

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

Monday, June 1, 2026

City Hall, Council Chambers

Immediately following the regular City Council and Committee of the Whole meetings
beginning at 7:00 PM

A. CALL TO ORDER:

Councilmember Stephen A. Renner, Chair, called the meeting to order at 8:13 p.m. The agenda was published on May 29, 2026. All members were present at the meeting. There were no additions or corrections to the agenda.

B. DISCUSSIONS:

1. Our Gahanna Strategic Plan Update

[2026-0122](#)

Our Gahanna Strategic Plan Quarterly Update (2026 Q1) 2026.06.01

Miranda Vollmer, Senior Director of Administrative Services, provided an update on implementation of the City's Strategic Plan and reported on first-quarter progress. She explained that the current year served as an alignment year focused on establishing a strong foundation for implementation. She stated that the City had worked with Planning NEXT to develop tracking software solutions, identify Strategic Plan champions and team roles, establish reporting timelines and structures, and integrate the Strategic Plan into existing processes, forms, and templates. Senior Director Vollmer reviewed the Strategic Plan reporting timeline and explained that staff intended to align Strategic Plan reporting with the quarterly finance reports. She noted that the implementation plan called for a retreat during the first quarter, if necessary, to review and update the plan. Beginning in 2027, the City

anticipated providing annual Strategic Plan reports.

Senior Director Vollmer referenced the Strategic Plan implementation graphic and explained how the Strategic Plan, Capital Improvement Plan, and annual budget process aligned throughout the year. She emphasized that the current period represented the appropriate time to identify Strategic Plan goals and objectives for inclusion in the 2027 budget because budget appropriations occur before the start of the fiscal year. Senior Director Vollmer reported that first-quarter implementation efforts included drafting implementation matrices, identifying collaborations for each objective, assigning champions for each Strategic Plan goal, engaging Planning NEXT to review integration into internal processes and forms, and beginning to track projects that support the plan's goals and objectives. She also reported that staff had begun evaluating project management software to support tracking of Strategic Plan initiatives, departmental projects, and capital projects. She noted that Kelsey Bartholomew, management analyst from the Department of Administrative Services, had led stakeholder needs assessments, analyzed software requirements, and researched potential products. She stated that staff would continue to provide updates as the project advanced.

Senior Director Vollmer reported that staff had completed efforts to identify departmental champions responsible for tracking implementation and had connected the Strategic Plan to the Charter Review Commission process through a presentation by Planning NEXT. She also noted that more than 76 active projects supported various Strategic Plan objectives. Senior Director Vollmer highlighted implementation of the City's mission statement, "Serving the Community with Pride and Purpose." She explained that the mission statement served to guide employees in carrying out the community's vision. She described displays installed at the new Civic Center that prominently featured the mission statement and tagline in areas visible to both employees and residents. She also reported that the Human Resources Department had rebranded its employee newsletter using a Hive theme and had incorporated the mission statement into daily employee communications and practices.

Looking ahead, Senior Director Vollmer stated that Planning NEXT would facilitate departmental workshops during June. She announced

that Planning NEXT and City Council would conduct a Strategic Plan workshop on July 20 at 6:00 p.m. She explained that the workshop would provide Councilmembers an opportunity to identify Strategic Plan priorities and objectives for consideration during the upcoming budget process. She stated that Planning NEXT would help align feedback from all workshops to support budget development. Senior Director Vollmer further explained that future budget documents would incorporate the Strategic Plan differently than in prior years. She noted that department narratives would follow a standardized format and directly connect departmental activities to Strategic Plan goals. She added that staff intended to select and implement a project management software solution later in the year.

Councilmember Bowers asked whether Council could complete any preparatory work before the July 20 workshop. Senior Director Vollmer responded that Planning NEXT would provide instructions to Council in advance of the meeting. She encouraged Councilmembers to review the Strategic Plan, beginning with the community vision, followed by the mission statement and value statements, before reviewing the goals and objectives.

Vice President Jones asked whether staff would distribute the presentation slides. Senior Director Vollmer confirmed that staff would provide the slides.

Chair Renner thanked Senior Director Vollmer for the update and emphasized the importance of preparing for the upcoming Strategic Plan workshop and budget process. He encouraged Councilmembers to come prepared for an engaged discussion in July and to review both the Strategic Plan and the Capital Improvement Plan in advance of the workshop.

2. FY 2026 Quarter 1 Financial Report

2026-0121

FY 2026 Quarter 1 Financial Report to Council

Joann Bury, Director of Finance, presented the first-quarter financial report, which included a review of the General Fund, special revenue funds, and the Capital Improvement Fund. She also discussed Capital Improvement Program activity, income tax trends, investment

performance, and overall financial conditions.

