



City of Gahanna

Meeting Minutes

Finance Committee

200 South Hamilton Road
Gahanna, Ohio 43230

Michael Schnetzer, Chair
Karen J. Angelou
Merisa K. Bowers
Nancy R. McGregor
Kaylee Padova
Stephen A. Renner
Trenton I. Weaver

Jeremy A. VanMeter, Clerk of Council

Monday, June 12, 2023

City Hall, Council Chambers

Immediately following Committee of the Whole meeting on June 12, 2023

A. CALL TO ORDER:

Councilmember Michael Schnetzer, Chair, called the meeting to order at 7:29 p.m. The agenda was published on June 9, 2023. All members were present for the meeting. There were no additions or corrections to the agenda.

B. DISCUSSIONS:

1. Quarter 1 Financial Report FY 2023

[2023-0112](#)

Quarter 1 Financial Report FY 2023

Director of Finance Joann Bury reviewed the first-quarter performance of the general fund and special revenue funds. She noted that the general fund revenue was at 30 percent, which is expected for this time of the year. She mentioned that income tax revenue was at 25 percent, while property taxes were at 49 percent due to the semi-annual collection and distribution schedule. Additionally, Bury highlighted that charges for services were running a little high, particularly with additional shelter and sports field rentals compared to the first quarter of 2022. She noted the receipt of the Creekside rent payment in the first quarter, contributing to increased revenue. Bury expected a significant increase in interest and investment income, with a 54 percent increase already achieved in the first quarter compared to 2022. She pointed out a nine percent increase in income tax revenue and an overall 18 percent increase compared to 2022. Bury credited the growth to charges for services, increased rentals, Creekside rent, and substantial interest and investment income. She explained that there was a dip in other revenue, which was related to one-time EV charging stations reimbursements received in 2022.

There were no questions from the Committee on revenue.

Director Bury examined expenditures for the first quarter and noted that they were at 21 percent, aligning with expectations. She compared expenditures to the previous year and found a 15 percent increase, primarily driven by salaries and benefits. She explained that the increase in salaries and benefits was expected due to the partial implementation of the approved pay plan from 2022, negotiated increases, and the hiring of new positions and filling vacancies during the first quarter. Bury also analyzed materials and supplies expenditures, attributing the increase to inflation, fleet parts, and utility costs. She discussed contract service expenditures, which were also higher due to increased costs and timing related to new insurance. Also, she mentioned that the timing of insurance premiums for the new risk insurance policy shifted from the second quarter of 2022 to the first quarter of the current year. Bury invited questions from the Committee regarding the expenditure side of the report.

Vice President Weaver inquired about whether the salaries and benefits mentioned in the report included the recently approved additional hires.

Director Bury stated that the new positions were not yet online during the Q1 period but would be included in the subsequent quarterly reports. She explained that the positions approved during the appropriation process and that were filled would have been reflected in the first quarter.

Councilmember Bowers asked if Bury could explain the principal retirement line item.

Director Bury responded that those are the litigation bonds those are related to the litigation settlement for the income tax. The City took out litigation bonds for that. Bury explained that those are now being retired from the general fund. She stated that payments occurring in June would be interest and then payments in December would be the principal and the remaining interest for the year. That was why no activity is reflected for Q1.

There were no other questions from the Committee on expenditures.

Director Bury provided an overview of other financing sources and uses. She noted that there was an increase in transfers out compared to the previous year, which was planned. More funds were required from the general fund to cover Debt Service payments, particularly for the bond retirement fund. Additionally, she mentioned that certain funds, such as intergovernmental receipts and pilot payments, contributed to a portion of the debt. Regarding advances, the Director explained that the water fund's last payment was made during the current quarter. This payment marked the final repayment to the general fund for advances made in 2016 and 2017. In terms of the overall financial position, there was a net change in fund balance amounting to approximately \$1.5 million. As of March, the total fund balance stood at nearly \$30 million. A portion of this balance, approximately \$6.6 million, was reserved for encumbrances. Furthermore, there was an increase in the emergency reserve, totaling \$7.45 million. Consequently, the unencumbered available balance was approximately \$16 million, equivalent to about seven months' worth of operating expenses, significantly exceeding the two-month

requirement set by policy.

