



City of Gahanna

Meeting Minutes

Finance Committee

200 South Hamilton Road
Gahanna, Ohio 43230

Stephen A. Renner, Chair
Merisa K. Bowers
Jamille Jones
Nancy R. McGregor
Kaylee Padova
Michael Schnetzer
Trenton I. Weaver

Jeremy A. VanMeter, Clerk of Council

Thursday, October 23, 2025

4:00 PM

City Hall, Council Chambers

A. CALL TO ORDER:

Councilmember Stephen A. Renner, Chair, called the meeting to order at 4:04 p.m. The agenda was published on October 21, 2025. All members were present for the meeting. There were no additions or corrections to the agenda.

B. WORKSHOP:

[2025-0212](#)

FY 2026 Budget Presentation 10.23.2025

Introductory Remarks

Chairman Renner opened the budget workshop and explained that the Council wanted to try a new approach for the upcoming budget season. He stated that the afternoon's agenda would cover the all-funds summary and the 2026 capital projects. After asking if any colleagues had questions or comments and receiving none, he invited the administration to begin its presentation.

Mayor Jadwin began by acknowledging that the day's budget workshop marked a departure from the City of Gahanna's previous approach. She expressed appreciation for the collaboration between Council and the administration. Mayor Jadwin recalled that early in 2025, the group had discussed ways to make the process more efficient and easier for residents to understand, while also managing the time demands that come with in-depth budget discussions. She explained that the workshop format aimed to streamline discussions to allow for detailed, transparent discussions while making the process easier for everyone to follow.

Mayor Jadwin stated that the presentation represented her administration's 2026 budget request. The proposed budget reflected the City of Gahanna's

continued strong economic growth and included funding requests to support smart and sustainable development. She noted that the administration began its budget process in June of 2025 and emphasized the significant time commitment involved. Over the past five months, June through October 2025, Director Bury, her finance team, department heads, and the executive leadership team devoted extensive time and effort to assembling the budget. She said this process included dozens of meetings, ranging from one-on-one discussions with department heads to larger group sessions involving Director Bury's team and executive staff. During those meetings, participants reviewed staffing and program requests, discussed and evaluated proposals, and made revisions as needed. The administration examined both the immediate impacts for 2026 and long-term effects over a five-year outlook, considering how operational and programming decisions would shape the city's future. Mayor Jadwin noted that, as Director Bury would soon discuss, the city's economic success was expected to continue into 2026, with growth projected to increase the income tax base through 2030. She stated that the coming year would bring continued investments in aging infrastructure, necessary upgrades, and expanded services. She highlighted two major initiatives: the new Gahanna Civic Center and the implementation of the strategic plan, "Our Gahanna," which would align with the city's Capital Improvement Plan and other long-range goals to fulfill the community's vision for the city's future. Mayor Jadwin emphasized the administration's focus on using public funds wisely, strategically, and sustainably for Gahanna's long-term success.

Before turning the presentation over to Director Bury and the senior directors, Mayor Jadwin expressed her gratitude to Director Bury, Senior Deputy Director Cory Wybensing, Senior Director Schultz, Senior Director Vollmer, and the department heads in attendance. She commended their dedication, professionalism, and hard work in developing the budget and praised the care and commitment they demonstrated throughout the process. She then turned the meeting over to Director Bury and the senior directors to continue the presentation.

Meeting Outline & Budget Assumptions

Miranda Vollmer, Senior Director of Administrative Services, began the presentation by reviewing the schedule and agenda for the workshop. She explained that the group would first cover the budget calendar, followed by Director Bury, who would discuss overall budget assumptions, impacts on fund balances, revenues, and expenditures. Vollmer stated that she would then present staffing requests, and Senior Director Schultz would conclude with a discussion of the 2026 capital budget request. Senior Director Vollmer referred to a schedule she distributed earlier in the day, which included a few

corrections. After consulting with Chairman Renner, she explained that the administration divided the operations departments into two sessions scheduled for November 17, 2025, and November 21, 2025. On those dates, department directors would each provide a brief, one-slide presentation outlining their 2026 priorities and explaining how those priorities informed their budget requests. Vollmer added that the directors would answer questions from Council and address any additional inquiries that arose during the meetings. She then turned the presentation over to Director of Finance Joann Bury.