General Fund

Director Bury reported that General Fund revenue had reached approximately 22 percent of the annual budget, which fell below expectations for the first quarter. She explained that property tax distributions, which previously occurred during the first quarter, now appeared to occur during the second quarter. She also noted that policy changes among some larger employers, including transitions from remote work to in-office work, had reduced municipal income tax collections. Comparing current revenues to the prior year, Director Bury reported an approximately 8 percent decrease. She attributed part of that decline to current income tax trends and noted that the prior year included two significant one-time revenue sources: a COHCC dividend distribution and a refund of real estate taxes. She explained that those revenues were nonrecurring and contributed to the year-over-year decrease. Director Bury also highlighted growth in permit-related revenues. She stated that permit revenues exceeded expectations and showed a 94 percent increase compared to the target level of 25 percent. She said that trend indicated continued capital investment activity within the City.

Councilmember Bowers asked whether Director Bury expected the decline in income tax revenue to continue in future quarters. Director Bury responded that she could not yet determine whether the trend would persist. She explained that the City continued to experience growth while also seeing policy changes related to remote and in-office work arrangements. She stated that staff would continue monitoring both factors to determine which trend would have the greater impact on revenues. Director Bury added that continued monitoring would help determine whether future budget adjustments might become necessary.

Director Bury reported that approximately 19 percent of the General Fund budget had been expended in the first quarter, while expenses and encumbrances combined totaled approximately 50 percent of the budgeted expenses. Comparing expenditures to the prior year, Director Bury reported an increase of approximately 5 percent. She attributed much of the increase to salaries and benefits, which reflected planned

compensation adjustments and the addition of facility maintenance staff in preparation for the opening of the Civic Center. She also noted increases in materials and supplies, which resulted from utility cost increases and additional resources needed for the Civic Center transition. Director Bury stated that contract services expenditures increased primarily because the City paid the Central Ohio Health Care Consortium assessment during the first quarter of 2026. She also reminded Council that the City continued to use bond proceeds to fund Civic Center costs before utilizing General Fund cash resources for those expenditures.

Addressing the overall impact on fund balance, Director Bury reported that the City used approximately \$805,000 during the quarter, resulting in an ending fund balance of approximately \$44 million. She stated that approximately \$14.8 million remained reserved for encumbrances, including encumbrances associated with cash payments for the Civic Center. Director Bury also reported that the City's emergency reserve increased from approximately \$9.1 million to \$10 million, representing an increase of approximately \$900,000. She stated that the unreserved ending fund balance totaled approximately \$19.1 million, which remained equivalent to approximately six months of operating expenses and exceeded the City's policy minimum of two months of operating expenses.

Special Revenue Funds

Director Bury reviewed the Special Revenue Funds and compared first-quarter performance to the 2026 budget. She reported that revenue trends generally mirrored those of the General Fund, with income tax revenues tracking below expectations due to policy changes and other factors affecting collections. She noted that Parks and Recreation charges for services continued to perform well. On the expenditure side, Director Bury stated that Public Safety expenditures were approximately 26 percent of budget, which aligned with expectations. She reported that Parks and Recreation expenditures totaled approximately 12 percent of budget and explained that the department's busiest season begins during the second quarter. Director Bury also reported that Public Service continued to experience challenges related to employee turnover and vacancies in key positions. She stated that the department had now

filled those positions and had begun making progress on ongoing projects.

Director Bury then compared Special Revenue Fund activity to the same period in 2025. She reminded Council that annual income tax allocations among the Special Revenue Funds vary based on each fund's planned expenditures, which contributed to year-over-year revenue changes. Director Bury highlighted a 45 percent increase in Parks and Recreation charges for services. She attributed the increase to higher pool membership and camp registration activity compared to 2025. On the expenditure side, Director Bury reported a 9 percent decrease in Public Safety expenditures. She explained that the decrease reflected changes in how the mental health liaison position had been accounted for, noting that the service had moved between staffing and contract services classifications as the City evaluated the most appropriate structure for the program. Director Bury also reported a 14 percent increase in Parks and Recreation expenditures, which she attributed to seasonal staffing needs. In Public Service, she noted an increase in contract services expenditures and explained that several projects that had previously remained on hold had begun moving forward.

Capital Projects

Director Bury reviewed the Capital Improvement Fund. She reported that revenue followed trends similar to the other funds and stated that expenditures totaled approximately 24 percent of budget. She noted that expenditures and encumbrances together represented approximately 96 percent of the budget. Director Bury explained that the decrease in expenditures reflected the wind-down of Civic Center construction as bond proceeds continued to be spent and the project neared completion.

