COUNCIL COMMITTEE OF THE WHOLE

The Council Committee of the Whole Meeting was held on January 26, 2016, at 6:00 p.m., with Council President Slavin presiding. Members of Council present were Mr. Anderson (arrived at 6:21 p.m.), Mr. Sudler, Mr. Cole, Mr. Hare, and Mr. Hutchison. Mr. Neil, Mr. Lewis, and Mr. Hosfelt were absent. Mayor Christiansen was also present. Mr. Slavin advised that the voting members for each committee would include all members of Council, as well as the two (2) civilian members for each particular committee.

SAFETY ADVISORY AND TRANSPORTATION COMMITTEE

The Safety Advisory and Transportation Committee met with Council President Slavin presiding in the absence of Chairman Hosfelt. Members present were Councilmen Hutchison and Sudler, Mr. Keller, and Mr. Shelton.

AGENDA ADDITIONS/DELETIONS

Mr. Sudler moved for approval of the agenda, seconded by Mr. Keller and unanimously carried.

Proposed Ordinance #2016-05 - Amending Chapter 106 - Traffic and Vehicles, Article III - Stopping, Standing and Parking, Division 2 - Metered Parking, Section 106-164 - Violations; Penalties

Mrs. Traci McDowell, City Clerk, informed members that the Police Department requested Proposed Ordinance #2016-05 to reduce the maximum number of past due or accumulated violations from five (5) to three (3) in order for a vehicle to be subject to enhanced civil enforcement. She explained that the Department was getting ready to order a new stock of violation permits or ticket books. Since the dollar amount related to enhanced civil enforcement for accumulated unpaid violations was previously reduced from $200 to $100, the Police Department felt that the maximum number of past due or accumulated violations should be reduced correspondingly.

Mr. Hutchison moved to recommend adoption of Proposed Ordinance #2016-05, as recommended by Staff, seconded by Mr. Cole and unanimously carried.

Request for Waiver - Appendix B - Zoning, Article 5 - Supplementary Regulations, Section 17 - Emergency Access Requirements - Waiver of Emergency Rear Access Requirement for The Grande, Building 4: Planned Neighborhood Design - Senior Citizen Housing Option (Application C-15-04)

Mrs. Ann Marie Townshend, Director of Planning and Community Development, reviewed a request for waiver of the emergency rear access requirement for The Grande, Building 4. She informed members that this waiver request was related to the requirement in the Zoning Ordinance for a 24-foot wide emergency rear access. Mrs. Townshend noted that although this is a requirement in the City's zoning ordinance, it is not in the State Fire Prevention Regulations or any of the other fire codes that the City has adopted. She reminded members that The Grande currently had three (3) buildings and they previously applied for and received the emergency rear access waiver for these buildings.

Mrs. Townshend stated that the request was reviewed by Staff, the Fire Marshal's Office, and the Development Advisory Committee (DAC). She noted that the request was also sent to the Dover Fire Department and no comments were received. Mrs. Townshend advised members that the site will comply with the State Fire Prevention Regulations, and the building will be sprinklered and have the 24-foot fire lane coverage in the front. She stated that it also will have the perimeter access required under the State Fire Prevention Regulations, noting that some of those provisions were not in place at the time that the corresponding zoning text was developed.

Mrs. Townshend stated that Staff recommended in favor of the requested waiver. The Planning Commission held a public hearing on the conditional use site plan for the apartment building and, after reviewing the DAC comments, also recommended the requested waiver.

Mr. Hutchison asked who sits in on the review process. Responding, Mrs. Townshend explained that the City's DAC includes the Planning Office, Fire Marshal's Office, Public Works, Kent Conservation District, and Delaware Department of Transportation (DelDOT). She stated that the plans are also distributed to police, fire and others, and meeting agendas are also provided to the school district. Mrs. Townshend informed members that she recently had a discussion with the Fire Department about participation in the DAC process. She noted that the Fire Department has someone who reviews plans as they come through and, although Staff may not receive comments from the Department, it does not mean they are not looking at the plans.

Mayor Christiansen strongly urged that all the departments that Mrs. Townshend contacts as part of the review process memorialize their objections or lack of objections in a letter to her so that she has a paper trail.

In response to Mayor Christiansen, Mrs. Townshend reiterated that she did talk to the Fire Department about this request and they indicated that they did not have any written comments to share. Mayor Christiansen stated that he would insist on written notification regarding comments or a lack of comments, noting that the leadership of the Fire Department changes on an ongoing basis.

