

**FINANCE COMMITTEE MEETING**

**HELD AT BROWN DEER VILLAGE HALL**  
**4800 W. GREEN BROOK DRIVE, BROWN DEER, WISCONSIN**

**April 14, 2009**

**1. CALL TO ORDER**

Mr. Brunner called the meeting to order at 7:30 a.m.

Present:                   Andy Pederson, representing Bayside  
                              Russ Van Gompel, representing Brown Deer  
                              Mike West, representing Fox Point  
                              Jerry Tepper, representing Glendale  
                              Bob Brunner, representing River Hills  
                              Guy Johnson, representing Shorewood  
                              Jim Grassman, representing Whitefish Bay

Also Present:             David Berousek, Fire Chief  
                              Robert Whitaker, Deputy Chief  
                              Andrew Harris, Deputy Chief  
                              Lynn Burton, Business Manager  
                              Donna Flint, Administrative Assistant  
                              Greg Sikora, Local 1440  
                              Nick Padway, Fire Commission  
                              Dick Maslowski, Glendale City Administrator  
                              Mary Buckley, CNI Newspapers  
                              Katie Pritchard, Village President, Whitefish Bay  
                              Carl Krueger, Village President, Brown Deer  
                              Tom Tollaksen, River Hills Village Manager  
                              Sam Dickman, Village President, Bayside  
                              Don Vilione, Virchow Krause

**2. CONSIDERATION OF MINUTES**

*It was moved by Mr. West and seconded by Mr. Johnson to approve the March 11, 2009 Finance Committee Minutes. The motion carried unanimously.*

**3. 2008 AUDIT PRESENTATION – DON VILIONE REPRESENTING VIRCHOW KRAUSE**

Mr. Vilione presented the 2008 audit findings. He commented that the audit went well and findings were inherent with most small government agencies. He reviewed the process of the audit and asked the Board to call him with any issues or questions. His review of financial statement highlights is as follows:

- Government-wide statement reporting a decrease in net assets of \$1.1 million related reductions in interest income revenue and increases in salary and sick pay expenses along with the current year recognition of uncollectible ambulance receivables.
- General Fund expenditures and transfers of net revenues exceeded budget by \$592,000 resulting in a use of fund balance by that amount. The General Fund end of year balance was approximately \$704,000 designated for working capital. This fund balance represents about 5% of operations which appears adequate considering the Department's cash flow requirements.
- The Department reports capital outlay expenditures of \$723,000 for vehicles and equipment.
- Cash and investments at year-end amounted to \$1.5 million.
- Total long-term debt obligations are \$10.4 million.
- Regarding the Department's other post employment benefits for health care, estimated future unfunded liability is \$3.9 million for those individuals that have elected this benefit. The Department will need to have an actuarial determination of this liability prepared no later than in 2009.

*It was moved by Mr. Johnson and seconded by Mr. Krueger and Mr. Van Gompel to approve the 2008 Audit Report. The motion carried unanimously.*

#### **4. MONTHLY FINANCIAL REPORT**

Ms. Burton reviewed the monthly financial report. She explained that 25% of the fiscal year has elapsed and revenue is 25.02% of the annual budget at \$3,290,603 reflecting a \$3,288 positive variance. Expenditures are 24.14% of the annual budget at \$3,175,374 reflecting a \$112,737 positive variance. Also, fire suppression salary line items in total continues to reflect savings from open positions.

Ms. Burton presented the projections for the year ending 2009 based on the first quarter actual results. She discussed major line item variances and summarized that the projection for year end net results would be approximately \$65,000 surplus. She commented that she felt the original budget was adequate and the variances reflected the departures from the budget correctly, and felt that there was no need for adjustment to the 2009 budget as it was originally approved.

#### **5. DISCUSSION REGARDING GRANT APPLICATION FOR FIRE PREVENTION & SAFETY PROGRAM**

Chief Whitaker outlined the department's need for a mobile fire inspection records program including tablet computers, software, portable printers, IT support, part-time clerical support and enhancement of the Department's wireless network in the fire stations. Purchase of this equipment qualifies for assistance under the Federal Emergency Management Agency's Assistance to Firefighters Grant Program. Chief Whitaker has developed a grant request for \$87,165 which allows for complete implementation of the equipment and program.

Mr. Brunner asked if the fire department has been allocated the stimulus funds similar to the funds available for police departments. Per Chief Whitaker, the fire service has not gotten the same funding commitment as law enforcement. The majority of funds for the fire service are for buildings and staffing. Guy Johnson asked if the tablet computers would be used in other areas of the Department. Chief Whitaker explained that they could be used for EMS reports, replacing the need for paper reports. Mr. Van Gompel asked where the \$17,000 required of the Department would come from. Chief Whitaker and Ms. Burton explained that it would come from the General Fund.

Mr. Grassman expressed concern that there may be ongoing costs related to this purchase that the Department can't afford at this time and would like to see more information at the next meeting regarding the long-term costs.

Before adjourning, Mr. Brunner wanted to revisit the audit topic. He would like to see follow up for the unresolved issues carried over in the audit from 2007, listed on page 3 of the original letter to the Board.

*It was moved by Mr. Brunner and seconded by Mr. West to follow up within 60 days on unresolved issues from 2007 audit as outlined on page 3 of the audit letter to the Board. The motion carried unanimously.*

## **6. ADJOURNMENT**

*It was moved by Mr. Tepper and seconded by Mr. Grassman to adjourn. Motion carried unanimously at 8:16 a.m.*

Jerome A. Tepper  
Secretary/Treasurer  
NSFD Board of Directors