

2  
3 CITY OF CUYAHOGA FALLS, OHIO

4  
5 ORDINANCE NO. 99 - 2014

6  
7 AN ORDINANCE PROVIDING FOR SUPPLEMENTAL AND/OR  
8 AMENDED APPROPRIATIONS OF MONEY FOR CURRENT  
9 OPERATING EXPENSES AND CAPITAL EXPENDITURES OF THE  
10 CITY OF CUYAHOGA FALLS, AND AUTHORIZING THE  
11 TRANSFER OF APPROPRIATIONS WITHIN AND FOR THE  
12 VARIOUS FUNDS HEREINAFTER SET FORTH, AND DECLARING  
13 AN EMERGENCY.

14  
15 WHEREAS, Article VI, Sections 7 and 8 of the City Charter provide that City Council may  
16 revise, amend, and supplement budgetary appropriations during the fiscal year, and may  
17 authorize the transfer of unencumbered appropriations within various accounts,

18  
19 NOW, THEREFORE, BE IT ORDAINED by the Council of the City of Cuyahoga Falls,  
20 County of Summit and State of Ohio, that:

21  
22 Section 1. In order to provide moneys to pay employee compensation, other expenses  
23 and capital expenditures during the fiscal year 2014, moneys are hereby appropriated, re-  
24 appropriated and transferred from the unexpended appropriations and from the un-appropriated  
25 fund balances of the departments or divisions as set forth in Exhibits A and B attached hereto  
26 and made a part hereof.

27  
28 Section 2. Any other ordinances and resolutions or portions of ordinances and  
29 resolutions inconsistent herewith are hereby repealed, but any ordinances and resolutions or  
30 portions of ordinances and resolutions not inconsistent herewith and which have not previously  
31 been repealed are hereby ratified and confirmed.

32  
33 Section 3. It is found and determined that all formal actions of this Council concerning  
34 and relating to the adoption of this ordinance were adopted in an open meeting of this Council  
35 and that all deliberations of this Council and of any of its committees that resulted in such formal  
36 action were in meetings open to the public, in compliance with all legal requirements including  
37 Chapter 107 of the Codified Ordinances.

38  
39 Section 4. This ordinance is hereby declared to be an emergency measure necessary for  
40 the preservation of the public peace, health, safety, convenience and welfare of the City of  
41 Cuyahoga Falls and the inhabitants thereof, and provided it receives the affirmative vote of  
42 two-thirds of the members elected or appointed to Council, it shall take effect and be in force  
43 immediately upon its passage and approval by the Mayor; otherwise it shall take effect and be in  
44 force at the earliest period allowed by law.

45  
46  
47 Passed: 12/22/2014

Mary Ellen Pyke  
President of Council

Doreen  
Clerk of Council

48  
49  
50  
51  
52  
53  
54  
55 Approved: 12-23-2014

[Signature]  
Mayor

56  
57 12/8/14



EXHIBIT A

CITY OF CUYAHOGA FALLS  
2014 APPROPRIATIONS  
EXHIBIT A

| FUND                                   | ORIGINAL<br>APPROPRIATION | AMENDED<br>APPROPRIATION |
|--|---------------------------|--------------------------|
| GENERAL                                | \$ 32,085,400             | \$ 31,366,100            |
| MUNICIPAL INCOME TAX                   | 20,687,019                | 21,826,387               |
| STATE HIGHWAY IMPROVEMENT              | 142,000                   | 142,000                  |
| STREET CONST., MAINT. & REPAIR         | 3,271,294                 | 3,506,179                |
| POLICE PENSION                         | 942,991                   | 900,723                  |
| FIRE PENSION                           | 1,304,463                 | 1,293,945                |
| RECREATION LEVY                        | 1,417,967                 | 1,417,967                |
| PERMISSIVE TAX                         | 200,000                   | 210,000                  |
| COMMUNITY / ECONOMIC DEVELOPMENT       | 1,552                     | 1,552                    |
| C.D.B.G.                               | 1,163,216                 | 1,437,237                |
| ENTERPRISE ZONE COMMUNITY REINVESTMENT | 23,100                    | 23,100                   |
| DRUG LAW ENFORCEMENT                   | 10,800                    | 10,800                   |
| LAW ENFORCEMENT TRUST                  | 19,960                    | 25,900                   |
| ENFORCEMENT AND EDUCATION              | 1,000                     | 1,000                    |
| MOTOR VEHICLE LICENSE TAX              | 108,000                   | 108,000                  |
| FEDERAL LAW ENFORCEMENT                | 23,000                    | 23,000                   |
| LAW ENFORCEMENT ASSISTANCE             | 5,000                     | 5,000                    |
| GENERAL BOND RETIREMENT                | 498,074                   | 498,074                  |
| CAPITAL PROJECTS                       | 16,204,987                | 16,624,032               |
| CAPITAL IMPROVEMENT RESERVE            | 153,750                   | 153,750                  |
| SEWER                                  | 7,622,667                 | 6,864,930                |
| WATER                                  | 6,698,025                 | 6,181,297                |
| ELECTRIC                               | 43,205,524                | 43,271,514               |
| SANITATION                             | 3,674,652                 | 3,661,506                |
| LEISURE TIME                           | 12,538,071                | 12,308,159               |
| STORM DRAINAGE UTILITY                 | 1,473,295                 | 1,551,732                |
| GARAGE                                 | 2,317,288                 | 2,317,288                |
| OFFICE SUPPLY                          | 45,850                    | 45,850                   |
| UTILITY BILLING                        | 1,476,466                 | 1,507,395                |
| SELF INSURANCE                         | 5,657,760                 | 5,657,760                |
| WORKERS' COMPENSATION                  | 641,350                   | 466,350                  |
| COMPENSATED ABSENCES                   | 750,000                   | 2,813,070                |
| TOTAL                                  | <u>\$ 164,364,521</u>     | <u>\$ 166,221,597</u>    |

EXHIBIT A2

CITY OF CUYAHOGA FALLS  
2014 APPROPRIATIONS  
EXHIBIT A PAGE 2

That there be and hereby are transferred funds in accordance with the schedule set forth below:

| <u>TRANSFER FROM:</u>               | <u>TRANSFER TO:</u>                 | <u>AMOUNT</u> |
|-------------------------------------|-------------------------------------|---------------|
| GENERAL FUND                        | S.C.M.R. FUND                       | \$ 400,000    |
| GENERAL FUND                        | GENERAL BOND RETIREMENT FUND        | 350,000       |
| GENERAL FUND                        | ELECTRIC FUND                       | 1,772,500     |
| GENERAL FUND                        | COMPENSATED ABSENCES FUND           | -             |
| GENERAL FUND                        | POLICE PENSION FUND                 | 610,000       |
| GENERAL FUND                        | FIRE PENSION FUND                   | 915,000       |
| GENERAL FUND                        | LEISURE TIME FUND                   | 614,450       |
| MUNICIPAL INCOME TAX FUND           | COMPENSATED ABSENCES FUND           | -             |
| STREET CONST., MAINT. & REPAIR FUND | COMPENSATED ABSENCES FUND           | -             |
| POLICE PENSION FUND                 | COMPENSATED ABSENCES FUND           | -             |
| FIRE PENSION FUND                   | COMPENSATED ABSENCES FUND           | -             |
| RECREATION LEVY FUND                | LEISURE TIME FUND                   | 750,000       |
| C.D.B.G. FUND                       | COMPENSATED ABSENCES FUND           | -             |
| CAPITAL PROJECTS FUND               | GENERAL FUND                        | -             |
| CAPITAL IMPROVEMENT RESERVE FUND    | GENERAL BOND RETIREMENT FUND        | 150,000       |
| SEWER FUND                          | COMPENSATED ABSENCES FUND           | -             |
| WATER FUND                          | COMPENSATED ABSENCES FUND           | -             |
| ELECTRIC FUND                       | GENERAL FUND                        | 1,766,000     |
| ELECTRIC FUND                       | COMPENSATED ABSENCES FUND           | -             |
| SANITATION FUND                     | COMPENSATED ABSENCES FUND           | -             |
| LEISURE TIME FUND                   | COMPENSATED ABSENCES FUND           | -             |
| STORM DRAINAGE UTILITY FUND         | COMPENSATED ABSENCES FUND           | -             |
| GARAGE FUND                         | COMPENSATED ABSENCES FUND           | -             |
| UTILITY BILLING FUND                | COMPENSATED ABSENCES FUND           | -             |
| COMPENSATED ABSENCES FUND           | GENERAL FUND                        | 489,000       |
| COMPENSATED ABSENCES FUND           | MUNICIPAL INCOME TAX FUND           | 6,994         |
| COMPENSATED ABSENCES FUND           | STREET CONST., MAINT. & REPAIR FUND | 50,230        |
| COMPENSATED ABSENCES FUND           | POLICE PENSION FUND                 | 24,536        |
| COMPENSATED ABSENCES FUND           | FIRE PENSION FUND                   | 33,036        |
| COMPENSATED ABSENCES FUND           | C.D.B.G. FUND                       | 1,958         |
| COMPENSATED ABSENCES FUND           | SEWER FUND                          | 3,126         |
| COMPENSATED ABSENCES FUND           | WATER FUND                          | 15,474        |
| COMPENSATED ABSENCES FUND           | ELECTRIC FUND                       | 33,456        |
| COMPENSATED ABSENCES FUND           | SANITATION FUND                     | 78,020        |
| COMPENSATED ABSENCES FUND           | LEISURE TIME FUND                   | 26,292        |
| COMPENSATED ABSENCES FUND           | STORM DRAINAGE UTILITY FUND         | 59,824        |
| COMPENSATED ABSENCES FUND           | GARAGE FUND                         | 13,960        |
| COMPENSATED ABSENCES FUND           | UTILITY BILLING FUND                | 18,142        |

## EXHIBIT B

CITY OF CUYAHOGA FALLS  
2014 APPROPRIATIONS  
EXHIBIT B

|  | 2014 Adopted<br>Budget | Supplemental<br>Appropriations | 12/12/14<br>Requested<br>Amendments | 2014 Revised<br>Adopted Budget |
|--|------------------------|--------------------------------|-------------------------------------|--------------------------------|
| <b>GENERAL FUND</b>                              |                        |                                |                                     |                                |
| <b>GENERAL ADMINISTRATION</b>                    | \$ 3,602,035           |                                | \$ (244,500)                        | \$ 3,357,535                   |
| Other Operations                                 | 815,035                |                                | 20,000                              | 835,035                        |
| Transfer (S.C.M.R. Fund)                         | 400,000                |                                |                                     | 400,000                        |
| Transfer (General Bond Retirement Fund)          | 350,000                |                                |                                     | 350,000                        |
| Transfer (Electric Fund: kWh Tax - Inside Sales) | 1,792,500              |                                | (20,000)                            | 1,772,500                      |
| Transfer (Compensated Absences Fund)             | 244,500                |                                | (244,500)                           | -                              |
| <b>COUNCIL</b>                                   | \$ 239,550             | \$ 26,000                      |                                     | \$ 265,550                     |
| Personal Services                                | 237,873                | 26,000                         |                                     | 263,873                        |
| Other Operations                                 | 1,677                  |                                |                                     | 1,677                          |
| <b>MAYOR</b>                                     | \$ 244,607             |                                |                                     | \$ 244,607                     |
| Personal Services                                | 231,674                |                                |                                     | 231,674                        |
| Other Operations                                 | 11,439                 |                                |                                     | 11,439                         |
| Debt Service                                     | 1,494                  |                                |                                     | 1,494                          |
| <b>FINANCE DIRECTOR</b>                          | \$ 801,782             |                                | \$ 6,500                            | \$ 808,282                     |
| Personal Services                                | 728,733                |                                | 3,250                               | 731,983                        |
| Other Operations                                 | 70,601                 |                                | 3,250                               | 73,851                         |
| Debt Service                                     | 2,448                  |                                |                                     | 2,448                          |
| <b>LAW DIRECTOR</b>                              | \$ 847,974             |                                | \$ (30,000)                         | \$ 817,974                     |
| Personal Services                                | 712,276                |                                | (30,000)                            | 682,276                        |
| Other Operations                                 | 133,379                |                                |                                     | 133,379                        |
| Debt Service                                     | 2,319                  |                                |                                     | 2,319                          |
| <b>SERVICE DIRECTOR</b>                          | \$ 332,529             | \$ 10,000                      |                                     | \$ 342,529                     |
| Personal Services                                | 318,266                | 10,000                         |                                     | 328,266                        |
| Other Operations                                 | 12,769                 |                                |                                     | 12,769                         |
| Debt Service                                     | 1,494                  |                                |                                     | 1,494                          |
| <b>CIVIL SERVICE COMMISSION</b>                  | \$ 32,868              | \$ 13,000                      |                                     | \$ 45,868                      |
| Personal Services                                | 12,795                 |                                |                                     | 12,795                         |
| Other Operations                                 | 20,073                 | 13,000                         |                                     | 33,073                         |
| <b>ENGINEERING</b>                               | \$ 979,670             | \$ 5,000                       | \$ -                                | \$ 984,670                     |
| Personal Services                                | 911,605                | 5,000                          | \$ 10,000                           | 926,605                        |
| Other Operations                                 | 65,897                 |                                | \$ (10,000)                         | 55,897                         |
| Debt Service                                     | 2,168                  |                                |                                     | 2,168                          |
| <b>HUMAN RESOURCES / RECORDS</b>                 | \$ 290,086             | \$ 5,000                       | \$ 700                              | \$ 295,786                     |
| Personal Services                                | 278,234                | 5,000                          | 300                                 | 283,534                        |
| Other Operations                                 | 9,533                  |                                | 400                                 | 9,933                          |
| Debt Service                                     | 2,319                  |                                |                                     | 2,319                          |
| <b>BUILDING AND GROUNDS MAINTENANCE</b>          | \$ 1,103,634           | \$ 10,000                      |                                     | \$ 1,113,634                   |
| Personal Services                                | 671,169                | 10,000                         |                                     | 681,169                        |
| Other Operations                                 | 432,090                |                                |                                     | 432,090                        |
| Debt Service                                     | 375                    |                                |                                     | 375                            |

EXHIBIT B

CITY OF CUYAHOGA FALLS  
2014 APPROPRIATIONS  
EXHIBIT B

|   | 2014 Adopted<br>Budget | Supplemental<br>Appropriations | 12/12/14<br>Requested<br>Amendments | 2014 Revised<br>Adopted Budget |
|---|------------------------|--------------------------------|-------------------------------------|--------------------------------|
| <b>POLICE</b>                           | \$ 8,440,777           | \$ (286,000)                   | \$ (73,000)                         | \$ 8,081,777                   |
| Personal Services                       | 6,626,109              | (286,000)                      | 40,000                              | 6,380,109                      |
| Other Operations                        | 1,018,913              |                                | (40,000)                            | 978,913                        |
| Capital Outlay                          | 117,000                |                                | (13,000)                            | 104,000                        |
| Debt Service                            | 8,755                  |                                |                                     | 8,755                          |
| Transfer (Police Pension Fund)          | 670,000                |                                | (60,000)                            | 610,000                        |
| <b>FIRE</b>                             | \$ 8,507,310           | \$ 150,000                     | \$ (160,000)                        | \$ 8,497,310                   |
| Personal Services                       | 6,834,490              | 150,000                        | (150,000)                           | 6,834,490                      |
| Other Operations                        | 737,874                |                                |                                     | 737,874                        |
| Debt Service                            | 9,946                  |                                |                                     | 9,946                          |
| Transfer (Fire Pension Fund)            | 925,000                |                                | (10,000)                            | 915,000                        |
| <b>TECHNICAL SERVICES</b>               | \$ 469,383             |                                |                                     | \$ 469,383                     |
| Personal Services                       | 407,910                |                                |                                     | 407,910                        |
| Other Operations                        | 61,099                 |                                |                                     | 61,099                         |
| Debt Service                            | 374                    |                                |                                     | 374                            |
| <b>COMMUNICATIONS</b>                   | \$ 1,074,902           | \$ 75,000                      |                                     | \$ 1,149,902                   |
| Personal Services                       | 918,683                | 75,000                         |                                     | 993,683                        |
| Other Operations                        | 155,845                |                                |                                     | 155,845                        |
| Debt Service                            | 374                    |                                |                                     | 374                            |
| <b>RIVERFRONT CENTRE DISTRICT</b>       | \$ 561,248             |                                | \$ (72,000)                         | \$ 489,248                     |
| Personal Services                       | 312,324                |                                | (50,000)                            | 262,324                        |
| Other Operations                        | 248,924                |                                | (22,000)                            | 226,924                        |
| <b>PARKS &amp; RECREATION</b>           | \$ 2,846,243           |                                | \$ (105,000)                        | \$ 2,741,243                   |
| Personal Services                       | 1,516,490              |                                | (105,000)                           | 1,411,490                      |
| Other Operations                        | 711,936                |                                |                                     | 711,936                        |
| Debt Service                            | 3,367                  |                                |                                     | 3,367                          |
| Transfer (Leisure Time Fund)            | 614,450                |                                |                                     | 614,450                        |
| <b>COMMUNITY / ECONOMIC DEVELOPMENT</b> | \$ 792,006             |                                | \$ (70,000)                         | \$ 722,006                     |
| Personal Services                       | 697,132                |                                | (70,000)                            | 627,132                        |
| Other Operations                        | 91,881                 |                                |                                     | 91,881                         |
| Debt Service                            | 2,993                  |                                |                                     | 2,993                          |
| <b>MAYOR'S COURT</b>                    | \$ 207,123             | \$ 5,000                       |                                     | \$ 212,123                     |
| Personal Services                       | 165,663                | 5,000                          |                                     | 170,663                        |
| Other Operations                        | 39,141                 |                                |                                     | 39,141                         |
| Debt Service                            | 2,319                  |                                |                                     | 2,319                          |
| <b>INFORMATION SERVICES</b>             | \$ 711,673             |                                | \$ 15,000                           | \$ 726,673                     |
| Personal Services                       | 598,367                |                                | (15,000)                            | 583,367                        |
| Other Operations                        | 102,038                |                                | 30,000                              | 132,038                        |
| Debt Service                            | 11,268                 |                                |                                     | 11,268                         |
| <b>Total Fund Appropriation</b>         | \$ 32,085,400          | \$ 13,000                      | \$ (732,300)                        | \$ 31,366,100                  |

EXHIBIT B

CITY OF CUYAHOGA FALLS  
2014 APPROPRIATIONS  
EXHIBIT B

|   | 2014 Adopted<br>Budget | Supplemental<br>Appropriations | 12/12/14<br>Requested<br>Amendments | 2014 Revised<br>Adopted Budget |
|---|------------------------|--------------------------------|-------------------------------------|--------------------------------|
| <b><u>MUNICIPAL INCOME TAX FUND</u></b>               |                        |                                |                                     |                                |
| Personal Services                                     | 276,992                |                                | (10,000)                            | 266,992                        |
| Other Operations                                      | 843,252                |                                | (75,000)                            | 768,252                        |
| Debt Service  | 2,692                  |                                |                                     | 2,692                          |
| Transfer (General Fund)                               | 12,126,645             | 626,700                        | 274,777                             | 13,028,122                     |
| Transfer (Capital Projects Fund)                      | 5,675,355              | 293,300                        | 128,598                             | 6,097,253                      |
| Transfer (Recreation Levy Fund)                       | 1,548,000              | 80,000                         | 35,076                              | 1,663,076                      |
| Transfer (Capital Projects Fund) - Portage Crossing   | 210,586                | (210,586)                      |                                     | -                              |
| Transfer (Compensated Absences Fund)                  | 3,497                  |                                | (3,497)                             | -                              |
| <b>Total Fund Appropriation</b>                       | <b>\$ 20,687,019</b>   | <b>\$ 789,414</b>              | <b>\$ 349,954</b>                   | <b>\$ 21,826,387</b>           |
| <b><u>STATE HIGHWAY IMPROVEMENT FUND</u></b>          |                        |                                |                                     |                                |
| Other Operations                                      | 142,000                |                                |                                     | 142,000                        |
| <b>Total Fund Appropriation</b>                       | <b>\$ 142,000</b>      |                                |                                     | <b>\$ 142,000</b>              |
| <b><u>STREET CONST., MAINT. &amp; REPAIR FUND</u></b> |                        |                                |                                     |                                |
| Personal Services                                     | 1,838,134              |                                | (40,000)                            | 1,798,134                      |
| Other Operations                                      | 1,407,671              | 300,000                        |                                     | 1,707,671                      |
| Debt Service  | 374                    |                                |                                     | 374                            |
| Transfer (Compensated Absences Fund)                  | 25,115                 |                                | (25,115)                            | -                              |
| <b>Total Fund Appropriation</b>                       | <b>\$ 3,271,294</b>    | <b>\$ 300,000</b>              | <b>\$ (65,115)</b>                  | <b>\$ 3,506,179</b>            |
| <b><u>POLICE PENSION FUND</u></b>                     |                        |                                |                                     |                                |
| Personal Services                                     | 921,273                |                                | \$ (30,000)                         | 891,273                        |
| Other Operations                                      | 9,450                  |                                |                                     | 9,450                          |
| Transfer (Compensated Absences Fund)                  | 12,268                 |                                | (12,268)                            | -                              |
| <b>Total Fund Appropriation</b>                       | <b>\$ 942,991</b>      |                                | <b>\$ (42,268)</b>                  | <b>\$ 900,723</b>              |
| <b><u>FIRE PENSION FUND</u></b>                       |                        |                                |                                     |                                |
| Personal Services                                     | 1,278,495              |                                | 5,000                               | 1,283,495                      |
| Other Operations                                      | 9,450                  |                                | 1,000                               | 10,450                         |
| Transfer (Compensated Absences Fund)                  | 16,518                 |                                | (16,518)                            | -                              |
| <b>Total Fund Appropriation</b>                       | <b>\$ 1,304,463</b>    |                                | <b>\$ (10,518)</b>                  | <b>\$ 1,293,945</b>            |
| <b><u>RECREATION LEVY FUND</u></b>                    |                        |                                |                                     |                                |
| Other Operations                                      | 179,531                |                                |                                     | 179,531                        |
| Capital Outlay  | 47,500                 |                                |                                     | 47,500                         |
| Debt Service  | 440,936                |                                |                                     | 440,936                        |
| Transfer (Leisure Time Fund)                          | 750,000                |                                |                                     | 750,000                        |
| <b>Total Fund Appropriation</b>                       | <b>\$ 1,417,967</b>    |                                |                                     | <b>\$ 1,417,967</b>            |
| <b><u>PERMISSIVE TAX FUND</u></b>                     |                        |                                |                                     |                                |
| Capital Outlay  | 200,000                |                                | 10,000                              | 210,000                        |
| <b>Total Fund Appropriation</b>                       | <b>\$ 200,000</b>      |                                | <b>\$ 10,000</b>                    | <b>\$ 210,000</b>              |
| <b><u>COMMUNITY / ECONOMIC DEVELOPMENT FUND</u></b>   |                        |                                |                                     |                                |
| Other Operations                                      | 1,552                  |                                |                                     | 1,552                          |
| <b>Total Fund Appropriation</b>                       | <b>\$ 1,552</b>        |                                |                                     | <b>\$ 1,552</b>                |

## EXHIBIT B

CITY OF CUYAHOGA FALLS  
2014 APPROPRIATIONS  
EXHIBIT B

|   | 2014 Adopted<br>Budget | Supplemental<br>Appropriations | 12/12/14<br>Requested<br>Amendments | 2014 Revised<br>Adopted Budget |
|---|------------------------|--------------------------------|-------------------------------------|--------------------------------|
| <b><u>C.D.B.G. FUND</u></b>                               |                        |                                |                                     |                                |
| Personal Services   | 79,140                 |                                |                                     | 79,140                         |
| Other Operations  | 695,209                | (323,848)                      |                                     | 371,361                        |
| Capital Outlay  | 387,888                | 623,848                        | (25,000)                            | 986,736                        |
| Transfer (Compensated Absences Fund)                      | 979                    |                                | (979)                               | -                              |
| <b>Total Fund Appropriation</b>                           | <b>\$ 1,163,216</b>    | <b>\$ 300,000</b>              | <b>\$ (25,979)</b>                  | <b>\$ 1,437,237</b>            |
| <b><u>ENTERPRISE ZONE COMMUNITY REINVESTMENT FUND</u></b> |                        |                                |                                     |                                |
| Other Operations  | 23,100                 |                                |                                     | 23,100                         |
| <b>Total Fund Appropriation</b>                           | <b>\$ 23,100</b>       |                                |                                     | <b>\$ 23,100</b>               |
| <b><u>DRUG LAW ENFORCEMENT FUND</u></b>                   |                        |                                |                                     |                                |
| Other Operations  | 10,800                 |                                |                                     | 10,800                         |
| <b>Total Fund Appropriation</b>                           | <b>\$ 10,800</b>       |                                |                                     | <b>\$ 10,800</b>               |
| <b><u>LAW ENFORCEMENT TRUST FUND</u></b>                  |                        |                                |                                     |                                |
| Other Operations  | 19,960                 | (8,160)                        |                                     | 11,800                         |
| Capital Outlay  | -                      | 14,100                         |                                     | 14,100                         |
| <b>Total Fund Appropriation</b>                           | <b>\$ 19,960</b>       | <b>\$ 5,940</b>                |                                     | <b>\$ 25,900</b>               |
| <b><u>ENFORCEMENT &amp; EDUCATION FUND</u></b>            |                        |                                |                                     |                                |
| Other Operations  | -                      | 1,000                          |                                     | 1,000                          |
| Capital Outlay  | 1,000                  | (1,000)                        |                                     | -                              |
| <b>Total Fund Appropriation</b>                           | <b>\$ 1,000</b>        | <b>\$ -</b>                    |                                     | <b>\$ 1,000</b>                |
| <b><u>MOTOR VEHICLE LICENSE TAX FUND</u></b>              |                        |                                |                                     |                                |
| Other Operations  | 108,000                |                                |                                     | 108,000                        |
| <b>Total Fund Appropriation</b>                           | <b>\$ 108,000</b>      |                                |                                     | <b>\$ 108,000</b>              |
| <b><u>FEDERAL LAW ENFORCEMENT FUND</u></b>                |                        |                                |                                     |                                |
| Other Operations  | 23,000                 |                                |                                     | 23,000                         |
| <b>Total Fund Appropriation</b>                           | <b>\$ 23,000</b>       |                                |                                     | <b>\$ 23,000</b>               |
| <b><u>LAW ENFORCEMENT ASSISTANCE</u></b>                  |                        |                                |                                     |                                |
| Other Operations  | 5,000                  |                                |                                     | 5,000                          |
| <b>Total Fund Appropriation</b>                           | <b>\$ 5,000</b>        |                                |                                     | <b>\$ 5,000</b>                |
| <b><u>GENERAL BOND RETIREMENT FUND</u></b>                |                        |                                |                                     |                                |
| Other Operations  | 100                    |                                |                                     | 100                            |
| Debt Service (Principal)                                  | 464,762                |                                |                                     | 464,762                        |
| Debt Service (Interest)                                   | 33,212                 |                                |                                     | 33,212                         |
| <b>Total Fund Appropriation</b>                           | <b>\$ 498,074</b>      |                                |                                     | <b>\$ 498,074</b>              |
| <b><u>CAPITAL PROJECTS FUND</u></b>                       |                        |                                |                                     |                                |
| Capital Outlay  | 5,567,099              | 258,545                        | 300,000                             | 6,125,644                      |
| Debt Service (Principal)                                  | 10,343,407             |                                |                                     | 10,343,407                     |
| Debt Service (Interest)                                   | 154,981                |                                |                                     | 154,981                        |
| Transfer (General)  | 139,500                |                                | (139,500)                           | -                              |
| <b>Total Fund Appropriation</b>                           | <b>\$ 16,204,987</b>   | <b>\$ 258,545</b>              | <b>\$ 160,500</b>                   | <b>\$ 16,624,032</b>           |



EXHIBIT B

CITY OF CUYAHOGA FALLS  
2014 APPROPRIATIONS  
EXHIBIT B

|  | 2014 Adopted<br>Budget | Supplemental<br>Appropriations | 12/12/14<br>Requested<br>Amendments | 2014 Revised<br>Adopted Budget |
|--|------------------------|--------------------------------|-------------------------------------|--------------------------------|
| <b><u>CAPITAL IMPROVEMENT RESERVE FUND</u></b> |                        |                                |                                     |                                |
| Other Operations                               | 3,750                  |                                |                                     | 3,750                          |
| Transfer (General Bond Retirement Fund)        | 150,000                |                                |                                     | 150,000                        |
| <b>Total Fund Appropriation</b>                | <b>\$ 153,750</b>      |                                |                                     | <b>\$ 153,750</b>              |
| <b><u>SEWER FUND</u></b>                       |                        |                                |                                     |                                |
| Personal Services                              | 684,704                |                                |                                     | 684,704                        |
| Other Operations                               | 4,911,751              | (4,900)                        |                                     | 4,906,851                      |
| Capital Outlay                                 | 948,000                | 4,900                          | (750,000)                           | 202,900                        |
| Debt Service (Principal)                       | 789,688                |                                |                                     | 789,688                        |
| Debt Service (Interest)                        | 195,787                |                                |                                     | 195,787                        |
| Transfer (Compensated Absences Fund)           | 7,737                  |                                | (7,737)                             | -                              |
| Advance Repay (Electric)                       | 85,000                 |                                |                                     | 85,000                         |
| <b>Total Fund Appropriation</b>                | <b>\$ 7,622,667</b>    | <b>\$ -</b>                    | <b>\$ (757,737)</b>                 | <b>\$ 6,864,930</b>            |
| <b><u>WATER FUND</u></b>                       |                        |                                |                                     |                                |
| Personal Services                              | 1,439,835              |                                | 20,000                              | 1,459,835                      |
| Other Operations                               | 1,759,602              | (5,120)                        | (20,000)                            | 1,734,482                      |
| Capital Outlay                                 | 1,464,500              | 5,120                          | (500,000)                           | 969,620                        |
| Debt Service (Principal)                       | 1,781,355              |                                |                                     | 1,781,355                      |
| Debt Service (Interest)                        | 236,005                |                                |                                     | 236,005                        |
| Transfer (Compensated Absences Fund)           | 16,728                 |                                | (16,728)                            | -                              |
| <b>Total Fund Appropriation</b>                | <b>\$ 6,698,025</b>    | <b>\$ -</b>                    | <b>\$ (516,728)</b>                 | <b>\$ 6,181,297</b>            |
| <b><u>ELECTRIC FUND</u></b>                    |                        |                                |                                     |                                |
| Personal Services                              | 3,535,400              |                                | (25,000)                            | 3,510,400                      |
| Other Operations                               | 35,086,005             | (12,800)                       | 300,000                             | 35,373,205                     |
| Capital Outlay                                 | 1,680,000              | 12,800                         | (100,000)                           | 1,592,800                      |
| Debt Service (Principal)                       | 797,153                |                                |                                     | 797,153                        |
| Debt Service (Interest)                        | 231,956                |                                |                                     | 231,956                        |
| Transfer (KwH Tax - Total)                     | 1,836,000              |                                | (70,000)                            | 1,766,000                      |
| Transfer (Compensated Absences Fund)           | 39,010                 |                                | (39,010)                            | -                              |
| <b>Total Fund Appropriation</b>                | <b>\$ 43,205,524</b>   | <b>\$ -</b>                    | <b>\$ 65,990</b>                    | <b>\$ 43,271,514</b>           |
| <b><u>SANITATION FUND</u></b>                  |                        |                                |                                     |                                |
| Personal Services                              | 1,173,937              |                                | 25,000                              | 1,198,937                      |
| Other Operations                               | 1,825,929              | (3,240)                        | (30,000)                            | 1,792,689                      |
| Capital Outlay                                 | 629,000                | 3,240                          | 5,000                               | 637,240                        |
| Debt Service (Principal)                       | 25,266                 |                                |                                     | 25,266                         |
| Debt Service (Interest)                        | 7,374                  |                                |                                     | 7,374                          |
| Transfer (Compensated Absences Fund)           | 13,146                 |                                | (13,146)                            | -                              |
| <b>Total Fund Appropriation</b>                | <b>\$ 3,674,652</b>    | <b>\$ -</b>                    | <b>\$ (13,146)</b>                  | <b>\$ 3,661,506</b>            |
| <b><u>LEISURE TIME FUND</u></b>                |                        |                                |                                     |                                |
| Personal Services                              | 3,030,395              |                                | (100,000)                           | 2,930,395                      |
| Other Operations                               | 2,075,590              | (22,220)                       | (100,000)                           | 1,953,370                      |
| Capital Outlay                                 | -                      | 22,220                         |                                     | 22,220                         |
| Debt Service (Principal)                       | 6,906,882              |                                |                                     | 6,906,882                      |
| Debt Service (Interest)                        | 495,292                |                                |                                     | 495,292                        |
| Transfer (Compensated Absences Fund)           | 29,912                 |                                | (29,912)                            | -                              |
| <b>Total Fund Appropriation</b>                | <b>\$ 12,538,071</b>   | <b>\$ -</b>                    | <b>\$ (229,912)</b>                 | <b>\$ 12,308,159</b>           |

EXHIBIT B

CITY OF CUYAHOGA FALLS  
2014 APPROPRIATIONS  
EXHIBIT B

|  | 2014 Adopted<br>Budget | Supplemental<br>Appropriations | 12/12/14<br>Requested<br>Amendments | 2014 Revised<br>Adopted Budget |
|--|------------------------|--------------------------------|-------------------------------------|--------------------------------|
| <b><u>STORM DRAINAGE UTILITY FUND</u></b>      |                        |                                |                                     |                                |
| Personal Services                              | 494,465                |                                | 40,000                              | 534,465                        |
| Other Operations                               | 561,267                | (1,280)                        | (100,000)                           | 459,987                        |
| Capital Outlay                                 | 416,000                | 191,280                        | (50,000)                            | 557,280                        |
| Transfer (Compensated Absences Fund)           | 1,563                  |                                | (1,563)                             | -                              |
| <b>Total Fund Appropriation</b>                | <b>\$ 1,473,295</b>    | <b>\$ 190,000</b>              | <b>\$ (111,563)</b>                 | <b>\$ 1,551,732</b>            |
| <b><u>GARAGE FUND</u></b>                      |                        |                                |                                     |                                |
| Personal Services                              | 515,130                |                                | (25,000)                            | 490,130                        |
| Other Operations                               | 1,794,804              | (1,280)                        | 25,000                              | 1,818,524                      |
| Capital Outlay                                 | -                      | 1,280                          |                                     | 1,280                          |
| Debt Service                                   | 374                    |                                |                                     | 374                            |
| Transfer (Compensated Absences Fund)           | 6,980                  |                                |                                     | 6,980                          |
| <b>Total Fund Appropriation</b>                | <b>\$ 2,317,288</b>    | <b>\$ -</b>                    | <b>\$ -</b>                         | <b>\$ 2,317,288</b>            |
| <b><u>OFFICE SUPPLY FUND</u></b>               |                        |                                |                                     |                                |
| Other Operations                               | 45,850                 |                                |                                     | 45,850                         |
| <b>Total Fund Appropriation</b>                | <b>\$ 45,850</b>       |                                |                                     | <b>\$ 45,850</b>               |
| <b><u>UTILITY BILLING FUND</u></b>             |                        |                                |                                     |                                |
| Personal Services                              | 929,023                |                                | 15,000                              | 944,023                        |
| Other Operations                               | 533,687                | (1,190)                        | 25,000                              | 557,497                        |
| Capital Outlay                                 | -                      | 1,190                          |                                     | 1,190                          |
| Debt Service                                   | 4,685                  |                                |                                     | 4,685                          |
| Transfer (Compensated Absences Fund)           | 9,071                  |                                | (9,071)                             | -                              |
| <b>Total Fund Appropriation</b>                | <b>\$ 1,476,466</b>    | <b>\$ -</b>                    | <b>\$ 30,929</b>                    | <b>\$ 1,507,395</b>            |
| <b><u>SELF INSURANCE FUND</u></b>              |                        |                                |                                     |                                |
| Other Operations                               | 5,657,760              |                                |                                     | 5,657,760                      |
| <b>Total Fund Appropriation</b>                | <b>\$ 5,657,760</b>    |                                |                                     | <b>\$ 5,657,760</b>            |
| <b><u>WORKERS COMPENSATION FUND</u></b>        |                        |                                |                                     |                                |
| Personal Services                              | 300,000                |                                | (175,000)                           | 125,000                        |
| Other Operations                               | 341,350                |                                | -                                   | 341,350                        |
| <b>Total Fund Appropriation</b>                | <b>\$ 641,350</b>      |                                | <b>\$ (175,000)</b>                 | <b>\$ 466,350</b>              |
| <b><u>COMPENSATED ABSENCES FUND</u></b>        |                        |                                |                                     |                                |
| Personal Services                              | 750,000                |                                | 250,000                             | 1,000,000                      |
| Other Operations                               | -                      | 959,022                        |                                     | 959,022                        |
| Transfer (General Fund)                        | -                      |                                | 489,000                             | 489,000                        |
| Transfer (Municipal Income Tax Fund)           | -                      |                                | 6,994                               | 6,994                          |
| Transfer (Street Const., Maint. & Repair Fund) | -                      |                                | 50,230                              | 50,230                         |
| Transfer (Police Pension Fund)                 | -                      |                                | 24,536                              | 24,536                         |
| Transfer (Fire Pension Fund)                   | -                      |                                | 33,036                              | 33,036                         |
| Transfer (CDBG Fund)                           | -                      |                                | 1,958                               | 1,958                          |
| Transfer (Sewer Fund)                          | -                      |                                | 3,126                               | 3,126                          |
| Transfer (Water Fund)                          | -                      |                                | 15,474                              | 15,474                         |
| Transfer (Electric Fund)                       | -                      |                                | 33,456                              | 33,456                         |
| Transfer (Sanitation Fund)                     | -                      |                                | 78,020                              | 78,020                         |
| Transfer (Leisure Time Fund)                   | -                      |                                | 26,292                              | 26,292                         |
| Transfer (Storm Drainage Utility Fund)         | -                      |                                | 59,824                              | 59,824                         |
| Transfer (Garage Fund)                         | -                      |                                | 13,960                              | 13,960                         |
| Transfer (Utility Billing Fund)                | -                      |                                | 18,142                              | 18,142                         |
| <b>Total Fund Appropriation</b>                | <b>\$ 750,000</b>      | <b>\$ 959,022</b>              | <b>\$ 1,104,048</b>                 | <b>\$ 2,813,070</b>            |
| <b>TOTAL APPROPRIATION</b>                     | <b>\$ 164,364,521</b>  | <b>\$ 2,815,921</b>            | <b>\$ (958,845)</b>                 | <b>\$ 166,221,597</b>          |