5. Parks, Open Space, and Trails (POST) and Transportation Committee - *Council Member Haselton*
6. Wildfire Committee – *Council Member Gunn and Mayor Severini*

XII. ADJOURNMENT

I, Maria Devereux, the Recorder for the Town of Hideout, UT, do hereby certify that the above August 13, 2026 Hideout Town Council Meeting Notice & Agenda was posted at the following locations: 1) Hideout Town Hall 2) Town website www.hideoututah.gov and 3) the Utah Public Notice Website at www.utah.gov/pmn.

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.

Posted August 6, 2026

File Attachments for Item:

1. Approval of the January 08, 2026 Town Council Meeting Minutes

TOWN COUNCIL SPECIAL MEETING MINUTES

TOWN OF HIDEOUT, UTAH
January 8, 2026 - 5:00 P.M.
10860 N. Hideout Trail, Hideout, Utah

Regular Meeting

I. Call to Order and Pledge of Allegiance

The Town Council of Hideout, Wasatch County, Utah, met in a regular meeting on January 8, 2026, at Hideout Town Hall, 10860 N. Hideout Trail, Hideout, Utah, and electronically via Zoom. Mayor Ralph Severini presided. The meeting opened at approximately 5:00 p.m. and the regular business portion resumed at approximately 6:00 p.m. following the closed session. The Pledge of Allegiance was conducted.

The supplied meeting dialogue begins when the Council returned to the regular business meeting; it does not contain the formal opening, Pledge of Allegiance, oath ceremony, or closed-session proceedings.

II. Roll Call

Mayor:	Ralph Severini
Council Members:	Jonathan Gunn, Carol Haselton, Tanya Brady, Brian Cooper, and Bob Nadelberg
Town Staff and Advisors:	Jan McCosh, Town Administrator; Maria Devereux, Town Recorder; Polly McLean, Town Attorney; Dennis Pay, Town Engineer; and other Town staff and consultants
Presenters and Participants:	Sheriff Jared Rigby; Nicole Cottle, UTOPIA; Randy Wahlen, Utah LTAP; Planning Commission representatives; and other members of the public

All five Council Members were present for the regular business portion. Council Member Nadelberg later left the electronic meeting and was not available for the final votes.

III. Oath of Office

Mayor Ralph Severini and Council Members Tanya Brady and Brian Cooper were sworn into office before the closed session. The supplied dialogue does not contain the oath ceremony.

IV. Closed Executive Session

The Council held a closed executive session for purposes permitted under Utah Code Section 52-4-205. No closed-session discussion is included in these minutes, and no action was reported when the Council returned to the regular business meeting.

V. Public Input

Mayor Severini opened the floor for public input on matters not listed on the agenda. No in-person or remote attendee requested to speak, and public input was closed.

VI. Agenda Items

1. Wasatch County Sheriff's Office Interlocal Agreement and Services

Sheriff Jared Rigby reviewed the distinction between basic countywide law enforcement services and the additional services provided to Hideout under the interlocal agreement. The agreement provides approximately 50 hours per month of directed service, including traffic and truck enforcement, parking and emergency-access concerns, and other needs identified by the Town. The 2026 agreement, renewed at the prior meeting, increased from $80,000 to $84,000.

The Council requested regular activity reports showing traffic stops, citations, calls, and documentation of the additional hours, together with the Sheriff's Office cost breakdown. The Council supported rotating a marked patrol vehicle through Town and exploring temporary Sheriff's Office workspace or office hours at Town Hall, with longer-term space to be considered near future fire or public-works facilities. Staff and the Sheriff were to follow up. No formal action was taken.

2. Interstate Parking and Code Enforcement

The scheduled presenter was unavailable. Town Administrator Jan McCosh described a possible arrangement under which a Town employee would issue citations and Interstate Parking would provide processing, payment, and collection services. The Council requested a written proposal, examples and references from municipalities using comparable code-enforcement services, and coordination with the Town's existing enforcement resources. The item was continued for future discussion. No formal action was taken.

3. UTOPIA Franchise Agreement

Nicole Cottle reviewed UTOPIA's municipal fiber network and the need for a franchise agreement governing facilities within public rights-of-way. The Council discussed underground construction requirements, consistency with the Town's Comcast franchise, franchise fees, restoration obligations, and the treatment of existing fiber in the Deer Waters area.

The Council directed the Town Attorney to use the Comcast agreement as the starting form, require underground facilities consistent with Town requirements, include the maximum lawful franchise fee, and circulate a draft to Council before providing it to UTOPIA. The proposed authorization was not approved and will return for later consideration. No formal action was taken.

4. Utah Local Technical Assistance Program Presentation

Randy Wahlen presented Utah LTAP's geographic-information-system pavement inventory and a 20-year pavement deterioration and preservation model. He reviewed the Town's approximately $120,000 annual road funding, the value of preventive maintenance on roads that remain in good condition, and a funding scenario adding approximately $95,000 to $100,000 annually. Roads maintained by Hideout Local District No. 1 were not included in the Town inventory.

The Council discussed using the model during budgeting, inspecting newly completed roads before acceptance, and updating the pavement study approximately every five years. No formal action was taken.

5. Ethics Training

Town Attorney Polly McLean reviewed the Municipal Officers' and Employees' Ethics Act, including prohibited personal benefits, gifts, conflicts of interest, disclosure obligations, and penalties. Elected officials were reminded to file a notarized annual disclosure statement with the Town Recorder by January 31. Planning Commissioners are subject to applicable ethics requirements and training but not the elected-official annual filing form. No formal action was taken.

6. Planning Commission Rules and Regulations

The Council reviewed rules of procedure adopted by the Planning Commission on September 18, 2025. Under the existing code, the rules were presented to the Council but did not require Council approval. Discussion addressed the chair and vice-chair, public comment and civility, alternates, recusals and conflicts, attendance, ex parte contacts, and required training.

The Council requested that training address the Open and Public Meetings Act and Utah land-use law, and discussed requiring completion within 30 days before a commissioner may vote. The Town Attorney was to convey Council's comments to the Planning Commission. No formal action was taken.

7. Planning Commission Chair and Vice-Chair Ordinance

The Council amended the proposed ordinance to require the Planning Commission to appoint its chair and vice-chair by and including the March meeting of each year, by majority vote of commissioners present; replace references to "officers" with "chair and vice-chair"; require the chair to meet monthly with the Mayor to discuss pertinent planning issues; and update the state land-use code reference.

Motion: A motion was made by Council Member Cooper and seconded by Council Member Haselton to adopt the ordinance with the amendments discussed and displayed during the meeting.

The vote on the motion was as follows:

Council Member Gunn, Yes
Council Member Haselton, Yes
Council Member Brady, Yes
Council Member Cooper, Yes
Council Member Nadelberg, Yes

The motion passed unanimously.

8. Planning Commission Membership Ordinance

The Council reviewed an ordinance establishing a five-to-seven-member Planning Commission, removing the alternate-member structure, converting the alternates serving on the effective date into regular members, limiting term expirations to no more than four in a given year, and changing the training deadline from 60 days to 30 days. The Council stated for the legislative history that the ordinance was not intended to change the existing removal provisions in Section 3.02.030.

Motion: A motion was made by Council Member Gunn and seconded by Council Member Cooper to adopt the Town Code amendments as edited and displayed by the Town Attorney.

The vote on the motion was as follows:

Council Member Gunn, Yes
Council Member Haselton, Yes
Council Member Brady, Yes
Council Member Cooper, Yes
Council Member Nadelberg, Yes

The motion passed unanimously.

9. Regular Council Meeting Start Time

The Council considered an ordinance amending Section 1.10.050 to change the regular Town Council meeting start time from 6:00 p.m. to 5:00 p.m. The regular meeting day and other provisions were unchanged.

Motion: Council Member Cooper moved to adopt the regular Town Council meeting start-time change as proposed. The motion was seconded by Council Member Gunn.

The vote on the motion was as follows:

Council Member Gunn, Yes
Council Member Haselton, Yes
Council Member Brady, Yes
Council Member Cooper, Yes
Council Member Nadelberg, Yes

The motion passed unanimously.

10. 2026 Regular Meeting Schedule

The Council reviewed the annual meeting schedule providing for regular meetings generally on the second Thursday of each month at 5:00 p.m., in person at Town Hall and electronically via Zoom, unless otherwise noticed.

Motion: Council Member Haselton moved to adopt the ordinance establishing the 2026 regular meeting schedule as presented. Council Member Gunn seconded the motion.

The vote on the motion was as follows:

Council Member Gunn, Yes
Council Member Haselton, Yes
Council Member Brady, Yes
Council Member Cooper, Yes
Council Member Nadelberg, Yes

The motion passed unanimously.

11. Construction Hours Ordinance

The Council considered amendments to Sections 5.04.075 and 10.04.32 to resolve inconsistent construction-hour provisions. The Town Attorney consolidated the substantive requirements in Section 10.04.32 and added a cross-reference from Section 5.04.075. The amended language retained construction hours of 7:00 a.m. to 7:00 p.m. Monday through Friday and 10:00 a.m. to 5:00 p.m. on Saturday, Sunday, and state or federal holidays, together with the existing definitions, written exceptions, equipment-movement limits, and noise restriction.

The Council indicated that any future substantive change to the permitted hours should return with an opportunity for community input.

Motion: A motion was made by Council Member Gunn to adopt the ordinance as amended by the Town Attorney and displayed during the meeting. Council Member Cooper seconded the motion.

The vote on the motion was as follows:

Council Member Gunn, Yes
Council Member Haselton, Yes
Council Member Brady, Yes
Council Member Cooper, Yes
Council Member Nadelberg, Absent

The motion passed.

12. City Attorney Hiring Process

Council Members Jonathan Gunn and Tanya Brady were identified to participate in interviews for the new Town Attorney. Town Administrator Jan McCosh was to coordinate the request-for-proposals and interview process. No formal motion was made.

13. Committee Appointments

Mayor Severini deferred broader committee restructuring and appointments to the February 10 Council retreat. Council Member Brian Cooper agreed to serve with Mayor Severini and Town Administrator McCosh as the Town's designated participants on the Utah League of Cities and Towns Legislative Policy Committee. No formal motion was made on the remaining appointments.

14. Town Council Retreat

Council reviewed a draft agenda for the February 10, 2026 retreat at Black Rock. The working session was expected to begin at approximately 1:00 p.m., followed by General Plan public outreach from 4:00 p.m. to 7:00 p.m. Staff was to confirm public-access and live-streaming details and provide additional notice through the Town newsletter or a separate announcement. No formal action was taken.

VII. Committee Updates

1. Planning Commission

An update was provided concerning upcoming Planning Commission meetings, the fire-station rezoning and related subdivision application, anticipated spring construction, the Wildhorse application, and land-use training scheduled for February. No formal action was taken.

2. Wildfire Committee

The permanent fire station was reported to remain on schedule to become operational by the end of 2026. The Committee was developing a preliminary evacuation map and wildfire-resource information. Residents were reminded of defensible-space restrictions near structures. No formal action was taken.

3. Economic Development Committee

Council discussed possible restructuring of the Economic Development Committee into a broader business-focused committee. The matter was deferred to the February retreat. No formal action was taken.

4. Parks, Open Space and Trails Committee

No separate formal action was taken under the Parks, Open Space and Trails Committee update.

5. Transportation Committee

Council discussed the March 10 regional transportation meeting and a MIDA pilot ski-shuttle service. Mayor Severini was to contact MIDA regarding the pilot and the possibility of future service to Hideout. No formal action was taken.

VIII. Approval of Council Minutes

1. November 18, 2025 Board of Canvassers Minutes

Motion: A motion was made by Council Member Cooper and seconded by Council Member Haselton to approve the November 18, 2025 Board of Canvassers Meeting minutes.

The vote on the motion was as follows:

Mayor Severini, Yes
Council Member Haselton, Yes
Council Member Cooper, Yes
Council Member Gunn, Abstain
Council Member Brady, Abstain
Council Member Nadelberg, Absent

The motion was declared passed.

2. December 3, 2025 Town Council Special Meeting Minutes

The December 3, 2025 draft minutes had not been included in the distributed packet. The Council continued approval to a future meeting and did not vote.

IX. Follow-Up of Items from Approved Minutes

No additional follow-up items were identified.

X. Meeting Adjournment

Motion: A motion was made by Council Member Gunn and seconded by Council Member Cooper to adjourn the meeting.

The vote on the motion was as follows:

Council Member Gunn, Yes
Council Member Haselton, Yes
Council Member Brady, Yes
Council Member Cooper, Yes
Council Member Nadelberg, Absent

The motion passed. The meeting adjourned at approximately 9:32 p.m.

These minutes were prepared from the meeting agenda and contemporaneous video recording and were approved by the Hideout Town Council on _____.

_____

Maria Devereux, Town Recorder.

Date Signed: _____

File Attachments for Item:

2. Approval of the January 29, 2026 Town Council Meeting Minutes

TOWN COUNCIL SPECIAL MEETING MINUTES

TOWN OF HIDEOUT, UTAH
January 29th, 2026 - 5:00 P.M.
10860 N. Hideout Trail, Hideout, Utah

Special Meeting

I. Call to Order and Closed Executive Session

The Town Council of Hideout, Wasatch County, Utah, held a special meeting on January 29, 2026, at Hideout Town Hall, 10860 N. Hideout Trail, Hideout, Utah, and electronically via Zoom. Mayor Ralph Severini presided. The agenda provided for a closed executive session beginning at 5:15 p.m. for purposes permitted under Utah Code Section 52-4-205.

The supplied meeting dialogue begins after the closed session and does not contain the initial call to order, opening roll call, motion or vote to enter the closed session, or the closed-session proceedings.

II. Special Meeting Call to Order and Pledge of Allegiance

At approximately 7:04 p.m., Mayor Severini led the Pledge of Allegiance. No public-input period was included on the special meeting agenda.

III. Roll Call

Mayor:	Ralph Severini
Council Members:	Jonathan Gunn, Carol Haselton, Tanya Brady, Brian Cooper, and Robert Nadelberg
Town Staff and Advisors:	Jan McCosh, Town Administrator; Maria Devereux, Town Recorder; Polly McLean, Town Attorney; and other Town staff and advisors
Presenters and Participants:	Dr. Steve Powell and other members of the public

A quorum was present.

IV. Agenda Items

1. Appointment of Two Planning Commissioners

Mayor Severini nominated Dr. Steve Powell and J.D. Cronin to fill two Planning Commission positions following the expiration of the prior commissioners' terms. Dr. Powell summarized his professional and board experience, his interest in preserving Hideout's environment and livability, and his willingness to complete the required land-use training. Mr. Cronin had previously served on the Town Council and led Economic Development Committee.

Council discussed the expiration of the existing terms, the Mayor's appointment authority subject to Council consent, the candidates' experience, and the required Planning Commission training.

Motion: A motion was made by Council Member Brady and seconded by Council Member Jonathon Gunn to consent to the appointment of Dr. Steve Powell to the Planning Commission.

The vote on the motion was as follows:

Council Member Gunn, Yes
Council Member Haselton, No
Council Member Brady, Yes
Council Member Cooper, Yes
Council Member Nadelberg, Yes

The motion passed 4-1.

Motion: A separate motion was made by Council Member Haselton and seconded by Council Member Gunn to consent to the appointment of J.D. Cronin to the Planning Commission.

The vote on the motion was as follows:

Council Member Gunn, Yes
Council Member Haselton, Abstain
Council Member Brady, Yes
Council Member Cooper, Yes
Council Member Nadelberg, Yes

The motion passed 4-0, with one abstention.

The Council approved the appointments of Dr. Steve Powell and J.D. Cronin to the Planning Commission. The newly appointed commissioners were to take the oath of office before participating in a Planning Commission meeting.

2. Appointment of New Legal Counsel

Mayor Severini reported that four firms responded to the Town's request for proposals and that the evaluation process had produced two finalists: Fabian VanCott, represented by J. Mason Kjar, and Gordon Law Group, represented by Corbin Gordon. Council Members Jonathan Gunn and Tanya Brady and Town Administrator Jan McCosh had participated in the interview and evaluation process.

The Council continued the appointment to the February 12, 2026 regular meeting to allow additional evaluation and discussion. The request for proposals and the finalists' responses were to be provided to all Council Members so they could prepare questions and provide advice and consent after the Mayor selected and recommended a final candidate. No formal action was taken.

3. Election of Mayor Pro Tempore

The Council discussed filling the Mayor Pro Tempore position previously held by former Council Member Chris Baier. Town Attorney Polly McLean explained that the Council, rather than the Mayor, elects one of its members to serve as Mayor Pro Tempore and that the election must be entered in the minutes. The Mayor Pro Tempore may preside and perform the Mayor's duties when the Mayor is absent, unable, or refuses to act.

Motion: A motion was made by Council Member Tanya Brady and seconded by Council Member Cooper to elect Council Member Jonathan Gunn as Mayor Pro Tempore.

The vote on the motion was as follows:

Council Member Nadelberg, Yes
Council Member Haselton, Yes
Council Member Cooper, Yes
Council Member Gunn, Abstain
Council Member Brady, Yes

The motion carried. 4-0, with one abstention. Council Member Jonathan Gunn was elected Mayor Pro Tempore.

V. Meeting Adjournment

A motion was made by Council Member Nadelberg and seconded by Council Member Gunn to adjourn.

The vote on the motion was as follows:

Council Member Nadelberg, Yes
Council Member Haselton, Yes
Council Member Cooper, Yes
Council Member Gunn, Yes
Council Member Brady, Yes

The motion passed unanimously, and the meeting concluded at approximately 7:23 p.m.

These minutes were prepared from the meeting agenda and contemporaneous video recording and were approved by the Hideout Town Council on _____.

_____

Maria Devereux, Town Recorder.

Date Signed: _____

File Attachments for Item:

3. Approval of the March 12, 2026 Town Council Meeting Minutes

TOWN COUNCIL MEETING MINUTES

TOWN OF HIDEOUT, UTAH
March 12, 2026 - 5:00 P.M.
10860 N. Hideout Trail, Hideout, Utah

Regular Meeting

I. Welcome, Call to Order, and Pledge of Allegiance

Mayor Ralph Severini welcomed those participating in person and remotely.

II. Roll Call

Mayor:	Ralph Severini
Council Members:	Jonathan Gunn, Carol Haselton, Tanya Brady, Brian Cooper, and Bob Nadelberg
Town Staff and Advisors:	Jan McCosh, Town Administrator; Maria Devereux, Town Recorder; Corbin Gordon, Town Attorney; Thomas Eddington, Town Planner; Katie Shepley, Finance; Dennis Pay, Town Engineer; and other staff and consultants participating in person or remotely

The opening roll call is not included in the supplied dialogue. Attendance above is based on participation and recorded votes in the open portion of the meeting.

III. Possible Closed Executive Session

The agenda included a possible closed executive session. The supplied open-meeting dialogue does not contain closed-session proceedings or any action arising from a closed session.

IV. Public Comment - Items Not Listed on the Agenda

No general public comment is captured in the supplied dialogue.

V. Mayor's Report

Mayor Severini announced a Town Hall open house for Wednesday, April 15, 2026, concerning wildfire preparedness. The Town planned additional newsletter notice and stated that the event would be held at Town Hall.

VI. Agenda Items

1. Town Hall Open House on Wildfire Preparedness - Wednesday, April 15, 2026.

The Mayor reiterated the event announcement and the Town's plan to provide additional public notice. No Council action was requested.

2. UDOT Safety Update.

Geoff Dupaix of UDOT Region 2 reviewed near-term and long-range safety work for SR-248. The long-range concept would align the offset Shoreline Drive and Deer Mountain Drive intersections so they may eventually be signalized. UDOT was preparing a scope and concept study, with funding expected after July 1; the Town's anticipated contribution was approximately $15,000.

Near-term measures under review included three driver-feedback signs, additional pavement speed messages, turn and approach treatments, and possible shoulder improvements. Construction had begun on the traffic signal at the east end of Hideout, together with an advance-warning system and a reduction of the approach speed limit to 55 miles per hour.

Council members also raised concerns about turning traffic, a missing speed-limit sign, the request to maintain 55 miles per hour through the corridor, and developer participation in future intersection improvements. Mr. Gordon was asked to expedite legal review of the applicable corridor agreement and coordinate with UDOT and affected developers. No formal action was taken.

Public Hearing

VII. Zoning Map Amendment for Parcel 00-0021-2486 - Fire Station/Public Works Site

Town Planner Thomas Eddington presented the proposed rezoning of the approximately 3.35-acre Town-owned parcel from Mountain (M) to Neighborhood Mixed Use (NMU). The change would allow a fire station as a conditional public-service use, subject to Planning Commission approval. The related conditional-use and preliminary-subdivision applications were scheduled for the March 19, 2026 Planning Commission meeting. Mr. Eddington stated that the rezoning was consistent with the General Plan and supported public health, safety, and welfare.

Mayor Severini opened the hearing for public comment. No public comments were offered, and the Council returned to deliberation.

Motion: A motion was made by Council Member Gunn and seconded by Council Member Cooper to approve the ordinance amending the Official Town of Hideout Zoning Map to rezone parcel 000021-2486 from Mountain (M) to Neighborhood Mixed Use (NMU).

The vote on the motion was as follows:

Council Member Gunn, Yes
Council Member Haselton, Yes
Council Member Brady, Yes
Council Member Cooper, Yes
Council Member Nadelberg, Not Voting

The motion passed 4-0.

VIII. Agenda Items Continued - Items 3 through 14

3. Utility Rates Study.

Fred Philpot summarized the updated utility-rate analysis. Recommended monthly rates included $36.34 for standby customers not bringing water, $262 for standby customers bringing water, $16.21 for storm water, and $51.30 for sewer. The storm-water recommendation did not yet incorporate the pending impervious-area analysis, and the water recommendation depended on the tier-rate discussion.

Because the posted wording created a notice issue, Town counsel advised that the item was discussion only. No action was taken. The rates were scheduled for consideration at the March 24, 2026 special meeting.

4. Water Tier Rate Study.

Mr. Philpot presented preliminary revenue-neutral tier scenarios for residential, multifamily, and irrigation customers. The model allocated fixed costs across accounts and increased usage charges substantially in the highest tiers to encourage conservation. Council members requested alternative scenarios, particularly for multifamily and irrigation customers, to compare tier thresholds and the degree of reliance on highest-tier revenue. No action was taken; revised options were to return for later consideration.

5. GRAMA Process.

At Miki Mullor's request, the discussion was continued to the April 9, 2026 regular meeting. Mr. Mullor agreed to distribute his presentation materials to the Council in advance.

6. UTOPIA Franchise Agreement.

UTOPIA representatives described the agency's open-access fiber model, existing and planned facilities in Hideout, construction standards, reliability, and responsibility for utility damage. Council discussion emphasized compliance with Town requirements for underground facilities and protection of community views. UTOPIA stated that neighborhood facilities would generally be flush with grade, with only a centralized equipment cabinet where necessary.

Motion: A motion was made by Council Member Gunn and seconded t by Council Member Cooper to authorize the Mayor to enter into the UTOPIA franchise agreement in the form presented, incorporating the redline changes and preparation of a clean execution copy.

The vote on the motion was as follows:

Council Member Gunn, Yes
Council Member Haselton, Yes
Council Member Brady, Yes
Council Member Cooper, Yes
Council Member Nadelberg, Yes

The motion passed unanimously.

7. Quarterly Budget Presentation.

Katie Shepley reviewed General Fund and Enterprise Fund forecasts. The General Fund was forecast near budget overall only after using approximately $273,000 more in MIDA Municipal funds than planned. Legal settlements, legal expense, engineering work, and vehicle purchases were among the principal expense pressures. Potential offsets included reduced consulting work, sales and planning revenue, grants, citations, and other recoveries.

The Enterprise Fund was projected to generate approximately $2.3 million in revenue and incur approximately $2.1 million in expenses, resulting in an operating surplus of approximately $200,000. The forecast included the increased JSSD sewer charges but did not yet include the proposed new water, sewer, stormwater, or standby rates, other than the JSSD-related sewer-rate adjustment. Ms. Shepley reported that the General Fund’s cash position was approximately $700,000 negative and that it was borrowing from the MIDA Municipal and Water Funds; approximately $569,000 remained available for operations. Staff planned to formalize the interfund borrowing terms and anticipated that the next budget process could require a property-tax increase. The Council requested brief monthly cash-position and budget updates through the remainder of the fiscal year. No formal action was taken.

8. Settlement of Case No. 210500045 - Density Case.

Consideration was deferred to the March 24, 2026 special meeting. No action was taken.

9. Hideout Fee and Rate Schedule.

Consideration of the resolution repealing and replacing the consolidated fee and rate schedule was deferred to the March 24, 2026 special meeting so the utility-rate information could be completed. No action was taken.

10. Emergency Services Invoice - Water-Line Break.

Mayor Severini notified the Council that the Town had paid approximately $40,000 for an emergency water-line repair near Todd Hollow and Deer Mountain Boulevard. Town counsel confirmed that the agenda item satisfied the notification requirement and that no additional Council action was required.

11. Water Audit.

Jason Biesinger and Dennis Pay summarized the drinking-water audit. The recommended level of service was 0.36 acre-feet per equivalent residential connection per year, including indoor and outdoor use. The calculation used 90 percent full-time occupancy, measured outdoor use, a 14 percent non-revenue-water allowance, and a 20 percent variability factor. The Division of Drinking Water had provided preliminary approval of the proposed level of service.

Council discussion focused on the origin and availability of the water identified in the 2014 JSSD agreement, including the 150-, 103-, and 50-acre-foot tranches. Staff and counsel were asked to review the source documents and any potential obligations before further action. No formal action was taken.

12. Planning Commission Rules and Procedures.

The proposed ordinance was continued to the April 9, 2026 regular meeting because the final material was not included in the packet. No action was taken.

13. Sewer and Infrastructure Committee.

The proposed ordinance was continued to the April 9, 2026 regular meeting to allow adequate time for review. No action was taken.

14. Rules of Conduct and Ethical Standards.

Council Member Cooper explained that the proposal was intended primarily to address risks associated with email, text messages, social media, and other digital communications. Council members discussed the existing Open and Public Meetings Act and public-officer ethics requirements, First Amendment concerns, ex parte communications with developers, and the need to avoid duplicating state law or implying that an existing ethics problem had occurred.