Mr. Sudler asked how recent Mrs. Townshend's discussion was with the Fire Department and if she had spoken to the new Fire Chief. Responding, Mrs. Townshend stated her belief that she talked to Chief Hall before he left, as well as Mr. Carter Knotts, the Fire Chief's Assistant, who shared what the Fire Department's strategy would be for reviewing plans that go through the DAC.

Mr. Sudler asked for Mrs. Townshend's opinion regarding the Fire Department's overall feeling about the project. Responding, Mrs. Townshend reiterated that the Department indicated that they did not have any comments. Mr. Sudler questioned if Mrs. Townshend thought that their lack of comments meant that they agreed with it. In response, Mrs. Townshend stated that she would not want to presume anything, noting that she gave the Fire Department every opportunity to object if they had any concern.

Mr. Sudler moved to recommend approval of the waiver for the elimination of the emergency rear access requirement for The Grande, Building 4: Planned Neighborhood Design - Senior Citizen Housing Option, as recommended by Staff and the Planning Commission, seconded by Mr. Cole and unanimously carried.

Bicycle and Pedestrian Subcommittee Report

Mrs. Ann Marie Townshend, Director of Planning and Community Development, informed members that during the last Bicycle and Pedestrian Subcommittee meeting, members discussed the importance of, with some regularity, updating City Council and the Safety Advisory and Transportation Committee on the Subcommittee's activities. She stated that Mr. Jim Hutchison, Subcommittee Chair, was not able to attend the meeting; however, he hoped to be present at future meetings.

Mrs. Townshend noted that a number of Council members had attended some of the Subcommittee meetings and may be aware of some of things that have been going on. She reminded members that approximately one and one-half years ago the City received honorable mention through the League of American Cyclists as a bicycle-friendly community. Mrs. Townshend stated that the Subcommittee was currently in the process of working on a walk-friend community application, and trying to obtain credentials to market the City as a bicycle- and pedestrian-friendly city. She informed members that, under the leadership of the Dover-Kent County Metropolitan Planning Organization (MPO), the Dover Pedestrian Plan and the Dover Bicycle Plan were completed, noting that they were approved by City Council during their Regular Council Meeting of April 13, 2015.

Mrs. Townshend stated that the Subcommittee had held a number of events, including the third Annual Bike to Work Day last May. She informed members that the Subcommittee was actively planning for the 2016 Bike to Work Day, which she believed would be held on May 18th. Mrs. Townshend noted that on the evening of May 18th the Subcommittee would also host the second Annual Ride of Silence, which is a very short, quiet ride intended to remember and raise awareness of those who have lost their lives in cycling accidents.

Mrs. Townshend advised members that the Sub-Committee had been working very closely with Capital School District to introduce bicycle safety information into the curriculum of the physical education program in the District and, so far, it had been very well received. She stated that on the City's Parks and Recreation Department website, staff had added a page for bicycle and pedestrian information. Mrs. Townshend indicated that the Subcommittee was working with the schools to put out a bike rack design contest, noting that this was their second try because they did not get any entries last year.

Mrs. Townshend informed members that the most significant activity that the Sub-Committee is working on, with the City's Parks and Recreation Department, is planning a Dover Duathlon. She noted that there used to be a popular, introductory running/cycling event called Du-Dover which started at White Oak Park and ended at Dover Park; however, the company discontinued the event. Mrs. Townshend stated that a Dover Duathlon was planned for the morning of April 23, 2016. She noted that members of the Sub-Committee were working to get sponsorships so that, in addition to

covering costs, there could be a small contribution to an organization dealing with traumatic brain injury, which the Sub-Committee felt was important due to the tie between bicycle safety and brain injury. Mrs. Townshend informed members that the event was for the entry-level, multi-sport athlete and would include a mile-and-a-half run, followed by an eight (8) mile bike ride, followed by a mile-and-a-half run, and information regarding the event was on the City's website. She stated that the Subcommittee was also going to try to get a number of City staff to participate, and indicated that she hoped to do so.

Councilman Hutchison stated that the Subcommittee was outstanding and consisted of hardworking, focused men and women. He noted that the members were very dedicated to the cause and would make a difference.

Mrs. Townshend noted that the Subcommittee had brought forward ideas and formed a relationship between residents, DelDOT, the MPO, and the City, and through this group DelDOT had now found money for a number of projects and was making a significant investment.