There were no questions from the Committee on fund balance.

Director Bury introduced a different approach for presenting the special funds report, aiming to streamline the discussion. She highlighted that the results for the funds were quite similar. She began by presenting a side-by-side comparison of all three funds in relation to the budget for the year. Across the board, the income tax revenues for all three funds were at 25 percent, which aligned with expectations. Both Public Safety and Public Service funds had total revenues at the 25 percent mark, as anticipated. In contrast, Parks and Recreation stood at 18 percent, which was understandable considering their season does not begin until the second and third quarters. Moving on to expenses, the Director noted that salaries and benefits reflected the planned increases based on pay plan amendments and negotiated agreements. Parks & Recreation had a lower percentage compared to the budget, which was attributed to the timing of their season. As the year progressed, it was expected that this percentage would increase. Regarding the Public Service fund, there had been a vacancy issue that continued into the first quarter. However, efforts were underway to fully staff the department by the end of the second quarter, which would likely lead to an increase in expenses. The Director then discussed the fund balances based on the actual results for all three funds. In each case, money was added back to the reserve fund balance, and she presented the ending balances for each fund at the close of the first quarter. The floor was opened for questions before proceeding to the comparisons with actual figures.

Councilmember Schnetzer asked if there was anything from the Committee on the Special Revenue funds actual versus budget. He remarked on Bury's top-notch budgeting, hitting the nail on the head with 25 percent through Q1.

There were no other comments by the Committee on the special funds.

Director Bury discussed the comparison between the projected budget and the actual results of 2022. Revenue in the general fund showed an increase compared to the first quarter of 2022, primarily due to heightened activity in income tax. The percentages reflecting the revenue changes may appear unusual, as they are adjusted annually based on the analysis of budget operating budgets and other incoming revenue. This adjustment affects the allocation sent to different funds. The variations in income tax percentages were mainly driven by changes in the allocation process and the overall revenue increase. The categories of salaries and benefits, materials and supplies, and contract services mirrored the trends observed in the general fund. Planned increases in these categories were consistent with expectations, and the timing of insurance premiums influenced the financial outcomes, with Q1 and Q2 of 2022 having different impacts.

There were no questions from the Committee on the year-on-year quarter performance.

Director Bury noted the capital Improvement fund showed promising revenue

results, aligning with expectations. On the expenditure side, it stood at only three percent, which was influenced by the construction season. However, as we moved into Q2 and Q3, those numbers were expected to increase. By the end of the quarter, approximately \$3.7 million was added back, contributing to a total fund balance of around \$22.6 million. Out of the total fund balance, \$17 million was reserved, leaving an available balance of approximately \$5.6 million that remained unreserved. Pages four and five of the report contained two tables that provided a breakdown of costs and encumbrances related to projects. These tables offered a comprehensive overview of the types of costs and a more detailed list of projects.

There were no questions from the Committee on the Capital Improvement Fund.

Director Bury provided an update on income tax, specifically focusing on the breakdown of the one and a half percent and one percent collections. Withholding taxes remained high, indicating that the economy was still in an expansion phase, which was positive. Examining the underlying data, it was noted that there were more early filers compared to the previous year, contributing to the increase in individual income tax collections for the first quarter. On the net profit side, there was hope for a turnaround, although it was acknowledged that this category was influenced by various external factors beyond their control, such as individual businesses' operations. Continuous monitoring was planned to observe whether there would be a return to pre-pandemic levels in net profit tax collections.

There were no questions from the Committee on income tax.

Director Bury provided an overview of the investments held by the City, with a major portion being held in Investments with Star Ohio. The pooled cash investments primarily consisted of long-term bonds, which contributed to a current yield to maturity of approximately 1.47 years. The focus remained on maintaining a lower end of the yield spectrum, although short-term investments were still generating slightly higher returns. The intention was to explore longer-term options, considering that the City could invest up to five years into the future. Interest rates remained high, showing little difference from the end of the previous year. This trend was expected to continue at least through the third quarter, as efforts were made to manage inflation levels. The measures taken to control inflation seemed effective, with the inflation rate decreasing from around 8.5 percent to approximately five percent by the end of the first quarter. The City planned to take advantage of the favorable high interest rates and reinvest responsibly and safely, ensuring optimal utilization of available opportunities.

Councilmember Schnetzer confirmed with Director Bury that the net cash illustrated on her slide was bank deposits.

Director Bury concluded that at the end of the quarter, the City observed positive indicators, with revenue stabilizing and both revenue and expenditure growth aligning with expectations. Economic conditions remained relatively unchanged since the previous quarter, with a gradual decrease in inflation

and a slight increase in interest rates. The hope was for interest rates to stabilize in the upcoming period, and the focus shifted towards continued stabilization and the normalization of operations.

Councilmember Schnetzer asked Director Bury for insights, referring to previous discussions during the budget process. The remark acknowledged that the current stage of the economic cycle seemed to be late, with the Federal Reserve tightening monetary conditions to curb inflation. The labor market was identified as a stabilizing factor, which benefited the city through withholdings and individual filings. Councilmember Schnetzer sought Director Bury's insights on how a broader economic slowdown might impact the local economy and the city specifically.

Director Bury asked if Schnetzer meant as the recession was planning on possibly hitting late.

Councilmember Schnetzer said yes. He asked if Bury expected better or about the same.

Director Bury expressed her expectation of minimal change in the economic landscape. It was stated that the projected recession, for areas experiencing growth, would likely be a temporary and minor disruption. The rapid pace of growth and the abundance of incoming opportunities made it challenging to slow down unless a major recession, like the one experienced in 2008-2009, occurred. Economists continued to predict a brief and limited recession, which was not anticipated to have a significant impact on entities currently undergoing growth.

There were no other questions from the Committee on the financial report.

2. Capital Improvement Plan

[2023-0109](#)

Capital Improvement Plan Draft

Kevin Schultz, Senior Director of Operations, greeted the Committee and began the presentation by providing a summary of the current document. He mentioned that the document was introduced in mid-April, although he initially thought it was closer to the end of March. Schultz informed the attendees that they now had the document in front of them. He highlighted that the first 20 to 30 pages, specifically Sections 1 through 3, had not undergone significant changes. He also mentioned that the slide deck remained largely the same since March. Schultz explained that the document they were reviewing was a draft plan. It would be presented to the Committee over the next few weeks and ultimately requested for adoption in August. He emphasized that the schedule for the plan could be found on the last slide of the presentation. Schultz emphasized that the Capital Improvement Plan (CIP) provided a more formal process for structuring and determining the needs and priorities of the city. It allowed for the effective allocation of limited financial resources, maximizing the benefit to the citizens of the City of Gahanna. Schultz mentioned that the projects included in the plan were informed by various previous plans, such as the Gahanna Plan from 2016 and the Parks Master

Plan. He noted that these plans served as a foundation for the Capital Needs Assessments (CNAs) in the past and the current CIP, ensuring a strategic approach to project selection. Schultz explained that all projects were categorized into six different categories, each with its own subcategories. For example, Transportation Mobility included bridges and traffic control, while Utility Systems encompassed water and sewer projects. He also mentioned the priority system, with Priority 1 projects being imperative (must do), Priority 2 projects being essential (should do), and Priority 3 projects being important (can do). Schultz highlighted the significance of capital maintenance in the plan. He explained that this category focused on addressing deferred maintenance and ensuring ongoing upkeep of city infrastructure. Projects under this category, such as asphalt overlay and street rebuilds, were recurrent and involved updating the specific details, such as the list of streets, each year. Schultz emphasized that the CIP involved multiple funding mechanisms, not solely reliant on Issue 12 funding. He mentioned the inclusion of TIFs, proprietary funds, and grant funding. He also mentioned that the capital budget aligned with the current year of the CIP and that the document was dynamic, subject to changes from quarter to quarter.

Director Schultz discussed section two of the document, which focused on the plan process. He explained that the advisory committee, comprising the mayor, council president, council finance chair, senior directors, and the director of finance, played a crucial role in recommending the content of the plan to the Council. This committee was responsible for assessing projects and submitting recommendations to the senior directors. If the advisory committee approved a project for incorporation into the CIP, it would then be presented to the Council for further consideration. Once Council action was obtained, the project would be included in the CIP, and subsequent procurement and legislation processes would be followed.