Town Attorney Corbin Gordon agreed to work with Council Member Cooper on a narrower, legally reviewed draft focused on practical communication protocols and to provide guidance regarding developer work-group meetings. The item was continued to a future meeting; no action was taken.

IX. Council Member Announcement

Council Member Bob Nadelberg tendered his resignation from the Town Council, effective at 11:59 p.m. on March 12, 2026, after approximately five years of service. The Mayor and Council thanked him for his service.

X. Committee Updates

1. Planning Commission.

The March 19 Planning Commission agenda was expected to include the Deer Springs Phase 3 preliminary subdivision, the Hideout fire-station conditional-use and preliminary-subdivision applications, and a work session concerning Hideout Mountain Village and the General Plan.

2. Economic Development Committee.

Council Member Brady reported that the committee was recruiting members and had identified promising candidates with economic-development experience.

3. Transportation Committee.

Council Member Haselton reported that the Park City Council had selected the Gordo property as the primary future transit location, with Richardson Flat as the secondary or overflow location.

4. Infrastructure/Public Utilities Advisory Committee.

Council Members Gunn and Cooper reported that the committee would review water, sewer, and stormwater master plans at an upcoming two-hour meeting and develop priorities within available funding. The wildfire working group was also preparing a budget, including proposed camera and related safety needs. Committees were asked to provide budgets, meeting notes, and clear mission and vision statements.

5. Communications Committee.

Mayor Severini discussed improving resident communications, considering a resident survey, and including funding for community events in the next budget. Sponsorships, admission, and merchandise were mentioned as possible ways to offset event costs.

XI. Consent Agenda

The Council continued all six sets of draft minutes listed on the consent agenda because inconsistencies had been identified: July 10, August 14, September 11, October 9, and December 3, 2025, and February 10, 2026. No consent-agenda action was taken.

XII. Follow-up of Items from Approved Minutes

No separate follow-up items were addressed in the supplied dialogue.

XIII. Meeting Adjournment

Motion: A motion was made by Council Member Cooper and seconded by Council Member Gunn to adjourn.

The vote on the motion was as follows:

Council Member Gunn, Yes
Council Member Haselton, Yes
Council Member Brady, Yes
Council Member Cooper, Yes
Council Member Nadelberg, Not Voting

The motion passed, and the meeting adjourned at approximately 8:21 p.m.

These minutes were prepared from the meeting agenda and contemporaneous video recording and were approved by the Hideout Town Council on _____.

_____

Maria Devereux, Town Recorder.

Date Signed: _____

File Attachments for Item:

4. Approval of the May 06, 2026 Town Council Meeting Minutes

TOWN COUNCIL SPECIAL MEETING MINUTES
TOWN OF HIDEOUT, UTAH
May 6, 2026 - 4:00 P.M.
10860 N. Hideout Trail, Hideout, Utah

The Town Council of Hideout, Wasatch County, Utah, met in a Special Meeting on Wednesday, May 6, 2026, at 4:00 p.m., in person at Hideout Town Hall and electronically via Zoom.

I. CALL TO ORDER AND PLEDGE OF ALLEGIANCE

Mayor Ralph Severini called the meeting to order at 4:00 p.m. and led the Pledge of Allegiance.

II. ROLL CALL

Mayor:	Ralph Severini
Council Members:	Brian Cooper, Carol Haselton, Tanya Brady (attending electronically), Jonathan Gunn (attending electronically), and Peter Ginsberg.
Town Staff and Advisors:	Town Administrator Jan McCosh and Town Recorder Maria Devereux.

A quorum was present.

III. PUBLIC INPUT

Mayor Severini opened the floor for public input. No members of the public were present in person or online, and no comments were offered.

IV. AGENDA ITEMS

The Council agreed to review each set of minutes separately. The Council also clarified that Agenda Item 1 incorrectly listed July 10, 2026; the attached draft and meeting under review were for July 10, 2025.

1. July 10, 2025 Town Council Regular Meeting and Public Hearings

The Council identified the incorrect year in the draft heading and directed that it be changed from 2026 to 2025. No other corrections were requested.

Council Action: Following its review, The Council voted to approved the July 10, 2025 minutes with the year corrected.

The vote was as follows:

Council Member Gunn, Yes
Council Member Haselton, Yes
Council Member Ginsberg, Yes
Council Member Cooper, Abstain
Council Member Brady, Abstain

The minutes were approved by a vote of 3-0, with two abstentions.

2. August 14, 2025 Town Council Regular Meeting and Public Hearing

Council Member Gunn requested two corrections: (1) in Item 2, paragraph 2, replace "would" with "could" to accurately reflect the statement made; and (2) in Item 3, replace "Midas" with "MIDA." No other corrections were requested.

Council Action: Following its review, the Council voted to approve the August 14, 2025 minutes with the two stated corrections.

The vote was as follows:

Council Member Gunn, Yes
Council Member Haselton, Yes
Council Member Ginsberg, Yes
Council Member Cooper, Abstain
Council Member Brady, Abstain

The minutes were approved by a vote of 3-0, with two abstentions.

3. September 11, 2025 Town Council Regular Meeting

The Council directed that Item 10 identify Nate Brockbank as the applicant rather than the Town Planner. Council Member Gunn also noted that his name had been omitted from the attendance list even though the draft recorded his participation in several votes; the Council directed that he be added as present.

Council Action: Following its review, the Council voted to approve the September 11, 2025 minutes with the stated corrections.

The vote was as follows:

Council Member Gunn, Yes
Council Member Haselton, Yes
Council Member Brady, Yes
Council Member Ginsberg, Abstain
Council Member Cooper, Abstain

The minutes were approved by a vote of 3-0, with two abstentions.

4. October 9, 2025 Town Council Regular Meeting and Public Hearings

Council Member Gunn requested that the description of the fire-station lease in Item 3 be corrected from an 80-year lease to a 50-year lease.

Council Action: Following its review, The Council voted to approve the October 9th, 2025 minutes with the lease term corrected to 50 years.

The vote was as follows:

Council Member Gunn, Yes
Council Member Haselton, Yes
Council Member Brady, Yes
Council Member Ginsberg, Yes
Council Member Cooper, Abstain

The minutes were approved by a vote of 4-0, with one abstention.

5. October 29, 2025 Town Council Special Meeting

The Council confirmed that the October 29 meeting was a special meeting and directed that the opening designation in the draft be changed from "Regular Meeting" to "Special Meeting."

Council Action: The Council voted to approve the October 29, 2025 minutes with the meeting designation corrected.

The vote was as follows:

Council Member Gunn, Yes
Council Member Haselton, Yes
Council Member Brady, Yes
Council Member Ginsberg, Yes
Council Member Cooper, Abstain

The minutes were approved by a vote of 4-0, with one abstention.

6. November 13, 2025 Town Council Regular Meeting and Public Hearings

Following a temporary internet and audio interruption, the Council resumed its review. The November 13 draft minutes were listed on the agenda but were not included in the meeting packet and could not be located during the meeting.

No action was taken. The Recorder will locate and circulate the draft minutes for review and place them on a future agenda.

7. November 18, 2025 Board of Canvassers Meeting

The packet attachment under the November 13 agenda item was the November 18, 2025 Board of Canvassers minutes. The Council reviewed those minutes and requested no corrections.

Council Action: The Council voted to approve the November 18, 2025 Board of Canvassers minutes.

The vote was as follows:

Council Member Gunn, Yes
Council Member Haselton, Yes
Council Member Brady, Yes
Council Member Ginsberg, Yes
Council Member Cooper, Abstain

The minutes were approved by a vote of 4-0, with one abstention.

8. November 21, 2025 Town Council Special Meeting

The Council reviewed the minutes of the special meeting concerning settlement of the Mustang Development impact-fee case. No corrections were requested.

Council Action: The Council voted to approve the November 21, 2025 minutes.

The vote was as follows:

Council Member Gunn, Yes
Council Member Ginsberg, Yes
Council Member Haselton, Yes
Council Member Cooper, Abstain
Council Member Brady, Abstain

The minutes were approved by a vote of 3-0, with two abstentions.

9. December 3, 2025 Town Council and Planning Commission Special Meeting

The Council reviewed the minutes of the General Plan workshop and requested no corrections.

Council Action: The Council voted to approve the December 3, 2025 minutes.

The vote was as follows:

Council Member Gunn, Yes
Council Member Haselton, Yes
Council Member Brady, Yes
Council Member Ginsberg, Yes
Council Member Cooper, Abstain

The minutes were approved by a vote of 4-0, with one abstention.

10. December 17, 2025 Rescheduled Regular Meeting and Special Public Hearing

The Council confirmed a prior correction to the roll call, replacing Council Member Tanya Brady's name with Council Member Chris Baier's name. The Council also confirmed that the meeting was the December regular meeting rescheduled from December 11 to Wednesday, December 17.

Council Action: The Council voted to approve the December 17, 2025 minutes with the corrected attendance and rescheduled-regular-meeting designation.

The vote was as follows:

Council Member Gunn, Yes
Council Member Haselton, Yes
Council Member Ginsberg, Yes
Council Member Brady, Abstain
Council Member Cooper, Abstain

The minutes were approved by a vote of 3-0, with two abstentions.

11. January 8, 2026 Town Council Regular Meeting

The Council reviewed the minutes and requested no corrections.

Council Action: The Council voted to approve the January 8, 2026 minutes.

The vote was as follows:

Council Member Gunn, Yes
Council Member Haselton, Yes
Council Member Brady, Yes
Council Member Ginsberg, Yes
Council Member Cooper, Abstain

The minutes were approved by a vote of 4-0, with one abstention.

12. February 10, 2026 Town Council and Planning Commission Offsite Retreat

The Council reviewed the minutes and requested no corrections.

Council Action: The Council voted to approve the February 10, 2026 minutes.

The vote was as follows:

Council Member Gunn, Yes
Council Member Haselton, Yes
Council Member Brady, Yes
Council Member Ginsberg, Yes
Council Member Cooper, Abstain

The minutes were approved by a vote of 4-0, with one abstention.

13. February 12, 2026 Town Council Regular Meeting

Council Member Gunn requested that the minutes reflect that, before the vote appointing the Mayor Pro Tempore, he asked whether any other Council Member was interested in the position and no other member expressed interest. The Recorder agreed to verify the recording and add the statement.

Council Action: The Council voted to approve the February 12, 2026 minutes with the stated addition.

The vote was as follows:

Council Member Gunn, Yes
Council Member Haselton, Yes
Council Member Brady, Yes
Council Member Ginsberg, Yes
Council Member Cooper, Abstain

The minutes were approved by a vote of 4-0, with one abstention.

V. MEETING ADJOURNMENT

Motion: Council Member Brian Cooper moved to adjourn the meeting. Council Member Carol Haselton seconded the motion.

The vote on the motion was as follows:

Council Member Gunn, Yes
Council Member Brady, Yes
Council Member Haselton, Yes
Council Member Ginsberg, Yes
Council Member Cooper, Yes

The motion carried unanimously, and the meeting adjourned at approximately 4:43 p.m.

These minutes were prepared from the meeting agenda and contemporaneous video recording and were approved by the Hideout Town Council on _____.

_____
Maria Devereux, Town Recorder.
Date Signed: _____

File Attachments for Item:

6. Approval of the June 11, 2026 Town Council Meeting Minutes

TOWN COUNCIL MEETING MINUTES

TOWN OF HIDEOUT, UTAH
June 11, 2026 - 5:00 P.M.
10860 N. Hideout Trail, Hideout, Utah

Regular Meeting

I. Welcome, Call to Order, and Pledge of Allegiance

The Town Council of Hideout, Wasatch County, Utah, held a regular meeting and public hearings on June 11, 2026, at Hideout Town Hall, 10860 N. Hideout Trail, Hideout, Utah, and electronically via Zoom. Mayor Ralph Severini presided and called the meeting to order at approximately 5:00 p.m. The Pledge of Allegiance was conducted.

II. Roll Call

Mayor:	Ralph Severini
Council Members:	Jonathan Gunn, Carol Haselton, Tanya Brady, and Brian Cooper
Absent:	Peter Ginsberg
Town Staff and Advisors:	Jan McCosh, Town Administrator (present before the closed session); Maria Devereux, Town Recorder; Corbin Gordon, Town Attorney; Katie Shepley, Finance; Thomas Eddington, Town Planner; and other Town staff and advisors participating in person or remotely

A quorum was present. Attendance is based on the opening roll call and participation reflected in the supplied meeting dialogue.

III. Consent Agenda - Initial Consideration

The Council deferred the consent agenda until later in the meeting. The Council returned to the listed minutes after completing the public hearings and agenda items.

IV. Closed Executive Session

The Council considered a closed executive session for purposes stated on the agenda and permitted under Utah Code Section 52-4-205, including pending or reasonably imminent litigation, security matters, and the sale or acquisition of real property.

Motion: A motion was made by Council Member Gunn and seconded by Council Member Haselton to enter a closed executive session.

The vote on the motion was as follows:

Council Member Gunn, Yes
Council Member Haselton, Yes
Council Member Brady, Yes
Council Member Cooper, Yes

The motion passed unanimously among the Council Members present.

The motion carried. The Council entered the closed session at approximately 5:02 p.m. and returned to the open meeting at approximately 6:30 p.m. No action from the closed session was reported in the open meeting.

V. Public Comment - Items Not Listed on the Agenda

A member of the public raised concerns regarding code and parking enforcement, the planned turn and acceleration lanes at SR-248 and Golden Eagle Road, and public understanding of Jordanelle Reservoir operations and Utah water rights. The Mayor stated that code enforcement would be addressed later in the meeting, summarized discussions with UDOT regarding the Golden Eagle and Ross Creek areas, and noted that the Town does not control reservoir releases or the applicable water-rights system.

The Mayor reported that the Town planned additional newsletter and website information concerning drought conditions, water use, and water rights. No other member of the public requested to speak, and Mayor Severini closed the general public-comment period. No formal action was taken.

Public Hearings

VI. Fiscal Year 2027 Budget

Katie Shepley presented the proposed Fiscal Year 2027 budget. General Fund revenue was projected at approximately $2.6 million, approximately $242,000 favorable to the prior year. The proposal included an additional $100,000 transfer from MIDA Municipal funds, approximately $133,000 in separately tracked capital projects, a four-percent cost-of-living adjustment, and additional funding for Town Hall fire sprinklers, electric streetlights, entrance signs, communications, wildfire mitigation, road work, and professional services.

Enterprise Fund revenue was projected at approximately $2.8 million, approximately $498,000 favorable to the prior year, principally from water, sewer, storm-water, standby, connection, and late-fee revenue. Ms. Shepley also reviewed anticipated transfers from the MIDA Municipal and Development funds and explained that the Class C Road Fund was projected to remain relatively flat.

Council Member Brian Cooper asked how the approximately $246,000 pressure-regulating-valve project and previously authorized Vantage lift-station work were reflected in the budget. Ms. Shepley explained the capital and depreciation treatment and stated that the lift-station work was included in Fiscal Year 2026. Council also discussed budgeting for legal costs and unquantified contingent liabilities.

Mayor Severini opened the hearing for public comment. No public comments were offered, and the Council returned to deliberation.

Motion: A motion was made by Council Member Cooper and seconded by Council Member Haselton to adopt the Fiscal Year 2027 budget.

The vote on the motion was as follows:

Council Member Gunn, Yes
Council Member Haselton, Yes
Council Member Brady, Yes
Council Member Cooper, Yes

The motion passed unanimously among the Council Members present, and the Fiscal Year 2027 budget was adopted.

The Fiscal Year 2026 budget amendment was scheduled for the June 30, 2026 special meeting so updated June results could be incorporated and the amendment adopted before July 1.

VII. Amendments to the Consolidated Fee and Rate Schedule

The Council reviewed the amended consolidated fee and rate schedule. Discussion addressed the reduction of the parking-violation amount to $240, revised water rates required by increases imposed by the Jordanelle Special Service District, and the need to place a specific penalty for unauthorized motor-vehicle use of a marked emergency egress in the schedule. No standby-fee change was adopted at this time.

Council Member Jonathan Gunn also proposed adding collection costs to overdue accounts so the Town would not absorb third-party collection expenses. Mayor Severini opened the hearing for public comment. No public comments were offered, and the Council returned to deliberation.

Motion: Council Member Gunn moved to adopt the fee and rate schedule as presented in the agenda packet, with two additions: (1) add "plus collection costs" under overdue accounts; and (2) add a $1,000 fine for unauthorized motor-vehicle use of any marked emergency egress. The motion was seconded by Council Member Cooper.

The vote on the motion was as follows:

Council Member Gunn, Yes
Council Member Haselton, Yes
Council Member Brady, Yes
Council Member Cooper, Yes

The motion passed unanimously among the Council Members present.

Agenda Items

VIII. Agenda Items 1 through 9

1. Annual Audit

Spencer Hintzie of Gilbert & Stewart was not present. The annual-audit presentation was deferred. No formal action was taken.

2. Annual Fraud Risk Assessment

Because the scheduled presenter was not present, the annual fraud-risk-assessment presentation was deferred. No formal action was taken.

3. Parking and Code Enforcement Services Agreement

Gareth Lloyd of Interstate Parking was not present. Town Attorney Corbin Gordon explained that the proposed agreement would apply only where the Town has enforcement jurisdiction and that the draft required substantial revision. The Council discussed the distinction among public roads, private roads, and roads maintained by Hideout Local District No. 1.

The Council directed Town Planner Thomas Eddington to coordinate with Town Engineer Dennis Pay and Public Works to prepare an inventory and GIS map showing Town roads, mileage, ownership, and maintenance responsibility, with priority given to the areas necessary for the enforcement agreement. The Council requested the map and a revised agreement for the June 30, 2026 meeting.

Motion: A motion was made by Council Member Gunn and seconded by Council Member Cooper to table the proposed parking and code enforcement services agreement until it could be properly noticed and returned with the revised agreement and road information.

The vote on the motion was as follows:

Council Member Gunn, Yes
Council Member Haselton, Yes
Council Member Brady, Yes
Council Member Cooper, Yes

The motion passed unanimously among the Council Members present.

4. Stop Work Orders Ordinance

Town Attorney Gordon presented an ordinance strengthening the Town's authority to issue stop work orders, administrative holds, and permit suspensions for code, permit, approval, development-agreement, and financial defaults. Council supported the proposed enforcement authority and discussed the need for a separate fee-schedule penalty for work that continues in violation of an order.

Motion: A motion was made by Council Member Gunn and seconded by Council Member Cooper to adopt the stop-work-order ordinance as presented.

The vote on the motion was as follows:

Council Member Gunn, Yes
Council Member Haselton, Yes
Council Member Brady, Yes
Council Member Cooper, Yes

The motion passed unanimously among the Council Members present. The Council directed that any additional stop-work-order penalty return as a separate fee-schedule amendment.

5. 2025 Water Audit Report

The revised water-audit information was not complete, and the scheduled engineering presenters were not present. The Council noted that the report would need formal acceptance after the remaining source-water information was received.

Motion: A motion was made by Council Member Haselton and seconded by Council Member Cooper to table acceptance of the 2025 Water Audit Report.

The vote on the motion was as follows:

Council Member Gunn, Yes
Council Member Haselton, Yes
Council Member Brady, Yes
Council Member Cooper, Yes

The motion passed unanimously among the Council Members present.

6. Planning Commission Rules of Procedure Ordinance

Town Attorney Gordon explained that the proposed ordinance would allow the Planning Commission to recommend rules while reserving final adoption and amendment authority to the Town Council. Discussion addressed collaboration with the Planning Commission, agenda control, budgetary authority, staff and consultant costs, and the distinction between legislative policy and internal meeting procedure.

The Council requested that the existing Planning Commission rules and the proposed ordinance be circulated for review and discussed with the Planning Commission at the June 30 joint work session.

Motion: A motion was made by Council Member Gunn and seconded by Council Member Cooper to table the proposed ordinance until a future properly noticed meeting.

The vote on the motion was as follows:

Council Member Gunn, Yes
Council Member Haselton, Yes
Council Member Brady, Yes
Council Member Cooper, Yes

The motion passed unanimously among the Council Members present.

7. Artificial Intelligence Policy

Town Attorney Gordon presented the proposed Artificial Intelligence Use Policy. Council discussed human review of AI-generated work, use of enterprise or commercial accounts, protection of personally identifiable and other sensitive information, GRAMA and records-retention issues, approved tools, document-management systems, and the operational controls needed to support the policy.

The Council requested additional work, including stronger restrictions on personally identifiable information and coordination with the Town's privacy, records-management, retention, and technology practices.

Motion: A motion was made by Council Member Gunn and seconded by Council Member Brady to table the proposed policy until a future, properly-noticed meeting so the policy and operational requirements could be refined.

The vote on the motion was as follows:

Council Member Gunn, Yes
Council Member Haselton, Yes
Council Member Brady, Yes
Council Member Cooper, Yes

The motion passed unanimously among the Council Members present.

8. Confidentiality and Non-Disclosure Agreement

Town Attorney Gordon presented a proposed Town form intended to address requests for confidential economic-development discussions while remaining subject to GRAMA. Council discussed narrowly defining protectable information, requiring the submitting party to identify the information claimed confidential, limiting the duration of protection, preserving transparency, and declining to sign outside forms that did not meet Town requirements. The form required additional Council review.

Motion: A motion was made by Council Member Gunn and seconded by Council Member Haselton to table consideration of the proposed confidentiality and non-disclosure agreement.

The vote on the motion was as follows:

Council Member Gunn, Yes
Council Member Haselton, Yes
Council Member Brady, Yes
Council Member Cooper, Yes

The motion passed unanimously among the Council Members present.

9. Hideout U

Town Attorney Gordon reported that he would circulate a proposed list of municipal training and orientation topics for Council review and prioritization. Suggested subjects included water rights, affordable housing, committee responsibilities, and the boundary between legislative and executive authority. The Council also requested guidance and a disclaimer addressing the advisory nature of committee discussions and the absence of authority to make promises or bind the Town. No formal action was taken.

IX. Consent Agenda - Continued

Town Recorder Maria Devereux identified the minutes ready for renewed approval and stated that the March 12, April 9, and May 6, 2026 minutes were not yet ready and would return on a later agenda.

Motion: A motion was made by Council Member Gunn to approve or reapprove, with all revisions previously requested by Council Members and the Mayor, the Town Council minutes for July 10, August 14, September 11, October 9, October 29, November 21, December 3, and December 17, 2025, and January 8, February 10, and February 12, 2026. Council Member Cooper Seconded.

The vote on the motion was as follows:

Council Member Gunn, Yes
Council Member Haselton, Yes
Council Member Brady, Yes
Council Member Cooper, Yes

The motion passed unanimously among the Council Members present. The March 12, April 9, and May 6, 2026 minutes were continued.

X. Mayor's Report

Mayor Severini reported progress on the comprehensive emergency management plan and anticipated completion within approximately 60 days. He requested volunteers for a water-conservation working group, reported that the Town was in Stage 2 drought conditions, and stated that the Town planned twice-monthly newsletters and expanded website information. He also reported continued wildfire-planning work and progress on the firehouse. No formal action was taken.

XI. Committee Updates

1. Planning Commission

Town Planner Thomas Eddington reported that a June 30 joint work session with the Town Council would address General Plan and affordable-housing issues and would replace the Planning Commission's regular June meeting. No major applications were pending.

2. Infrastructure and Public Safety Advisory Committee

Council Members Gunn and Cooper reported that draft final water-system planning included an approximately $246,000 pressure-regulating-valve project to address high pressure near Reflection Ridge and inadequate fire flow in the upper Soaring Hawk area. The committee was waiting for revised source-water audit data to complete the water master-plan work.

3. Economic Development and Budget Advisory Committee

Council Member Brady reported that three prospective members had signed confidentiality agreements and that discussions continued with two others. The committee planned to use project assignments, including work relating to Richardson Flat and the Ross Creek town-center concept, while it developed its structure and priorities. Formal committee minutes were not yet available.

4. Community Engagement and Communications Committee

The Mayor discussed potential cooperation with Black Rock Mountain Resort on community events, meeting space, partnerships, and possible emergency uses. Planned communications improvements included a redesigned website, more frequent newsletters, email distribution through Constant Contact, and informational text messaging. Council discussed Everbridge emergency alerts, records implications of text communications, and the preference for Town email for Council business.

5. Transportation and Parks, Open Space, and Trails Committee

Council Member Haselton and the Mayor discussed continuing transportation and trail coordination, potential grant-supported planning, and adding an additional volunteer to the transportation committee. Council Member Haselton and the Mayor planned a separate follow-up meeting concerning materials received from the Town Administrator. No formal action was taken.

XII. Meeting Adjournment

Motion: Council Member Carol Haselton moved to adjourn, and Council Member Cooper seconded.

The vote on the motion was as follows:

Council Member Gunn, Yes
Council Member Haselton, Yes
Council Member Brady, Yes
Council Member Cooper, Yes

The motion carried, and the meeting adjourned at approximately 8:59p.m.

These minutes were prepared from the meeting agenda and contemporaneous video recording and were approved by the Hideout Town Council on _____.

_____

Maria Devereux, Town Recorder.

Date Signed: _____

File Attachments for Item:

7. Approval of the June 30, 2026 Town Council Meeting Minutes

TOWN COUNCIL SPECIAL MEETING MINUTES

TOWN OF HIDEOUT, UTAH
June 30, 2026 - 5:00 P.M.
10860 N. Hideout Trail, Hideout, Utah

The Town Council and Planning Commission of Hideout, Wasatch County, Utah, met in a Special Meeting and Public Hearings on June 30, 2026, in the Town Council Chambers located at 10860 North Hideout Trail, Hideout, Utah. The meeting was also available electronically by Zoom and YouTube.

Special Meeting

I. Call To Order and Pledge of Allegiance

Mayor Ralph Severini called the meeting to order at approximately 5:12 p.m. and led the Pledge of Allegiance.

II. Roll Call

Mayor:	Ralph Severini
Council Members:	Jonathan Gunn, Carol Haselton, Tanya Brady (attending via Zoom), Peter Ginsberg, and Brian Cooper
Planning Commission:	Chair Rachel Cooper, Vice Chair Catherine Woltering (attending via Zoom; joined after roll call), Commissioner Brad Airmet, Commissioner J.D. Cronin, and Commissioner Steve Powell
Town Staff and Advisors:	Thomas Eddington, Town Planner; Maria Devereux, Town Recorder; Corbin Gordon, Town Attorney (attending via Zoom); and Katie Shepley, Financial Consultant (attending via Zoom)

III. Approval of Council Minutes

No Town Council minutes were presented for approval.