Mr. Sudler asked if the bike/pedestrian friendly initiative would be included in the White Oak/Dover Park comprehensive plan. Responding, Mrs. Townshend explained that the Duathlon was a one (1) day event that would be held at the park. She expressed hope that the event will continue to be an end-goal event that will bring people to Dover, noting that when the City has successful events in the parks, it brings people who may not have otherwise come to the park and provides an opportunity for people to see what the City has to offer. Mrs. Townshend stated that the City always hopes to create park enthusiasts through recreation programming.

Mr. Sudler asked how close the City was to implementing the White Oak comprehensive plan. In response, Mrs. Townshend stated that the City had not solicited proposals yet and a consultant would be needed.

Mr. Shelton asked whether the Subcommittee had started advertising for the Duathlon, noting that he is involved with runners and cyclists and had not heard about the event. Responding Mrs. Townshend explained that the details had just started to come together during the last month. She offered to provide copies of a recently created brochure to Mr. Shelton. Mrs. Townshend informed members that the event was being managed by TriSports and would be advertised on their website, which has a captive audience; however, she agreed that the Subcommittee needed to look at other advertising options as well.

In response to Mr. Shelton's question regarding sponsors, Mrs. Townshend confirmed that the Subcommittee was seeking sponsors. Staff had prepared a letter for the Subcommittee to use, but staff had informed the Subcommittee that City staff would not solicit sponsors. She noted that the material could be provided to any members who may know potential sponsors.

Responding to Mr. Sudler, Mrs. Townshend stated that the event would be held on the morning of Saturday, April 23, 2016.

Mr. Hare moved to recommend acceptance of the Bicycle and Pedestrian Subcommittee Report, seconded by Mr. Hutchison and unanimously carried.

Mr. Sudler moved for adjournment, seconded by Mr. Keller and unanimously carried.

Meeting adjourned at 6:18 p.m.

LEGISLATIVE, FINANCE AND ADMINISTRATION COMMITTEE

The Legislative, Finance and Administration Committee met with Chairman Hare presiding. Members present were Councilmen Cole and Sudler, Ms. Maucher, and Mr. Shevock.

AGENDA ADDITIONS/DELETIONS

Mr. Sudler moved for approval of the agenda, seconded by Mr. Shevock and unanimously carried.

Persimmon Park Place Drainage Project

Mr. Scott Koenig, City Manager, advised members that City staff had been working with representatives from the Permission Park Place community, the Department of Natural Resources (DNREC) and the Kent Conservation District, as well as State legislators regarding drainage issues associated with Persimmon Park Place.

Mr. Koenig informed members that approximately 12 to 15 years go, the City agreed to take the streets, rights-of-way, and utilities under public dedication in Persimmon Park Place. At that time, the City elected not to dedicate the storm water infrastructure in the subdivision because much of it was located behind the houses, in unusual places that were not in standard easements, and it some cases it was failing and continues to fail.

Mr. Koenig explained that staff, as well as State representatives, had been working with several residents on specific drainage issues, predominantly on the east boundary of Persimmon Park Place where it abuts Wild Meadows. He stated that a preliminary drainage study was done approximately a year-and-a-half ago, and the final recommendations were made in March of 2015. Mr. Koenig informed members that the preliminary study indicated the need for a final design for a potential pipe to go in the rear yards of several houses, and the pipe would be in a dedicated public easement. He stated that the new pipe would be constructed and eventually turned over to the City of Dover for maintenance. Mr. Koenig informed members that, since this was not currently a City-funded project, the legislators and the State agreed to cover the cost of the design phase of the project, for a total amount of $27,250. He stated that 90 percent of the funding would come from the 21st Century Fund and the other 10 percent would come from Representatives William Carson and Brian Bushweller as part of their community transportation funds. Mr. Koenig advised that there were agreements attached to this project, explaining that if Staff receives endorsement from the Committee and Council, they intend to execute the agreements and begin the design phase of the project. He stated that once actual construction estimates are received, the City will have to make

a decision as to how the project will be constructed, noting that it is Staff's intention to seek additional community transportation funds and/or 21st Century Funds for the construction.

Mr. Koenig explained that, since this project is not in the current CIP, it was Staff's desire to initiate the design phase, assign a project number, and obtain authorization from City Council to be working on this project.

Mr. Koenig stated that Staff was requesting authorization to execute the two (2) agreements to fully fund the Persimmon Park Place Drainage Project and begin the design phase of the project in order to finalize the design and ultimately move forward with improvements regarding these drainage concerns in Persimmon Park Place. No City of Dover money will be used to pay for the design phase of this project.