Director Bury began by outlining the overall budget assumptions and the primary factors driving the 2026 budget request. She stated that, despite slowdowns with the Intel mega project, both Central Ohio and the City of Gahanna continued to experience economic growth, which was expected to persist throughout the next five years. She noted that no changes were planned for service levels in 2026 and that the budget included funding to begin implementing the "Our Gahanna" initiative, a ten-year strategic plan developed through extensive public engagement and the work of the steering committee. Bury then discussed health and prescription insurance coverage. She explained that over several years, the city government introduced various programs to contain healthcare costs for staff. In 2024, the administration began a complete overhaul of insurance benefits to control expenses while improving the experience for employees and those responsible for plan administration. The city engaged NFP as its insurance broker following an extensive request for proposal (RFP) process. NFP analyzed the city's current plans and presented four potential options: remaining with the existing healthcare consortium, joining another consortium, adopting a fully funded traditional plan, or becoming a self-insured entity. After extensive research, NFP determined that the city had a sufficient number of employees to move to a self-insured model. This transition would occur without disrupting employee coverage or increasing employee premiums, and it was expected to save the city more than one million dollars. Bury explained that she would later discuss the funding structure and mechanisms supporting this arrangement.

Director Bury also highlighted a funding request in the 2026 budget related to the move to the new Civic Center. The relocation of City Hall, the Police Department, and the Senior Center represented a significant undertaking. Bury stated that the administration intended to manage the process responsibly and efficiently while incorporating change management strategies to help employees adjust to the transition. Bury concluded by addressing continued utility cost increases from the City of Columbus, noting that such increases occurred annually and were expected to continue into 2026. She explained that this represented the largest portion of the proprietary funds

request, as it directly affected contracted services and rate setting. She stated that the administration intentionally planned to use unreserved utility fund balances to smooth rate increases over multiple years, avoiding a large single-year increase.

Budget Request Impact on Fund Balance

Director Bury continued the presentation by discussing the fund balance impact for 2026. She explained that the fund balance impact assumed every dollar budgeted and received would also be expended, though she noted that actual results would vary. Based on current information, she outlined the city's expected financial position for 2026. Bury stated that the General Fund would not use any unreserved balances and would instead show a small return of approximately \$47,000. She referred to the enterprise funds section, noting that the administration planned to use portions of the unreserved fund balance to help smooth necessary rate increases for services. She then addressed the newly established self-insurance internal service fund. She explained that revenue for this fund came from premiums paid by both employees and the City of Gahanna for insurance coverage. These premiums, classified as a fringe benefit, were included in salaries and benefits across all city funds. Bury clarified that while premium payments and the cost of coverage were closely related, they served different purposes. The self-insurance fund operated similarly to a third-party insurance provider, except that the city managed the process internally. She stated that this structure accounted for the increase in contract services within the internal service fund, which covered claims, stop-loss insurance, and administrative expenses.

Director Bury added that state law required the city to build a reserve for "incurred but not reported" claims (IBNR) under Ohio Revised Code Section 9.833, which also authorized the establishment of the self-insurance fund. She explained that the NFP actuarial team determined three target levels for the reserve: a conservative (high-end), a moderate (mid-range), and an aggressive (low-end) estimate.

Councilmember McGregor stated that she did not have in front of her the document that was projected on the large screens and found it difficult to follow along because she could not see the material clearly. Director Bury acknowledged her concern and stated that she would send the document after the meeting. McGregor replied that it would be more helpful to have it during the presentation since Director Bury was referencing specific details she could not easily view. Mayor Jadwin asked that the document be emailed to Council. President Bowers asked if the material being discussed was part of the "All Funds Summary" that Senior Director Vollmer previously emailed.

Chairman Renner asked if it was page two of the All Funds Summary PDF. Director Bury clarified that at that point in the presentation, the focus was only on the line representing the newly established self-insurance fund. A printed copy of the PDF that Bury displayed was distributed to Council during the meeting.