Schultz emphasized that being included in the CIP did not exempt projects from standard procedures such as bidding and contracting. The CIP served as a framework for planning, but projects still had to go through their respective processes to be executed. As projects progressed and more information became available, alternative solutions would be presented, allowing for informed decision-making. Budget allocations would be adjusted accordingly, and any surplus funds might be reallocated or returned if not needed. The importance of capital maintenance was highlighted as a means of addressing deferred maintenance and adopting a proactive approach to infrastructure challenges. By practicing predictive maintenance, the city could minimize unexpected issues and allocate resources more effectively.

Additionally, the plan proposed a project expiration policy. Projects that did not progress significantly within a 24-month period, for various reasons, such as cost considerations or alternative solutions, would have their funds returned to the appropriate accounts. This allowed for the reallocation of funds to other pressing needs. The advisory committee would periodically review all projects, identifying those in an inactive status or requiring closure, and returning the funds to their original sources for appropriate reassignment.

Schultz noted the plan timeline in section three, chapter three, defines how

the projects are organized and presented. Each plan worksheet includes a prior year appropriation to show the utilization of encumbered funds from previous years. The current five-year period covered in the plan is from 2023 to 2027, with subsequent five-year increments beyond that. The program for the next five years is well developed and comprehensive. As we approach the years 2038 and 2043, the level of certainty and knowledge about future projects decreases. Phase one of the plan includes a summary worksheet without a detailed breakdown, as budget estimates for projects further into the future are less precise. The years 2033 to 2037 are being considered for the CIP, but the budget lacks certainty due to different options and potential costs. Similarly, year five of the plan (15 to 20 years into the future) lacks a fully defined scope, and the budget for these projects is largely unknown.

Schultz said that section three provides a summary of the dollar amounts associated with each project category. The projects are listed by subcategory to give a clear understanding of the expenses. The information on the slide reflects the city's expenses and expenditures in transportation and mobility for the years 2020, 2021, 2022, and the anticipated spending in 2023. The prior year encumbrance line shows the carried-over funds from projects that span multiple years, and the practice of closing and reopening purchase orders at the beginning of each year has been discontinued. The allocated budget of \$8.263 million for 2023 largely corresponds to the approved capital budget from the previous year. The chart presented will normalize the allocation of funds in future years, ensuring they appear in the appropriate year.

Councilmember Schnetzer stated the slide likely accounts for a significant portion of the Issue 12 dollars, with a look back at the spending from 2020 onwards. Although there could be some grant money included, he asked if it is fair to estimate that nearly \$70 million has been spent from Issue 12 funds over the past three and a half years.

Director Bury said the slide primarily represents the Issue 12 dollars, although there are other funds included as well. The funding from Issue 12 significantly exceeds the capital funding from other sources.

Director Schultz responded to Schnetzer that the administration would be able to pull that apart so Council could see Water fund versus Capital Fund and so on.

Councilmember Schnetzer asked if that at this point in the discussion Mr. Schultz had taken Council through section 3 of the presentation.

Director Schultz responded that technically the next slide takes us through section three. The section three slide defines the current five-year plan, spanning from 2023 to 2043, with a total project cost of \$315,871,000. In the first five years (23 to 27), the projects amount to over \$185 million. Referring to the slide presented, Schultz indicated the number in parentheses represented the total number of identified projects throughout the entire plan, which is just below 150 projects. Capital maintenance projects may include multiple individual projects rolled into one, such as the example of 40 traffic cabinets rehabbed under a single capital maintenance project. The annual

allocation required for implementing these projects is approximately \$37 million, derived by dividing the total project cost by five. The CIP advisory committee needs to ensure that the capital budget for 2024 aligns with the available appropriations, estimated to be around \$17 to \$18 million annually from Issue 12 and other proprietary funds.

Director Bury noted that bonding or debt issuance would be necessary to cover the costs mentioned in the first five years of the plan. Debt service payments would be spread over a potential 30-year period to smooth out the financial impact.

