



Necol Washington, Chair
Lori Gischel, Treasurer
Shelly Ipacs, Etna Township
, Owners
Rozland McKee, Employees

Etna-Reynoldsburg Joint Economic Development District #3

Etna Township Hall
81 Liberty Street
Etna, OH 43018

Mollie Prasher, Clerk
City of Reynoldsburg

Etna Reynoldsburg Joint Economic Development District #3 Board of Directors Meeting

Friday, February 27, 2026

11:00 AM

Etna Township Hall

1. CALL TO ORDER

2. ROLL CALL

3. APPROVAL OF AGENDA

4. APPROVAL OF MINUTES

- a. Regular Meeting Minutes of November 14, 2025

5. NEW BUSINESS

- a. Clerks Services Invoice for 2025
- b. Resignation of Treasurer Shanette Strickland

Appointment of Lori Gischel as Treasurer

6. OLD BUSINESS

- a. Board Member Appointment Etna Township Owner - Jackie Cotugno

7. TREASURER'S REPORT

- a. **Finance and Distribution Report**
- b. Resolution of Audit Findings

8. ATTORNEY'S REPORT

- a. Status of Development Reimbursement Letters

9. BOARD MEMBER COMMENTS

- a. Approval of 2026 Meeting Dates
 - February 27, 2026
 - May 15, 2026
 - August 21, 2026
 - November 13, 2026

10. ADJOURNMENT

ADJOURNMENT



**MINUTES REGULAR MEETING
REYNOLDSBURG ETNA-REYNOLDSBURG JOINT ECONOMIC DEVELOPMENT
DISTRICT #3
November 14, 2025**

CALL TO ORDER

Chair Washington called the JEDD 3 meeting to order at 11:30am.

ROLL CALL

PRESENT: Washington, Strickland, McKee

ABSENT: Ipacs

GUESTS: Chris Shook, Paul Rennick, Sean McCarter, Ashley Campbell, John Kennard, Yam Mitchell, Jackie Cotugno, Eric Meyer, Morgan Syck, Mollie Prasher

APPROVAL OF AGENDA

As there were no changes to the agenda, the agenda was approved as submitted.

APPROVAL OF MINUTES

Regular Meeting Minutes of August 22, 2025

Board member McKee moved to approve the minutes as submitted. Second by Treasurer Strickland. Motion carried.

NEW BUSINESS

There is no New Business.

OLD BUSINESS

New Board Member Appointment

Etna Township Owner (Previously Jackie Cotugno)

The Township Trustees have not appointed a new Board member yet.

TREASURER'S REPORT

Finance and Distribution Report

Treasurer Strickland reported that the fiscal reports were included in the Board packet, including the distribution report. The 2025-third quarter revenues were \$174,890.98. During this reporting period, there were invoices in the amount of \$736.40 for professional/paralegal services.

Board member McKee moved to approve the Treasurer's Report. Second by Treasurer Strickland. Motion carried.

2026 Budget

Paul Rennick provided the Board with a copy of the proposed budget for 2026 for their approval. The city of Reynoldsburg collects the funds and then disperses the revenues. These funds are then deposited into the JEDD fund and the BIA fund. As part of that process, the Board must approve a proposed budget. The estimated revenues for 2026 are \$643,000 with a gross distribution of \$160,750 netting \$482,250. There would also be a net interest of \$6,600 from the CDs. This budget may be amended any time during the year, if needed. Currently, the Township is still paying the expenses, but the JEDD will need to reimburse the Township at some point in the future. The Township is expected to receive \$124,000 in pay-outs from the JEDD in 2026 with expenses amounting to \$15,000. The total cash as of the end of October 2025 is \$52,950.87. Mr. Rennick suggested the Board approve the proposed 2026 Budget.

Treasurer Strickland moved to approve the 2026 Budget. Second by Board member McKee. Motion carried.

Audit Status and Findings Results

Chair Washington mentioned that during the audit, the auditor found an issue with a public records request that the Board and Attorney Shook disputed. The Board feels that it was not actually a public records request.

Attorney Shook explained that typically records requests for the JEDDs are routed to the City, specifically to Lori Gischel, our Tax Financial Manager. A JEDD records request was received by Ms. Gischel last spring that we firmly believe was not a public records request. It was actually a list of questions and a request to create a document that otherwise does not exist. Ms. Gischel created the document even though we had no obligation to do so. The state of Ohio feels as though our response was not as fast as it otherwise should have been. We are strongly disputing that finding, which is currently under review. Right now, our audit is in draft status.

Attorney McCarter added that public records requests do not obligate an entity to create a record. When Chair Washington, Attorney Shook and I looked at this finding, we felt the request was a question, not a request.

Chair Washington commented that each JEDD should designate someone to be the designated person to receive all records requests. Clerk Prasher was volunteered for that designation.