Director Bury then reviewed capital project information. She stated that, as of the end of the first quarter, the City had spent approximately \$9.3 million on capital projects and had approximately \$22 million encumbered. She provided a slide that presented the same information broken down by funding source and project type or category.

Income Tax

Director Bury reviewed first-quarter income tax collections and reported that withholding tax revenues had not achieved the approximately 4 percent increase anticipated in the budget. She explained that while the City continued to experience growth, other factors had offset those gains. Director Bury stated that individual income tax collections followed expected trends because tax filing activity typically increases during the first and second quarters of the year. She also reported that net profit tax collections had returned to more typical levels after the unusually high collections experienced during the previous year. She explained that net profit tax revenues often fluctuate because businesses operate under different circumstances.

Director Bury further reported that the City had processed several significant refunds related to tax years 2024 and 2025 as businesses reviewed estimates, filed amended returns, and received refunds for prior overpayments. She stated that both the normalization of net profit collections and the issuance of refunds had contributed to reduced net profit tax revenues. Director Bury stated that staff would continue monitoring income tax collections throughout the second quarter to evaluate revenue trends and determine whether any future budget adjustments might become necessary.

President Weaver asked whether Director Bury had received a report regarding delinquent tax filings following a collection campaign conducted by the Regional Income Tax Agency (RITA). Director Bury responded that she had received information and recalled that the campaign had generated approximately \$700,000 to \$800,000 in delinquent collections. President Weaver then asked whether RITA had estimated the amount of delinquent taxes that remained outstanding. Director Bury stated that the primary objective of the campaign was taxpayer compliance and education. She explained that, in some cases, staff waived penalties based on individual circumstances and concerns regarding public awareness of filing obligations. She added that accounts with no response advanced to additional collection steps. Director Bury offered to request updated information from RITA regarding any remaining uncollected obligations, the number of nonresponsive accounts, and the final amount collected through the campaign. She stated that she would provide that information to Council by email. President Weaver thanked Director Bury and stated that the information would be helpful.

Investments

Director Bury reviewed the City's investment performance and reported that investment income had reached approximately 27 percent of budget, which aligned with expectations. She stated that current economic conditions did not suggest near-term reductions in interest rates. She attributed continued inflationary pressure to supply and energy concerns related to instability in the Middle East, as well as the effects of tariffs that businesses had increasingly passed along to consumers. As a result, she anticipated that the cost of doing business would remain elevated and that interest rates would likely remain unchanged in the near future.

Director Bury also noted that discussions regarding tax reform continued at both the citizen and state legislative levels. She stated that the initial phase of those efforts had focused primarily on schools and that staff would continue monitoring developments. She reiterated that the City continued to experience growth but would also continue monitoring policy changes that could affect revenue trends.

Questions

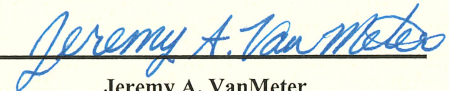
Councilmember Bowers asked about a facilities expenditure line item that appeared significantly different from other figures presented in the report. Director Bury explained that the amount shown for the first quarter represented actual expenditures, while approximately \$6.4 million remained encumbered and had not yet been spent. Councilmember Bowers clarified that she had initially interpreted the figures as a budget-to-actual comparison.

Councilmember Schnetzer asked whether a sustained slowdown in revenue growth would require budget adjustments during 2026 or whether the City would instead adjust future planning assumptions for 2027 and beyond. Director Bury responded that she did not anticipate changes to appropriations during 2026. She explained that staff would instead evaluate whether revenue estimates remained aligned with actual collections. She noted that the City and its auditors closely monitored revenue forecasts to ensure that estimates remained realistic. Director Bury stated that minor variances would not warrant adjustments,

but staff would reassess revenue projections if a more significant downward trend emerged. She explained that such adjustments would focus on aligning projected resources with actual revenue expectations rather than reducing current appropriations. Director Bury added that any sustained changes in revenue trends would likely affect the City's five-year financial forecast.

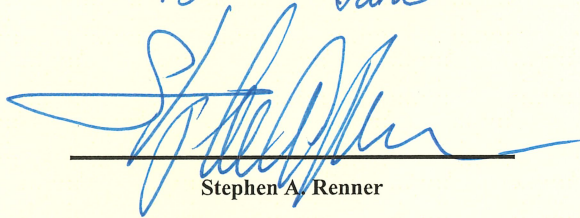
C. ADJOURNMENT:

With no further business before the Finance Committee, the Chair adjourned the meeting at 8:41 p.m.



Jeremy A. VanMeter
Clerk of Council

*APPROVED by the Finance Committee, this
15th day of June 2026.*



Stephen A. Renner