President Bowers asked Bury to repeat her explanation of the reserve tiers. Bury reiterated that NFP provided three target levels for the required reserve: an aggressive (low-end) target of \$922,000, a moderate (mid-range) level, and a conservative (high-end) target of \$997,000. She stated that the city expected to end 2026 with approximately \$1.1 million in reserve, exceeding the highest recommended level. She confirmed that this amount would adequately fund claims and expenses while maintaining compliance with the Ohio Revised Code.

Senior Director Vollmer then explained the purpose of maintaining the reserve. She stated that if claims exceeded the amount of premiums collected in a given month, the reserve would cover the additional costs. Because the city expected to exceed the NFP reserve estimate, it would be able to use the excess reserve to offset premium increases for employees and the city in the event of a catastrophic loss or high-claim year, such as might occur in 2025. She noted that the current consortium the city participated in would face a 28% increase next year, and maintaining an appropriate reserve would help avoid such spikes. Vollmer emphasized the importance of sustaining the reserve at the level calculated by NFP, which reviewed the reserve annually as part of its consulting services to ensure that funds remained intact and available for use if a catastrophic year occurred.

General Fund Analysis - Unassigned Fund Balance

Director Bury focused on the General Fund after reviewing the impact across all funds. She discussed how the budget aligned with city policy and how the emergency reserve was set. Bury explained that as operational appropriations increased, the emergency reserve also increased. She stated that 25 percent of operating expenditures resulted in a rounded reserve of \$10 million, which represented a \$900,000 increase compared to 2025. She further explained that the unreserved and unassigned fund balance was estimated to cover slightly more than six months of operations, which was three times the minimum two-month requirement established by policy. In dollar terms, she noted that this equaled \$13.7 million more than the required two months of operating funds.

City Revenue - Governmental Funds & Enterprise Funds

Director Bury provided an overview of revenue for the governmental funds. She pointed out that the “other income” category included transfers totaling approximately \$6.9 million. After removing that amount, she explained that the two largest income sources were income taxes and real estate taxes, including payments in lieu of taxes. Bury stated that approximately 72 percent of governmental fund revenue came from tax revenues or payments in lieu of taxes. She contrasted this with the enterprise funds, which included the internal service funds and were funded through charges to end users. For the internal service funds, she clarified that the end users were city employees and the city itself, with the largest portion coming from the newly established self-insurance fund. She noted that 94 percent of enterprise fund revenue came from charges for services.

Expenditures - All Funds

Director Bury reviewed the breakdown of proposed expenditures. She stated that the analysis excluded transfers between funds and that the administration was requesting approximately \$107 million in appropriations. Bury explained that 76 percent of the budget was allocated to operations, 6 percent to debt service, and 18 percent to capital. She noted that this represented a healthy balance, showing that the city was not overly burdened by debt and was investing appropriately in its capital needs. She further explained that when examining expenditures by type, the majority of spending went toward salaries, benefits, and contract services, which together accounted for approximately 66 to 67 percent of the total budget. Bury stated that, as a service organization, it was expected that these categories would represent the largest portion of the budget request.

All Funds Revenue Change

Director Bury described the revenue projections across all funds. She stated that the city expected an overall increase of approximately 7 percent, or \$7.4 million. The largest portion of that increase came from charges for services, followed by income tax. Bury explained that charges for services included \$4.5 million in administrative charges related to the establishment of the self-insurance program. The remainder reflected anticipated increases in utility service revenues totaling about \$2.9 million. She noted that the utility rate increases were preliminary and that the Public Service Department would bring forward rate recommendations later in the year for the 2026 budget. She added that adjustments would be made if necessary. Bury addressed the difference between the 4 percent income tax increase noted throughout the budget document and the 12 percent increase shown in the accompanying chart. She explained that the chart reflected actual collections, which were coming in higher than projected for 2025. The administration had

not adjusted the current budget because it did not plan to use the excess 2025 revenues. However, she based the 2026 income tax projection on actual collections to provide a more accurate estimate, resulting in a 4 percent increase above actual 2025 collections.