Chair Washington made a motion to designate Clerk Prasher to facilitate the coordination of responses to all public records requests. Second by Treasurer Strickland. Motion carried.

Chair Washington indicated that a letter would be circulated to all parties associated with each JEDD outlining the new policy.

ATTORNEY'S REPORT

Status of Development Reimbursement Letters

Attorney McCarter reported that the letters to the corporations for the developers' reimbursement were just going out. He indicated that he wanted a good amount of time to pass before the Board would move on with releasing the funds. The only JEDD where there has been any reaction is JEDD 7.

Treasurer Strickland asked if the Board is not contacted by the developers, what happens next. Attorney McCarter indicated that the developers would then have waived their right to file for reimbursement funding. It would have been better had the agreements had a drop-dead date to file for funds. When these agreements were first filed, everything was negotiated and the developers were aware of the availability of these funds. A decision point should be reached over the next couple of meetings for the Board to release the funds. The developers were entitled to 95% of the funds available.

Mr. Rennick confirmed that these funds can only be used for public infrastructure improvements and show they paid using the prevailing wage. Attorney McCarter stated that the issue of the prevailing wage may be difficult for the developers to show.

Treasurer Strickland asked if, when those funds were released, those funds were allocated for a specific purpose. Attorney McCarter replied that those funds could be spent at the discretion of the Board. Those funds are currently incumbered; however, once they are released, they become unincumbered.

Attorney Shook commented that once those funds were unencumbered, the Board could distribute those funds to the various parties based on the percentages, especially if the remaining funds were substantial. Attorney McCarter questioned whether that would be possible. Those funds would need to be used for the benefit of the JEDD. The funds should be used for the improvement of the roads.

BOARD MEMBER COMMENTS

Proposed Meeting Dates for 2026

February 20, 2026

May 15, 2026

August 21, 2026

November 20, 2026

Chair Washington commented that the meeting dates should coincide with the JEDDZ meeting dates. Once those meeting dates are set, they will be approved at the first meeting of the year.

Attorney McCarter indicated that he had a conflict with the November date and requested that it be scheduled for November 13th.

ADJOURNMENT

As there was no further business, Chair Washington adjourned the meeting at 11:41am.

Necol Washington, Board Chair

Mollie Prasher, Clerk



STAFF REPORT
REYNOLDSBURG ETNA-REYNOLDSBURG JOINT ECONOMIC DEVELOPMENT
DISTRICT #3

DATE: February 27, 2026

RE: Clerks Services Invoice for 2025

APPROVALS:

Mollie Prasher

EMERGENCY:

REASON FOR EMERGENCY:

STAFF REPORT:

February 27, 2026

**Invoice for the City of Reynoldsburg for Secretarial Services
Provided in 2025 for Etna-Reynoldsburg JEDD #3**

Secretarial Services for Etna-Reynoldsburg JEDD #3 for 2025

\$1,000.00

\$1,000.00 balance due

Please make check payable to the City of Reynoldsburg.

(This payment is based on the agreement between Etna-Reynoldsburg JEDD #3
agreement executed beginning in 2025.)



STAFF REPORT
REYNOLDSBURG ETNA-REYNOLDSBURG JOINT ECONOMIC DEVELOPMENT
DISTRICT #3

DATE: February 27, 2026

RE: Resignation of Treasurer Shanette Strickland

Appointment of Lori Gischel as Treasurer

APPROVALS:

Mollie Prasher

EMERGENCY:

REASON FOR EMERGENCY:

STAFF REPORT:

Mayor Joe Begeny,

Please accept this letter as my formal resignation from the Joint Economic Development District (JEDD) Board, effective February 3, 2026.

I appreciate the opportunity to have served on the JEDD Board and to contribute to the City's economic development efforts. It has been a privilege working alongside fellow board members and City leadership.

Thank you for the opportunity to serve. Please let me know if any additional steps or documentation are required to complete this transition.

Respectfully,

Shanette Strickland
City Auditor



CITY OF REYNOLDSBURG

7232 East Main Street
Reynoldsburg, OH 43068

614-322-6800
www.reynoldsburg.gov

From the Office of the Mayor

2-11-2026

February 11, 2026

RE: Appointment to the JEDD Board's 1-4

To who it may concern,

By way of this letter, I am appointing Lori Gischel, Tax Administrator for the City of Reynoldsburg to the Board of JEDD's 1-4 Board. I have included his contact information below.

[E-Mail: lgischel@reynoldsburg.gov](mailto:lgischel@reynoldsburg.gov)

Phone: 614-322-6865

If you need further assistance, please do not hesitate to contact me.