Director Schultz provided an example of \$100 million spread out over five years, with \$20 million each year. He believed that depending on how things came into fruition, there would need to be a determination of how much of the \$27 million shown on the screen could be returned to a fund balance to finance other projects. Schultz expressed that the \$185 million allocated for the next five years may seem daunting but believes it is a reasonable and manageable amount for the residents of Gahanna to comprehend and plan around. He highlighted the example of the Price Road House project, which is largely grant-funded, emphasizing that capital projects are not solely reliant on capital funds. The discussion moved to phase one, phase two, and phase three, with Schultz noting that except for Parks and Recreation, these phases primarily focused on capital maintenance programs without significant escalations. He clarified that the Utility Systems category had a consistent allocation of \$15 million every five years. In the City facilities section, Schultz mentioned that it included projects like 825, Creekside, and the Service Garage, as well as a Community Rec Center with a projected \$60 million in phase one. He acknowledged that determining whether the Community Rec Center should be in phase one or phase two would require further analysis as the plan matures and the CIP Advisory Group gains a better understanding of resource availability. Schultz also provided an example of the technology program's \$410,000 allocation, stating that it would cover the replacement of network switches, servers, and SAN storage every five years. However, he expressed uncertainty about the specific technology requirements in the distant future, such as in 2033 or 2043. He mentioned that some of the numbers beyond the current five years are more like placeholders than concrete plans, subject to further refinement as the plan progresses.

Director Schultz introduced the summary worksheet for each project category and mentioned that a summary worksheet by fund would be included in the document introduced in July. He acknowledged that a few projects were missing from the current draft due to an error in converting the Excel file to PDF. Schultz discussed the next steps, including project prioritization and ranking, budget analysis, and public participation through document publication, Council meetings, public hearings, and a planned town hall event. He highlighted that the CIP adoption would be followed by the operating and capital budget adoption, as the CIP would serve as a reference during the budget season in October-November.

Councilmember Schnetzer expressed gratitude to Schultz and acknowledged the extensive content in the 10-section document, requesting Council's

thoughts on the best way to proceed and organize the information. He opened the floor for general questions based on Schultz' presentation.

Councilmember Padova had a question regarding the pool infrastructure project, specifically regarding the Aquatic assessment facilities plan, where the listed amount differed between page 25 (\$6,060,000) and the back (\$60,000). Schultz clarified that the project encompassed both the study and potential replacement of one of the pool facilities at Gahanna Swimming Pool. Padova sought confirmation that the \$60,000 was solely for the study, to which Schultz confirmed it was indeed for the study only. Director Schultz stated that the situation regarding the project is a bit unclear. He used the example of the West Side sewers project to explain the process of studying the system and determining design alternatives. Mr. Komlanc and the engineering department have a list of encumbered money for developing these design alternatives. The design alternatives will ultimately determine the construction cost required to address the issues with the West Side sewers. Schultz mentioned that a similar situation arises with the study of the pool facilities in the city of Gahanna. He indicated there could be considerations about the number of pools needed to manage and maintain for the city's population, and whether one of the pools should be replaced. The exact answer to these questions is unknown, and Schultz emphasized the need for a study to determine the best course of action. He acknowledged the mixed methodology in the documents, where the back sheet indicated \$60,000 while the front sheet mentioned \$6,060,000. Schultz expressed the intention to clarify and align the project costs appropriately. He proposed allocating \$60,000 for the study and adjusting the plan sheet based on the study's findings. He also emphasized the importance of avoiding guesswork and relying on accurate information throughout the document.

Councilmember Schnetzer asked if there were any additional comments or questions based on the presentation.

Councilmember McGregor inquired about the last phase on the page displaying timelines for different phases, noting that it appeared to be a year longer. She sought clarification regarding the reason behind this discrepancy. Director Schultz responded to Councilmember McGregor's query, stating that all phases should be five years each. He explained that the original plan consisted of an initial three-year phase, which resulted in the last phase being seven years long. He expressed his thanks for highlighting the error and assured that the correction would be made.