Director Bury also discussed a reduction in investment income and identified two causes for the decline. The first was a decrease in interest rates, which began in September 2025, with a 25-basis-point reduction. She stated that one or two additional reductions were expected before the end of the year and that rates were projected to continue declining before stabilizing at around 3 percent by 2030. The second reason for the decrease involved the use of bond proceeds. Bury explained that while the city held bond proceeds awaiting expenditure on construction, those funds generated investment income. As the city spent the proceeds on project costs, investment income declined because the balance of invested funds decreased. She stated that no investment income related to the bond proceeds would remain after 2026 because the project was scheduled for completion at that time, and all bond proceeds would be fully spent.

All Funds Expenditure Change

Director Bury shifted to planned expenditures across all funds. She stated that total expenditures showed a decrease of approximately \$4.6 million, or 4 percent. The largest portion of that decrease occurred in capital outlay, consistent with the city's Capital Improvement Plan. Bury explained that the increase in salaries and benefits reflected the addition of staff positions, which Senior Director Vollmer and Senior Director Schultz would discuss later in the meeting. She added that planned salary increases for 2026 also contributed to the rise in personnel costs. The police and communication technician contracts already included a negotiated 4.5 percent increase for 2026. The steelworker contract was set to expire at the end of the current year, and the budget included a 4 percent placeholder pending the outcome of those negotiations. Bury stated that unclassified employees who reached or surpassed the midpoint, or step five, of the salary ordinance also had a 4 percent placeholder increase included in the budget, pending approval of the unclassified salary ordinance later in the year.

Director Bury then reviewed contract services, which showed an overall increase of 3 percent. However, she clarified that the 2025 budget included a one-time \$5 million expenditure to the Community Improvement Corporation (CIC). When excluding that item, the true increase in contract services equaled approximately \$6.2 million, or 18 percent. Bury explained that the largest contributor to this increase was the implementation of the self-insurance program, with costs for claims, stop-loss coverage, and

associated administrative expenses estimated at \$3.3 million, as determined by the NFP actuarial team. Another major factor was the projected increase in utility service costs from the City of Columbus. Based on preliminary data, Columbus planned a 10 percent increase for water and sewer service contracts, resulting in an additional \$1.8 million in contract service costs.

General Fund Revenue & Expenditures

Director Bury focused on the General Fund and its related activity. She reported that income taxes remained the main driver of revenue growth, accounting for a \$2 million, or 5 percent, increase. She noted a \$500,000 decrease in investment income, as previously discussed, due to expected continued reductions in interest rates. Bury stated that property tax revenue decreased based on actual collections to date for 2025. She explained that the county auditor's estimates for 2025 would not be met, so she adjusted the projection for the upcoming year downward to better reflect actual performance. She also highlighted a decrease in "other revenue," which resulted from a one-time payment received from the healthcare consortium in 2025 for excess reserves. She clarified that the city would no longer receive such payments since it exited the consortium and would now manage its own reserves.

Director Bury then discussed General Fund expenditures, which showed a \$1.8 million, or 4 percent, reduction. However, this amount included a one-time \$5 million allocation to the Community Improvement Corporation (CIC). When excluding that amount, expenditures reflected an actual \$3.2 million increase, or approximately 8.5 percent. She stated that salaries, benefits, and contract services continued to drive the increases. Senior Director Vollmer would later discuss the staffing requests in greater detail. Bury explained that the increase in contract services included several one-time initiatives, such as the relocation to the new Civic Center and the beginning of the implementation of "Our Gahanna," totaling approximately \$530,000. The remaining increases reflected costs associated with the expansion of the Flock camera system for public safety and ongoing operational cost increases for public safety, parks and recreation, financial services, and IT functions. She noted that these cost increases were expected to continue over the next five years. She presented a chart showing the breakdown of the 2026 General Fund appropriation request by activity or purpose. The majority of appropriations supported public safety, followed by finance-related activities, which included citywide items such as risk and liability insurance, the public health contract, and implementation of "Our Gahanna." Parks and Recreation followed, along with Public Service. Bury stated that these allocations aligned with the services most valued by the community.