Mr. Shevock questioned whether the project would be completed in accordance with City or State specifications and who would do the inspection when it goes to construction. Responding, Mr. Koenig explained that when the project goes to construction, it will most likely be inspected under City of Dover specifications and it will be consistent with both the City's Public Works Construction Manual and DNREC Conservation District Construction Manual. He stated that there would be some joint review and the infrastructure will meet both standards.

Responding to Mr. Hare, Mr. Koenig confirmed that there would be no City money spent on the design for the project.

Mr. Hare asked if this matter would be brought back to the Committee once the design phase is done and the project is started, so that members would know how much money will be spent on the project. In response, Mr. Koenig stated that he was sure that the construction contract would exceed $25,000. He explained that if the project is fully funded by a third party, it would not come back for further consideration; however, if the project is funded by the City, it would have to be part of the budget request. Mr. Koenig stated that, at this time, staff did not intend to include this as a City funded FY 17 project because they would like the funding to come from other sources.

Mr. Hare asked when staff anticipated this project would be complete. Responding, Mr. Koenig expressed his opinion that it would take approximately six (6) months to complete the preliminary and final designs, calculations, etc., and the project would probably be constructed in the spring or summer of 2017, at the earliest. He noted his expectation that this project would require easement acquisition.

Mr. Shevock moved to recommend authorizing Staff to execute the two (2) agreements to fully fund the Persimmon Park Place Drainage Project and that no City of Dover money will be used to pay for the design phase of this project. The motion was seconded by Mr. Cole and unanimously carried.

Proposed Ordinance #2016-06 Amending Chapter 26 - Businesses, Article II - Licenses, Section 26-40 - License Issuance, Expiration and Form, and Section 26-42 - Penalty for Late Payment of License Fee

Mrs. Ann Marie Townshend, Director of Planning and Community Development, reviewed Proposed Ordinance #2016-06. She reminded members that various members of City staff had attended a Lean Boot Camp with the purpose of evaluating the City's processes in order to eliminate unnecessary steps and unnecessary work, which equate to waste. She advised members that, as a result of the Boot Camp, the Planning and Inspections Department examined the process for business licenses.

Mrs. Townshend explained that business licenses are due on July 1st each year, which is also the first day of the new fiscal year; therefore, license renewals must be mailed out in June. When they are mailed out in June, payments are returned, staff processes the payments, and the Finance Department then has to manually move the money from one fiscal year's ledger to the next fiscal year. Mrs. Townshend expressed her opinion that there are many unnecessary steps in this process, noting the amount of time and effort that it takes for the Information Technology Department to run the reports to be able to move the money, and for the Finance Department review all of this and then move it. She stated that manually moving the money from one fiscal year to another also creates the potential for error.

Mrs. Townshend informed members that she discussed this process with the Finance Department and suggested that the City change the business license year to begin August 1st, which would allow staff to mail the license renewals at the very beginning of July to avoid processing anything during the transition of the fiscal year.

Mrs. Townshend stated that Proposed Ordinance #2016-06 would bring the license renewal process in line with the fiscal year end. She explained that the ordinance would also remove language which indicates that the city clerk, the fire marshal, and the executive officer for the board of health sign business licenses, since none of them currently do this.

Responding to Mr. Hare, Mrs. Townshend stated that the license year would be from August to August, so people would get a free month.

Mr. Sudler moved to recommend adoption of Proposed Ordinance #2016-06, as recommended by Staff, seconded by Ms. Maucher.

Mr. Anderson expressed his opinion that this was a great idea and one (1) of the things that we need to be doing as a City. He stated that he looked forward to seeing more proposals.

The motion to recommend adoption of Proposed Ordinance #2016-06, as recommended by Staff, was unanimously carried.

Comprehensive Annual Financial Report (CAFR) for the Fiscal Year Ending June 30, 2015

Mrs. Donna Mitchell, Controller/Treasurer, reminded members that the Comprehensive Annual Financial Report (CAFR) for Fiscal Year Ending June 30, 2015 had been completed. She reviewed a presentation summarizing the audited financial statements and the summary statements, noting that these were based on the audit results. Mrs. Mitchell stated that the presentation expanded on the

major items in the statements, such as the pension and other post-employment benefits (OPEB) liabilities. She advised members that the presentation did not include the budget to actual reports, which are done on a cash-type basis. Mrs. Mitchell noted that the financial statements are done on an accrual basis, based on Charter and Code requirements.