IV. Possible Closed Session There was no Closed Session.

V. Public Comment Period

Mayor Severini opened the floor for public comment at approximately 5:16 p.m.

A written comment from a resident regarding the proposed civil penalty for obstruction of emergency access areas was read into the record. The resident supported maintaining clear emergency access, but expressed concern that the proposed definitions of "emergency access area" and "obstruction" were broad enough to include every Town street and shoulder and could make ordinary roadside parking a violation. The resident requested narrower language focused on specifically designated emergency access routes.

Mayor Severini and Town Attorney Corbin Gordon acknowledged that the definitions and scope would need to be addressed when the public-hearing item was considered. No other general public comments were offered. The public comment period closed at approximately 5:18 p.m.

VI. Mayor's Report

Mayor Severini reported that the Town had begun using Constant Contact to distribute its newsletter. Residents who did not receive the newsletter were asked to contact the Town so the distribution list could be corrected. The Town also planned to implement an easy-texting service for rapid links and updates. Mayor Severini emphasized that these services do not replace Everbridge and encouraged all residents to enroll in Everbridge for emergency-management messages.

Mayor Severini also noted that a community concert was scheduled for July 26, 2026. Additional information, including admission and event details, was included in the Town newsletter.

VII. Agenda Items

The agenda items were heard out of order to accommodate the joint work session with the Planning Commission, the scheduled public hearings, and presenter availability.

1. Consideration and Possible Adoption of Resolution 2026-R-XX to Approve a Parking and Code Enforcement Services Agreement with Interstate Parking - Gareth Lloyd, President.

Mr. Lloyd was not present. Mr. Gordon reviewed the proposed agreement and reported that Interstate Parking had accepted substantially all of the Town's redlines, with additional revisions concerning insurance and liability. The agreement contemplated a three-year term, a monthly minimum payment of approximately $2,429, and compensation based on the greater of the monthly minimum or 50% of enforcement revenue. Interstate Parking would perform parking enforcement, provide accounting and reports, and participate in signage and implementation.

Council Members confirmed that the Town would retain a bilateral right to terminate the agreement without cause on 60 days' written notice. Before execution, the parties still needed to complete several exhibits, including the map of enforceable streets and parking areas, parking and permit rules, the fine schedule, field procedures, reporting and monthly-reconciliation requirements, and an initial signage plan. The Council also discussed the need to distinguish Town-controlled streets from private or HOA streets and to identify the limited routes that should receive the higher emergency-access penalties.

Council Members expressed frustration with the delay in finalizing the agreement and requested that the remaining materials be ready for the July 9, 2026, meeting. The Council recognized the immediate need for an enforcement mechanism and agreed to proceed while closely monitoring the contractor's responsiveness and performance.

Motion: A motion was made by Council Member Gunn and seconded by Council Member Cooper to AUTHORIZE Mayor Severini to finalize the parking-management agreement with Interstate Parking, subject to completion of the remaining terms and exhibits.

The vote on the motion was as follows:

Council Member Gunn, Yes
Council Member Cooper, Yes
Council Member Haselton, Yes
Council Member Ginsberg, Yes
Council Member Brady, Yes

The motion passed unanimously among the Council Members present.

2. Discussion and Approval of Executive Order/Mayoral Proclamation - Immediate Fire Restrictions - Mayor Severini.

Mayor Severini reported that fire officials had advised that Wasatch County had moved to Stage 2 fire restrictions. Mr. Gordon explained that the Mayor had signed an executive order the prior week so immediate restrictions could take effect while the Town completed its ordinance update. The Stage 2 restrictions incorporated the Stage 1 requirements and additional restrictions applicable near combustible materials.

Motion: A motion was made by Council Member Ginsburg and seconded by Council Member Ginsburg to APPROVE and RATIFY the Mayor's executive order establishing immediate fire restrictions.

The vote on the motion was as follows:

Council Member Ginsberg, Yes
Council Member Gunn, Yes
Council Member Cooper, Yes
Council Member Haselton, Yes
Council Member Brady, Yes

The motion passed unanimously among the Council Members present.

3. **Discussion and Possible Approval of an Ordinance Amending and Restating Hideout Municipal Code Chapter 6.08 Regarding Fireworks and General Fire Restrictions - Corbin Gordon, Town Attorney.**

Mr. Gordon explained that the proposed ordinance consolidates the Town's open-fire and fireworks regulations in Chapter 6.08. Restrictions imposed by the Wasatch Fire District, Wasatch County, the State Forester, or another applicable authority would automatically apply within the Town, while the Town could impose stricter local restrictions when needed. This approach would avoid the delay associated with calling a separate meeting each time regional fire restrictions changed.

In response to a Council question, Mr. Gordon clarified that the current Stage 2 restrictions did not prohibit enclosed gas grills, although combustible materials must be kept at the required distance from the grill.

Motion: A motion was made by Council Member Ginsburg and seconded by Council Member Gunn to APPROVE the ordinance amending and restating Hideout Municipal Code Chapter 6.08 regarding open fires, fireworks, and automatic application of applicable regional or state fire restrictions.

The vote on the motion was as follows:

Council Member Ginsberg, Yes
Council Member Gunn, Yes
Council Member Cooper, Yes
Council Member Haselton, Yes
Council Member Brady, Yes

The motion passed unanimously among the Council Members present.

4. **Discussion and Consideration to Approve an Ordinance Amending Title 1 of the Hideout Municipal Code to Clarify Mayoral Personnel Authority - Corbin Gordon, Town Attorney.**

Mr. Gordon stated that the ordinance was prepared at the Council's direction following the prior meeting. It clarifies that the Mayor, as the official responsible for day-to-day operations, has authority over personnel matters involving Town employees.

The Council discussed the relationship between personnel authority and budget authority. Mr. Gordon confirmed that the Mayor could make personnel decisions within authorized positions and appropriations, but creation of a new position not funded in the adopted budget would require Council approval of the necessary budget.

Motion: A motion was made by Council Member Ginsburg and seconded by Council Member Cooper to APPROVE the ordinance amending Title 1 of the Hideout Municipal Code to clarify Mayoral personnel authority.

The vote on the motion was as follows:

Council Member Ginsberg, Yes
Council Member Gunn, Yes
Council Member Cooper, Yes
Council Member Haselton, Yes
Council Member Brady, Yes

The motion passed unanimously among the Council Members present.

5. **Discussion and Consideration to Approve an Ordinance Amending Title 1 of the Hideout Municipal Code to Establish and Define the Position of Chief Administrative Officer - Corbin Gordon, Town Attorney.**

Mr. Gordon explained that the Mustang Master Development Agreement assigns duties to a Chief Administrative Officer, but the position was not defined in the Town Code. The ordinance creates the position and provides that the Mayor will perform the duties unless another person is designated or hired. This gives the Town a clearly authorized official to administer and sign documents under agreements that assign responsibilities to the Chief Administrative Officer.

Motion: A motion was made by Council Member Cooper and seconded by Council Member Ginsburg to APPROVE the ordinance amending Title 1, Chapter 1.12 of the Hideout Municipal Code to establish and define the position of Chief Administrative Officer and authorize the Mayor to designate the position.

The vote on the motion was as follows:

Council Member Cooper, Yes
Council Member Gunn, Yes
Council Member Haselton, Yes
Council Member Ginsberg, Yes
Council Member Brady, Yes

The motion passed unanimously among the Council Members present.

6. **Discussion and Consideration to Approve an Ordinance Amending Title 1 of the Hideout Municipal Code to Adopt Procedures Under Utah Code Sections 10-3-1105 and 10-3-1106 for Employee Appeals - Corbin Gordon, Town Attorney.**

Mr. Gordon reported that the existing Code did not contain a complete state-compliant procedure for qualifying employee disciplinary appeals. The proposed ordinance establishes an administrative-judge process, provides for exchange of information and presentation of evidence, creates a record of the hearing, identifies exempt appointed, at-will, and department-head positions, and limits the scope of appeals and remedies to those required by state law. A qualified person with relevant legal or adjudicative experience would be appointed to serve as administrative judge.

Mr. Gordon explained that the administrative judge's decision would be the Town's administrative ruling and that any further statutory appeal would proceed to the Utah Court of Appeals. The Town would bear the cost of the administrative judge, including when an employee's appeal ultimately proved unsuccessful.

Motion: A motion was made by Council Member Cooper and seconded by Council Member Ginsburg to APPROVE the ordinance amending Title 1 of the Hideout Municipal Code to adopt procedures under Utah Code Sections 10-3-1105 and 10-3-1106 for qualifying employee disciplinary appeals, establish an administrative judge, identify exempt positions, and limit appeal rights and remedies as required by state law.

The vote on the motion was as follows:

Council Member Cooper, Yes
Council Member Gunn, Yes
Council Member Haselton, Yes
Council Member Ginsberg, Yes
Council Member Brady, Yes

The motion passed unanimously among the Council Members present.

7. Presentation and Discussion on Affordable Housing Requirements and Long-Term Affordability Options - Corbin Gordon, Catherine Woltering, and Thomas Eddington.

This item was heard first as a joint Town Council and Planning Commission work session. No vote or policy decision was scheduled. Mr. Eddington presented an overview of existing and approved residential development. The Town's working data reflected approximately 1,637 platted lots and approximately 935 issued certificates of occupancy. The existing buildout tabulation showed approximately 2,867 approved units, including Silver Meadows. Participants noted that adding approximately 228 Elkhorn units and 12 Wildhorse units would bring the potential approved buildout to roughly 3,100 units. Staff will update the map and door-count data.

Mr. Eddington reported that the Town's existing deed-restricted affordable housing consists of 74 rental units at Deer Mountain Village/Todd Hollow restricted to households at or below 60% of area median income (AMI). The units were developed using Low-Income Housing Tax Credits. Participants requested research concerning ownership, original financing, and the date and terms under which the restrictions may expire, because preserving those units could be an important part of the Town's long-term strategy.

Silver Meadows is approved for 600 residential units, of which approximately 120 units, or 20%, are intended for affordable or workforce housing. The discussion identified approximately 80 units at or below 80% AMI and approximately 40 units at 100% to 120% AMI. The affordable units are required to be delivered proportionally with market-rate phases rather than deferred until the end of the project. The precise rental or ownership model, deed-restriction language, duration, income verification, resale appreciation limits, and employment preferences remain matters for implementation and negotiation.

Participants discussed tying workforce units to persons employed in Hideout, Summit County, or the surrounding service area. Housing workers near planned commercial uses could reduce commuting trips and help local businesses recruit employees. Mr. Eddington also noted that an earlier concept for Deer Springs Phase 8 included approximately 33 to 35 cottage or townhouse units and a small number of affordable units, but that proposal was withdrawn or tabled and never received formal subdivision or site-plan approval.

The presenters distinguished among affordable, moderate-income, attainable, and workforce housing and discussed how AMI varies between Wasatch and Summit Counties. They explained that households at 80% AMI or below are generally treated as moderate-income housing under the state framework discussed at the meeting, while housing at 100% to 120% AMI is more often described as workforce or attainable housing.

The group discussed state moderate-income housing requirements and the population threshold at which additional planning and reporting obligations apply. Hideout is currently below the 5,000-person threshold discussed at the meeting and is not presently required to submit a moderate-income housing plan. Nevertheless, the ongoing General Plan update provides an opportunity to establish voluntary objectives and consider state-listed strategies before the Town reaches that threshold.

Potential strategies included density or setback incentives, accessory dwelling units, reduced or waived development fees, infrastructure investments, workforce-housing incentives, partnerships with nonprofit housing organizations, use of public or annexed land, and negotiated requirements in future master development agreements and annexations. Financing tools discussed included low-income housing tax credits, tax-exempt or subordinate financing, housing vouchers, public-private partnerships, and a community land trust. Participants emphasized that any affordability restriction should be structured for the long term, potentially 50 to 99 years or longer, rather than expiring shortly after the Town provides incentives.

Council Members discussed the fiscal and community tradeoffs associated with greater density, tax incentives, infrastructure, traffic, road maintenance, law enforcement, and the need for employees to live near the businesses and public services they support. Several participants favored an objective that future affordable-housing commitments be cost-neutral to the Town to the extent possible and adaptable to the circumstances of each development.

Regional coordination was identified as a significant opportunity. Participants suggested working with Park City, Summit County, Wasatch County, Mountainlands Community Housing Trust, Deer Valley and other resorts, and neighboring jurisdictions. Future annexations in areas close to employment centers could provide workforce housing while also generating revenue for the Town.

The Council and Planning Commission also discussed public education and engagement. Some members favored surveys or an open house, while others cautioned that residents should first receive clear information about the housing types, locations, benefits, costs, and financing options. The prior General Plan survey showed mixed views regarding housing choices for a range of incomes. No proposal would place new affordable units within existing approved neighborhoods; the principal opportunities discussed involved future development, annexation, and implementation of already-approved commitments.

By consensus, the Planning Commission will work with Mr. Eddington to develop a memorandum or preliminary set of affordable- and workforce-housing objectives and implementation options for consideration in the General Plan update. The work should address the existing Todd Hollow restrictions, Silver Meadows implementation, future development agreements and annexations, regional partnerships, long-term affordability mechanisms, fiscal impacts, and appropriate public education and participation. Any General Plan recommendation will return through the required Planning Commission and Town Council public-hearing process.

VIII. Public Hearings

1. Discussion and Consideration to Amend the Town of Hideout Fee and Rate Schedule to Add a Civil Penalty for Violation of Hideout Municipal Code Section 7.16.038, Emergency Access Areas; Fire Lanes; Obstruction Prohibited; Penalties.

Mr. Gordon advised that the Town should not adopt the proposed civil penalty until the underlying emergency-access areas were more precisely identified. The County mapping information appeared to designate every Town road as emergency access, which was broader than the intended high-penalty routes. Council Members discussed limiting the enhanced penalties to routes that are specifically mapped and signed as emergency access.

The Council identified the emergency route extending from the north end of Deer Waters, along the eastern edge of the park to Shoreline near the lift station, and then east toward Vantage as a critical secondary means of ingress and egress. Staff was directed to refine the map, definitions, and ordinance language before bringing the penalty schedule back.

The Council also discussed distributing an evacuation map to households after the Comprehensive Emergency Management Plan is finalized. Members noted that the map would provide a useful starting point, but residents must follow the directions of emergency personnel because the appropriate evacuation route will depend on the incident.

Mayor Severini opened the floor for public comment. No hand was initially visible, and the public-comment portion was closed. A resident then joined after a short electronic delay and asked the Town to confirm that no action would be taken and that the revised definitions and penalty would be returned for another noticed public hearing. The Council agreed that the revised proposal would be re-noticed so the public could comment on the final language.

No action was taken. The proposed fee-schedule amendment was unofficially tabled pending a revised map, narrower definitions, updated language, and possibly a new public hearing.

2. **Presentation, Discussion, and Possible Approval of Fiscal Year 2026 Budget Amendments - Katie Shepley.**

Ms. Shepley presented proposed Fiscal Year 2026 amendments using results through May 31, 2026, with available June information. She stated that the remaining June changes were expected to be minor and would not require another material amendment.

For the General Fund, revenue was approximately $132,000 favorable to budget, primarily because of MIDA development funds and higher property, sales, and energy taxes. This was partly offset by fewer building permits than projected, lower inspection fees, no grant revenue, and lower interest, penalties, fines, and other revenue. Approximately 68 to 69 building permits had been issued compared with a projection of 80.

General Fund expense changes included the legal settlement, salary and administrative costs, soil testing, and capital expenditures for trucks, radar signs, and safety equipment. Those costs were partly offset by lower advisory, communication, legal, engineering, grant, community-development, and debt expenses. Soil testing costs also declined after the Town was able to use GCD equipment.

For the water and sewer enterprise fund, revenue was approximately $48,000 favorable, primarily from usage, standby, and rate-related revenue. Expense increases included JSSD charges, Todd Hollow water-pipe repairs, engineering and master-plan work, salary and administrative costs, and depreciation. Lower repair, maintenance, and supply costs offset part of those increases. Ms. Shepley noted that the Fiscal Year 2027 budget incorporates the known JSSD rate changes.

Ms. Shepley also reviewed the MIDA municipal and development funds and the Class C road fund. The MIDA municipal fund was favorable because the General Fund needed less of the budgeted transfer. The MIDA development fund reflected the legal settlement and related costs. Class C road revenue was favorable because of additional state distributions based on road mileage.

No additional public comments were offered. Council Members had no further questions.

Motion: A motion was made by Council Member Haselton and seconded by Council Member Cooper to approve the Fiscal Year 2026 budget amendments as presented.

The vote on the motion was as follows:

Council Member Haselton, Yes
Council Member Gunn, Yes
Council Member Cooper, Yes
Council Member Ginsberg, Yes
Council Member Brady, Yes

The motion passed unanimously among the Council Members present.

IX. Committee Updates

Given the time and the length of the joint affordable-housing work session, the listed Planning Commission and Town committee updates were not presented.

X. Meeting Adjournment

Motion: A motion was made by Council Member Gunn and seconded by council member Cooper to adjourn the meeting.

The vote on the motion was as follows:

Council Member Gunn, Yes
Council Member Cooper, Yes
Council Member Haselton, Yes
Council Member Ginsberg, Yes
Council Member Brady, Yes

The motion passed unanimously among the Council Members present.

The Town Council and Planning Commission Special Meeting and Public Hearings adjourned at approximately 7:26 p.m.

These minutes were prepared from the meeting agenda and contemporaneous video recording and were approved by the Hideout Town Council on _____.

_____
Maria Devereux, Town Recorder.
Date Signed: _____

File Attachments for Item:

8. Approval of the July 09, 2026 Town Council Meeting Minutes

TOWN COUNCIL MEETING MINUTES

TOWN OF HIDEOUT, UTAH
July 9th, 2026 - 5:00 P.M.
10860 N. Hideout Trail, Hideout, Utah

Regular Meeting

I. Welcome, Call to Order, and Pledge of Allegiance

The Town Council of Hideout, Wasatch County, Utah, held a regular meeting and public hearing on July 9, 2026, at Hideout Town Hall, 10860 N. Hideout Trail, Hideout, Utah, and electronically via Zoom. Mayor Ralph Severini presided and called the meeting to order at approximately 5:00 p.m. The Pledge of Allegiance was conducted.

II. Roll Call

Mayor:	Ralph Severini
Council Members:	Jonathan Gunn, Carol Haselton, Tanya Brady, Brian Cooper, and Peter Ginsberg (joined remotely at approximately 5:12 p.m.)
Town Staff and Advisors:	Maria Devereux, Town Recorder; Corbin Gordon, Town Attorney; Thomas Eddington, Town Planner; and other Town staff and advisors participating in person or remotely
Presenters and Participants:	Ben Probst, Gilbert & Stewart; Gareth Lloyd, Interstate Parking; Jan McCosh; and members of the public

Council Members Gunn, Haselton, Brady, and Cooper were present at roll call. Council Member Ginsberg joined remotely at approximately 5:12 p.m. A quorum was present throughout the portions of the meeting at which action was taken.

III. Approval of Council Minutes

The listed April 9, May 6, and May 14, 2026 Town Council minutes were not ready for consideration. The Council deferred them to a later meeting. No formal action was taken.

IV. Public Comment - Items Not Listed on the Agenda

Council Member Jonathan Gunn reported that approximately 15 to 20 percent of observed vehicles were not stopping at the new stop signs on Overlook Drive. He suggested first adding solar-powered flashing red lights and, if needed, requesting targeted Sheriff enforcement. Council also discussed stop bars and improving the signs' visibility.

Council Members raised concerns about construction vehicles arriving before the permitted 7:00 a.m. start time and about active construction sites without the required permit and project-contact signs. Suggestions included entrance signs, portable signs near active projects, renewed notice to builders and subcontractors, and including applicable construction-sign and work-hour provisions in Interstate Parking's enforcement scope.

Council Member Carol Haselton relayed a resident's concern about how natural grade, cut and fill, and building height would be measured at a Long View property. Town Planner Thomas Eddington explained that the Town's 2020 sensitive-lands provisions may not govern property vested under an earlier master development agreement and that the applicable HOA design-review committee may have a role. Mr. Eddington agreed to inspect the site and research the governing provisions. No formal action was taken during general public comment.

V. Mayor's Report

Mayor Severini reported that Stage 2 wildfire restrictions were in effect. He asked Town Attorney Gordon to prepare code language prohibiting contractors from parking vehicles in dry or grassy areas because of wildfire risk.

Mayor Severini announced community music events in the Lariat area on July 18 and at Public Works on August 29 and encouraged Council Members and residents to share the event information. No formal action was taken.

VI. Agenda Items

1. Annual Audit

Ben Probst of Gilbert & Stewart presented an unmodified, or clean, opinion on the Town's financial statements for the fiscal year ended June 30, 2025. He reported that the state-compliance report contained findings, but the updated audit report and management letter had been completed too late to be included in the agenda packet.

Council Member Peter Ginsberg asked about the audit deadline. Mr. Probst stated that the audit was due six months after the fiscal-year end and was therefore late (by 189 days at the time of the meeting). The Council requested the complete report, management letter, findings, executive summary, action items, and trend information in advance of the next review. By consensus, the Council continued the audit presentation to August 13, 2026. Mayor Severini stated that the item was a presentation and no motion was required; no formal action was taken.

2. Annual Fraud Risk Assessment

The annual fraud-risk assessment was not separately presented or considered. No formal action was taken.

3. GRAMA-Compliant Confidentiality and Non-Disclosure Agreement

Town Attorney Corbin Gordon presented a shortened Town form for confidential economic-development discussions. He explained that the form remained subject to GRAMA, required the submitting party to identify information claimed to be protected, was intended to replace outside parties' forms, and used a two-year term. Council discussed the agreement's remedies, duration, and protection of the Town.

Motion: A motion was made by Council Member Cooper to adopt the confidentiality and non-disclosure agreement as proposed. Council Member Peter Ginsberg seconded the motion.

The vote on the motion was as follows:

Council Member Gunn, Yes
Council Member Haselton, Yes
Council Member Brady, Yes
Council Member Cooper, Yes
Council Member Ginsberg, Yes

The motion passed unanimously, and the Town's confidentiality and non-disclosure agreement was adopted.

4. Interstate Parking and Code Enforcement Services Agreement

Gareth Lloyd of Interstate Parking joined remotely. Town Attorney Gordon reported that the Council had approved the agreement with edits at a prior meeting and had authorized the Mayor to work with counsel on the exhibits. The rules, maps of parking stalls and emergency-access areas, and related procedures were still being completed. Town Planner Eddington reported that he had sent a draft map for review.

The Council requested completion of the agreement and exhibits by the end of the following week so the Mayor could sign under the prior authorization. The Council supported beginning with the current scope and amending the agreement later if additional construction or code-enforcement services were needed.

Mr. Lloyd explained that Interstate could respond to resident reports, but its officers ordinarily would need to observe and photograph a violation through Interstate's system before issuing a citation. No new formal action was taken.

5. Artificial Intelligence Policy

Town Attorney Gordon requested additional time to revise the proposed Artificial Intelligence Policy, including references to the former Town Administrator and designation of the responsible official. Council Member Tanya Brady raised concerns about adopting requirements beyond the Town's current operational capacity. Council discussed human review of AI-assisted work, approved tools, data protection, records retention, and the need for an effective document-management system.

Council Member Brian Cooper volunteered to contact a Wasatch County information-technology resource regarding the County's document-management and AI-policy work. Mr. Gordon was to incorporate Council's comments and return the revised policy for later consideration.

Motion: A motion was made by Council Member Brady and seconded by Council Member Cooper to table the proposed Artificial Intelligence Policy.

The vote on the motion was as follows:

Council Member Gunn, Yes
Council Member Haselton, Yes
Council Member Brady, Yes
Council Member Cooper, Yes
Council Member Ginsberg, Yes

The motion passed unanimously.

VII. Committee Updates - Initial Reports

1. Planning Commission

Town Planner Eddington reported that no formal land-use applications were pending. The Planning Commission expected to review the General Plan schedule, follow up on housing issues discussed at the June 30 work session, and consider annexation-declaration-area policy recommendations.

2. Infrastructure and Public Safety Advisory Committee

Council Members Gunn and Cooper reported that excavation for the permanent fire station was progressing toward anticipated operation in late October. They also reviewed Golden Eagle infrastructure activity, the pending Rocky Mountain Power upgrade, the draft water-system master plan, and the Fiscal Year 2027 pressure-regulating-valve project. Town Attorney Gordon continued compiling development-agreement and water-dedication information. Council Member Gunn planned to schedule a project meeting and obtain competitive bids for the pressure-regulating valve. No formal action was taken.

Public Hearing

VIII. Review of Employment Termination

The Council recessed briefly and convened the employment-termination public hearing at approximately 6:30 p.m. Jan McCosh described her background and service to the Town and challenged the authority, process, and stated basis for her termination. She also raised concerns about benefits, Town financial-management decisions, development and MIDA discussions, and whether the termination was retaliatory or influenced by a developer. These statements were Ms. McCosh's assertions to the Council.

Mayor Severini opened the hearing for public comment limited to the employment-termination review. Donna Turner asked whether she could comment on another matter but offered no comment on the employment item. No other public comments were offered, and the public-comment portion was closed.

Motion: A motion was made by Council Member Ginsburg enter a closed executive session to discuss the employment matter. Council Member Brian Cooper seconded the motion.

The vote on the motion was as follows:

Council Member Gunn, Yes
Council Member Haselton, Yes
Council Member Brady, Yes
Council Member Cooper, Yes
Council Member Ginsberg, Yes

The motion passed unanimously. The Council entered the closed session at approximately 6:44p.m. Mayor Severini, all five Council Members, and Town Attorney Gordon participated. The open meeting resumed at approximately 7:11 p.m.

Motion: Council Member Gunn moved that the Council affirm the Mayor's decision to eliminate the position of Town Administrator and terminate based upon reorganization and reduction of Town staff, effective that day. The motion was seconded by Council Member Brady.

During discussion, the Council asked whether a future decision to restore an administrator or another position would affect the pending motion. Town Attorney Gordon advised that the Council was acting on the facts then existing and could not bind a future Council or Mayor.