Income Tax Projection Assumptions

Director Bury provided a detailed discussion of income tax projections. She explained that the projection assumed most businesses would provide a 3 percent wage increase for their employees. She stated that Ortho One was expected to be fully staffed by the end of the year, if not already, and that the projection reflected continued economic growth. She noted a small contraction in estimated growth, which she attributed to a 1 percent adjustment based on current trends, followed by a gradual decline projected between 2028 and 2030. She also confirmed that collections to date were factored into the projection. Bury reviewed the numbers supporting the projection for the General Fund. She stated that the city expected to end 2025 with approximately \$27.5 million in income tax revenue, which represented about \$1.8 billion in wages and net profits. She estimated a 3 percent wage increase that would add \$55 million, along with \$23.5 million in net new growth. She explained that the city expected total wages and net profits to increase by about \$78.5 million, resulting in \$825,000 in retention income tax revenue and \$352,000 in new growth, for a total income tax increase of approximately \$1.2 million in the General Fund.

Director Bury then discussed how wage growth correlated directly with income tax generation. She noted that 2025 reflected a 13 percent increase, which she attributed partly to an anomaly in net profits. She explained that net profits accounted for the additional 8 percent increase observed and that no single business or industry appeared to be driving the spike. She stated that many factors affecting net profit taxes were beyond the city's control, including each business's pricing policies, operational decisions, capital investments, and the ability to carry forward net operating losses for up to five years. She emphasized that withholding taxes more accurately reflected the city's true economic growth. Withholding taxes increased by approximately 5.4 percent, which aligned closely with the 5 percent growth projected for 2025. Considering these factors, she stated that the city based its forecast on a 4 percent income tax increase, followed by a gradual decline in growth rates to 3 percent, 2 percent, and ultimately 1 percent by 2030.

Director Bury concluded this part of the discussion by reviewing the projected five-year impact on the General Fund. She stated that the financial outlook appeared stable and well balanced, with no spikes anticipated in either expenditures or revenues. She noted that the city did not expect to use unreserved General Fund balances or reduce expenditures until 2029. While acknowledging that actual results might vary, she emphasized that current projections showed the General Fund to be balanced for the next five years.

Special & Capital Revenue

Director Bury highlighted the special revenue and capital improvement funds. She stated that income tax results for these funds were consistent with the trends seen in other funds. She noted a change in allocation among the three special revenue funds based on the 2026 operating request but reported no other significant changes. Bury explained that investment income for the capital improvement fund decreased because the city was spending down bond proceeds. She also noted that transfers into the capital improvement fund in 2025 for the Civic Center project would not be required in 2026. She then reviewed the special revenue and capital expenditures planned for 2026, noting a decrease in capital outlay for the capital improvement fund in alignment with the city's Capital Improvement Plan. In the Parks and Recreation Fund, she stated that the primary driver of increased salaries and benefits was seasonal staffing. She explained that in previous years, budget estimates had assumed weather delays and cancellations, but those had not occurred. The 2026 budget more accurately aligned seasonal staffing costs with recent historical trends. Bury stated that the increase in contract services for the Parks and Recreation Department reflected funding to evaluate the feasibility of providing a shuttle service for the Senior Center. She also discussed the Public Safety Fund, noting that a reduction occurred due to several factors. In 2025, the city funded four School Resource Officers and one Community Liaison Officer for a full year. For 2026, the Community Liaison Officer position was moved out of the fund, and an additional School Resource Officer was requested, but only budgeted for half of the year. This adjustment resulted in a reduction because a full-year position was replaced with a half-year allocation. Bury added that the city contracted for a mental health clinician in 2025 but determined that the position should become a city employee. This change reduced contract services within the Public Safety Fund and increased the General Fund to support the hiring of a Mental Health Liaison beginning in 2026.

Senior Director Vollmer stated that detailed written information was available in the All Funds Summary distributed on Wednesday. She noted that the chart handed out midway through the meeting, as well as similar data, could be found on page two of that summary. Vollmer confirmed that, according to the agreed-upon schedule, the remainder of the budget book would be delivered on October 31, 2025. She explained that the completed document would include all remaining sections and financial charts.