Mrs. Mitchell, referring to Page 5 of the presentation, informed members that the Statement of Net Position is basically what used to be called the balance sheet. She explained that the Governmental Activities column includes grant funds, the general government fund, and general governmental capital project fund; and the Business-Type Activities included utilities. Mrs. Mitchell stated that the workers' compensation fund is included in Governmental Activities for balance sheet purposes; however, for income statement purposes, it is included as an enterprise fund. She explained that this goes both ways because the assets and liabilities are actually owned by the City, not by a business entity.

Mrs. Mitchell informed members that the Statement of Net Position included new items, including the net pension asset and the OPEB asset, which show that the City is currently over-funded for pensions and OPEB liabilities. She stated that the pension-related deferred outflows were related to pensions in a different period. Mrs. Mitchell noted that the long-term OPEB and pension liability are listed under non-current liabilities. She reminded members that the most significant change in this CAFR was that the pension liabilities had to be recorded on the face of the financial statements in accordance with the Governmental Accounting Standards Board (GASB) 68 accounting standard that was recently implemented. Mrs. Mitchell explained that pension liabilities used to be included only in the notes but are now listed under the Unrestricted Net Position and indicate an amount of -$27,947,000 that is due to the pension liability for governmental activities. She informed members that another GASB standard would be going into effect which would require the OPEB liability to be recorded this way in the future.

Mr. Slavin questioned what potential effect GASB 68 and showing a higher liability may have on the City's ratings. Responding, Mrs. Mitchell explained that the rating agencies will look at how the City is managing that liability. She stated that it could affect the City's interest rates on any debt service that the City may go to market for. Mrs. Mitchell confirmed that bond rating agencies would be looking at this for all governmental entities.

Mrs. Mitchell reviewed the Statement of Activities, Page 6, noting that it was previously called an income statement. She reminded members that several years ago the GASB reformatted this statement. Mrs. Mitchell stated that this statement previously indicated the City's income at the top, expenses at the bottom, and net income. She explained that it is now listed by function or program, with expenses listed first, followed by the adjustment for indirect expenses, which is what the City allocates to the utilities for overhead. All program revenues are listed next, which show the charges for services, operating grants and contributions, and capital grants and contributions. Last, the statement shows the net (expense) revenue and changes in net position for governmental activities, business-type activities, and the total. Mrs. Mitchell noted that this statement lists all of the governmental activities at the top and noted that the City does not have any government program or function that is actually self-supporting, they all net to a negative number. Referring to the bottom

of the statement, she explained that property taxes, transfer taxes, and transfers from the utilities are considered general governmental revenues help cover those differences. Mrs. Mitchell stated that the net position, or net income, was $1,948,307 for the governmental activities and $7,355,001 for the utilities. She explained that the statement was re-formated to make it more apparent as to whether programs/revenues are covering costs.

Mrs. Mitchell reviewed the Governmental Fund Balance Sheet, Page 7, noting that it lists strictly current assets, current liabilities, and governmental-type activities and does not include pension or OPEB information. Mrs. Mitchell informed members that the unassigned fund balance was approximately $3.9M and the total fund balance was approximately $9.2M. She explained that this $9.2M was on a governmental basis, without all of the GASB adjustments which reflected a negative $27M.

Mrs. Mitchell explained that the list of fund balances on Page 8 shows what makes up the $9.2M on the Governmental Fund Balance Sheet. She informed members that it was a GASB standard for the fund balances to include inventory and prepaids, noting that although these items are included on the balance sheet as assets, the City has to offset that with a reservation on the fund balance showing that they are non-spendable, because GASB feels that they are not readily convertible to cash. Mrs. Mitchell stated that the Fund includes commitments for the Contingency Reserve and the Parkland Reserve, explaining that those are considered committed because they are done by Council and not by an outside party. Referring to the assigned funds, she explained that police investigations referred to a fund that the Police Department has from donations received from citizens, specifically for purposes of the Police Department. Mrs. Mitchell noted that the other governmental funds were grant funds which are all considered reservations because they are not the City's money to spend.

Mrs. Mitchell reviewed the Statement of Revenues, Expenditures and Changes in the Fund Balances of Governmental Funds, Page 9, noting that it reflected a net change in fund balance of $1.5M for the General Fund, and a negative net change balance of $55,997 for the non-major funds. She explained that this was usually just a timing difference because the grant funds came in either later or in the prior year, so expenditures might be higher than revenues based on the timing of the revenue versus the expense.