The vote on the motion was as follows:

Council Member Gunn, Yes
Council Member Haselton, Yes
Council Member Brady, Yes
Council Member Cooper, Yes
Council Member Ginsberg, Yes

The motion passed unanimously. The Council affirmed the Mayor's decision as stated in the motion.

IX. Civil Penalty for Obstruction of Emergency Access Areas

Town Attorney Gordon asked whether the Council wished to use a $1,000 civil penalty for obstruction of designated emergency-access areas. Council Members expressed support for $1,000 per day or per violation, but Mr. Gordon stated that no motion was required because the map and final ordinance and rate-schedule language still needed to be completed.

The Council opened the public hearing. Bret Rutter asked the Council to narrow the definitions so lawful street parking would not be swept into the penalty, publish the final wording and map for public comment before a vote, and adhere more closely to posted meeting agenda times. Council and staff explained that the map would identify only designated emergency-access areas and discussed one-side parking on qualifying streets and existing recreational-vehicle parking rules.

The Council directed Town Attorney Gordon to revise the wording, attach the emergency-access map, review the Town's recreational-vehicle parking provisions, and return the item for future consideration. No ordinance, resolution, or fee-schedule amendment was adopted.

X. Committee Updates – Continued

1. Economic Development and Budget Advisory Committee

Council Member Brady reported that the committee remained in the early stages of developing its work and had no substantive action to report.

2. Community Engagement and Communications Committee

Mayor Severini and Council Member Ginsberg reported on the July 18 and August 29 community events, the rollout of Constant Contact for email communications, and exploration of a text-messaging service.

3. Transportation and Parks, Open Space, and Trails Committee

Council Member Haselton reported that the transportation-planning scope had been submitted to UDOT and that the Town was awaiting funding approval before soliciting consultant proposals. She and Council Member Cooper also reported severe thistle overgrowth along the perimeter and roadside trails. Council discussed coordinating with Jordanelle State Park, organizing volunteers, and learning from other communities' trail-maintenance practices.

4. Wildfire and Water Conservation

Mayor Severini reported that a location for an AlertWest wildfire camera had not been finalized after the proposed tank site was declined. The Town continued exploring Town Hall, the future fire station, and other higher locations. Work also continued on the Community Wildfire Protection Plan, HOA landscaping guidance, and budget priorities. The Council noted that Alicia had volunteered for the developing water-conservation committee. No formal action was taken.

XI. Meeting Adjournment

Motion: A motion was made by Council Member Gunn and seconded by Council Member Haselton to adjourn.

The vote on the motion was as follows:

Council Member Gunn, Yes
Council Member Haselton, Yes
Council Member Brady, Not Voting
Council Member Cooper, Yes
Council Member Ginsberg, Not Voting

The motion carried, and the meeting adjourned at approximately 7:48 p.m.

These minutes were prepared from the meeting agenda and contemporaneous video recording and were approved by the Hideout Town Council on _____.

_____

Maria Devereux, Town Recorder.

Date Signed: _____

File Attachments for Item:

9. Approval of the July 23, 2026 Town Council Meeting Minutes

Minutes
Town of Hideout
Planning Commission Special Meeting
July 23, 2026

The Town Council of Hideout, Wasatch County, Utah, met in a Special Meeting on July 23,2026 at 3:30 PM in the City Council Chambers located at 10860 North Hideout Trail, Hideout, Utah. The following are minutes of the meeting.

Special Meeting

I. Welcome

II. Call to Order

Mayor Ralph Severini called the meeting to order at 3:37 PM.

III. Roll Call

Present: Mayor Ralph Severini
Council Member Carol Haselton
Council Member Brian Cooper
Council Member Peter Ginsberg
Council Member Tanya Brady (Excused)
Council Member Jonathan Gunn (Excused)

Staff Present: Corbin Gordon, Town Attorney
Maria Devereux, Recorder for Hideout

Attendees: Rob Crockett

IV. Closed Executive Session

Mayor Severini requested a motion to move into closed session for the purposes permitted under UCA 52-2-205.

Motion: Council Member Cooper made a motion to move into closed executive session. Second by Council Member Haselton.

The vote on the motion was as follows:

Council Member Carol Haselton, Yes
Council Member Brian Cooper, Yes
Council Member Peter Ginsberg, Yes
Council Member Tanya Brady (Excused)
Council Member Jonathan Gunn (Excused)
The motion passed unanimously.

DRAFT

The Closed Executive Session convened at 3:39PM.

Motion: Council Member Cooper made a motion to adjourn the closed executive session and enter into open session. Second by Council Member Haselton.

The vote on the motion was as follows:

Council Member Carol Haselton, Yes
Council Member Brian Cooper, Yes
Council Member Peter Ginsberg, Yes
Council Member Tanya Brady (Excused)
Council Member Jonathan Gunn (Excused)
The motion passed unanimously.

V. Agenda Items

1. Discussion and Possible Adoption of Resolution 2026-R-XX, Authorizing the Mayor to Negotiate and Execute a Settlement Agreement within confidential parameters approved by the Town Council.

   Motion: Council Member Ginsberg made a motion to approve the Resolution authorizing the Mayor to go into mediation based on confidential terms discussed in closed session, with the authorization extended to Sept. 11, 2026. Second by Council Member Cooper.

   The vote on the motion was as follows:

   Council Member Carol Haselton, Yes
   Council Member Brian Cooper, Yes
   Council Member Peter Ginsberg, Yes
   Council Member Tanya Brady (Excused)
   Council Member Jonathan Gunn (Excused)
   The motion passed unanimously.

VI. Adjournment

Council Member Haselton made a motion to adjourn the meeting at 4:27 PM, second by Council Member Cooper.

The vote on the motion was as follows:

Council Member Carol Haselton, Yes
Council Member Brian Cooper, Yes
Council Member Peter Ginsberg, Yes
Council Member Tanya Brady (Excused)
Council Member Jonathan Gunn (Excused)
The motion passed unanimously.

Minutes: Maria Devereux, Town Recorder | Approval of minutes - August 13, 2026

DRAFT

File Attachments for Item:

1. Presentation and Review of the Annual Audit. - Ben Probst - Spencer Hintzie, Gilbert & Stewart (10 min.)

GILBERT & STEWART
CERTIFIED PUBLIC ACCOUNTANTS
A PROFESSIONAL CORPORATION
ESTABLISHED 1974

RANDEL A HEAT
LYNN A. GILB
JAMES A. GILBERT, CPA
BEN H PROBST, CPA
RONALD J. STEWART, CPA

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

Honorable Mayor and Town Council
And those charged with Governance of the Town
Hideout Town
Hideout, UT

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Hideout Town for the year ended June 30, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards* as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated November 4, 2025. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Hideout Town are described in Note 1 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during 2025. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting Hideout Town's financial statements was:

> Management's estimate of the useful lives of depreciable assets, and the applicable depreciation amounts are based on estimated usefulness of the assets in question and the related wear and tear of those assets. We evaluated the key factors and assumptions used to develop these amounts in determining that they were reasonable in relation to the financial statements taken as a whole.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated June 30, 2026

.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Utah State Legal Compliance Findings – Current Year:

2025-1 Budgetary Compliance

Finding: Officers and employees of the entity shall not incur expenditures or encumbrances in excess of the total appropriation for any department or fund. We noted the following departments or funds incurred expenditures in excess of the budget:

General Government Department	$ 88,192
Capital Projects Fund	$ 365,835

Recommendation: We recommend that the town keep expenditures within the approved budget, reviewing year-to-date expenditures near year-end to see if an amended budget needs to be proposed and approved.

Town's Response: We have asked the State if we can update our FY27 budget to include street, water and storm impact fee revenue and expense to ensure compliance. In addition, we will monitor and include in our amendments, if required, in the future.

2025-2 Fund Balance

Finding: If a deficit unassigned/unrestricted fund balance is incurred, the entity shall include an appropriation to retire the deficit in the subsequent budget year. During our testing we noted that there was a deficit unassigned fund balance of $289,497 in the general fund and no corresponding budget item to retire the deficit in the FY 2026 budget.

Recommendation: We recommend that the town review current unassigned/unrestricted fund balance near-year end to determine if a budget item to retire the deficit is required in the subsequent fiscal year's budget.

Town's Response: We will review the fund balance and assess the correct way to eliminate the deficit in subsequent years.

Utah State Legal Compliance Findings –Prior Year:

2024-1 Budgetary Compliance

Finding: Officers and employees of the entity shall not incur expenditures or encumbrances in excess of the total appropriation for any department or fund. We noted the following departments in the General Fund incurred expenditures in excess of the budget:

General Government	$ 51,194

Current status: See 2025-1

This information is intended solely for the use of the Town Council and management of Hideout Town and is not intended to be and should not be used by anyone other than these specified parties.

Gilbert & Stewart

GILBERT & STEWART
Certified Public Accountants
Provo, Utah
June 30, 2026

HIDEOUT
UTAH

June 30, 2026

Gilbert & Stewart, CPA's
190 West 800 North
Provo, UT 84601

Re: Representation Letter/Audit

This representation letter is provided in connection with your audit(s) of the financial statements of Hideout Town which comprise the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information as of June 30, 2025, and the respective changes in financial position and, where applicable, cash flows for the period then ended, and the disclosures (collectively, the "financial statements"), for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP)

Certain representations in this letter are described as being limited to matters that are material. Items are considered to be material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of June 30, 2026, the following representations made to you during your audit.

Financial Statements

1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated November 4, 2025 including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government required by generally accepted accounting principles to be included in the financial reporting entity.
3) We acknowledge our responsibility for 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.
4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
5) The methods, significant assumptions, and data used in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in accordance with U.S. GAAP.

6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.

7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements [or in the schedule of findings and questioned costs].

8) The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole for each opinion unit. A list of the uncorrected misstatements is attached to the representation letter.

9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.

10) Guarantees, whether written or oral, under which the Hideout Town is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

11) We have provided you with:

   a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records (including information obtained from outside of the general and subsidiary ledgers), documentation, and other matters [and all audit or relevant monitoring reports, if any, received from funding sources].

   b) Additional information that you have requested from us for the purpose of the audit.

   c) Unrestricted access to persons within the town from whom you determined it necessary to obtain audit evidence.

   d) Minutes of the meetings of Hideout Town or summaries of actions of recent meetings for which minutes have not yet been prepared.

12) All material transactions have been recorded in the accounting records and are reflected in the financial statements [and the schedule of expenditures of federal awards].

13) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

14) We have no knowledge of any fraud or suspected fraud that affects the town and involves—

   - Management,
   - Employees who have significant roles in internal control, or
   - Others where the fraud could have a material effect on the financial statements.

15) We have no knowledge of any allegations of fraud or suspected fraud affecting the town's financial statements communicated by employees, former employees, regulators, or others.

16) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or waste or abuse, whose effects should be considered when preparing financial statements.

17) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.

18) We have disclosed to you the names of the town's related parties and all the related party relationships and transactions, including any side agreements.

Government-specific

19) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.

20) We have a process to track the status of audit findings and recommendations.

21) We have identified to you any previous audits, attestation engagements, and other studies related to the objectives of the audit and whether related recommendations have been implemented.

22) We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.

23) We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.

24) The town has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.

25) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.

26) We have appropriately identified, recorded, and disclosed all leases in accordance with GASB Statement (GASBS) No. 87 .

27) We have identified and disclosed to you all instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we believe have a material effect on the financial statements.

28) We have appropriately measured, recorded, and disclosed compensated absences and other salary-related payments in accordance with GASBS No. 101 .

29) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.

30) As part of your audit, you assisted with preparation of the financial statements and disclosures. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and disclosures.

31) The town has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.

32) The town has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

33) The financial statements include all component units, appropriately present majority equity interests in legally separate organizations and joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.

34) The financial statements include all fiduciary activities required by GASBS No. 84 , as amended.

35) The financial statements properly classify all funds and activities in accordance with GASBS No. 34 , as amended.

36) All funds that meet the quantitative criteria in GASBS Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.

37) Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.

38) Investments, derivative instrument transactions, and land and other real estate held by endowments are properly valued.

39) Provisions for uncollectible receivables have been properly identified and recorded.

40) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.

41) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.

42) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.

43) Deposits and investment securities and derivative instrument transactions are properly classified as to risk and are properly disclosed.

44) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated or amortized.

45) We have appropriately disclosed the town's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.

46) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.

47) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.

Signature: Ralph Severini

Title: Mayor, Town of Hideout

Signature: _____

Title: _____

Hideout Town

ANNUAL FINANCIAL REPORT

For the Year Ended June 30, 2025

Hideout Town

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June 30, 2025

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GILBERT & STEWART
CERTIFIED PUBLIC ACCOUNTANTS
A PROFESSIONAL CORPORATION
ESTABLISHED 1974

RANDEL A HEATON, 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, 2025, 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, 2025 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 30, 2026

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, 2025.

FINANCIAL HIGHLIGHTS

*Total net position for the Town as a whole increased by $375,005

*Total unrestricted net position for the Town as a whole increased by $438,845

*Total net position for governmental activities increased by $177,058

*Total net position for business-type activities increased by $197,948

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	$ 4,896,313	3,947,338	2,140,011	1,672,841	7,036,324	5,620,179
Net capital assets	9,569,517	10,062,158	4,947,456	5,180,833	14,516,974	15,242,991
Deferred outflows of resources	78,237	81,147	108,041	112,059	186,278	193,206
Total assets and deferred outflows	**14,544,068**	**14,090,643**	**7,195,508**	**6,965,733**	**21,739,576**	**21,056,376**
Long-term debt outstanding	358,000	374,000	-	-	358,000	374,000
Other liabilities	2,699,920	2,449,461	306,796	274,863	3,006,715	2,724,324
Deferred inflows of resources	430,366	388,457	256	362	430,622	388,819
Total liabilities and deferred inflows	**3,488,286**	**3,211,918**	**307,052**	**275,225**	**3,795,337**	**3,487,144**
Net position:						
Net investment in capital assets	9,211,517	9,688,158	4,947,456	5,180,833	14,158,974	14,868,991
Restricted	1,409,005	762,825	-	-	1,409,005	762,825
Unrestricted	435,260	427,741	1,941,000	1,509,674	2,376,260	1,937,415
Total net position	**$ 11,055,782**	**10,878,724**	**6,888,456**	**6,690,508**	**17,944,238**	**17,569,232**

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 $17,944,238, an increase of $375,005 from the previous year.

Total unrestricted net position at the end of the year are $2,376,260 which represents an increase of $438,845 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	$ 756,669	656,762	1,918,446	1,650,485	2,675,115	2,307,247
Operating grants & contributions	146,814	160,359	-	-	146,814	160,359
Capital grants & contributions	-	-	-	-	-	-
General revenues:						
Property taxes	1,126,312	623,777	-	-	1,126,312	623,777
Sales tax	399,555	359,346	-	-	399,555	359,346
Impact fees	394,571	335,413	106,395	100,245	500,966	435,658
Other revenues	125,623	129,873	45,891	31,673	171,514	161,546
Total revenues	**2,949,544**	**2,265,530**	**2,070,732**	**1,782,403**	**5,020,276**	**4,047,933**
Expenses:						
General government	1,580,898	1,214,572	-	-	1,580,898	1,214,572
Public safety	93,673	90,579	-	-	93,673	90,579
Highways & public improvements	1,083,000	370,833	-	-	1,083,000	370,833
Parks and recreation	1,124	9,956	-	-	1,124	9,956
Interest expense	13,791	10,689	-	-	13,791	10,689
Water utility	-	-	1,872,783	1,694,141	1,872,783	1,694,141
Total expenses	**2,772,486**	**1,696,629**	**1,872,783**	**1,694,141**	**4,645,270**	**3,390,770**
Change in net position	**$ 177,058**	**568,900**	**197,948**	**88,262**	**375,005**	**657,162**

For the Town as a whole, total revenues increased by $972,343 compared to the previous year, while total expenses increased by $1,254,500. The total net change of $375,005 is, in private sector terms, the net income for the year which was $282,157 less than the previous year's net change (net income).

Governmental activities revenues of $2,949,544 is an increase of $684,014 from the previous year. This increase is primarily due to increases in tax revenues. Governmental activities expenses of $2,772,486 is an increase of $1,075,857 from the previous year. While parks and recreation decreased, all other departments increased.

Business-type activities revenue of $2,070,732 is an increase of $288,329 from the previous year. Service revenues increased by $267,961 and impact fees increased by $6,150. Business-type activities expenses of $1,872,783 is an increase of $178,642 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 $1,806,428 reflects an increase of $661,850 from the previous year. Total revenues increased by $601,651. Tax revenues, including property taxes and sales taxes, increased by $542,744. Licenses and permits revenues increased by $97,896. Intergovernmental revenue decreased by $13,545. Revenues from interest decreased by $4,378. All other revenues decreased by $21,066.

Total expenditures, exclusive of transfers out (if any), increased by $74,119. General government expenditures increased by $355,909, public safety expenditures increased by $3,094, streets and highways expenditures decreased by $262,485, and parks and recreation expenditures decreased by $8,832. Debt service expenditures decreased by $13,566.

The nonspendable and restricted general fund balance is $686,920 and $1,409,005, respectively, leaving a deficit unassigned fund balance of $289,497.

Capital Projects Fund

The fund balance increased from $8,250 to $17,962 during the year, which resulted from interest revenues of $9,712.

Water Fund

The change in net position (net income) for the year was $197,948 compared to the previous year net income of $88,262. Unrestricted net position amounts to $1,940,725.

GENERAL FUND BUDGETARY HIGHLIGHTS

Revenues for the current year, exclusive of fund balance appropriations, were originally budgeted in the amount of $2,565,311. This amount was amended in the final budget to $2,431,890. Actual revenues, excluding transfers, amounted to $2,545,262.

Expenditures for the current year, excluding budgeted increases in fund balance, were originally budgeted in the amount of $2,088,540. This amount was amended in the final budget to $1,850,860. Actual expenditures amounted to $1,912,148.

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	14,134,476	-	-	14,134,476	14,134,476
Machinery and equipment	305,779	299,342	192,203	177,183	497,981	476,525
Utilitiy systems	-	-	6,507,555	6,507,555	6,507,555	6,507,555
Work in progress	-	-	-	-	-	-
Total Capital Assets	15,451,404	15,444,967	7,815,458	7,800,439	23,266,862	23,245,406
Less accumulated depreciation	(5,881,887)	(5,382,809)	(2,868,002)	(2,619,605)	(8,749,889)	(8,002,414)
Totals	**$ 9,569,517**	**10,062,158**	**4,947,456**	**5,180,833**	**14,516,974**	**15,242,991**

The total amount of capital assets, net of depreciation, of $14,516,974 is a decrease of $726,018 from the previous year.

Governmental activities capital assets, net of depreciation, of $9,569,517 is a decrease of $492,641 from the previous year.

Business-type activities capital assets, net of depreciation, of $4,947,456 is a decrease of $233,377 from the previous year.

The amount of decreases in capital asset balances, net of depreciation, represent the amount that depreciation charged on capital assets exceed investments in new 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	$ 358,000	374,000
Total governmental	358,000	374,000
Total outstanding debt	**$ 358,000**	**374,000**

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, 2025

	Governmental Activities	Business-type Activities	Total
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES:			
Assets:			
Current assets:			
Cash and cash equivalents	$ -	1,433,042	1,433,042
Accounts receivable, net	739,196	588,804	1,328,001
Prepaid expense	686,920	64,398	751,318
Total current assets	1,426,117	2,086,244	3,512,361
Non-current assets:			
Restricted cash and cash equivalents	3,470,197	53,767	3,523,963
Capital assets:			
Not being depreciated	374,480	757,120	1,131,600
Net of accumulated depreciation	9,195,037	4,190,336	13,385,374
Total non-current assets	13,039,714	5,001,223	18,040,937
Total assets	14,465,831	7,087,467	21,553,298
Deferred outflows of resources - pensions	78,237	108,041	186,278
Total assets and deferred outflows of resources	**$ 14,544,068**	**7,195,508**	**21,739,576**
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES:			
Liabilities:			
Current liabilities:			
Accounts payable	$ 126,290	50,920	177,211
Accrued liabilities	700,003	127,800	827,802
Customer deposits	1,797,687	15,400	1,813,087
Long-term debt due within one year	18,000	-	18,000
Total current liabilities	2,641,980	194,120	2,836,099
Non-current liabilities:			
Compensated absences	17,764	32,338	50,102
Net pension liability	58,176	80,338	138,514
Long-term debt due after one year	340,000	-	340,000
Total non-current liabilities	415,940	112,676	528,616
Total liabilities	3,057,920	306,796	3,364,715
Deferred inflows of resources - property taxes	430,180	-	430,180
Deferred inflows of resources - pensions	186	256	442
Total liabilities and deferred inflows of resources	**3,488,286**	**307,052**	**3,795,337**
NET POSITION:			
Net investment in capital assets	9,211,517	4,947,456	14,158,974
Restricted for:			
Class C roads	337,074	-	337,074
Debt service	-	-	-
MIDA funds	1,071,931	-	1,071,931
Unrestricted	435,260	1,941,000	2,376,260
Total net position	**11,055,782**	**6,888,456**	**17,944,238**
Total liabilities, deferred inflows of resources and net position	**$ 14,544,068**	**7,195,508**	**21,739,576**

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

Hideout Town
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2025

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	$ 1,580,898	706,774	-	-	(874,124)
Public safety	93,673	-	-	-	(93,673)
Streets and highways	1,083,000	49,895	146,814	-	(886,291)
Parks and recreation	1,124	-	-	-	(1,124)
Interest on long-term debt	13,791	-	-	-	(13,791)
Total governmental activities	**2,772,486**	**756,669**	**146,814**	**-**	**(1,869,003)**
Business-type activities:					
Water	1,872,783	1,918,446	-	-	45,662
Total business-type activities	**1,872,783**	**1,918,446**	**-**	**-**	**45,662**
Total primary government	**$ 4,645,270**	**2,675,115**	**146,814**	**-**	**(1,823,341)**

(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, 2025

	Governmental Activities	Business-type Activities	Total
CHANGES IN NET POSITION:			
Net (expense) revenue (from previous page)	**$ (1,869,003)**	**45,662**	**(1,823,341)**
General revenues:			
Property taxes	1,126,312	-	1,126,312
Sales tax	281,699	-	281,699
Other taxes	117,856	-	117,856
Unrestricted investment earnings	124,910	45,891	170,801
Impact fees	394,571	106,395	500,966
Gain (loss) on disposal of capital assets	-	-	-
Miscellaneous	713	-	713
Total general revenues	2,046,061	152,286	2,198,347
Change in net position	**177,058**	**197,948**	**375,005**
Net position - beginning	10,878,724	6,690,508	17,569,232
Net position - ending	**$ 11,055,782**	**6,888,456**	**17,944,238**

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

Hideout Town

BALANCE SHEET - GOVERNMENTAL FUNDS

June 30, 2025

	General Fund	Capital Projects Fund	Total Governmental Funds
ASSETS			
Cash and cash equivalents	$ -	-	-
Receivables, net	691,512	47,684	739,196
Prepaid expenses	686,920	-	686,920
Restricted cash and cash equivalents	3,005,381	464,816	3,470,197
TOTAL ASSETS	**$ 4,383,814**	**512,500**	**4,896,313**
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES			
Liabilities:			
Accounts payable	$ 126,290	-	126,290
Accrued liabilities	205,465	494,538	700,003
Compensated absences	17,764	-	17,764
Customer deposits	1,797,687	-	1,797,687
Total liabilities	2,147,205	494,538	2,641,744
Deferred inflows of resources - property taxes	430,180	-	430,180
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	**2,577,385**	**494,538**	**3,071,924**
FUND BALANCES:			
Nonspendable for:			
Prepaids	686,920	-	686,920
Restricted for:			
Class C roads	337,074	-	337,074
Debt service	-	-	-
MIDA funds	1,071,931	-	1,071,931
Assigned	-	17,962	17,962
Unassigned	(289,497)	-	(289,497)
TOTAL FUND BALANCES	**1,806,428**	**17,962**	**1,824,390**
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	**$ 4,383,814**	**512,500**	**4,896,313**

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, 2025

	General Fund	Capital Projects Fund	Total Governmental Funds
REVENUES:			
Taxes:			
Property	$ 1,126,312	-	1,126,312
Sales	281,699	-	281,699
Other taxes	117,856	-	117,856
Licenses and permits	753,796	-	753,796
Intergovernmental revenues	146,814	-	146,814
Charges for services	2,874	-	2,874
Fines and forfeitures	-	-	-
Interest	115,198	9,712	124,910
Miscellaneous revenue	713	-	713
Total revenues	**2,545,262**	**9,712**	**2,554,973**
EXPENDITURES:			
General government	1,563,903	-	1,563,903
Public safety	93,673	-	93,673
Highways and public improvements	223,658	365,835	589,492
Parks, recreation and public property	1,124	-	1,124
Debt service:			
Principal	16,000	-	16,000
Interest	13,791	-	13,791
Total expenditures	**1,912,148**	**365,835**	**2,277,983**
Excess (Deficiency) of Revenues over (Under) Expenditures	**633,113**	**(356,123)**	**276,990**
Other Financing Sources and (Uses):			
Impact fees	28,737	365,835	394,571
Total other financing sources and (uses)	**28,737**	**365,835**	**394,571**
Net Change in Fund Balances	**661,850**	**9,712**	**671,561**
Fund balances - beginning of year	1,144,578	8,250	1,152,828
Fund balance - end of year	**$ 1,806,428**	**17,962**	**1,824,390**

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, 2025

Total Fund Balance for Governmental Funds	**$ 1,824,390**
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	15,451,404
Less accumulated depreciation	(5,881,887)
Net capital assets	9,569,517
Deferred outflows of resources - pensions, a consumption of net position that applies to future periods, is not shown in the funds statements.	78,237
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	(358,000)
Net pension liability	(58,176)
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	(186)
Total Net Position of Governmental Activities	**$ 11,055,782**

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, 2025

Net Change in Fund Balances - Total Governmental Funds	**$**	**671,561**
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, assets with a material cost are capitalized and the cost is allocated over their estimated useful lives and reported as depreciation expenses.		
Capital outlays		6,437
Depreciation expense		(499,078)
Net		(492,641)
Book cost of capital assets retired		-
The Statement of Activities shows pension benefits and pension expenses from the adoption of GASB 68 that are not shown in the fund statements.		(17,863)
Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.		
Long-term debt principal repayments		16,000
Change in Net Position of Governmental Activities	**$**	**177,058**