2026 Staffing Request

Senior Director Vollmer then reviewed the 2026 budget staffing request. She explained that the color coding in the document identified reclassifications and

new positions. Gray indicated reclassifications, meaning existing employees who would move from part-time to full-time or to a different position. Gold indicated new positions. She stated that the chart was ranked by priority level, divided between priority one and priority two requests, and listed alphabetically within each category. The order did not represent the order of request. Vollmer stated that the 2026 budget, as Director Bury noted, included funding for full-time, part-time, and seasonal positions. She explained that the staffing requests were based on the findings of the staffing study completed in 2024 and designed to support efficient city operations. She emphasized that these positions represented a high priority to ensure continued excellence in government and to enhance city services for residents.

Department of Information Technology: Senior Director Vollmer reminded Council that she previously discussed the Network Analyst position earlier in the year. She reported that a candidate accepted an offer for that position, and the background check was currently in progress. Hiring the candidate before 2026 did not require a supplemental appropriation because salary savings were available to cover the cost. She stated that the background check was expected to take about four weeks and that the employee would begin work in November, 2025. Vollmer also discussed a request for a Geographic Information System (GIS) analyst at a priority two level. She explained that Director Carter provided detailed justification for the position. The GIS analyst would enhance data quality, ensure reliability and scalability, expand internal use through dashboards and mobile data tools, and provide staff training. She stated that this position would especially benefit the Departments of Public Safety, Parks and Recreation, Engineering, and Public Service by supporting integration with city software systems, including permitting and asset management. The city currently had one GIS Administrator, and the requested Analyst position represented a lower-level support role beneath that Administrator.

Department of Parks and Recreation: Vollmer noted that the slide reflected only the Recreation Division since there were no requests for the Parks Division or Administration Division. She explained that the gray items represented reclassifications and the gold items represented new positions. At a priority one level, the department requested the reclassification of the Administrative Assistant at the Senior Center from part-time to full-time to provide administrative support for expanded senior services at the new Civic Center. Also at a priority one level, the department requested reclassifying a Recreation Coordinator I position, currently part-time, to a full-time Recreation Coordinator II. This position would assist with expanded programming as new indoor spaces became available and would oversee adult health and wellness programs as well as safety training for more than 200 seasonal employees. The department also requested two new part-time Recreation Coordinator I

positions for the senior and adult programs, one at a priority one level and one at a priority two level. These positions would support increased registration volume and ensure coverage and assistance for the Senior Center and new event spaces. Vollmer noted that new event and building policies would require a city staff member to be present in the facilities to ensure safety and assist residents.

Department of Public Safety: Vollmer stated that the department requested a Management Analyst I position for records at a priority one level, which was recommended in the staffing study. The position would assist with management of the new Computer-Aided Dispatch/Records Management System (CAD/RMS), support other police systems, and handle an increasing number of complex public records requests. The department also requested a priority one School Resource Officer (SRO) position, which was recommended in the staffing study. Vollmer explained that the request reflected population growth within the school district, the opening of a new high school, and the need for a relief factor within the SRO program. Many of the city's experienced officers served as school resource officers and held large leave balances, so the additional position would ensure continued coverage in the schools when officers took leave. At a priority two level, the department requested an Administrative Assistant position to support administrative duties related to Commission on Accreditation for Law Enforcement Agencies, Inc (CALEA) accreditation, technology changes, and expanded community programs through the community liaison officers and the mental health liaison. The position would manage personnel files as required by the collective bargaining agreement, assist with mandatory training and audit records, track performance metrics associated with policing standards and "Our Gahanna," and process onboarding paperwork for new employees.

