

**Brainerd, MN
March 4, 2015**

Pursuant to due call and notice thereof, the Special Meeting of the Brainerd City Council Personnel and Finance Committee was called to order at 4:00 P.M. by Committee Chair Koep. Present were committee members Koep, Pritschet, and Johnson. Also present were Mayor Wallin and Council Members Scheeler and Hilgart. Staff present included City Administrator Wussow, Finance Director Hillman, and HR Coordinator Schubert.

Chair Koep modified the agenda to hold over the first agenda item, "Salary Administration Plan," to a future meeting and added the following items: Debt Levy Calculation, TIF Fund Accounting and Budget Process Overview. Alderman Pritschet thanked HR Coordinator Schubert for the time and effort she spent preparing the Salary Administration Plan information.

Finance Director Hillman presented a power point which included an overview of Government Accounting, Financial Reporting (cash, modified accrual, accrual), an overview of Brainerd's funds, ideas for monthly financial information and the topics added to the agenda. She answered questions of the Council and the Chair thanked her for her presentation.

The Chair adjourned the meeting at 6:00 P.M.

Patrick Wussow
City Administrator