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

Hideout Town

STATEMENT OF NET POSITION - PROPRIETARY FUND

June 30, 2025

	Water Fund
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES:	
Assets:	
Current assets:	
Cash and cash equivalents	$ 1,433,042
Accounts receivable, net	588,804
Prepaid expense	64,398
Total current assets	2,086,244
Non-current assets:	
Restricted cash and cash equivalents	53,767
Capital assets:	
Not being depreciated	757,120
Net of accumulated depreciation	4,190,336
Total non-current assets	5,001,223
Total assets	7,087,467
Deferred outflows of resources - pensions	108,041
Total assets and deferred outlfows of resources	**$ 7,195,508**
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES:	
Liabilities:	
Current liabilities:	
Accounts payable	$ 50,920
Accrued liabilities	127,800
Customer security deposits	15,400
Accrued interest	-
Total current liabilities	194,120
Non-current liabilities:	
Compensated absences	32,338
Net pension liability	80,338
Total non-current liabilities	112,676
Total liabilities	306,796
Deferred inflows of resources - pensions	256
Total liabilities and deferred inflows of resources	**307,052**
NET POSITION:	
Net investment in capital assets	4,947,456
Restricted impact fees	275
Unrestricted	1,940,725
Total net position	**6,888,456**
Total liabilities, deferred inflows of resources and net position	**$ 7,195,508**

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, 2025

	Water Fund
Operating income:	
Charges for sales and service	$ 1,762,608
Connection fees	148,856
Other operating income	6,982
Total operating income	**1,918,446**
Operating expenses:	
Personnel services	718,993
Utilities	18,203
Meters	72,404
Repair and maintenance	86,283
Professional and technical	196,357
Water expense	292,645
Sewer expense	101,818
Storm water expense	41,185
Water reservation fees	60,914
Other supplies and expenses	35,585
Bad debt expense	-
Depreciation expense	248,397
Total operating expense	**1,872,783**
Net operating income (loss)	**45,662**
Non-operating income (expense):	
Impact fees	106,395
Interest income	45,891
Gain (loss) on disposal of capital assets	-
Interest on long-term debt	-
Total non-operating income (expense)	**152,286**
Change in net position	**197,948**
Net position - beginning	6,690,508
Net position - ending	**$ 6,888,456**

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, 2025

	Water Fund
Cash flows from operating activities:	
Cash received from customers - service	$ 1,740,452
Cash paid to suppliers	(884,749)
Cash paid to employees	(704,669)
Net cash provided (used) in operating activities	**151,034**
Cash flows from noncapital financing activities:	
Customer deposits	(2,300)
Net cash provided (used) in noncapital financing activities	**(2,300)**
Cash flows from capital and related financing activities:	
Cash from impact fees	108,015
Cash from disposal of capital assets	-
Cash payments for capital assets	(15,020)
Cash payments for long-term debt principal	-
Cash payments for long-term debt interest	-
Net cash provided (used) in capital and related financing activities	**92,995**
Cash flows from investing activities:	
Cash received from interest earned	45,891
Net cash provided (used) in investing activities	**45,891**
Net increase (decrease) in cash	**287,620**
Cash balance - beginning	1,199,188
Cash balance - ending	**$ 1,486,809**
Cash reported on the statement of net position:	
Cash and cash equivalents	$ 1,433,042
Non-current restricted cash	53,767
Total cash and cash equivalents	**$ 1,486,809**

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, 2025

Reconciliation of Operating Income to Net Cash Provided (Used) in Operating Activities:	Water Fund
Net operating income (expense)	**$ 45,662**
Adjustments to reconcile operating income or (loss) to net cash provided (used) in operating activities:	
Depreciation and amortization	248,397
Changes in assets and liabilities:	
(Increase) decrease in receivables	(177,994)
(Increase) decrease in prepaid expense	(1,556)
(Increase) decrease in deferred outflows	4,018
Increase (decrease) in payables	22,200
Increase (decrease) in payroll payables	(18,275)
Increase (decrease) in compensated abences	7,932
Increase (decrease) in net pension liability	20,755
Increase (decrease) in deferred inflows	(106)
Net cash provided (used) in operating activities	**$ 151,034**

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 $289,497.

NOTE 3 - DETAILED NOTES

3-A. Deposits and investments

Cash and investments as of June 30, 2025, consist of the following:

	Fair Value
Cash on hand	$ 100
Demand deposits	823,755
Investments - PTIF	4,133,152
Total cash	**$ 4,957,006**

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

Cash and cash equivalents (current)	$ 1,433,042
Restricted cash and cash equivalents (non-current)	3,523,963
Total cash and cash equivalents	**$ 4,957,006**

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, 2025, $403,325 of the Town's bank balances of $653,325 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, 2025, the Town had $4,133,151 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, 2025, the Town's investments of 4,133,151 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, 2025 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, 2025, 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	$ 509,578	47,684	7,323	564,585
Customers	182,547	-	587,777	770,324
Total receivables	**692,125**	**47,684**	**595,100**	**1,334,909**
Less: Allowance for uncollectible	(613)	-	(6,296)	(6,909)
Net receivales	**$ 691,512**	**47,684**	**588,804**	**1,328,001**

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	14,134,476	-	-	14,134,476
Machinery and equipment	299,342	6,437	-	305,779
Total capital assets, being depreciated	**15,070,487**	**6,437**	**-**	15,076,924
Less accumulated depreciation for:				
Buildings	81,379	10,611	-	91,990
Infrastructure	5,098,283	471,149	-	5,569,432
Machinery and equipment	203,147	17,317	-	220,464
Total accumulated depreciation	**5,382,809**	**499,078**	**-**	5,881,887
Total capital assets being depreciated, net	**9,687,678**	**(492,641)**	**-**	**9,195,037**
Governmental activities capital assets, net	**$ 10,062,158**	**(492,641)**	**-**	**9,569,517**

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	491,014
Total	**$ 499,077**

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	2,464,195	-	-	2,464,195
Storm drain system	1,574,560	-	-	1,574,560
Buildings	358,580	-	-	358,580
Machinery and equipment	177,183	15,020	-	192,203
Total capital assets, being depreciated	**7,043,319**	**15,020**	**-**	**7,058,338**
Less accumulated depreciation for:				
Water system	984,054	82,293	-	1,066,347
Sewer system	832,820	82,140	-	914,959
Storm drain system	740,102	52,485	-	792,587
Buildings	19,174	5,976	-	25,151
Machinery and equipment	43,456	25,502	-	68,958
Total accumulated depreciation	**2,619,605**	**248,397**	**-**	**2,868,002**
Total capital assets being depreciated, net	**4,423,713**	**(233,377)**	**-**	**4,190,336**
Business-type activities capital assets, net	**$ 5,180,833**	**(233,377)**	**-**	**4,947,456**

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

Business-type activities:	
Water	$ 113,772
Sewer	82,140
Storm drain	52,485
Total	**$ 248,397**

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	$ 374,000	-	16,000	358,000	17,000
Total governmental activity long-term liabilities			**$ 374,000**	**-**	**16,000**	**358,000**	**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
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	18,000	7,525	25,525
2031 - 2035	99,000	30,550	129,550
2036 - 2040	111,000	17,575	128,575
2041 - 2043	61,000	3,650	64,650
Total	**$ 358,000**	**93,750**	**451,750**

Other long-term liabilities:
The accumulated unpaid vacation time which would be paid if employees terminated employment as of June 30, 2025, was $17,764 for governmental activities and $32,338 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 30, 2026, 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	0.70	15.19	-
Noncontributory			
15 Local Governement Div - Tier1	-	16.97	-
Tier 2 DC Only			
211 Local Government	-	5.19	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, 2025, the employer and employee contributions to the Systems were as follows:

System	Employer Contributions	Employee Contributions
Nonctributory System	$ 41,640	-
Tier 2 Public Employees System	53,145	2,449
Tier 2 DC Public Employees	4,232	-
Total Contributions	**$ 99,017**	**2,449**

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, 2025, we reported a net pension asset of $0 and a net pension liability of $138,514.

	(Measurement Date): December 31, 2024				
	Net Pension Asset	Net Pension Liability	Proportionate Share	Proportionate Share 12/31/2023	Change (Decrease)
Noncontributory System	$ -	106,096	0.0334571%	0.0373245%	-0.0038674%
Tier 2 Public Employees System	-	32,417	0.0108695%	0.0082992%	0.0025703%
Total	**$ -**	**138,514**			

4-E. Pension Plans (continued)

The net pension asset and liability was measured as of December 31, 2024, and the total pension liability used to calculate the net pension asset and liability was determined by an actuarial valuation as of January 1, 2024 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, 2025, we recognize pension expense of $141,472.

At June 30, 2025, 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	$ 77,232	$ 223
Changes in assumptions	19,603	3
Net difference between projected and actual earnings on pension plan investments	34,030	-
Changes in proportion and differences between contributions and proportionate share of contributions	5,755	215
Contributions subsequent to the measurement date	49,658	-
Total	**$ 186,278**	**$ 442**

$49,658 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, 2024.

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
2025	$ 65,191
2026	64,479
2027	(10,572)
2028	638
2029	7,220
Thereafter	9,223

4-E. Pension Plans (continued)

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

For the year ended June 30, 2025, we recognize pension expense of $106,192.

At June 30, 2025, 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	$ 63,218	$ -
Changes in assumptions	8,776	-
Net difference between projected and actual earnings on pension plan investments	31,958	-
Changes in proportion and differences between contributions and proportionate share of contributions	1,189	74
Contributions subsequent to the measurement date	20,820	-
Total	**$ 125,961**	**$ 74**

$20,820 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, 2024.

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
2025	$ 61,579
2026	58,824
2027	(12,967)
2028	(2,368)
2029	-
Thereafter	-

4-E. Pension Plans (continued)

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

For the year ended June 30, 2025, we recognize pension expense of $35,280.

At June 30, 2025, 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	$ 14,014	$ 223
Changes in assumptions	10,827	3
Net difference between projected and actual earnings on pension plan investments	2,072	-
Changes in proportion and differences between contributions and proportionate share of contributions	4,566	141
Contributions subsequent to the measurement date	28,838	-
Total	**$ 60,316**	**$ 368**

$28,838 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, 2024. 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
2025	$ 3,612
2026	5,655
2027	2,395
2028	3,006
2029	7,220
Thereafter	9,223

Actuarial assumptions:

The total pension liability in the December 31, 2024, 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

4-E. Pension Plans (continued)

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.

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%	7.01%	2.45%
Debt securities	20%	2.54%	0.51%
Real assets	18%	5.45%	0.98%
Private equity	12%	10.05%	1.21%
Absolute return	15%	4.36%	0.65%
Cash and cash equivalents	0%	0.49%	0.00%
Totals	**100.00%**		**5.80%**
Inflation			2.50%
Expected arithmetic nominal return			8.30%

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	$ 448,700	106,096	(181,238)
Tier 2 Public Employees System	96,822	32,417	(17,684)
Total	**$ 545,523**	**138,514**	**(198,921)**

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:

	2025	2024	2023
401(k) Plan			
Employer Contributions	$ 8,785	$ 8,151	$ 6,038
Employee Contributions	21,606	26,021	3,983

REQUIRED SUPPLEMENTARY INFORMATION
(Unaudited)

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Hideout Town
Notes to Required Supplementary Information
June 30, 2025

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, 2025, total expenditures exceeded budgeted expenditures by $61,288.

Changes in Assumptions Related to Pensions

There were no changes in the actuarial assumptions or methods since the prior actuarial valuation.

Hideout Town

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

For the Year Ended June 30, 2025

	Budgeted Original	Budgeted Final	Actual	Variance with Final Budget
Revenues				
Taxes	$ 1,440,334	1,369,093	1,525,867	156,774
Licenses and permits	872,532	787,072	753,796	(33,276)
Intergovernmental revenues	160,800	169,300	146,814	(22,486)
Charges for services	624	2,874	2,874	(1)
Fines and forfeitures	262	-	-	-
Interest	77,921	102,838	115,198	12,360
Miscellaneous revenue	12,838	713	713	-
Total revenues	**2,565,311**	**2,431,890**	**2,545,262**	**113,372**
Expenditures				
General government	1,665,411	1,548,210	1,636,402	(88,192)
Public safety	94,202	102,689	93,673	9,016
Highways and public improvements	301,927	198,837	180,950	17,887
Parks, recreation and public property	27,000	1,124	1,124	0
Total expenditures	**2,088,540**	**1,850,860**	**1,912,148**	**(61,288)**
Excess (Deficiency) of Revenues Over (Under) Expenditures	**476,771**	**581,030**	**633,113**	**52,083**
Other financing sources and (uses)				
Impact fees	17,298	28,629	28,737	108
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	**17,298**	**28,629**	**28,737**	**108**
Net change in fund balances	**494,069**	**609,659**	**661,850**	**52,191**
Fund balances - beginning of year	1,144,578	1,144,578	1,144,578	-
Fund balances - end of year	**$ 1,638,647**	**1,754,237**	**1,806,428**	**52,191**

Hideout Town

SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

June 30, 2025

Last 10 Fiscal Years*

	As of December 31,			
	2024	2023	2022	2021
Noncontributory Retirement System				
Proportion of the net pension liability (asset)	0.0334571%	0.0373245%	0.0375224%	0.0113414%
Proportionate share of the net pension liability (asset)	$ 106,096	$ 86,577	$ 64,266	$ (64,953)
Covered employee payroll	$ 266,235	$ 332,562	$ 323,482	$ 82,797
Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	39.85%	26.03%	19.87%	-78.45%
Plan fiduciary net position as a percentage of the total pension liability	96.02%	96.90%	97.50%	108.70%
Tier 2 Public Employees Retirement System				
Proportion of the net pension liability (asset)	0.0108695%	0.0082992%	0.0092293%	0.0049955%
Proportionate share of the net pension liability (asset)	$ 32,417	$ 16,153	$ 10,050	$ (2,114)
Covered employee payroll	$ 322,016	$ 214,562	$ 201,976	$ 91,470
Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	10.07%	7.53%	4.98%	-2.31%
Plan fiduciary net position as a percentage of the total pension liability	87.44%	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, 2025

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 System	2022	42,806	42,806	-	231,758	18.47%
	2023	58,271	58,271	-	324,267	17.97%
	2024	58,648	58,648	-	326,367	17.97%
	2025	41,640	41,640	-	245,373	16.97%
Tier 2 Public Employees System**	2022	32,352	32,352	-	201,317	16.07%
	2023	28,652	28,652	-	178,961	16.01%
	2024	45,775	45,775	-	285,914	16.01%
	2025	53,145	53,145	-	349,866	15.19%
Tier 2 DC Public Employees System**	2022	-	-	-	-	0.00%
	2023	3,538	3,538	-	57,157	6.19%
	2024	4,735	4,735	-	76,502	6.19%
	2025	4,232	4,232	-	81,550	5.19%

* 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

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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, 2025, 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 30, 2026.

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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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 30, 2026

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JAMES E. STEWART, CPA

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

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

REPORT ON COMPLIANCE

We have audited Hideout Town's compliance with the applicable state requirements described in the *State Compliance Audit Guide*, issued by the Office of the Utah State Auditor for the year ended June 30, 2025.

State compliance requirements were tested for the year ended June 30, 2025 in the following areas:

- Budgetary Compliance
- Fund Balance
- Restricted Taxes and Related Revenues
- Fraud Risk Assessment
- Government Fees
- Enterprise Fund Transfers
- Tax Levy Revenue Recognition
- Impact Fees
- Utah Retirement Systems

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, 2025.

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), issued by the Office of the Utah State Auditor. 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.

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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.

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 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 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 *State Compliance Audit Guide* and which are described in our letter to management dated June 30, 2026, as items 2025-1 & 2025-2. Our opinion on compliance is not modified with respect to these matters.

Government Auditing Standards require the auditor to perform limited procedures on Hideout Town's response to the noncompliance findings identified in our audit described in our letter to management dated June 30, 2026, as items 2025-1 & 2025-2. Hideout 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

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

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.

Purpose of this Report

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. However, pursuant to *Utah Code* Title 63G, Chapter 2, this report is a matter of public record, and as such, its distribution is not limited.

Gilbert & Stewart

GILBERT & STEWART
Certified Public Accountants
Provo, UT
June 30, 2026

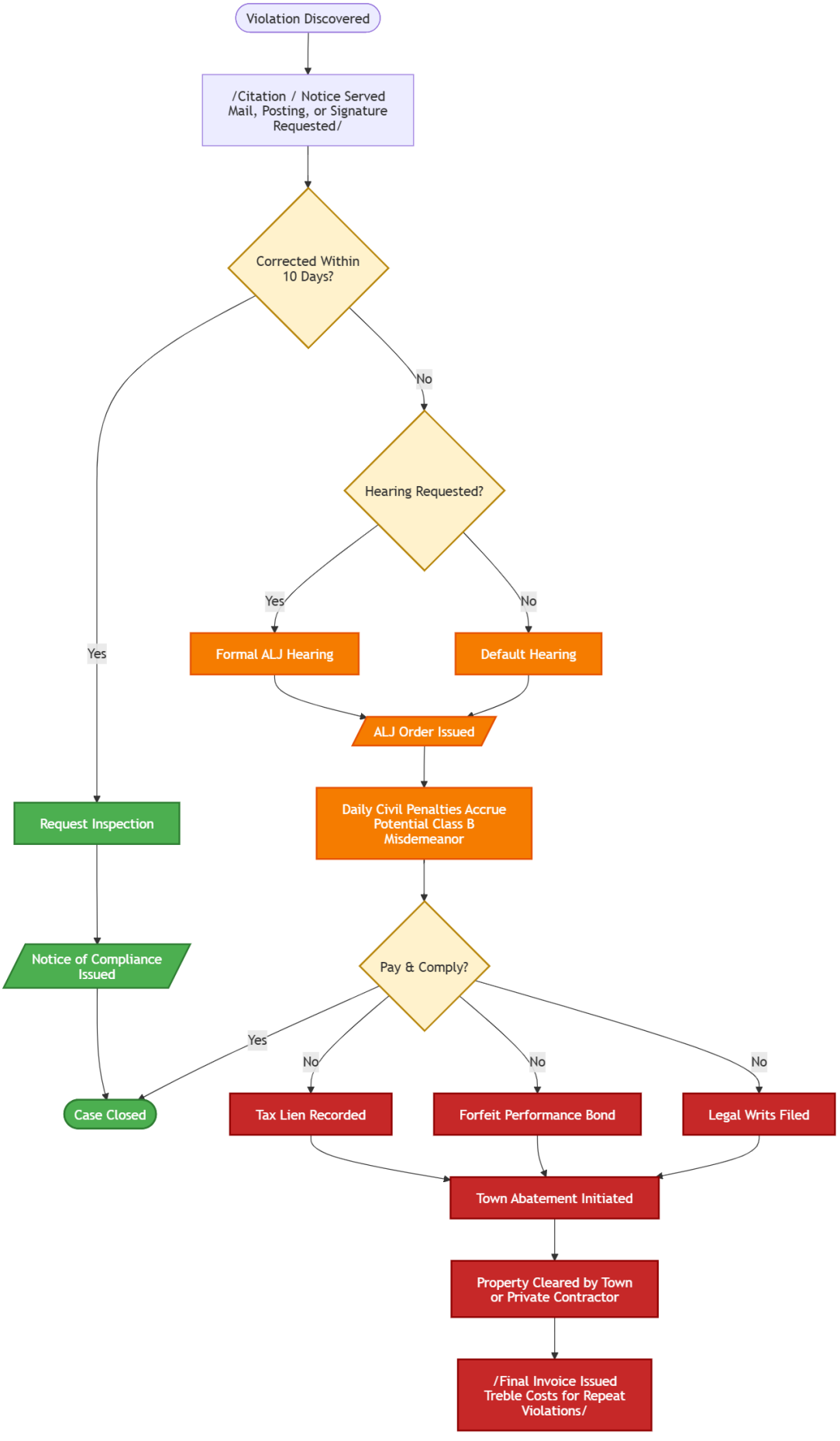
File Attachments for Item:

3. Presentation and Discussion of the proposed Code Enforcement Process – Stephen Miche, Hideout Public Works (15 mins.)

Code Enforcement Process Overview

Proposed draft

Hideout, UT



CODE ENFORCEMENT PROCESS OVERVIEW

Process Stage Breakdown

This presentation outlines the Town's code enforcement process, legal remedies, and operational improvements needed to ensure consistent, fair, and effective enforcement.

1. Issuance of a Citation / Notice

- **Service Methods**: Document is served via regular mail, personal service, physical posting on the property, or newspaper publication.
- **Signature Attempt**: The enforcement officer will attempt to obtain the responsible person's signature, though refusal to sign does not invalidate the citation.

2. Failure to Comply (Within 10 Days)

- **Daily Fines**: If compliance is **NOT** met within 10 days of service, daily financial penalties begin accruing immediately.
- **Misdemeanor Charge**: Continued failure to correct the property constitutes a Class B misdemeanor.
- **Inspection Rule**: Fines continue rolling over automatically until the owner explicitly requests a property re-inspection and a "Notice of Compliance" is finalized.

3. Failure to Pay & Legal Remedies

- **Withholding Permits**: The Town can actively freeze any future business licenses or building/zoning permits on that specific piece of real estate.
- **Performance Bond Forfeiture**: If the Administrative Law Judge (ALJ) previously forced the individual to post a performance bond, that money is completely forfeited to the Town and cannot be used to offset other outstanding fees.
- **Writ of Execution / Garnishment**: The Town Attorney can go to court to seize personal property or directly garnish income, financial accounts, and paychecks.
- **Code Enforcement Tax Liens**: The municipal treasurer records a formal tax lien against the property.
- **Forced Abatement**: Town crews or private contractors will enter the property to clear the violation. If a repeat offense happens within 2 years, the owner is penalized with **treble (triple) costs** for the cleanup.

Summary of Issues to Resolve

- Create a process for notifying code enforcement officers of potential violations
- Improve code enforcement training
- Need a process or program to create and track cases.
- Create explanation of legal consequences for non-compliance to add to Notice of Violation
- Create payment process and include instructions to the Notice of Violation. Identify who will take payments. Consider a web portal to streamline payment process
- Create a revolving Abatement fund and clarify the utilization of code enforcement funds to avoid violating established restrictions.
- Construction Acknowledgement Agreement approval
- Outline instructions for how to request an administrative hearing and the penalties for failing to do so, then add to the Notice of Violation.
- Hire an Administrative Law Judge (ALJ)

Once resolved, these improvements, and implementation will strengthen enforcement, reduce liability, and create a more predictable and transparent process for residents and staff.

Stephen Miche
Town of Hideout

File Attachments for Item:

5. Discussion and Possible Approval of Audio - Visual enhancements for the public meeting room. Mayor Severini (10 mins.)

ABSOLUTE
AUDIO VISUAL

HYBRID MEETING SYSTEM PROPOSAL

Yealink MeetingBoard 75 Pro for Zoom Rooms

12x Optical PTZ Camera | Mobile Cart Deployment | Zoom Rooms Certified

PREPARED FOR

The Honorable Ralph Severini, Mayor

and the Hideout Town Council

Town of Hideout, Utah

August 5, 2026

TRUSTED PARTNER, RELIABLE TECHNOLOGY

Absolute Audio Visual | Murray, Utah

FOR COUNCIL REVIEW

One System for Every Meeting the Town Holds

Absolute Audio Visual proposes a single professional-grade hybrid meeting system for the Town of Hideout: the Yealink MeetingBoard 75 Pro for Zoom Rooms, fitted with a 12x optical zoom PTZ camera and mounted on a purpose-built rolling cart. The system is a Zoom Rooms certified all-in-one appliance. The 75 inch 4K touchscreen, camera system, microphones, speakers, whiteboard, and the computer that runs Zoom are contained in one device that requires only a standard power outlet and the Town network.

The Town currently conducts hybrid meetings with a tabletop 360 degree camera on a tripod, a staff laptop, and a monitor fixed to the exterior wall. That arrangement served the Town at an earlier stage, and it has clear limits in a council setting. The fixed monitor cannot face the council and the audience at once. The camera and microphones were designed for the center of a small conference table, not for a 25 ft chamber with a council at one end and the public at the other. And every meeting depends on a laptop and cabling before it can be called to order.

The proposed system resolves each of these limits, and because it rolls, one purchase serves the council chamber, a conference room, and the building's breakout spaces. The Town gains the capability of several equipped rooms for the cost of one system.

WHAT THE COUNCIL GAINS

- Every participant is seen and heard. The screen pivots between the council and the audience, and the 12x optical PTZ camera frames any speaker in the room, front row or back.
- Remote residents follow the full proceeding on a 75 inch 4K display, with documents, plats, and presentations shared on screen.
- Meetings start with one touch. No laptop, no cables to connect, no setup time before a session is called to order.
- The system moves. Roll it to a breakout room or a conference room, plug in one cord, and meet.

Budgetary pricing has been provided to the Mayor under separate cover and will be refined in a formal quotation following a brief site review. This document explains what the system is, how it operates in the chamber as measured, how it compares against the equipment the Town uses today, and how it leads into a fully integrated chamber for the Town's new building.

THREE COMPONENTS, ONE APPLIANCE

What the Town Would Own

The system consists of three factory-matched Yealink components assembled, configured, and supported by Absolute Audio Visual. There are no third-party adapters and no improvised brackets. Each component is engineered for the others.

Yealink MeetingBoard 75 Pro for Zoom Rooms

MB75PRO-A02

A 75 inch 4K Ultra HD anti-glare touchscreen with a built-in triple 50 MP camera system, a 16-microphone array with 39 ft full-duplex voice pickup, an integrated stereo speaker array, and 20-point touch with four styluses for whiteboarding. The appliance runs Zoom Rooms natively on its internal computer. Zoom Rooms certified and ENERGY STAR certified.

12x Optical Zoom PTZ Camera

MB-12X Pro

A 4K pan-tilt-zoom camera with true 12x optical zoom, a 200 degree panning range, and a 90 degree tilt range. It seats directly into the slot on top of the MeetingBoard with no cables or brackets, and it works with the built-in wide camera as one intelligent system: the wide lens reads the room, the PTZ frames the active speaker. Includes AI speaker tracking, stored position presets, and a motorized privacy shutter.

Mobile Floor Stand with Tray

MB-FS-P750T

The manufacturer's purpose-built rolling cart for the 75 Pro, with four locking casters for stable positioning and an integrated tray for styluses and accessories. Built for frequent relocation between rooms.