Department of Public Service: Vollmer reminded Council that she discussed the Maintenance Worker I position for facilities earlier in the fall. The position, identified as a priority one and recommended in the staffing study, would handle daily cleaning, general repairs, and building maintenance at the new Civic Center, eliminating the need for an outside service contract. She stated that the position was currently posted, and the department was proceeding through the Civil Service process. The department also requested two reclassifications, allowing current employees to apply for promotion. The first was for a Fleet Foreman position at a priority two level. This position would serve as a lead mechanic, provide leadership to other mechanics, and assist with procurement, fuel management cards, auctions, and vehicle registrations. Vollmer reminded Council that during a previous budget cycle, the department added fleet positions in anticipation of retirements, all of which occurred. She noted that with those retirements complete, including Mr.

Martin's retirement scheduled for the following week, staffing in fleet would return from five positions to four. The second reclassification request was for a Public Service Manager at a priority two level. Vollmer explained that this position would oversee the fleet, streets, and utilities divisions to support their expanding scope of services and long-term strategic planning. The change would move the Streets Division and Utilities Division under one superintendent, aligning all maintenance workers under a unified structure. She stated that this reorganization would improve operational efficiency and project coordination, allowing the department to manage work more effectively under the collective bargaining agreement and complete a wider range of projects as a single division.

2026 Capital Request

Senior Director of Operations Kevin Schultz addressed Council and provided an overview of the 2026 Capital Budget. He explained that most of the material presented was shared during the Committee of the Whole meeting on September 22, 2025, when the annual update to the Capital Improvement Plan (CIP) was discussed. Schultz stated that he was working from an updated version of the one-page summary previously distributed, noting that only minor modifications were made since that meeting. He indicated that he would give an overview by category and highlight changes rather than conduct a detailed review. Schultz began with a funding summary. He explained that several funds would be used to support 2026 capital projects, including the Capital Improvement Fund, multiple Tax Increment Financing (TIF) districts, the Law Enforcement Education Fund, and proprietary funds for stormwater and sanitary systems. He reported that the total request for 2026 was just under \$19.5 million. He stated that the indicated slide summarized all project requests, which were organized by category within the CIP: transportation and mobility, utility systems, parks and recreation, city facilities, fleet, and information and technology (IT) infrastructure. He noted that the red brackets in the accompanying chart indicated where project totals were combined into one figure for the pie chart. Schultz emphasized that the 2026 capital request represented a balanced distribution across project categories. He explained that capital projects often spanned multiple years, so the figures shown for 2026 represented only that year's funding allocation. He stated that the city considered future funding needs when planning allocations, ensuring that upcoming projects, such as those planned for 2028, could be properly funded.

Senior Director Schultz reported that the transportation and mobility section of the CIP included seven projects totaling approximately \$7.5 million. He noted a \$455,000 reduction in the asphalt overlay project after Director Komlanc adjusted the street overlay program to support urban paving work. He also

noted a \$50,000 reduction in the streetlight upgrades and maintenance line item because pole painting would now be funded through the Public Service Department's operating budget instead of the CIP. Next, Schultz reviewed the utility systems category, which included sanitary, storm, and water projects. He stated that eight projects totaling \$2.1 million were planned for 2026. He noted that while this category included some large projects in future years, such as the West Gahanna Utility Improvements Project, the 2026 allocation for that project was \$120,000 to cover design and preliminary work. No changes were made to the \$2.1 million request since the September 2025 presentation.

Schultz then discussed the Parks and Recreation section of the capital budget, which included 14 projects totaling approximately \$8 million. The section was divided into four categories: play elements and surfaces, park renovations, trails and paths, and pool infrastructure. He reported a \$136,000 increase for park signage replacement due to a grant award. The grant was recognized against the city's capital fund until the grant funds were received. He added that an additional \$90,000 was included for the next phase of the Aquatics Assessment and Facilities Plan. This allocation would fund site assessment work at Gahanna Swimming Pool to evaluate geotechnical conditions and confirm the feasibility of improvements outlined in the Aquatics Master Plan.

Schultz reviewed the City Facilities category next. He noted that the Parks and Service Maintenance Complex and the Strategic Land Acquisition for development projects remained listed in the CIP for transparency, but both would now be funded through the General Fund rather than the Capital Improvement Fund. He explained that the \$400,000 associated with these projects covered assessment work and related expenses. He also mentioned the Creekside Flood Mitigation and Plaza Improvements Project, noting that while the city expected a funding request in 2026, staff were still determining the project's funding structure. He stated that more details would be presented to Council in early 2026.