Vice President Weaver expressed gratitude to Mr. Schultz. He acknowledged the interconnected nature of projects and their impact on funding and other projects. Weaver mentioned his struggle to comprehend the individual projects while considering their broader implications. He requested Mr. Schultz to provide a walkthrough of Project X's life cycle as an example. Weaver specified that he wanted to understand how a project's duration, unexpected issues, and additional funding requirements affect other projects. He emphasized the importance of gaining this understanding for future iterations of the plan.

Director Schultz responded by stating that the numbers would become more accurate and well-known over time as the plan matured. He used the example of the pool replacement project, mentioning that the cost of replacing the pool was known and appropriately included in the plan. Schultz explained that as the administration improved project assessment and estimation, it became easier to determine costs and project timelines. He gave an example of replacing a water line, where the engineering department could easily estimate costs based on linear footage. Schultz emphasized the importance of incorporating accurate and strategic information into the plan. He mentioned that the engineering side often conducts studies to develop design alternatives for solving specific problems. Schultz noted that the Parks and Recreation section of the document differed from engineering and public service due to prior work on their master plan. He explained how the Parks and Recreation department accounted for the life cycle and replacement cost of a playground based on its implementation year. Schultz acknowledged that as the plan matured, the replacement cost for the playground would become more accurate. He highlighted that the plan's information would improve over time, mentioning the possibility of advancements in playground equipment by 2035. Schultz clarified that the plan's initial year couldn't accommodate corrections and alterations across all 150 projects. He provided an example related to capital maintenance, illustrating the shift from extensive street replacements to more preventative maintenance measures. Schultz mentioned the impact of financial resources on project execution, using the Water Tower Revitalization Project as an example. He explained how the project's delayed implementation resulted in increased costs compared to executing it a decade ago. Schultz highlighted the need to manage and maintain all aspects, such as the traffic control network and equipment with life cycles. He mentioned that the next iteration of the plan would feature a condensed project list for the 2024 capital budget, aligned with budget projections. Schultz stated that the CIP advisory committee and stakeholders would organize the presentation of the project list. He shared his own experiences of navigating the 150 projects included in the plan.

Councilmember Bowers expressed gratitude to Director Schultz, Director Bury, and everyone involved in the discussion. She raised a procedural and logistical concern regarding planned absences at the last meeting of the month. Bowers proposed scheduling a Finance Committee meeting on July 10th instead, considering the importance of the discussion and the need to digest the information. She suggested this alternative date if there would be fewer anticipated absences among Council members.

Councilmember Schnetzer asked if there were any objections from Council regarding Bowers' proposal. He offered to host the Finance Committee meeting if there was no objection.

Mayor Jadwin expressed that whatever schedule works best for Council is preferred, aiming to gather as much input as possible.

Councilmember Schnetzer sought clarification whether the July 10th meeting would be in addition to or instead of the June 26th meeting. He compared the document's complexity and sections to a budget, suggesting that more

meetings could provide additional opportunities for comments. Schnetzer mentioned his approval of keeping the June 26th Finance Committee meeting and scheduling another meeting on July 10th if desired.

Councilmember Bowers supported the idea of scheduling the July 10th meeting to accommodate council members' travel plans during the summer. She anticipated that more members would have the chance to weigh in and engage in further dialogue. Bowers asked Schnetzer if he believed it was necessary to solicit and filter questions from council members.

Councilmember Schnetzer acknowledged that Bowers beat him to the question. He referred to the previous process of submitting questions in advance to the chair of the Finance Committee, filtering duplicates, and sharing them with the administration for thorough preparation. Schnetzer suggested having a robust discussion during the Monday night meeting based on the administration's responses. He expressed willingness to oblige if that was the council's preference or to consider alternative approaches based on council input. Schnetzer asked Bowers if she preferred following the same process used for the budget discussions.

Councilmember Bowers expressed uncertainty about whether the same process used for the budget would apply to the current item but believed it wouldn't hurt to try. She acknowledged that the process had worked well in the past, allowing directors to research and prepare responses in advance, which she found beneficial.

Councilmember Schnetzer noted several heads nodding from directors in the audience and indicated agreement with Bowers' comments for following the same process. He mentioned the importance of being a good partner in this regard.

Director Schultz expressed appreciation for the proposed process and stated that it would be wonderful and greatly appreciated.