Delivered and supported by Absolute Audio Visual

Our scope includes assembly, provisioning on the Town's Zoom account and network, camera presets configured for the chamber, staff and council training, written quick-reference guides, and first-line support backed by the manufacturer warranty.

Operating requirements

One standard 120 V outlet in each room where the system will be used, and Town Wi-Fi or a wired network drop. Nothing else is required to hold a meeting.

See the system for yourself

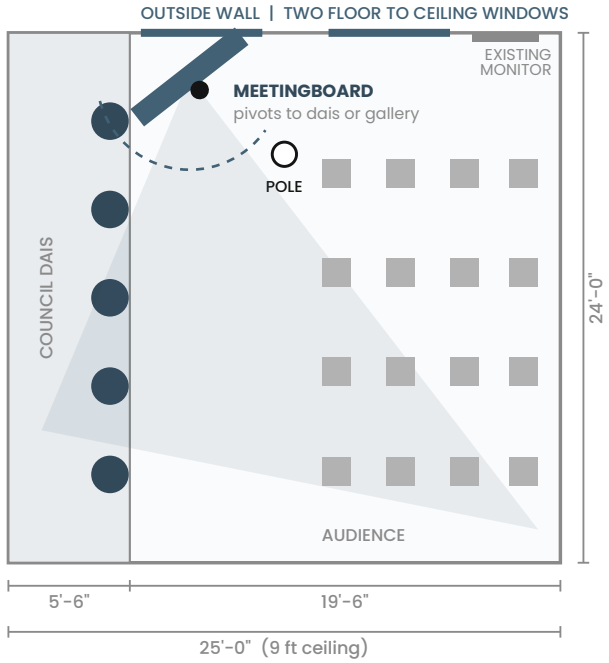
Product page	yealink.com/en/product-detail/zoom-rooms-meetingboardpro
Video demonstration	youtube.com/watch?v=xLwHpibbQx0

The video demonstrates the Microsoft Teams interface on this same hardware. The device is certified for both Zoom Rooms and Microsoft Teams, and the Town's system will be configured for Zoom.

FIT TO THE ROOM AS MEASURED

How It Works in the Hideout Chamber

The chamber measures approximately 25 ft by 24 ft with a 9 ft ceiling. The council sits on a raised platform, called the dais, about 5 ft 6 in deep across one end, the public occupies the remaining 19 ft 6 in of floor, two floor to ceiling windows sit on the outside wall, a structural pole stands within the room, and the Town's current monitor is fixed to the exterior wall. The plan below is drawn to scale, and every design decision responds to one of those conditions.



ROOM CONDITIONS

- Approximately 25 ft x 24 ft, 9 ft ceiling
- Raised council platform, 5 ft 6 in deep
- Two floor to ceiling windows, outside wall
- Structural pole, floor to ceiling
- Existing monitor on the exterior wall

HOW THE DESIGN RESPONDS

- Cart sited so the cameras face away from the glass, keeping window backlight out of the shot
- PTZ presets for the dais, the podium area, and the gallery, framed around the pole
- 39 ft microphone pickup exceeds the 35 ft longest sightline in the room
- Anti-glare 4K panel sized for the farthest seat, about 24 ft away

Drawn to scale from the Town's room sketch. Final placement, power, and door clearances are confirmed during a brief site review.

Three positions, one power cord

- Council session. The cart sits between the dais and the gallery with the screen angled to both. The PTZ tracks whoever has the floor, and 12x optical zoom frames the back row as clearly as the front.
- Public hearing or presentation. Pivot the screen toward the gallery in seconds when the content matters most to the audience, then back toward the dais for deliberation. No tools, no re-cabling.
- Work session. Roll to the conference table, where the built-in triple camera covers close seating and the touchscreen becomes the whiteboard.

The Town's existing wall monitor can remain in service as a secondary audience-side display fed from the system, or be retired. Either path is simple, and nothing already purchased is wasted.

ONE PURCHASE, SEVERAL ROOMS

The System Goes Where the Meeting Is

Most municipal AV investments are bolted to one wall and serve one room. This system is deliberately not. The manufacturer's rolling stand, with four locking casters and an accessory tray, lets staff move the full meeting capability anywhere in the building, and the cart maneuvers through standard commercial doorways by angling the slim panel through the opening. We verify every door on the intended route during the site review.

Where the Town would use it

- Council chamber. Regular sessions, public hearings, and work sessions, with remote participation for residents and for any member who cannot attend in person.
- Conference room. Staff meetings, planning reviews, and vendor or agency calls on a proper large-format display instead of a laptop screen.
- Breakout rooms. Committee work, interviews, and small-group sessions gain the same one-touch Zoom capability the chamber has.
- Training and emergencies. Staff training, and a ready coordination display that can be positioned wherever it is needed.

The move takes about a minute

Unlock the casters, roll, lock, and connect one power cord. The system joins the Town network over Wi-Fi and wakes directly into Zoom Rooms. The next scheduled meeting appears on screen and starts with a single touch. No laptop is required in any room.

More than video calls

- Interactive whiteboard with 20-point touch, palm rejection, and four styluses. Boards can be saved and distributed with meeting minutes.
- Wireless presentation from Town laptops and tablets via AirPlay and Miracast, plus a wired HDMI input at the cart for visiting presenters.
- Document and plat review at 4K resolution, with on-screen annotation during discussion.
- Zoom cloud recording to support minutes preparation and the public record.

PROPOSED SYSTEM VERSUS THE CURRENT APPROACH

MeetingBoard 75 Pro Compared to the Meeting Owl

The Town's current device is a tabletop 360 degree camera. It is a competent product in the small huddle rooms it was designed for. A council chamber is not that room. The comparison below uses the current generation of that device, the Meeting Owl 4+.

FACTOR	PROPOSED SYSTEM MeetingBoard 75 Pro + 12x PTZ	CURRENT CLASS Meeting Owl 4+ tabletop device
Product class	All-in-one Zoom Rooms appliance. Display, cameras, microphones, speakers, whiteboard, and the Zoom computer in one device.	USB camera, microphone, and speaker peripheral. Requires a separate laptop and a separate display for every meeting.
Zoom certification	Zoom Rooms certified appliance. One-touch join from the room calendar, managed through the Zoom Device Management platform.	Zoom-compatible USB device. The meeting itself is hosted and controlled from a connected computer.
Display	75 inch 4K Ultra HD anti-glare touchscreen, included.	None. A television, mount or cart, and cabling must be purchased and connected separately.
Touch and whiteboard	20-point touch, native whiteboard, on-screen annotation, four styluses included.	Not available.
Cameras	Built-in triple 50 MP AI camera system plus a dedicated 4K PTZ module. Wide lens reads the room, PTZ frames the speaker.	Single 360 degree lens. The 4K panorama is divided across the whole room, so each view uses a fraction of the sensor.
Zoom reach	True 12x optical zoom. A speaker at the back of the chamber is framed in full detail.	Digital zoom only. Enlarging a distant speaker crops pixels and softens the image.
Placement in a chamber	Front of room, viewing the chamber the way attendees do. 200 degree pan, stored presets for dais, podium, and gallery.	Designed for the center of a small conference table. In a chamber it sits among the audience and views the dais at a distance.
Audio pickup	16-microphone beamforming array with 39 ft full-duplex pickup, AI noise cancellation, and reverberation control.	18 ft pickup radius. An expansion microphone adds 8 ft in one direction only.
Room audio	Integrated stereo speaker array sized for a large room.	Single integrated speaker. The manufacturer does not support connecting external microphones or speakers.
Content sharing	Wireless AirPlay and Miracast plus a wired HDMI input.	None. Content is shared only from the connected host laptop.
Growth path	Integrates into a fully installed Zoom Rooms chamber build if the Town expands later. Nothing purchased is discarded.	Expansion is limited to pairing additional Owl devices.

Specifications summarized from Yealink and Owl Labs published materials, current as of August 2026.

BUILT FOR PUBLIC BUSINESS

Certified, Secure, and Ready for the Long Term

What Zoom Rooms certified means for the Town

Certification is not a marketing label. Zoom validates the hardware and software together, the appliance receives firmware and security updates through the Zoom Device Management platform, and the experience is guaranteed to be the one-touch join that Zoom Rooms customers expect. Absolute Audio Visual can administer the device remotely, so most service questions are resolved without a site visit.

A touchscreen that earns its place in a work session

Council and staff can annotate site plans, mark up plats and exhibits during discussion, and run structured whiteboard sessions with four styluses and 20-point touch. Boards are saved digitally and can accompany the minutes, so decisions and the reasoning behind them are preserved.

Reliability and privacy by design

- A dedicated appliance, not a shared laptop. No missing dongles, no personal accounts on the podium, no update running at 6:00 p.m. on meeting night.
- Motorized physical privacy shutters close over the cameras whenever the system is not in a meeting.
- Automatic, managed software updates keep the platform current and secure across its service life.
- ENERGY STAR certified display panel.

Supports transparent, accessible government

The system supports remote public participation and cloud recording of proceedings, which strengthens the Town's practice under the Utah Open and Public Meetings Act for electronic meetings, with the chamber serving as the anchor location where residents attend in person.

Protected against platform change

The appliance runs Zoom natively today, and the same hardware is also certified for Microsoft Teams, with a bring-your-own-device mode beyond that. Cross-platform meetings are not an obstacle: configured for Zoom, the board joins Microsoft Teams meetings directly, and configured for Teams, it joins Zoom meetings. If the Town's platform standard ever changes, or another agency hosts the call on a different service, the investment carries forward without new equipment.

LOOKING AHEAD WITH THE TOWN

A Fully Integrated Chamber, Designed Together

The mobile system serves the Town today and carries its value forward. As Hideout plans its new building, the council chamber there deserves a permanently integrated system, engineered into the room during design rather than added after the fact. This is the work Absolute Audio Visual specializes in, and it is the natural second chapter of this proposal.

What full integration means in a chamber

Ceiling microphones over the dais and the podium so every seat is heard without a microphone in hand. Ceiling loudspeakers tuned for even coverage of the dais and the gallery. Cameras positioned for the council and for the public, switching automatically to whoever is speaking. Assistive listening for accessibility, one-touch control at the clerk's position, and recording and streaming built into the room, not carried into it.

The platform we stand behind: Q-SYS

For integrated rooms, Absolute Audio Visual builds on Q-SYS, a cloud-manageable audio, video, and control platform built on a standards-based IT architecture. One Q-SYS Core processor runs the chamber's audio processing, video routing, and control logic as software, so the room gains capability through updates instead of through replacement. Q-SYS devices are Zoom certified, so the chamber keeps the same one-touch Zoom Rooms experience the Town will already know from the MeetingBoard. Microphone position data drives automatic camera preset recall, meaning the camera moves to the speaking council member without an operator. And through Q-SYS remote monitoring, our engineers watch system health and resolve most issues without a site visit. The platform scales with the building: the same backbone can serve the chamber, lobby overflow audio, paging, and future rooms as the Town grows.

Why the design phase is the moment

AV engineered during design costs less and performs better than AV retrofitted after occupancy. Conduit, backboxes, ceiling coordination, acoustics, power, and sightlines are decided on paper with the architect, not discovered from a lift after drywall. We would welcome a seat at the table: Absolute Audio Visual provides drawings, specifications, and budget documentation the Town and its design team can build from, and we would be proud to help shape a chamber worthy of the community Hideout is becoming.

A STAGED PATH, NOTHING WASTED

1. The MeetingBoard system serves the current chamber and building today.
2. Absolute Audio Visual joins the new building's design phase and engineers the Q-SYS integrated chamber.
3. The MeetingBoard redeploys to a conference or training room in the new building. Both investments keep working.

A RESPONSIBLE PURCHASE FOR A GROWING TOWN

Stewardship, Scope, and Schedule

Hideout is growing, and with growth comes more public business, more participation, and a higher standard for how the Town presents itself. This proposal meets that standard with one disciplined capital purchase. Because the system rolls, it delivers equipped-room capability to the chamber, a conference room, and the breakout spaces, deferring the cost of building out each room separately. It is the kind of investment a community of Hideout's caliber makes once, and uses every week.

Investment

Budgetary pricing has been provided to the Mayor under separate cover. A formal quotation follows a brief site review and confirmation of the Town's Zoom licensing. Both figures are presented so the council can plan within the current or next budget cycle.

What Absolute Audio Visual delivers

System design and verification, assembly, provisioning on the Town network and Zoom account, chamber camera presets, staff and council training, quick-reference documentation, and ongoing first-line support. We are a Utah commercial AV integrator, and municipal, education, and government meeting spaces are the core of our work.

RECOMMENDED PATH

1. Council review of this proposal and the budgetary figures.
2. Site review to confirm placement, power, network, and door clearances on the intended routes.
3. Formal quotation issued to the Town for approval.
4. Delivery, configuration, training, and first-meeting support.

With direction confirmed in the coming weeks, completion within the current quarter is realistic, subject to equipment lead times. In parallel, we welcome a design phase conversation for the new building's chamber, described on page 8.

Zack Siegel
Systems Engineer, Absolute Audio Visual
Murray, Utah

TRUSTED PARTNER, RELIABLE TECHNOLOGY

File Attachments for Item:

6. Consideration and authorization for the Mayor to enter into a professional services agreement with Latham Excavation & Services, LLC, for the provision of specified municipal support services. – Dan Allen, Public Works Director

HIDEOUT MUNICIPAL CORPORATION
PROFESSIONAL SERVICES
AGREEMENT

THIS AGREEMENT is made and entered into in duplicate this _____th day of _____, 2026, by and between the TOWN OF HIDEOUT, a Utah municipal corporation, ("Town"), and Latham Excavation & Services, LLC, a corporation the ("Service Provider").

RECITALS

WHEREAS, the Town desires to have certain services and tasks performed as set forth below requiring specialized skills and other supportive capabilities; and

WHEREAS, sufficient Town resources are not available to provide such services; and

WHEREAS, the Service Provider represents that the Service Provider is qualified and possesses sufficient skills and the necessary capabilities, including technical and professional expertise, where required, to perform the services and/or tasks set forth in this Agreement.

NOW, THEREFORE, in consideration of the terms, conditions, covenants, and performance contained herein, the parties hereto agree as follows:

AGREEMENT

1. SCOPE OF SERVICES

The Service Provider shall perform such services and accomplish such tasks, including the furnishing of all materials and equipment necessary for full performance thereof, as are identified and designated as Service Provider responsibilities throughout this Agreement and as set forth in the "Scope of Services" attached hereto as "Exhibit A" and incorporated herein. Service Provider shall provide "on-call" services at the written request of the Town. The Town has designated the Public Works Director, or their designee, at the Town's representative, who shall have authority to act in the Town's behalf with respect to this Agreement consistent with the Town's procurement requirements.

The total fee under this Agreement shall not exceed fifty thousand dollars. ($50,000.00)

2. TERM

No work shall occur prior to the issuance of a Notice to Proceed which cannot occur until execution of this Agreement, which execution date shall be commencement of the term and the term shall terminate on December 31, 2025, or earlier, unless extended by mutual written agreement of the Parties.

3. COMPENSATION AND METHOD OF PAYMENT

A. The fees for the services provided shall be pursuant to the Fee Schedule in Exhibit A.

B. Payments for services provided hereunder shall be made monthly following the performance of such services. Service Provider shall provide an invoice for services rendered during that period. The Town shall make payment to the Service Provider within thirty (30) days thereafter. No payment shall be made for any service rendered by Service Provider except for services identified and set forth in this Agreement.

C. No payment shall be made for any service rendered by the Service Provider except for services identified and set forth in this Agreement.

D. For all "extra" work the Town requires, and is approved by the Town in writing, the Town shall pay Service Provider at the rates listed in Exhibit A.

E. The Service Provider reserves the right to suspend or terminate work and this Agreement if any unpaid account exceeds sixty (60) days.

4. RECORDS

A. The Town is subject to the requirements of the Government Records Access and Management Act, Chapter 2, Title 63G, Utah Code Annotated, 1953, as amended (GRAMA). All materials submitted by Service Provider pursuant to this Agreement are subject to disclosure unless such materials are exempt from disclosure pursuant to GRAMA. The burden of claiming and exemption form disclosure rests solely with Service Provider. Any materials for which Service Provider claims a privilege from disclosure based on business confidentiality shall be submitted marked as "confidential - business confidentiality" and accompanied by a concise statement from Service Provider of reasons supporting its claim of business confidentiality. Generally, GRAMA only protects against the disclosure of trade secrets or commercial information that could reasonably be expected to result in unfair competitive injury. The Town will make reasonable efforts to notify Service Provider of any requests made for disclosure of documents submitted under a claim of confidentiality. Service Provider specifically waives any claims against the Town related to any disclosure of materials pursuant to GRAMA.

B. Service Provider shall maintain records, documents, reports, data, information, and other material with respect to matters covered, directly or indirectly, by this Agreement for six (6) years after expiration of the Agreement.

5. INDEPENDENT CONTRACTOR RELATIONSHIP

A. The parties intend that an independent Service Provider/Town relationship will be created by this Agreement. No agent, employee, or representative of the Service Provider shall be deemed to be an employee, agent, or representative of the Town for any purpose, and the employees of the Service Provider are not entitled to any of the benefits the Town provides for its employees. The Service Provider will be solely and entirely responsible for its acts and for the acts of its agents, employees, subcontractors or representatives during the performance of this Agreement.

B. In the performance of the services herein contemplated the Service Provider is an independent contractor with the authority to control and direct the performance of the details of the work, however, the results of the work contemplated herein must meet the approval of the Town and

shall be subject to the Town's general rights of inspection and review to secure the satisfactory completion thereof.

6. SERVICE PROVIDER EMPLOYEE/AGENTS

The Town may at its sole discretion require the Service Provider to remove an employee(s), agent(s), or representative(s) from employment on this Project for failing to meet the same policies and procedures expected of Town employees. The Service Provider may, however, employ that (those) individuals(s) on other non-Town related projects.

The Service Provider shall be responsible for the care and protection of all work performed by the Service Provider until completion of the work and acceptance by the Town and shall repair or restore any damaged work; provided however, that the Service Provider shall not be responsible for any damage that occurs after acceptance by the Town unless such damage is caused by an act or omission of the Service Provider.

7. HOLD HARMLESS INDEMNIFICATION

A. The Service Provider shall indemnify and hold the Town and its agents, employees, and officers, harmless from and shall process and defend at its own expense any and all claims, demands, suits, at law or equity, actions, penalties, losses, damages, or costs, of whatsoever kind or nature, brought against the Town arising out of, in connection with, or incident to the execution of this Agreement and/or the Service Provider's negligent performance or failure to perform any aspect of this Agreement; provided, however, that if such claims are caused by or result from the concurrent negligence of the Town, its agents, employees, and officers, this indemnity provision shall be valid and enforceable only to the extent of the negligence of the Service Provider; and provided further, that nothing herein shall require the Service Provider to hold harmless or defend the Town, its agents, employees and/or officers from any claims arising from the sole negligence of the Town, its agents, employees, and/or officers. The Service Provider expressly agrees that the indemnification provided herein constitutes the Service Provider's limited waiver of immunity as an employer under Utah Code Section 34A-2-105; provided, however, this waiver shall apply only to the extent an employee of Service Provider claims or recovers compensation from the Town for a loss or injury that Service Provider would be obligated to indemnify the Town for under this Agreement. This limited waiver has been mutually negotiated by theparties, and is expressly made effective only for the purposes of this Agreement. The provisions of this section shall survive the expiration or termination of this Agreement.

B. No liability shall attach to the Town by reason of entering into this Agreement except as expressly provided herein.

8. INSURANCE

Service Provider shall procure and maintain for the duration of the Agreement, insurance against claims for injuries to persons or damage to property which may arise from or in connection with the performance of the work hereunder by Service Provider, their agents, representatives,

employees, or subcontractors. Service Provider shall provide a Certificate of Insurance evidencing:

A. General Liability insurance written on an occurrence basis with limits no less than One Million Dollars ($1,000,000) combined single limit per occurrence and Two Million Dollars ($2,000,000) aggregate for personal injury, bodily injury and property damage.

B. Automobile Liability insurance with limits no less than One Million Dollars ($1,000,000) combined single limit per accident for bodily injury and property damage. C. Workers

Compensation insurance limits written as follows:

Bodily Injury by Accident Five Hundred Thousand Dollars ($500,000) each accident; Bodily Injury by Disease Five Hundred Thousand Dollars ($500,000) each employee, Five Hundred Thousand Dollar ($500,000) policy limit.

D. Professional Liability (Errors and Omissions) insurance with annual limits no less than One Million Dollars ($1,000,000) per occurrence. If written on a claims-made basis, Service Provider warrants that the retroactive date applicable to coverage precedes the effective date of this agreement; and that continuous coverage will be maintained for an extended reporting period and tail coverage will be purchased for a period of at least three (3) years beginning from the time that work under this agreement is complete.

E. The Town shall be named as an additional insured on general liability and auto liability insurance policies, with respect to work performed by or on behalf of Service Provider and a copy of the endorsement naming the Town as an additional insured shall be attached to the Certificate of Insurance. Should any of the above-described policies be cancelled before the expiration date thereof, Service Provider shall deliver notice to the Town within thirty (30) days of cancellation. The Town reserves the right to request certified copies of any required policies.

F. Service Provider's insurance shall contain a clause stating that coverage shall apply separately to each insured against whom claim is made or suit is brought, except with respect to the limits of the insurer's liability.

G. Should any of the above-described policies be cancelled before the expiration date thereof, Service Provider shall deliver notice to the Town within thirty (30) days of cancellation. The Town reserves the right to request certified copies of any required policies.

9. COMPLIANCE WITH LAWS AND WARRANTIES

A. The Service Provider, in the performance of this Agreement, shall comply with all applicable federal, state, and local laws and ordinances, including regulations for licensing, certification and operation of facilities, programs and accreditation, and licensing of individuals, and any other standards or criteria as described in this Agreement to assure quality of services.

B. The Service Provider is not required to have a Town Business License.

C. The Service Provider specifically agrees to pay any applicable fees or charges which may be due on account of this Agreement.

D. If this Agreement is entered into for the physical performance of services within Utah the Service Provider shall register and participate in E-Verify, or equivalent program. The Service Provider agrees to verify employment eligibility through E-Verify, or equivalent program, for each new employee that is employed within Utah, unless exempted by Utah Code Ann. § 63G12-302.

E. Service Provider shall be solely responsible to the Town for the quality of all services performed by its employees or sub-contractors under this Agreement. Service Provider hereby warrants that the services performed by its employees or sub-contractors will be performed substantially in conformance with the standard of care observed by similarly situated companies providing services under similar conditions.

10. NONDISCRIMINATION

A. The Town is an equal opportunity employer.

B. In the performance of this Agreement, Service Provider will not discriminate against any qualified person in matters of compensation and other terms, privileges, and conditions of employment because of: race, color, religion, sex (including pregnancy, childbirth, pregnancy-related conditions, breastfeeding, or medical conditions related to breastfeeding), national origin, age (40 or older), disability, genetic information, sexual orientation, gender identity, or protected expressions. Service Provider shall take such action with respect to this Agreement as may be required to ensure full compliance with local, State and federal laws prohibiting discrimination in employment.

C. Service Provider will not discriminate against any recipient of any services or benefits provided for in this Agreement on the grounds of race, color, religion, sex (including pregnancy, childbirth, pregnancy-related conditions, breastfeeding, or medical conditions related to breastfeeding), national origin, age (40 or older), disability, genetic information, sexual orientation, gender identity, or protected expressions.

D. If any assignment or subcontracting has been authorized by the Town, said assignment or subcontract shall include appropriate safeguards against discrimination. The Service Provider shall take such action as may be required to ensure full compliance with the provisions in the immediately-preceding paragraphs herein.

11. ASSIGNMENTS/SUBCONTRACTING

A. The Service Provider shall not assign its performance under this Agreement or any portion of this Agreement without the written consent of the Town, and it is further agreed that said consent must be sought in writing by the Service Provider not less than thirty (30) days prior to the date of any proposed assignment. The Town reserves the right to reject without cause any such assignment. Any assignment made without the prior express consent of the Town, as required by this part, shall be deemed null and void.

B. Any work or services assigned hereunder shall be subject to each provision of this Agreement and property bidding procedures where applicable as set forth in local, state or federal statutes, ordinance and guidelines.

C. Any technical/professional service subcontract not listed in this Agreement, must have express advance approval by the Town.

D. Each subcontractor that physically performs services within Utah shall submit an affidavit to the Service Provider stating that the subcontractor has used E-Verify, or equivalent program, to verify the employment status of each new employee, unless exempted by Utah Code Ann. § 63G-12-302.

12. CHANGES

Either party may request changes to the scope of services and performance to be provided hereunder, however, no change or addition to this Agreement shall be valid or binding upon either party unless such change or addition be in writing and signed by both parties. Such amendments shall be attached to and made part of this Agreement.

13. RIGHT TO INSPECT WORK IN PROGRESS

Service Provider shall provide the Town access to the Project in preparation and progress wherever located. Whenever the Town considers it necessary or advisable for the implementation of the intent of this Agreement, the Town will have authority to inspect the Project and to require special inspection or testing of the Project or its components to ascertain whether it is in accordance with the Scope of Services attached as Exhibit "A", or following the design phase, the Design Plans, and Construction Documents. If such inspection or special inspection or testing reveals a failure of the Project or the components thereof to comply with the requirements of the Design Plans and Construction Documents, Service Provider shall bear all costs of the correction of the defective work, including compensation for the Town's additional services made necessary by such failures; otherwise, the Town shall bear the costs of such inspection and testing.

14. PROHIBITED INTEREST, NO THIRD PARTY RIGHTS AND NO GRATUITY TO TOWN EMPLOYEES

A. No member, officer, or employee of the Town shall have any interest, direct or indirect, in this Agreement or the proceeds thereof.

B. Nothing herein is intended to confer rights of any kind in any third party.

C. No Town employee who has procurement decision making authority and is engaged in the procurement process, or the process of administering a contract may knowingly receive anything of value including but not limited to gifts, meals, lodging or travel from anyone that is seeking or has a contract with the Town.

15. MODIFICATIONS TO TASKS AND MISCELLANEOUS PROVISIONS

A. All work proposed by the Service Provider is based on current government ordinances and fees in effect as of the date of this Agreement.