Schultz then discussed the Public Safety equipment category, which included wheeled and mechanical assets. The only change since the September 2025 presentation was a \$25,000 increase in the special equipment replacement line to purchase a new mobile speed trailer. The trailer, which displayed vehicle speeds to motorists, was part of the Police Department's normal equipment replacement cycle. Funding for the trailer would come from the Enforcement and Education Fund.

Finally, Schultz addressed the IT infrastructure category. He stated that the only 2026 IT allocation was for continued fiber optic network expansion and

redundancy. The city completed significant work in this area during the year, including replacement of the fiber line under the I-270 bridge and network improvements related to the 825 Tech Center Drive project. Schultz reported that staff were in the process of replacing network equipment for that facility, which would be fully operational when the 825 Tech Center site became functional.

Budget Discussion Schedule & Concluding Remarks

Senior Director Vollmer reviewed the upcoming budget schedule. She stated that the remainder of the budget book, including all appendices, would be delivered to Council on Friday, October 31. She noted that the schedule on the screen outlined when each department would present and when Council could submit related questions. Vollmer acknowledged that Council would be receiving the budget book on the same day as some presentations and mentioned that Chief Spence and Director Becker would be available to answer questions during their sessions. She concluded by inviting questions or requests for clarification from Council.

Chairman Renner thanked the administration and reminded Council that, according to the agenda, departmental presentation dates were listed alongside their corresponding meeting dates. He asked that Councilmembers submit their questions to him by the Thursday before each scheduled meeting. He stated that he would compile the questions and forward them to Clerk VanMeter.

President Bowers thanked staff for providing a clear and concise overview of the projected 2026 revenue and expenditures. She asked how many of the new position requests were previously presented to Council, noting that several seemed familiar. Vollmer responded that six positions were previously brought forward, including the Network Analyst and five Maintenance Worker I positions for facilities. Bowers asked whether the remaining position requests were identified in the staffing study. Vollmer confirmed that they were. She explained that the IT and Public Safety positions were included in the staffing study, as were staffing needs associated with the new Civic Center, which related to the recreation positions. She also noted that the Public Service Department requests reflected successful management of recent retirements. She stated that the department previously had a Fleet Foreman position, which was eliminated during staffing transitions, but the administration now saw the need to reestablish that role to provide leadership for new mechanics. She added that the Public Service Department also requested a Public Service Manager position to support increased staffing in facilities, which expanded from one employee to eight. The reclassification would help Director Anverse distribute management responsibilities more

effectively.

President Bowers then asked a follow-up question regarding Tax Increment Financing (TIF) funds. She noted that Senior Director Schultz identified several TIFs included in the 2026 capital budget request but wanted to confirm whether that list was exhaustive or if others were included elsewhere. Schultz explained that only four TIFs had allocation requests for 2026, which were shown in his presentation. He clarified that the other TIFs were not listed because they did not have allocation requests for that year. Bowers asked whether all TIFs were included in the All Funds Summary. Director Bury confirmed that the TIFs were included in the All Funds Summary with other funds, though they were not specifically called out. She explained that beyond the capital allocations, the 2026 budget only included auditor and treasurer fees, contract services, and existing revenue-sharing agreements related to the TIFs. She noted that there were no significant fluctuations in the TIF operating requests and that each TIF would have its own section in the full budget book. Bowers thanked her and noted that the Council Office would be included in the November 24, 2025, budget review.

Chairman Renner concluded the discussion by summarizing that Council would receive the budget book on October 31, 2025, and encouraged all members to review it carefully. He thanked staff for the thorough presentation and emphasized the importance of reading the All Funds Summary, which he described as the core of the City of Gahanna's budget.

C. ADJOURNMENT:

With no further business before the Finance Committee, the Chair adjourned the meeting at 5:06 p.m.

Jeremy A. VanMeter
Clerk of Council

*APPROVED by the Finance Committee, this
day of 2025.*

Stephen A. Renner