Mayor Jadwin emphasized the benefits of this process, mentioning that it helps facilitate dialogue and ensures that council members are better informed to respond to the information provided.

Councilmember Schnetzer suggested scheduling a Finance Committee meeting on the 26th and asked council colleagues to submit their questions to him in advance. He proposed compiling all the questions by the preceding Wednesday night and having them ready for the administration to review on Friday. Schnetzer inquired if this timeline would provide enough time or if an earlier deadline was necessary.

Director Schultz indicated that the suggested timeline was sufficient and raised another idea for consideration. He proposed hosting a Committee of the Whole meeting on July 10th, in addition to the Finance Committee meeting, to introduce the schematic design exterior of 825. Schultz mentioned that all seven council members would be required to attend the exterior reveal on that evening.

Vice President Weaver expressed his agreement with a proposed Committee of the Whole meeting and stated that the proposed schedule worked for him. He inquired if it was suitable for everyone else as well.

Councilmember McGregor indicated that she might not be there for the July 10 meeting. Vice President Weaver confirmed with McGregor that it was ok to plan on that date for now. He then asked the Clerk to plan for that meeting to be noticed for after the regular meeting on July 10.

Councilmember Schnetzer said it sounded like Council had a path forward with anticipated discussions and meetings to be scheduled.

Councilmember Angelou expressed gratitude for the work done by the team, acknowledging that as she reviewed the material, she realized there was a lot of detailed work involved. She praised the comprehensive nature of the work and commended the team members for their excellent performance.

Director Schultz mentioned that he was assigned to present the work to the council and acknowledged the collaborative effort involved. He highlighted the involvement of various individuals, including Joann Bury, Miranda Vollmer, Corey Wybensing, Tom Komlanc, and all the directors and stakeholders. Schultz expressed his appreciation for the team's dedication and their responsiveness to his requests and inquiries. He recognized the teamwork and felt fortunate to have the opportunity to present the work to the council.

Councilmember Angelou expressed her belief that the City of Gahanna is fortunate to have such a capable and dedicated group of individuals working on the project.

Mayor Jadwin thanked Angelou for her comments and expressed her intention to thank the directors herself. She acknowledged the extensive time and effort put into the project, mentioning that it had been over a year and a half in the making. Jadwin anticipated that there would be robust discussions moving forward but appreciated the work done so far. She thanked all the directors, including Director Schultz, Director Bury, Director Vollmer, and Director Wybensing, for their commitment and the countless hours spent analyzing the numbers. Jadwin recognized that the conversation was just beginning and looked forward to the continuing discussion.

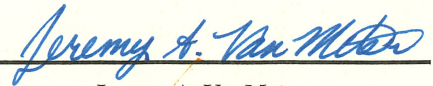
C. ADDITIONAL DISCUSSION:

Attorney Mularski informed the council that he had found answers to a previous question asked during Committee of the whole through which a couple of cases intended to provide guidance. He referenced the case of *Halstead v. Jackson*, where an ordinance was passed as emergency legislation to increase the city's income tax revenue and protect infrastructure investments in the land to be developed. Mularski mentioned that the purpose of the emergency legislation was also to ensure the city's influence over and ability to fund infrastructure improvements. He then mentioned the case of *Laughlin v. James*, which stated that an ordinance was not illusory and the

reasons for an emergency were sufficient to allow a developer to proceed with Planning Commission proceedings. The emergency designation was necessary to prevent further delays and alleviate uncertainty in planning for future growth. Mularski concluded by expressing hope that this information would assist in determining whether ORD-0045-2023 could be classified as an emergency.

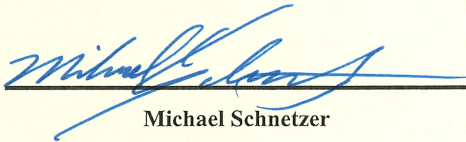
D. ADJOURNMENT:

With no further business before the Finance Committee, the Chair adjourned the meeting at 8:37 p.m.



Jeremy A. VanMeter
Clerk of Council

APPROVED by the Finance Committee, this
20th day of *June* 2023.



Michael Schnetzer