Mrs. Mitchell, referring to the Statement of Net Position - Proprietary Funds, Page 10, noted that the City does have to record the OPEB and pension liabilities for the enterprise funds, unlike the governmental funds. She stated that, even with the inclusion of the liabilities, the total net position remained positive.

Referring to the Statement of Revenues, Expenses and Changes in Fund Net Position - Proprietary Funds, Page 11, Mrs. Mitchell stated that the changes in net position, or net income, for water and wastewater services was approximately $4.7M and approximately $2.6M for electric, for a total of approximately $7.4M. She noted that the City's internal service fund is actually the City workers' compensation self-insurance fund.

Mrs. Mitchell advised members that she included information regarding Other Post Employment Benefits (OPEB) on Page 15 to highlight how the City fared in making the annual required contribution. She stated that the total net OPEB obligation decreased approximately $1.6M because the City contributed more with the lump sum appropriations and the percentage of payroll. Mrs. Mitchell explained that the City actually contributed more than the requirement and paid down that liability a little quicker by having the extra money there.

Mrs. Mitchell reviewed the OPEB Trust Schedule of Funding Status and Progress, Page 16, noting that the City was able to reduce the percentages that were used for the OPEB contributions which was helping with the current budget. She explained that actuarial accrued liability (AAL) was approximately $70.4M on July 1, 2013 and on July 1, 2014 it decreased to approximately $51.2M. Mrs. Mitchell informed members that there was a 10-year funding plan for this liability; however, the City is able to discontinue that plan because the City is at a better funding level than expected. She explained that with the 10-year funding plan, the City had to bifurcate the interest rate and use the discount rate on the municipal bonds, which is about 5.4% on the part that is unfunded, and the 7% rate, which is the City's actuarial assumption, on the part that is funded. Since the City is fully funding, the interest rate changed to 7% for the whole fund and because that interest rate went up, it reduced that liability.

Mr. Anderson noted that OPEB was no longer a separate budget line item and asked what it was now combined with. Responding, Mrs. Mitchell stated that OPEB and pension were included in the functions/programs on the Statement of Activities on Page 6. She explained that the money for OPEB and pension has to be allocated to each division of each program and staff now has to go through a process to develop an allocation methodology. Mrs. Mitchell noted that it cannot be a separate item because it is considered a cost of service for each of those programs.

Mr. Anderson felt that the requirement was supposed to make it easier to understand and more open; however, it seemed to be hiding how much liability there is.

In response to Mr. Anderson, Mrs. Mitchell clarified that the liability is included in each program on the Statement of Activities; however, it is also on the Governmental Fund Balance Sheet as liability and any asset the City may have.

Mrs. Mitchell reviewed Pension Plans - Defined Benefit and Pension Expense - Financial Reporting Purposes, Pages 17-18, explaining that the approximately $4.8M in total contributions indicated on Page 17 was reflected in the budget reports; however, the approximately $1.8M for the Police Pension Expense and $2.4M for General Employee Pension Expense indicated on Page 18 were reflected in the GASB Statement of Activities that are audited.

Mrs. Mitchell informed members that Page 89 in the CAFR included information regarding the defined contribution plans; however, that information is not on these schedules because those plans are not included in the City's financial statements. She explained that the information is included in the notes to the financial statements, but not within the statements since those are not the City's assets, they are the assets of employees because they are fully vested on day one when they start

contributing. Mrs. Mitchell stated that there were notes regarding the contributions that the City and employees made and the number of employees, and offered to provide that schedule to members who wished to receive a copy.

Mr. Hutchison noted that Mrs. Mitchell had been in accounting for more than 20 years in the City and many changes had occurred. He asked whether Mrs. Mitchell believed that the City has better control and insight on financial matters the way it is designed today. Responding, Mrs. Mitchell felt that she had better control and insight now versus 20 years ago, explaining that she is more involved and enlightened about what is going on. She stated that there have been a lot of accounting changes to incorporate, noting that the GASB changes have not slowed down. When she came to work for the City in 2000, GASB 34 was being implemented and they are now on GASB 78. She stated that although all of the changes do not apply to the City, most of them do.

Mr. Sudler moved for adjournment, seconded by Mr. Shevock and unanimously carried.

Meeting adjourned at 6:53 p.m.

Timothy A. Slavin
Council President

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