B. Any changes to current government ordinances and fees which affect the scope or cost of the services proposed may be billed as an "extra" pursuant to Paragraph 3(B), or deleted from the scope, at the option of the Town.

C. The Town shall make provision for access to the property and/or project and adjacent properties, if necessary for performing the services herein.

D. The Service Provider and the Public Works Director shall determine the products needed to be kept on-hand, and the Town shall store them.

16. TERMINATION

A. Either party may terminate this Agreement, in whole or in part, at any time, by at least thirty (30) days' written notice to the other party. The Service Provider shall be paid its costs, including contract close-out costs, and profit on work performed up to the time of termination. The Service Provider shall promptly submit a termination claim to the Town. If the Service Provider has any property in its possession belonging to the Town, the Service Provider will account for the same, and dispose of it in a manner directed by the Town.

B. If the Service Provider fails to perform in the manner called for in this Agreement, or if the Service Provider fails to comply with any other provisions of the Agreement and fails to correct such noncompliance within three (3) days' written notice thereof, the Town may immediately terminate this Agreement for cause. Termination shall be effected by serving a notice of termination on the Service Provider setting forth the manner in which the Service Provider is in default. The Service Provider will only be paid for services performed in accordance with the manner of performance set forth in this Agreement.

17. NOTICE

Notice provided for in this Agreement shall be sent by certified mail to the addresses designated for the parties on the last page of this Agreement. Notice is effective upon the date it was sent, except that a notice of termination pursuant to paragraph 18 is effective upon receipt. All reference to "days" in this Agreement shall mean calendar days.

18. ATTORNEYS FEES AND COSTS

If any legal proceeding is brought for the enforcement of this Agreement, or because of a dispute, breach, default, or misrepresentation in connection with any of the provisions of this Agreement, the prevailing party shall be entitled to recover from the other party, in addition to any other relief to which such party may be entitled, reasonable attorney's fees and other costs incurred in that action or proceeding.

19. JURISDICTION AND VENUE

A. This Agreement has been and shall be construed as having been made and delivered within the state of Utah, and it is agreed by each party hereto that this Agreement shall be governed by laws of the State of Utah, both as to interpretation and performance.

B. Any action of law, suit in equity, or judicial proceeding for the enforcement of this Agreement, or any provisions thereof, shall be instituted and maintained only in any of the courts of competent jurisdiction in Summit County, Utah.

20. SEVERABILITY AND NON-WAIVER

A. If, for any reason, any part, term, or provision of this Agreement is held by a court of the United States to be illegal, void or unenforceable, the validity of the remaining provisions shall not be affected, and the rights and obligations of the parties shall be construed and enforced as if the Agreement did not contain the particular provision held to be invalid.

B. If it should appear that any provision hereof is in conflict with any statutory provision of the State of Utah, said provision, which may conflict therewith, shall be deemed inoperative and null and void insofar as it may be in conflict therewith, and shall be deemed modified to conform in such statutory provisions.

C. It is agreed by the Parties that the forgiveness of the non-performance of any provision of this Agreement does not constitute a subsequent waiver of the provisions of this Agreement. No waiver shall be effective unless it is in writing and signed by an authorized representative of the waiving party.

21. ENTIRE AGREEMENT.

The parties agree that this Agreement is the complete expression of the terms hereto and any oral representations or understandings not incorporated herein are excluded. Further, any modification of this Agreement shall be in writing and signed by both parties. Failure to comply with any of the provisions stated herein shall constitute material breach of contract and cause for termination. Both parties recognize time is of the essence in the performance of the provisions of this Agreement.

IN WITNESS WHEREOF the parties hereto have caused this Agreement to be executed the day and year first hereinabove written.

SIGNATURES ON FOLLOWING PAGE

TOWN OF HIDEOUT, a Utah municipal corporation
10860 No. Hideout Trail
Hideout, UT 84036

_____
Phil Rubin, Mayor

Attest:

_____
Alicia Fairbourne, Town Recorder

SERVICE PROVIDER:
Latham Excavation & Services, LLC
P.O. Box 841
Kamas, UT 84036

Chris Latham
Agent's Printed Name

_____
Signature

_____
Title

EXHIBIT A SCOPE OF WORK

COST PROPOSAL FORM

NAME OF PROPOSER: Latham Excavation & Services LLC Date: 06/15/2026

To the town of Hideout
10860 N Hideout Trail
Hideout, Utah 84036

The undersigned, responsive to the "Request for Proposals" for the "**Hideout Town Public Works On-Call Services**" and having examined the Contract Documents and the site of the proposed Work and being familiar with all of the conditions surrounding the requested services, including the availability of labor, hereby proposes to furnish all labor, materials, and supplies as required for the Work in accordance with the Contract Documents as specified and within the time set forth and at the price stated below. This price is to cover all expenses incurred in performing the Work required under the Contract Documents of which this bid is a part:

I/We acknowledge receipt of the following Addenda: _____
For all work described in the Specifications and Contract Documents, I/we agree to perform for the sum of:

Item No.	Regular Service	Bid Amount
1.	Replace a 1" drinking water service lateral from the mainline to the meter pit. (Assume 25 lf of lateral)	$6,000.00 + Parts, Materials, & Asphalt
2.	Replace a 1" drinking water meter per JSSD Standards	$5,000.00 + Cost of Meter, Parts, & Materials
3.	Repair a mainline water leak. (Assume 8" C900 Pipe.)	$7,500.00 + Cost of Parts, Materials, & Asphalt
4.	Replace a fire hydrant per JSSD standards	$5,000.00 + Cost of Hydrant & Materials
5.	Repair and adjust a manhole collar	$4,000.00 + Cost of new manhole cover & Asphalt
6.	Repair a 4" sewer service lateral from the mainline to the cleanout. (Assume 30' of PVC lateral)	$8,000.00 + Parts, Materials, & Asphalt
7.	Clean and jet 2,000' of sewer main with 5 manholes (Avg depth = 11' - Max depth = 18')	$4,000.00/day
8.	Clean and jet 1,200' of storm drain with 4 inlet crossings (4 combo boxes and 4 inlets)	$4,000.00/day
	On-Call Service (Outside Business hours arriving within 4 hours.)	
9.	Repair a mainline water leak (Assume 8' C900 pipe)	Time & Material with an additional $30 an hour to all equipment listed for after-hours call
10.	Repair a 4" sewer service lateral from the mainline to the cleanout - (Assume 30' of PVC lateral)	Time & Material with an additional $30 an hour to all equipment listed for after-hours call
11.	Clear a sewer mainline plug	Time & Material with an additional $30 an hour to all equipment listed for after-hours call

	Equipment Rates (Including Operator)	
12.	Passenger Truck	$120.00/Hour
13.	Service Truck	$170.00/Hour
14.	Transport Trailer	$190.00/Hour
15.	Dump Truck	$150.00/Hour
16.	Mini Excavator	$150.00/Hour
17.	Mini Excavator with Hammer Attachment	$250.00/Hour
18.	Loader	$200.00/Hour
19.	Walk behind Compactor	$140.00/Hour
20.	Jumping Jack Compactor	$100.00/Hour
21.	210 Excavator	$230.00/Hour
22.	210 Excavator with Hammer Attachment	$330.00/Hour
23.	Skid Steer	$150.00/Hour
24.	Skid Steer with Blower Attachment	$170.00/Hour
25.	Saw Cutting	$10.00/Foot
26.	Steel Plates	$450.00 per plate per week
	Markup for all other Supplies	**Percentage**
27.	Percentage markup for all other supplies	25%

File Attachments for Item:

7. Discussion and Possible Approval of the High Water Usage Adjustment Policy (Water Leak) – Corbin Gordon, Town Attorney (10 mins.)

TOWN OF HIDEOUT

RESOLUTION NO. _____

A RESOLUTION OF THE TOWN COUNCIL OF HIDEOUT TOWN, UTAH, ADOPTING A WATER BILL ADJUSTMENT POLICY PURSUANT TO HIDEOUT TOWN CODE § 9.02.100 TO PROVIDE STANDARDS FOR CONSIDERING REQUESTS FOR RELIEF FROM EXCESS WATER CHARGES RESULTING FROM QUALIFYING WATER LEAKS.

RECITALS

WHEREAS, Hideout Town Code § 9.02.100 designates the Town Council as the Board of Equalization for purposes of hearing complaints concerning municipal water bills and authorizes the Council to rebate all or part of a water bill;

WHEREAS, the Town purchases culinary water from wholesale suppliers and incurs actual costs for all water delivered into the municipal water system regardless of whether the water is intentionally consumed or lost through leaks;

WHEREAS, the Town has invested in Advanced Metering Infrastructure ("AMI") that allows customers to monitor water usage in near real time and receive electronic notifications of potential leaks;

WHEREAS, encouraging customers to actively monitor their water usage through the Town's AMI system promotes water conservation, reduces unnecessary water loss, and minimizes financial hardship caused by undetected leaks;

WHEREAS, the Town Council finds it to be in the best interests of the Town to establish uniform standards governing requests for water bill adjustments while preserving the discretion granted to the Board of Equalization under Hideout Town Code § 9.02.100.

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

WATER BILL ADJUSTMENT POLICY

SECTION 1. Purpose

The purpose of this Policy is to:

A. Provide fair, consistent, and transparent standards for considering requests for water bill adjustments;

B. Encourage conservation of the Town's culinary water supply;

C. Encourage customers to utilize available leak detection technology to promptly identify and repair water leaks;

D. Ensure the Town recovers a reasonable portion of the costs it incurs in purchasing wholesale culinary water; and

E. Preserve the authority of the Town Council, acting as the Board of Equalization, to grant equitable relief in extraordinary circumstances.

SECTION 2. Authority

This Policy is adopted pursuant to Hideout Town Code § 9.02.100. Nothing contained herein limits the authority of the Town Council, sitting as the Board of Equalization, to hear and determine complaints regarding municipal water bills or to rebate all or part of a water bill where appropriate.

SECTION 3. Definitions

For purposes of this Policy:

Advanced Metering Infrastructure (AMI) means a Town-approved smart water meter capable of transmitting water consumption data electronically and providing customer access to usage information and leak notifications.

Board means the Hideout Town Council acting as the Board of Equalization under Town Code § 9.02.100.

Customer means the owner or account holder responsible for payment of municipal water service.

Qualifying Leak means the unintended escape of water resulting from the failure of plumbing, irrigation equipment, or other water service infrastructure that is repaired promptly after discovery.

A Qualifying Leak does not include:

- Intentional water usage;
- Filling swimming pools, ponds, or other water features;
- Irrigation or landscaping activities;
- Construction-related water use;
- Water wasted due to negligence or intentional misuse; or
- Repeated leaks caused by the customer's failure to permanently repair a prior leak.

SECTION 4. Eligibility for Relief

A customer requesting a water bill adjustment shall:

A. Submit a written request to the Town within sixty (60) days after the billing date;

B. Identify the billing period for which relief is requested;

C. Provide documentation establishing that the leak has been repaired, which may include invoices, receipts, photographs, or other evidence acceptable to the Town; and

D. Provide any additional information reasonably requested by Town staff.

Failure to provide sufficient documentation may result in denial of the request.

SECTION 5. Smart Meter Enrollment

Customers whose property is equipped with an Advanced Metering Infrastructure (AMI) smart meter are encouraged to actively monitor their water usage through the Town's online customer portal.

Customers seeking relief under this Policy shall:

A. Register for the Town's online water monitoring portal;

B. Maintain a current email address and/or mobile telephone number capable of receiving leak notifications by email or text message; and

C. Promptly investigate and repair suspected leaks upon receiving notification.

D. Beginning January 1, 2027, no adjustment for excess water usage attributable to a Qualifying Leak shall be granted for any property equipped with an Advanced Metering Infrastructure (AMI) smart meter unless the customer was enrolled in the Town's leak notification system before the leak occurred, except where the customer demonstrates good cause for failing to enroll or where the Board finds that strict application of this requirement would result in manifest injustice. Enrollment in the Town's leak notification system is a condition of eligibility for discretionary bill adjustments under this Policy and is not a condition of receiving municipal water service.

SECTION 6. Standard Adjustment

Because the Town incurs actual costs for wholesale culinary water delivered through the municipal water system, complete forgiveness of excess water usage is generally not appropriate.

Unless the Board determines that extraordinary circumstances justify a different result, adjustments shall be calculated as follows:

A. The customer shall remain responsible for all charges associated with Tier 1 water usage.

B. For water usage above the Tier 1 allocation that is attributable to a Qualifying Leak, the Board may forgive up to fifty percent (50%) of the applicable volumetric water charges.

C. No adjustment shall be made to:

1. Base utility service charges;
2. Connection or impact fees;
3. Taxes or assessments; or

4. Any other fee not directly attributable to excess water consumption.

SECTION 7. Frequency of Adjustments

Water bill adjustments are intended to provide relief for unusual and unforeseen circumstances and are not intended to subsidize recurring water losses.

Absent extraordinary circumstances, a customer shall not receive more than one leak adjustment during any thirty-six (36) month period.

SECTION 8. Properties Without Smart Meters

Customers whose properties are not equipped with AMI smart meters remain eligible to request relief under this Policy.

In evaluating such requests, the Board may consider:

A. Whether a smart meter is available for installation;

B. Whether the customer has voluntarily upgraded or agreed to upgrade to an AMI meter;

C. Whether the inability to receive leak notifications contributed to delayed discovery of the leak; and

D. Any other factors the Board determines to be relevant.

The Board may condition future adjustments upon installation of an available AMI smart meter where doing so is reasonable and consistent with Town policy.

SECTION 9. Factors Considered by the Board

In determining whether relief should be granted, the Board may consider:

A. The amount of excess water consumed;

B. The cause and duration of the leak;

C. The customer's billing and payment history;

D. Whether the customer acted promptly to repair the leak;

E. Whether leak notifications were available and acted upon;

F. Whether the customer exercised reasonable diligence in monitoring water usage;

G. Whether the customer has previously received relief under this Policy;

H. The Town's wholesale water costs; and

I. Any other factor the Board determines to be relevant.

SECTION 10. Extraordinary Circumstances

This Policy is intended to guide the Board's exercise of discretion and shall not be construed as creating an entitlement to a water bill adjustment.

Upon making written findings, the Board may approve an adjustment that differs from the standards contained in this Policy when it determines that strict application of the Policy would result in manifest injustice or that extraordinary circumstances warrant a different outcome.

SECTION 11. Administration

The Town Recorder, Utility Billing Department, or other designated staff shall:

A. Develop application forms and administrative procedures;

B. Verify submitted documentation;

C. Prepare recommendations for the Board of Equalization; and

D. Maintain records of all adjustment requests and Board decisions.

SECTION 12. Severability

If any section, subsection, sentence, clause, or phrase of this Resolution or Policy is held invalid by a court of competent jurisdiction, the remaining portions shall remain in full force and effect.

SECTION 13. Effective Date

This Resolution and the Water Bill Adjustment Policy adopted herein shall become effective immediately upon adoption by the Hideout Town Council, except that the enrollment requirement contained in Section 5 shall become effective on **January 1, 2027**.

PASSED AND ADOPTED by the Town Council of Hideout Town, Utah, this ___ day of _____, 2026.

HIDEOUT TOWN

Mayor

ATTEST:

Town Recorder

APPROVED AS TO FORM:

Town Attorney

File Attachments for Item:

8. Discussion and Possible Approval of a Resolution adopting the Utah State Archives Records Retention Schedule as the Town's official records retention and disposition policy.

TOWN OF HIDEOUT
RESOLUTION NO. 2026-___

A RESOLUTION ADOPTING THE UTAH STATE ARCHIVES RECORDS RETENTION SCHEDULE AS THE OFFICIAL RECORDS RETENTION AND DISPOSITION POLICY FOR THE TOWN OF HIDEOUT

WHEREAS, the Town of Hideout is required to manage, classify, retain, and dispose of public records in accordance with the Utah Government Records Access and Management Act (GRAMA), Utah Code Title 63G, Chapter 2; and

WHEREAS, the Utah State Archives, pursuant to Utah Code § 63A-12-103, maintains statewide records retention schedules that establish minimum retention periods and disposition requirements for municipal records; and

WHEREAS, adoption of the Utah State Archives Records Retention Schedule provides a uniform, legally compliant framework for the retention, classification, preservation, and destruction of Town records; and

WHEREAS, the Town Council finds it in the best interest of the Town to adopt the Utah State Archives Records Retention Schedule as the Town's official records retention and disposition policy; and

WHEREAS, the Town Recorder serves as the Town's official Records Officer under GRAMA and is responsible for implementing and maintaining the Town's records management program;

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

Section 1. Adoption.
The Town of Hideout hereby adopts the Utah State Archives Records Retention Schedule as the Town's official records retention and disposition policy.

Section 2. Administration.
The Town Recorder, acting as the Town's Records Officer, is authorized and directed to administer the retention, classification, preservation, and disposition of Town records in accordance with the Utah State Archives schedules and applicable provisions of GRAMA.

Section 3. Updates.
Updates or revisions made by the Utah State Archives to statewide retention schedules shall automatically apply to the Town unless the Town Council adopts a supplemental or customized retention schedule by resolution.

Section 4. Health, Safety, and Welfare.
The Town Council finds that adopting the Utah State Archives Records Retention Schedule promotes the health, safety, and general welfare of the residents of the Town of Hideout by ensuring proper preservation, management, and disposition of public records in accordance with state law.

Section 5. Effective Date.
This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED by the Town Council of the Town of Hideout, Utah, this ___ day of _____, 2026.

Voting:

Councilmember Peter Ginsberg	___ Yes ___ No
Councilmember Tanya Brady	___ Yes ___ No
Councilmember Carol Haselton	___ Yes ___ No
Councilmember Jonathan Gunn	___ Yes ___ No
Councilmember Brian Cooper	___ Yes ___ No

TOWN OF HIDEOUT

By: _____
Mayor Ralph Severini

ATTEST:

Town Recorder

APPROVED AS TO FORM:

City Attorney

File Attachments for Item:

9. Discussion and Possible Approval of the Comprehensive Emergency Management Plan (CEMP) for the Town of Hideout. – Mayor Severini (10 mins.)

TOWN OF HIDEOUT
RESOLUTION NO. 2026-___

A RESOLUTION ADOPTING THE TOWN OF HIDEOUT COMPREHENSIVE EMERGENCY MANAGEMENT PLAN (CEMP) AND SUPERSEDING RESOLUTION NO. 2022-R-09

WHEREAS, the Town of Hideout, Utah ("Town") recognizes that the community is subject to natural, technological, and human-caused hazards and that comprehensive emergency planning is necessary to protect life, property, infrastructure, and continuity of government;

WHEREAS, Utah law, including Utah Code Title 53, Chapter 2a (Emergency Management Act) and Title 63K, Chapter 4 (Disaster Response and Recovery Act), together with applicable provisions of the Town of Hideout Municipal Code, provides authority for local emergency management planning and response;

WHEREAS, the Town previously adopted an Emergency Operations Plan by Resolution No. 2022-R-09;

WHEREAS, the Town has prepared an updated Comprehensive Emergency Management Plan ("CEMP"), dated August 2026, in conformance with the Wasatch County Municipal CEMP Template, which reorganizes and updates the Town's emergency management framework and is intended to supersede the Emergency Operations Plan adopted by Resolution No. 2022-R-09;

WHEREAS, the CEMP establishes an all-hazards framework for activation, response, recovery, mitigation, and preparedness, and addresses coordination among Town leadership and staff, Wasatch County, the State of Utah, federal agencies, nongovernmental organizations, private-sector partners, and other supporting entities;

WHEREAS, the CEMP adopts the National Incident Management System (NIMS) and Incident Command System (ICS) as the standard structures for incident management and emergency operations within the Town;

WHEREAS, the CEMP provides for plan maintenance by the Town of Hideout Emergency Management Director, including periodic review, updates, distribution, training, and exercises, in coordination with Town leadership and emergency management partners;

WHEREAS, the Town Council has reviewed the proposed CEMP, attached hereto as Exhibit A and incorporated herein by this reference, and finds that adoption of the CEMP is in the best interests of the Town and will enhance the Town's ability to prepare for, respond to, recover from, and mitigate emergencies and disasters.

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

Section 1. Adoption of Comprehensive Emergency Management Plan.
The Town of Hideout Comprehensive Emergency Management Plan (CEMP), dated August 2026 and attached hereto as Exhibit A, is hereby approved and adopted as the Town's comprehensive emergency management plan.

Section 2. Supersession of Prior Emergency Operations Plan.
The CEMP supersedes the Town of Hideout Emergency Operations Plan adopted by Resolution No. 2022-R-09 and any prior emergency operations plans to the extent they are inconsistent with the CEMP. Resolution No. 2022-R-09 is superseded as the resolution adopting the Town's emergency operations plan, except to the extent any provision is expressly carried forward or reaffirmed in the CEMP.

Section 3. Implementation and Administration.
The Mayor, Town Administrator, Emergency Management Director, Town staff, and other officials and personnel assigned responsibilities under the CEMP are authorized and directed to take such administrative actions as are reasonably necessary to implement the CEMP, including coordination, distribution, training, exercises, maintenance of emergency management records, and interagency planning consistent with the CEMP and applicable law.

Section 4. Plan Maintenance and Updates.
The Emergency Management Director is authorized to maintain and update the CEMP in accordance with the plan maintenance procedures stated in the CEMP. Administrative, contact, organizational, and other non-substantive updates may be made as necessary to keep the CEMP current. Any material policy change or amendment requiring Town Council approval under applicable law shall be presented to the Town Council for consideration.

Section 5. NIMS and ICS.
The Town reaffirms the use of the National Incident Management System (NIMS) and the Incident Command System (ICS) for emergency management and incident response as provided in the CEMP.

Section 6. Effective Date.
This Resolution shall take effect immediately upon passage.

PASSED AND ADOPTED by the Town Council of the Town of Hideout, Utah, this ___ day of _____, 2026.

Voting:

Councilmember Peter Ginsberg	___ Yes ___ No
Councilmember Tanya Brady	___ Yes ___ No
Councilmember Carol Haselton	___ Yes ___ No
Councilmember Jonathan Gunn	___ Yes ___ No
Councilmember Brian Cooper	___ Yes ___ No

TOWN OF HIDEOUT

By: _____
Mayor Ralph Severini

ATTEST:

_____
Town Recorder

APPROVED AS TO FORM:

_____
City Attorney

EXHIBIT A

Town of Hideout Comprehensive Emergency Management Plan (CEMP)

August 2026

(attached separately)

File Attachments for Item:

1. Hideout FY27 Budget Amendment. Discussion and Consideration to Approve Resolution 2026-R-XX, Amending the FY27 Budget for Impact fees (Streets, Storm Drain, Sewer, and Water Impact Fees) – K. Shepley, Town Financial Consultant (15 mins.) Following the public hearing, the Council may take action on the resolution.

Town of Hideout
State Budget Report
46 Capital Projects - Street Impact - 07/01/2026 to 06/30/2027
100.00% of the fiscal year has expired

	2025 Actual	2026 Actual	2026 Original Budget	2026 Revised Budget	2027 Original Budget
Change In Net Position					
Revenue:					
Interest					
3610 Interest earnings	9,712	0	-	-	-
Total Interest	**9,712**	**0**	**-**	**-**	**-**
Total Revenue:	**9,712**	**0**	**-**	**-**	**-**
Total Change In Net Position	**9,712**	**0**	**-**	**-**	**-**
Income or Expense					
Income From Operations:					
Operating income					
3000 Street Impact Fee	365,835	359,835	-	-	417,200
Total Operating income	**365,835**	**359,835**	**-**	**-**	**417,200**
Operating expense					
5211 Street Impact Expense	365,835	359,835	-	-	417,200
Total Operating expense	**365,835**	**359,835**	**-**	**-**	**417,200**
Total Income From Operations:	**-**	**-**	**-**	**-**	**-**
Total Income or Expense	**-**	**-**	**-**	**-**	**-**

Town of Hideout
State Budget Report
56 Culinary Water Impact - 07/01/2026 to 06/30/2027
100.00% of the fiscal year has expired

	2025 Actual	2026 Actual	2026 Original Budget	2026 Revised Budget	2027 Original Budget
Change In Net Position					
Revenue:					
Interest					
3610 Interest earnings	51	23	-	-	-
Total Interest	**51**	**23**	**-**	**-**	**-**
Total Revenue:	**51**	**23**	**-**	**-**	**-**
Total Change In Net Position	**51**	**23**	**-**	**-**	**-**
Income or Expense					
Income From Operations:					
Operating income					
3000 Culinary Water Impact Fee	15,895	36,125	-	-	36,125
Total Operating income	**15,895**	**36,125**	**-**	**-**	**36,125**
Operating expense					
5211 Culinary Water Impact Expense	15,895	36,125	-	-	36,125
Total Operating expense	**15,895**	**36,125**	**-**	**-**	**36,125**
Total Income From Operations:	**-**	**-**	**-**	**-**	**-**
Total Income or Expense	**-**	**-**	**-**	**-**	**-**

Town of Hideout
State Budget Report
57 Waste Water Impact - 07/01/2026 to 06/30/2027
100.00% of the fiscal year has expired

	2025 Actual	2026 Actual	2026 Original Budget	2026 Revised Budget	2027 Original Budget
Change In Net Position					
Revenue:					
Interest					
3610 Interest earnings	114	30	-	-	-
Total Interest	**114**	**30**	**-**	**-**	**-**
Total Revenue:	**114**	**30**	**-**	**-**	**-**
Total Change In Net Position	**114**	**30**	**-**	**-**	**-**
Income or Expense					
Income From Operations:					
Operating income					
3000 Waste Water Impact Fee	49,315	66,725	-	-	66,725
Total Operating income	**49,315**	**66,725**	**-**	**-**	**66,725**
Operating expense					
5211 Sewer Impact Expense	49,315	66,725	-	-	66,725
Total Operating expense	**49,315**	**66,725**	**-**	**-**	**66,725**
Total Income From Operations:	**-**	**-**	**-**	**-**	**-**
Total Income or Expense	**-**	**-**	**-**	**-**	**-**

Town of Hideout
State Budget Report
58 Storm Water Impact - 07/01/2026 to 06/30/2027
100.00% of the fiscal year has expired

	2025 Actual	2026 Actual	2026 Original Budget	2026 Revised Budget	2027 Original Budget
Change In Net Position					
Revenue:					
Interest					
3610 Interest earnings	110	21	-	-	-
Total Interest	**110**	**21**	**-**	**-**	**-**
Total Revenue:	**110**	**21**	**-**	**-**	**-**
Total Change In Net Position	**110**	**21**	**-**	**-**	**-**
Income or Expense					
Income From Operations:					
Operating income					
3000 Storm Drain Impact Fee	41,185	52,550	-	-	41,185
Total Operating income	**41,185**	**52,550**	**-**	**-**	**41,185**
Operating expense					
5211 Storm Water Impact Expense	41,185	52,550	-	-	41,185
Total Operating expense	**41,185**	**52,550**	**-**	**-**	**41,185**
Total Income From Operations:	**-**	**-**	**-**	**-**	**-**
Total Income or Expense	**-**	**-**	**-**	**-**	**-**

Town Council Meeting
FY27 Impact Fee Budget Addition
Street, Sewer, Storm and Water
August 12, 2026

FY27 Budget - Street, Sewer, Storm and Water Impact F

	FY26 Actuals	FY27 Budget	FY27 Budget vs. FY26 $	FY27 Budget vs. FY26 %
Street Impact Fees - Fund 46				
Revenue:	$359,835	$417,200	$57,365	15.9%
Expenses	($359,835)	($417,200)	($57,365)	15.9%
Total Income From Operations:	**$0**	**$0**	**$0**	**NA**
Water Impact Fees - Fund 56				
Revenue:	$36,125	$36,125	$0	0.0%
Expenses	($36,125)	($36,125)	$0	0.0%
Total Income From Operations:	**$0**	**$0**	**$0**	**NA**
Sewer Impact Fees - Fund 57				
Revenue:	$66,725	$66,725	$0	0.0%
Expenses	($66,725)	($66,725)	$0	0.0%
Total Income From Operations:	**$0**	**$0**	**$0**	**NA**
Storm Impact Fees - Fund 58				
Revenue:	$41,185	$41,185	$0	0.0%
Expenses	($41,185)	($41,185)	$0	0.0%
Total Income From Operations:	**$0**	**$0**	**$0**	**NA**

Revenue and expense directly offset one another. We receive impact fees for each building permit issued and pay impact fees to the developers who built the associated infrastructure.

- Street impact fees are paid on all building permits – 80 building permits in FY27 vs. 69 in FY26.
- Street impact fees are paid on various building permits in the non-MIDA zone. FY27 is relatively flat to FY26.

File Attachments for Item:

2. Fees and Rates Schedule modifications.

Consideration and Possible Adoption of Resolution 2026-R-XX Amending the Hideout Fee and Rate Schedule for proposed modifications and/or increases to parking fees, parking violations, penalty fees, code violations, fines, impact fees, and parking in fire lanes. – C. Gordon, Town Attorney (10 mins.)

Following the public hearing, the Council may take action on the resolution.

TOWN OF HIDEOUT, UTAH RESOLUTION 2026-R-__

A RESOLUTION REPEALING AND REPLACING THE TOWN OF HIDEOUT FEE AND RATE SCHEDULE TO AMEND AND UPDATE PARKING FEES, PARKING VIOLATIONS, PENALTY FEES, CODE VIOLATION FINES, IMPACT FEES, AND FIRE-LANE PARKING PENALTIES.

WHEREAS, the Hideout Town Council ("Council") is authorized under Utah law to establish, amend, and enforce fees, fines, and rates for municipal services, permits, violations, and regulatory activities within the Town; and

WHEREAS, the Council finds that existing parking fees, parking violation penalties, general code violation fines, and related enforcement fees are insufficient to achieve compliance with Town ordinances; and

WHEREAS, the Council desires to amend the Fee and Rate Schedule to ensure that parking regulations, fire-lane restrictions, code enforcement actions, and impact fee assessments are effective, enforceable, and aligned with current community needs; and

WHEREAS, the Council further finds that updated fees and penalties will promote public safety, improve compliance, and support the Town's ability to administer enforcement processes consistently and fairly.

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

1. The Fee and Rate Schedule previously adopted by any Resolution or Ordinance, and any fee schedules amended thereafter, are hereby repealed to the extent they conflict with this Resolution.
2. The updated Fee and Rate Schedule attached as Exhibit A is hereby adopted and shall constitute the official schedule of fees, fines, rates, penalties, and assessments for the Town of Hideout, including but not limited to: • Parking fees and parking violation penalties • Fire-lane parking penalties • General code violation fines • Administrative penalty fees • Impact fees • Any other fees or rates expressly listed in Exhibit A
3. All other portions of prior Resolutions or Ordinances not expressly amended or replaced by this Resolution shall remain in full force and effect.

Effective Date: This Resolution shall take effect immediately upon passage.

Passed and adopted by the Town Council of Hideout, Utah, this 13th day of August, 2026.

TOWN OF HIDEOUT, UTAH

Ralph Severini, Mayor

ATTEST:

Maria Devereux, Recorder for Hideout

TOWN OF HIDEOUT **DRAFT 8.13**

FEES AND RATES SCHEDULE Updated __.__.2026

Section 1.1
Building Permit Application Fees

Residential

Building Permit Fees (Based on Total Construction Value using 150% of IBC table 1) *The values per square foot are reflective of the current Building Valuation Data.*	.75 of 1% of Total Construction Value
Plan Review Fee	65% of Building Permit Fee
Reinspection Fee	$407.00
Construction Sign Fee	$220.00
Sewer Connection Fee	$440.00
Grubbing and Grading Fee	$275.00
JSSD Sewer Impact Fee: Parcel 1 (West side of SR 248)	See JSSD
Parcel 2 (East side of SR 248)	See JSSD
JSSD Water Impact Fee (Parcel 1 - West side of SR 248)	See JSSD
State Surcharge	1% of Building Fee
Town Impact Fee (by subdivision)	See Section 10
Water Connection Fee	See Section 6.2

Commercial

Building Permit Fees	.83 of 1% of Total Construction Value
Plan Review Fee	65% of Building Permit Fee
Reinspection Fee	$407.00
Construction Sign Fee	$220.00
Sewer Connection Fee	$440.00
Grubbing and Grading Fee	$275.00
Water Re-Connection Fee (plus cost of meter)	$165.00
Utility Property Owner Change Fee (plus cost of meter)	$22.00
JSSD Sewer Impact Fee: Parcel 1 (West side of SR 248)	See JSSD
Parcel 2 (East side of SR 248)	See JSSD
JSSD Water Impact Fee (Parcel 1 - West side of SR 248)	See JSSD
State Surcharge	1% of Building Fee
Water Connection Fee	See Section 6.2

Remodel Building Permit Fees

Application Fee	$220.00
Building Fees (Based on Total Construction Value using 150% of IBC table 1) *The values per square foot are reflective of the current Building Valuation Data.*	.75 of 1% of Total Construction Value
Plan Review Fee	65% of Building Permit Fee
Reinspection Fee	$407.00
State Surcharge	1% of Town Engineer estimated fees for plan review and Inspections

Electrical and Mechanical Permit Fees

Application Fee	$50.00
See Fee Table below	

TOWN OF HIDEOUT **DRAFT 8.13**

FEES AND RATES SCHEDULE Updated __.__.2026

Reinspection Fee	$407.00
State Surcharge	1% of Valuation Fee

Total Valuation Fee

$1.00 to $1,300.00	**$50.00**
$1,301.00 to $2000.00	**$50.00 for the first $1,300.00 plus $3.05 for each additional $100.00, or fraction thereof, to and including $2,000.00**
$2,001.00 to $25,000.00	**$69.25 for the first $2,000.00 plus $14.00 for each additional $1,000.00, or fraction thereof, to and including $25,000.00**
$25,001.00 to $50,000.00	**$391.75 for the first $25,000.00 plus $10.10 for each additional $1,000.00, or fraction thereof, to and including $50,000.00**
$50,001.0 to $100,000.00	**$643.75 for the first $50,000.00 plus $7.00 for each additional $1,000.00, or fraction thereof, to and including $100,000.00**
$100,001.00 to $500,000.00	**$993.75 for the first $100,000.00 plus $5.60 for each additional $1,000.00, or fraction thereof, to and including $500,000.00**
$500,001.00 to$1,000,000.00	**$3,233.75 for the first $500,000.00 plus $4.75 for each additional $1,000.00, or fraction thereof, to and including**
$1,000,000.00 $1,000,001.00 and up	**$5,608.75 for the first $1,000,000.00 plus $3.65 for each additional $1,000.00,**

Excavation Permit Fees

Right-of-Way Excavation Permits	$550.00 - $1 for each additional square foot of excavation - $550 minimum fee per excavation w/asphalt cut (up to 25 square feet) - $3.50 for each additional square foot of asphalt cut
Land Disturbance Permits (outside of ROW)	Base Administrative Fee (Regular) $200 Base Administrative Fee (Bonded) $325 Additional SWPP Review $50 per review Regular Permit Review $150 per sheet (includes 2 reviews Engineered Permit Review $150 per sheet (includes 2 reviews Additional Review $75 per review sheet Base Inspection Fee, if no bond $1825 per 10 acres Inspection Fee (Engineered), if bond, s calculated under Engineering Review Fees by percent of bond amount.

A **bond** will be assessed to guarantee the repair of public improvements.

Bond for Work in the Right of Way
Enter **# of crossings/Length in ROW** in the table below to help figure the required bond.

Type of Roadway/Location of Utility Crossing†			**Cost per Perpendicular Crossing/Lateral**		**# of crossings**	**Cost per 100' of Parallel Trenching**	**Length in ROW (in 100' increments)**
Local Roadway			$1,600	x		$3,000	x
Collector Roadway			$5,000	x		$6,500	x
Park Strip Only (no utility crossing)	$600	x	$1,000	x			
Park Strip Only (with utility crossing)	$1,000	x	$1,500	x			

TOWN OF HIDEOUT **DRAFT 8.13**

FEES AND RATES SCHEDULE Updated __.__.2026

Section 1.2
Planning Fees

1.2.1 Development Fees

Concept Review	Application Fee: $1,100 Escrow Fee: $5,000 (with a minimum required balance of $2,500 Meetings: One (1) Planning Commission Meeting
Preliminary Subdivision (Residential) - Minor (5 Lots or Fewer)	Application Fee: $4125 + $110/acre **Preliminary Review not required if Applicant wishes to proceed directly to Final Review* Escrow Fee: $14,500 (with a minimum required balance of $5,000) Meetings: One (1) Planning Commission Public Hearing
Preliminary Subdivision (Residential) - Major (6 Lots or More)	Application Fee: $6,050 + $110/acre Escrow Fee: $18,500 (with a minimum required balanceof $7,500) Meetings: One (1) Planning Commission Public Hearing
Preliminary Subdivision (Commercial/Other)	Application Fee: $3,025 + $825/acre Escrow Fee: $12,500 (with a minimum required balanceof $5,000) Meetings: One (1) Planning Commission Public Hearing
Final Subdivision (Residential) - Minor (5 Lots or Fewer)	$2,200 + $110/acre if Preliminary Subdivision review complete; OR $5,500 + $110/acre if Preliminary Review not completed Escrow Fee: $14,500 (with a minimum required balance of $5,000) Meetings: One (1) Planning Commission Public Hearing
Final Subdivision (Residential) - Major (6 Lots or More)	Application Fee: $5,500 + $110/acre Escrow Fee: $18,500 (with a minimum required balanceof $7,500) Meetings: One (1) Planning Commission Public Hearing
Final Subdivision (Commercial/Other)	Application Fee: $3,300 + $825/acre Escrow Fee: $12,500 (with a minimum required balance of $5,000) Meetings: One (1) Planning Commission Public Hearing
Plat Amendment	Application Fee: $1,375 Escrow Fee: $7,500 (with a minimum required balance of) $5,000 Meetings: One (1) Planning Commission Public Hearing
Lot Combination	Application Fee: $1,375 Escrow Fee: $5,000 (with a minimum required balance of $2,500) Meetings: One (1) Planning Commission Public Hearing

Revised Development Plans	Application Fee: $1,650 Escrow Fee: $5,000 (with a minimum required balance of $2,500) Meetings: One (1) Planning Commission Public Hearing
Subdivision Construction Fee	5.5% of construction costs (must be paid prior to commencement of any construction activity)

1.2.2 Conditional Use Permit

Conditional Use Permit	Application Fee: $1,650 Escrow Fee: $5,000 (with a minimum required balance of $2,500) Meetings: One (1) Planning Commission Public Hearing

1.2.3 Temporary Use Permit

Temporary Use Permit	Application Fee: $825

1.2.4 General Plan Amendment

Per Application	Application Fee: $2,750 Escrow Fee: $7,500 (with a minimum required balance of $2,500) Meetings: Two (2) Planning Commission Meetings and One (1) Town Council Meeting

1.2.5 Zone Change Application

Zone Change	Application Fee: $3,300 + $55/acre Escrow Fee: $7,500 (with a minimum required balance of $2,500) Meetings: Two (2) Planning Commission Meetings and One (1) Town Council Meeting

1.2.6 Annexations

Pre-Application	Application Fee: $3,300 Escrow Fee: $12,500 (with a minimum required balance of $5,000) Meetings: Two (2) Planning Commission Meetings and Two (2) Town Council Meetings
Annexation Areas Exceeding 40 Acres (deposit submitted upon certification of completeness of pre-application and prior to filing annexation petition. When the deposit is depleted, the applicant shall submit another equivalent deposit for the continued review. All unused deposited funds will be reimbursed to the applicant upon completion of the annexation and agreements)	Application Fee: $8,250 Escrow Fee: $20,000 (with a minimum required balance of $5,000) Meetings: Two (2) Planning Commission Meetings and Two (2) Town Council Meetings
Annexation Areas Less Than 40 Acres (deposit submitted upon certification of completeness of pre-application and prior to filing annexation petition. When the deposit is depleted, the applicant shall submit another equivalent deposit for the continued review. All unused deposited funds will be reimbursed to the applicant upon completion of the annexation and agreements)	Application Fee: $5,500 Escrow Fee: $12,500 (with a minimum required balance of $5,000) Meetings: Two (2) Planning Commission Meetings and Two (2) Town Council Meetings

Annexation Fiscal Impact Analysis plus actual cost of Town-approved consultant fee if greater than initial fee	Fee: $3,850
Modification to Annexation Agreement	Application Fee: $2,200 Escrow Fee: $10,000 (with a minimum required balance of $2,500) Meetings: One (1) Planning Commission Meetings and Two (2) Town Council Meetings

1.2.7 Sign Review Fees

Master Sign Plan Review	Application Fee: $550
Individual Signs or Sign Plans or Minor Amendment to Existing	Application Fee: $385
Individual Signs when a Master Sign Plan has been Approved	Application Fee: $275
Temporary Signs	Application Fee: $165

1.2.8 Special Meetings

Special Meeting Fee	Fee: $1,100 (in addition to all other applicable fees)

1.2.9 General Land Use, Variance and Appeal Fees

Variance	Application Fee: $1,650 Escrow Fee: $5,000 (with a minimum required balance of ** Each additional meeting (either Planning Commission or Town Council) will require an additional fee of $1,250 and must be paid at least two weeks prior to the scheduled meeting. $2,500) Meetings: One (1) Meeting with the Administrative Law Judge (ALJ)
Appeal of Final Action	Application Fee: $1,100 Escrow Fee: $2,500 (with a minimum required balance of $1,000) Meetings: One (1) Meeting with the Administrative Law Judge (ALJ), Town Council or Planning Commission
General Land Use Application	Application Fee: $1,100 Escrow Fee: $2,500 (with a minimum required balance of $1,000) Meetings: One (1) Meeting with Town Council or Planning Commission

* Fees and Rates Schedule: Fees applied to the escrow amount shall be the cost of professional consultants to the Town for the project (including but not limited to Engineer, Planning and Legal services) . All review work by the Town's consultants will be halted when an escrow account falls below the minimum balance as defined for each specific review process until the escrow

1.3 Subdivision Construction Review and Inspection Fees

*** These fees are in addition to any requested Special Meetings (which have a fee of $1,250/meeting).

Subdivision construction permit	$5,500.00
Cash (or equal) Bond requirement	100% of approved engineers estimate plus 10% Contingency
Inspection and quality assurance reviews	5.5% of approved engineers estimate

Reinspection fee	$407
Cash bonds can be reduced for work completed when requested by the developer with a maximum frequency of 1 reduction per quarter. 10% of the construction bond will be retained for 12 months AFTER FINAL ACCEPTANCE of the project as a warranty bond.	

1.4 Public Infrastructure District

PID Application Fee	$550.00

Section 2
Business License, Beer and Liquor License

License Application Fee	$83.00
Home Occupation Business Administrative Fee	$83.00
Annual License Administration Fee	$83.00
On Premises Beer Retail License Application/Annual Fee	$83.00
Restaurant Liquor License Application/Annual Fee	$330.00
Limited Restaurant Liquor License Application/Annual Fee	$330.00
On Premises Banquet License Application/Annual Fee	$385.00
Private Club Liquor License Application/Annual Fee	$385.00
Application and Annual Regulatory Business License Fee (Restaurants, Food Service, Taverns, Nightly Rental)	$193.00
Sexually Oriented business License Application/Annual Fee	$330.00

Section 3
Rental of Town Facilities

3.1 Town Hall Building

Hideout resident usage per day or any fractional part thereof	$110.00
Non-resident usage	$550.00
Note: renter will be charged actual cost for cleaning after usage.	

3.2 Fee Reduction or Waiver

Use of facilities for non-profit, public service clubs or organizations may have all or part of their associated rental fees waived by the Town.

Section 4
GRAMA Fees (Government Records Access and Management Act)

4.1 Copies Made at Town Facility

8-1/2 x 11 copies	$.33 per page (double-sided charged as two pages)
8-1/2 x 14 copies	$.50 per page (double-sided charged as two pages)
Other media duplication	At cost
Professional time	At cost in accordance with Utah State Code

4.2 Copies in Excess of 50 Pages

The Town reserves the right to send the documents out to be copied and the requester shall pay the actual cost to copy the documents, including any fee charged for pickup and delivery of the documents.

4.3 Compiling Documents

Records Request	(Utah Code §63-2-203) An hourly charge may not exceed the salary of the lowest paid employee who, in the discretion of the custodian of records, has the necessary skill and training to perform the request. No charge may be made for the first quarter hour of staff time.
In a form other than that maintained by the Town	$55.00 per request or $23.00 per employee hour required to compile the record, whichever is greater.

Section 5
Penalties and Fees for Non-Compliance with Town Ordinances and Code including Building Code and Water System and Sewer System Violations

5.1 Penalty Fees: Code Violations

Daily Fee for Each Cited Violation (Catch all)	$500.00
Non-Moving Vehicle Violations	$110.00
Parking Violations	$240.00
Parking within Emergency Access and Exit Routes (Daily)	$1,000.00 per day
Unauthorized Dumping or Littering	$550.00
Building/Construction Without a Permit	$550.00
Occupancy without a Certificate of Occupancy	$550.00
Non-Conforming Landscaping	$110.00
Unauthorized Connection to Town Water System	$1,100.00
Fees will continue to accrue after a Notice of Violation is issued as a separate and distinct violation for every twenty-four (24) hours until the referenced violation is corrected. If fines remain unpaid, the Town may assess late fees, issue a stop work order, or revoke any applicable permit.	

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Section 6
Water Fees

6.1 Developer Reservations

Stand-by Fee	$262.00 per lot annually

6.2 Water Connection Fees

*1" Water Meter, Installation, and Inspection Fee	$1,021.00
1 ½ Water Meter, Installation, and Inspection Fee	$1,521.00
2" Water Meter, Installation, and Inspection Fee	$1,746.00
Water Re-Connection Fee (plus cost of meter)	$165.00
Utility Property Owner Transfer Fee	$22.00
*If a larger meter is needed due to change in plans after permitting, an up-charge to the appropriate size will be required.	

a. Monthly Water Metered Service

i. Residential

Base Rate per connection	$83.45
Tier 1 (0–6,000 gallons)	$2.72 per 1,000 gallons
Tier 2 (6,000–10,000 gallons)	$4.10 per 1,000 gallons
Tier 3 (10,000–16,000 gallons)	$8.18 per 1,000 gallons
Tier 4 (16,000–24,000 gallons)	$13.64 per 1,000 gallons
Tier 5 (24,000–36,000 gallons)	$21.84 per 1,000 gallons
Tier 6 (above 36,000 gallons)	$32.74 per 1,000 gallons

ii. Multifamily (Deer Mountain Apartments)

Base rate per building	$83.45 multiplied by number of dwelling units in building

Tier 1 (0–40,000 gallons)	$3.07 per 1,000 gallons
Tier 2 (40,000–50,000 gallons)	$4.61 per 1,000 gallons
Tier 3 (50,000–60,000 gallons)	$9.22 per 1,000 gallons
Tier 4 (60,000–70,000 gallons)	$15.37 per 1,000 gallons
Tier 5 (70,000–90,000 gallons)	$24.584 per 1,000 gallons
Tier 6 (above 90,000 gallons)	$36.88 per 1,000 gallons

iii. Parks/Irrigation

Base Rate per connection	$83.45
Tier 1 (0–10,000 gallons)	$16.84 per 1,000 gallons
Tier 2 (10,000–30,000 gallons)	$20.11 per 1,000 gallons
Tier 3 (30,000–50,000 gallons)	$22.270 per 1,000 gallons
Tier 4 (50,000–70,000 gallons)	$24.54 per 1,000 gallons
Tier 5 (70,000–90,000 gallons)	$27.03 per 1,000 gallons
Tier 6 (90,000–110,000 gallons)	$29.73 per 1,000 gallons
Tier 7 (110,000–140,000 gallons)	$35.67 per 1,000 gallons
Tier 8 (above 140,000 gallons)	$43.24 per 1,000 gallons

b. Hideout Irrigation

Outlaw Golf Course	JSSD annual bill plus 10% for administration and maintenance for the infrastructure

c. Water Reconnection Fee

Due to non-payment or failure to maintain backflow, etc.	$150.00

d. Extension of Water Services Policy

Any project or applicant or developer, whether an individual unit or multiple unit or subdivision, that requires connection to the Town water system, shall be required to pay all the costs of any extensions or facilities necessary to achieve a connection that meets the Town Council's standards or specifications in force at the time. This may include not only the capital cost of the project, but any Town costs associated with plan approval, engineering and inspection work, exclusive to the extension.

After final inspection of the improvements or extension(s), the applicant or developer must provide title and easements to the systems, free and clear of any encumbrances to the Town, to operate as a public system by the Town. A one-year warranty will be required on the system from the date of acceptance.

e. Construction use of Water Before Meter Installation

Deposit for 1 - 1½" Meter	$1,850.00 ($350.00 is non-refundable)
Usage Fee/1000 gallons	$7.30

f. JSSD Water Impact Fee

JSSD Water Impact Fee (Parcel 1 - West side of SR 248)	See JSSD

Section 7
Sewer Fees

7.1 JSSD Sewer Impact Fees

Bonded (Parcel 2 - East side of SR 248)	See JSSD
Unbonded (Parcel 1 - West side of SR 248)	See JSSD

7.2 Sewer Connection Fees

Connection and Inspection Fee	Included in Application Fee
Administrative Connection Fee	$44.00

7.3 Monthly Sewer Fees

Per residential or commercial unit	$51.30

7.4 Extension of Sewer Services Policy

Any project or applicant or developer, whether an individual unit or a multiple unit or subdivision, that requires connection to the Town sewer system, shall be required to pay all of the costs of any extensions or facilities necessary to achieve a connection that meets the Town Council's standards or specifications in force at the time. This may include not only the capital costs of the project, but any Town costs associated with plan approval, engineering and inspection work, exclusive to the extension.

After final inspection of the improvements or extension(s), the applicant or developer must provide title and easements to the systems, free and clear of any encumbrances to the Town, to be operated as a public system by the Town. A one-year warranty will be required on the system from the date of acceptance.

Section 8
Account Late Fees

Overdue Accounts	1.5% monthly interest charge

Section 9
Storm Drain Fee

9.1 Monthly Storm Drain Fee

Deer Mountain Apartments (entire subdivision)	$806.06
Townhomes (shared walls)	$12.65
Single Family Detached Homes	$28.56

Section 10
Town Impact Fees

Subdivision	Water	Roads	Storm Drain	Sewer	Total Impact Fee
ADA LLC	$1,445	$5,215	$0	$1,330	$7,990
Apartments at Deer Mountain	$0	$5,215	$0	$0	$5,215
Deer Springs	$0	$5,215	$0	$0	$5,215
Deer Waters	$0	$5,215	$0	$0	$5,215
Forevermore	$1,445	$5,215	$6,665	$1,330	$14,655
Glistening Ridge	$1,445	$5,215	$6,665	$1,330	$14,655
Golden Eagle	$0	$5,215	$0	$1,330	$6,545
KLAIM	$0	$5,215	$0	$0	$5,215
Lakeview (aka Van Den Akker)	$0	$5,215	$0	$0	$5215
New Town Center	$1,445	$5,215	$4,315	$1,330	$12,305
Overlook Village	$1,445	$5,215	$4,315	$1,330	$12,305
Perch (The Settlement)	$1,445	$5,215	$4,315	$1,330	$12,305
Plumb/Sundown Ridge	$1,445	$5,215	$4,315	$1,330	$12,305
Reflection Lane	$0	$5,215	$4,315	$1,330	$10,860
Reflection Ridge	$0	$5,215	$4,315	$1,330	$10,860
Ross Creek Entrance	$0	$5,215	$0	$0	$5,215

TOWN OF HIDEOUT **DRAFT 8.13**

FEES AND RATES SCHEDULE Updated __.__.2026

Rustler	$1,445	$5,215	$6,665	$1,330	$14,655
Salzman	$1,445	$5,215	$0	$1,330	$7,990
Shoreline Phase I	$1,445	$5,215	$0	$1,330	$7,990
Shoreline Phase II	$1,445	$5,215	$0	$1,330	$7,990
Shoreline Remaining (tentative)	$1,445	$5,215	$0	$1,330	$7,990
Silver Sky	$1,445	$5,215	$4,315	$1,355	$12,330
Soaring Hawk	$0	$5,215	$0	$1,355	$6,570
Sunrise	$1,445	$5,215	$0	$1,330	$7,990
Venturi	$1,445	$5,215	$4,315	$1,330	$12,305
Woolf	$0	$5,215	$0	$1,355	$6,570