Sincerely,



Joe Begeny
Mayor
City of Reynoldsburg



STAFF REPORT
REYNOLDSBURG ETNA-REYNOLDSBURG JOINT ECONOMIC DEVELOPMENT
DISTRICT #3

DATE: February 27, 2026

RE: Board Member Appointment Etna Township Owner - Jackie Cotugno

APPROVALS:

Mollie Prasher

EMERGENCY:

REASON FOR EMERGENCY:

STAFF REPORT:



**STAFF REPORT
REYNOLDSBURG ETNA-REYNOLDSBURG JOINT ECONOMIC DEVELOPMENT
DISTRICT #3**

DATE: February 27, 2026

RE: Finance and Distribution Report

APPROVALS:

Mollie Prasher

EMERGENCY:

REASON FOR EMERGENCY:

STAFF REPORT:

INCOME TAX DEPARTMENT
Lori Gischel, Tax Financial Manager
7232 EAST MAIN STREET
REYNOLDSBURG, OHIO 43068
(614) 322-6865 phone
(614) 322-6864 fax



MEMORANDUM

DATE: February 27, 2026

TO: Etna-Reynoldsburg Joint Economic Development District (JEDD) Board 3

RE: Fiscal Information

The attached reports include the Income Tax Revenue, Distribution and Comparison Reports, Period Invoices, as well as the Balance Sheet and Receipts and Disbursements documentation.

Income Tax Revenue Comparison Report - JEDD 3

Period Tax Collected	Month Distributed	Year 2026	Year 2025	Year 2024	2026 / 2025 Year Over Year Growth	
4th Qtr 2025/2024/2023	January 2026/2025	\$ 169,180.26	\$ 139,259.80	\$ 92,701.81	\$ 29,920.46	21.49%
1st Qtr 2026/2025/2024	April 2026/2025					
2nd Qtr 2026/2025/2024	July 2026/2025					
3rd Qtr 2026/2025/2024	October 2026/2025					
Net Revenue YTD		\$ 169,180.26	\$ 139,259.80	\$ 92,701.81	\$ 29,920.46	21.49%

Invoices Submitted Under the Township

Company	Services Rendered	Date	Amount
AOS	Audit Services	Oct-25	\$ 12.60
BHM	CPA Services	Dec-25	\$ 1,500.00
		Total	\$ 1,512.60

ETNA REYNOLDSBURG JOINT ECONOMIC DEVELOPMENT DISTRICT 3
Balance Sheet and Receipts and Disbursements
As of and for the Year Ended December 31, 2025

	December 31, 2025	
ASSETS		
Checking/Savings		
Heartland-BIA Account - Checking	\$ 240,863.75	
Heartland-BIA Account - Certificates of Deposit	160,777.74	
Heartland-Board Account	52,950.87	
Total Checking/Savings	454,592.36	
JEDD-Combined Fund 943-City	44,322.12	(1)
Total Current Assets	498,914.48	
TOTAL ASSETS	\$ 498,914.48	
LIABILITIES & EQUITY		
Equity		
Fund Balance-Board Account	52,950.87	
Fund Balance-BIA Account	401,641.49	
Fund Balance-Restricted for Distribution	44,322.12	(1)
Total Equity	498,914.48	
TOTAL LIABILITIES & EQUITY	\$ 498,914.48	
Board Account-Beginning Balance 01/01/25	\$ 39,310.40	
Board Account - Receipts 2025	13,640.47	
Board Account - Disbursements 2025	-	
Board Account-Ending Balance 12/31/25	\$ 52,950.87	
BIA Account - Beginning Balance 01/01/25	\$ 292,913.96	
BIA Account - Receipts 2025	108,727.53	
BIA Account - Disbursements 2025	-	
BIA Account-Ending Balance 12/31/25	\$ 401,641.49	(2)

(1) These monies are not available for JEDD purposes but must be distributed to various entities per the distribution formulas that are set. Both the JEDD Board and the JEDD BIA will receive their proportional share in the subsequent distributions.

(2) This account includes three certificates of deposit with balances of \$53,592.58; \$53,592.58 and \$53,592.58 as of December 31, 2025. Interest of \$10,777.74 has been earned on these certificates of deposit from May 31, 2024 when they were originally purchased at \$50,000 each.



STAFF REPORT
REYNOLDSBURG ETNA-REYNOLDSBURG JOINT ECONOMIC DEVELOPMENT
DISTRICT #3

DATE: February 27, 2026

RE: Resolution of Audit Findings

APPROVALS:

Mollie Prasher

EMERGENCY:

REASON FOR EMERGENCY:

STAFF REPORT:



**STAFF REPORT
REYNOLDSBURG ETNA-REYNOLDSBURG JOINT ECONOMIC DEVELOPMENT
DISTRICT #3**

DATE: February 27, 2026

RE: Status of Development Reimbursement Letters

APPROVALS:

Mollie Prasher

EMERGENCY:

REASON FOR EMERGENCY:

STAFF REPORT:
