



# NORTH OGDEN CITY

SETTLED 1851

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## NORTH OGDEN CITY AUDIT COMMITTEE MEETING MINUTES

December 18, 2025

The North Ogden City Audit Committee convened at 6:00 p.m. on December 18, 2025. Notice of time, place, and agenda of the meeting was posted on the bulletin board at the municipal office and posted to the Utah Public Notice Website on December 11, 2025. Notice of the annual meeting schedule was published in the Standard-Examiner on December 11, 2024.

**Note: The time stamps indicated in blue correspond with the recording of this meeting, which can be located on YouTube:**

<https://www.youtube.com/channel/UCriqbePBxTucXEzRr6fclhQ/videos>

**or by requesting a copy of the audio file from the office of the North Ogden City Recorder.**

### Committee:

Ryan Barker	Committee Chairman
S. Neal Berube	Committee Member
Blake Cevering	Committee Member (excused)
Thayne Shafer	Committee Member
Randy Winn	Committee Member
Rian Santoro	Committee Member

### Staff:

Peter Brown	Finance Director
Casey Hunsaker	Treasurer

0:00:00 Committee Chairman Barker called the meeting to order, and Committee Member Shafer offered the invocation and led the audience in the Pledge of Allegiance.

## **CONSENT AGENDA**

### **1. DISCUSSION AND/OR ACTION TO CONSIDER SEPTEMBER 18, 2025, AUDIT COMMITTEE MEETING MINUTES**

0:01:06 Committee Member Winn motioned to approve the September 18, 2025, Audit Committee Meeting minutes. Committee Member Santoro seconded the motion.

The motion passed unanimously.

## **ACTIVE AGENDA**

### **2. PUBLIC COMMENTS**

0:01:22 No public comment was made.

### **3. DISCUSSION ON REVIEW OF THE FISCAL YEAR 2025-2026 REVENUES, EXPENSES, AND QUARTERLY FINANCIALS**

0:02:21 Finance Director, Peter Brown, reviewed the City's first-quarter financials for Fiscal Year 2025–2026 (July–September) and noted that the on-screen version reflected minor updates made after the packet was distributed. He explained that the report shows what percentage of the annual budget has been recognized to date, with expenditure occurring more evenly throughout the year and revenues fluctuating due to timing. Peter reported that in the General Fund, approximately 16% of revenues and 20% of expenditures were recorded as of Quarter 1. He emphasized that property tax revenues are not reflected in this quarter and will appear in Quarter 2. He also noted, as an early preview, that property tax receipts are approximately \$100,000 higher than the prior year. Peter provided brief highlights by fund. He stated the Cherry Days fund is essentially complete because the event occurs in July, with only minor adjustments expected. The Aquatics fund is approximately 40% of revenues and expenditures, which he stated is typical because activity occurs primarily in Quarter 1 and Quarter 4. He reported that the Water fund is tracking as expected. He noted Storm Water revenues were higher due to vehicle or asset sales recorded in the first quarter.

Peter reviewed three-year comparisons and explained that General Fund revenues are slightly below budget due to lower interest earnings. He stated revenue recognition for Cherry Days has improved, with revenues now being accrued more accurately in the month of the event. He noted that higher Water fund revenues are the result of rate increases and improved budget accuracy. Variances in Storm Water and Motor Pool revenues were attributed to the timing of asset sales.

Peter explained that aquatics expenditure is lower than in prior years because some budgeted equipment and maintenance costs have not yet occurred. He stated depreciation is not currently recorded monthly in enterprise funds, and staff will work toward monthly recording. He also stated staff are working to better separate capital projects from operating activity in future reports. He noted Solid Waste expenditure increased due to hauling fees and the purchase of additional garbage cans.

Committee Member Berube reported that the solid waste contract with Republic is expiring, and the proposed extension includes a 10% increase followed by a 4% increase, which will raise resident costs and require Council approval.

Peter reviewed General Fund revenues and noted that permit and fee revenues are higher than anticipated to date. He explained that miscellaneous revenue appears high due to a large insurance claim reimbursement and does not represent a significant ongoing revenue source. He reported that total General Fund expenditure is approximately 19.7% of the annual budget, which he stated is a healthy position for the first quarter.

Peter noted that some departments are over the quarterly benchmark due to seasonal activity, particularly Parks and Recreation, which experienced higher summer event costs that are offset by revenues. He also stated that some departments are under budget due to salary budgets being higher than needed, and staff will work with HR to address this during mid-year budget adjustments.

Discussion included Senior Center funding. Committee Member Winn asked how Senior Center costs are reflected in the budget. Committee Member Berube explained that Weber County operates the senior programs, contributes approximately \$59,000 annually toward staffing, and the City pays the remaining difference, while also maintaining the building. He noted Pleasant View contributes funding that partially offsets the City's cost. Members discussed whether clearer budget line items would improve transparency and noted limitations in charging users under the County agreement.

Peter presented sales tax trends and noted that allocations are received two months in arrears. He stated September sales tax was lower than expected, though Statewide trends also appear down. Committee Member Berube raised concerns about the State's population-based allocation methodology, stating revised estimates may be reducing North Ogden's sales tax share by an estimated \$150,000 annually, with no current appeal process. He reported ongoing discussions with State leadership to address the issue.

Peter provided an update on the Fiscal Year 2025 audit, stating the City is actively working with external auditors and has made audit-related adjustments. Committee Member Berube emphasized the audit must be submitted to the State by December 31 and expressed concern about timing.

Discussion also addressed road spending. Members noted that most roadwork is contracted and typically bid and completed in the spring and summer, which explains the lower expenditures to date.

Peter concluded by stating that mid-year budget adjustments will be brought forward next month at a regular City Council meeting, informed by the quarterly financial review.

*See Attachment A: 1st Quarter FY 2025-2026 Presentation*

**4. DISCUSSION AND/OR APPOINTMENT OF AUDIT COMMITTEE CHAIR, COUNCIL LIAISON, AND ONE ADDITIONAL COMMITTEE MEMBER**

0:01:05 Committee Chair Barker opened discussion on appointments to the Audit Committee, noting the need to appoint a new Chair, a Council Liaison, and one additional Committee Member. He noted that Committee Member Berube would no longer serve as Mayor as of January and requested that he remain on the Audit Committee. Committee Member Berube agreed to continue serving on the Audit Committee. Committee Member Winn commented that retaining his financial knowledge and experience would be beneficial to the Committee. Committee Chair Barker stated that because he would no longer serve as Chair, a new Chair would need to be appointed. He suggested Council Member Pulver as a strong candidate for Council Liaison due to his finance background and further recommended that he also be considered for Chair. Committee Member Winn expressed support, noting prior experience working with Council Member Pulver during an earlier budget process.

Committee Member Santoro suggested including another Council Member on the committee, as Council Member Cevering is also leaving the Council. Committee Chair Barker agreed and proposed Council Member Carney, an incoming Council Member and small local business owner, stating that participation on the audit committee would help her quickly gain familiarity with the City's budget and financial processes. Peter expressed support for the suggestion.

Committee Chair Barker advised that the Audit Committee vote to make a recommendation, with final approval to be taken by the City Council.

5. **PUBLIC COMMENTS**

1:08:22 No public comment was made.

6. **COMMITTEE MEMBERS/STAFF COMMENTS**

1:08:45 Committee Member Winn stated that he had spoken with Peter Brown and City Treasurer Casey Hunsaker before the meeting and found that their roles provide appropriate checks and balances, including security controls and backup coverage. He commented that this structure helps ensure the City is meeting its obligations to the State.

7. **ADJOURNMENT**

1:09:02 Committee Member Winn motioned to adjourn the meeting. All in attendance voted in favor.

The motion passed unanimously.

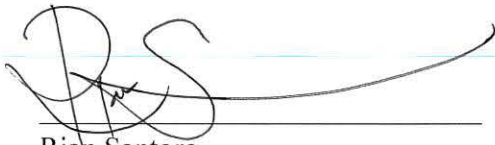
The meeting adjourned at 7:09 p.m.

**ATTACHMENTS**

All publicly distributed materials associated with this meeting are noted as the following attachments:

A. 4th Quarter FY 2025-2026 Presentation

  
Ryan Barker, Committee Chairman  
Chris Pulver



Rian Santoro  
City Recorder/Committee Member

3/20/20  
Date Approved

