

**Cuyahoga Falls City Council**  
**Minutes of the Finance and Appropriations Committee Meeting**

**September 18, 2023**

**Members:** Mary Nichols-Rhodes, Chair  
Mike Brillhart  
Adam Miller

Ms. Nichols-Rhodes called the meeting to order at 6:30 p.m. Mr. Miller was absent.

**Legislation Discussed**

Temp. Res. B-97  
Temp. Ord. B-98  
Temp. Ord. B-99  
Temp. Ord. B-100  
Temp. Res. B-101  
Temp. Ord. B-102

**Discussion:**

**Temp. Res. B-97**

A resolution accepting the amounts and rates of taxation as certified by the Summit County Budget Commission, authorizing the necessary tax levies, certifying such authorization to the County Fiscal Officer, and declaring an emergency.

Mr. Bryan Hoffman, Finance Director, presented Temporary Resolution B-97 to Council. The City, in accordance with the provisions of law, has previously filed Alternative Tax Budget Information with the Summit County Fiscal Officer for the fiscal year beginning January 1, 2024. On August 7, 2023, the Budget Commission of Summit County certified its action thereon to the City, together with an estimate by the County Fiscal Officer of the rate of each tax necessary to be levied by the City and what part thereof is without and what part thereof is within the Charter tax limitation. The amounts and rates of taxation as determined by the Budget Commission in its certification, are hereby accepted. There shall be and hereby is levied on the tax duplicate of the City the rate of each tax necessary to be levied within and without the Charter limitation as outline on the original resolution.

Mr. Hoffman stated that this is a yearly ordinance that is required by ORC Code Section that says that the City and the taxing district must certify a resolution for the Budget Commission every year. Council approves this resolution and sends it up to the Budget Commission which meets at the Summit County Fiscal Office.

Mr. Mark Wilkerson, 2467 6th Street, asked if anyone has questioned Summit County about the 35-percent real estate increase made without any appraisals whatsoever.

Ms. Nichols-Rhodes stated that there are specific rules and processes in place and ways to meet with representatives of the Fiscal Office to dispute any increase in property valuations.

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Mr. Hoffman stated that the process of property valuation and taxation is done by the Summit County Fiscal Office. There are specific processes in place and there are reviews of recent sales. They send those numbers down to the State Department of Taxation to examine. That is not a function of the City.

Mr. Wilkerson stated that the reason he brought it up is he thinks they did not do it legally. He thought, according to law, they had to do appraisals. They did not go out to the houses to do appraisals.

Ms. Janet Ciotola, Law Director, stated that everyone received a notice in the mail, so they can contest it.

Mr. Brillhart moved to bring out Temp. Res. B-97 with a favorable recommendation, second by Ms. Nichols-Rhodes. Motion passed (2-0).

**Temp. Ord. B-98**

An ordinance authorizing the Parks and Recreation Board to enter into a contract or contracts, without competitive bidding, with Ameriseal and Restoration, LLC., for concrete and stone repairs at Brookledge Golf Club Clubhouse, and declaring an emergency.

Ms. Sara Kline, Parks and Recreation Superintendent, presented Temporary Ordinance B-98 to Council. The concrete and stone areas at Brookledge Golf Club clubhouse are now reaching the end of their effective life cycles. The concrete and stone repairs will ensure a safe and stable environment for the Brookledge Golf Club clubhouse for many years in the future. Replacing the patio and adding exterior cultured stone will enhance the exterior appearance of Brookledge Golf Club clubhouse.

The Parks and Recreation Board will be authorized to enter into a contract or contracts, without competitive bidding, with AmeriSeal and Restoration, LLC., for concrete and stone repairs at Brookledge Golf Club, clubhouse. The Director of Finance will be authorized to make payment for same from the Recreation Levy Fund, Line Item Capital Outlay.

Ms. Sara Kline, Parks and Recreation Superintendent, stated that they had plans for the clubhouse that become very expensive, so this is the pivot. They are utilizing funds available to the Parks Department to do as much repair and refresh renovation of the existing structure as they can, and this represents one of those expenditures. This is an important piece of the project as it will waterproof and repair the concrete patio which leaks water into the basement. The drywall is currently being ripped out by Park Maintenance. This would also put a stone facade around that. Most importantly, for anyone that have been in the clubhouse, there are pillars that are planters at each end of the patio that have allowed water to run straight into the basement. Those will be refitted. They are doing a new roof and new siding and some stonework on the exterior of the building.

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Ms. Nichols-Rhodes asked if this would begin in mid-October. Ms. Kline stated that, pending approval, they will mobilize and be ready to go in three weeks.

Ms. Nichols-Rhodes stated that total estimate cost of this project is \$138,576.

Mr. Brillhart moved to bring out Temp. Ord. B-98 with a favorable recommendation, second by Ms. Nichols-Rhodes. Motion passed (2-0).

**Temp. Ord. B-99**

An ordinance authorizing the Parks and Recreation Board to enter into a contract or contracts, after publicly advertising for bids, for Kennedy Park field renovations, and declaring an emergency.

Ms. Sara Kline, Parks and Recreation Superintendent, presented Temporary Ordinance B-99 to Council. The baseball field backstops and fencing at Kennedy Park Fields 1, 2 and 4 are now reaching their effective life cycles. The baseball field backstops replacement will ensure a safe and stable environment on all of these baseball fields for many years in the future.

The Parks and Recreation Board will be authorized to enter into a contract or contracts, after publicly advertising for bids, for Kennedy Park field renovations. The Finance Director will be authorized to make payment for same from the Recreation Levy Fund, Line Item Capital Outlay.

Ms. Kline stated that they are also doing work internally to redo the field, such as cutting new lips, planting a new infield mix and rebuilding the drainage, but that is all being done in-house.

Ms. Nichols-Rhodes stated that the estimated cost of this project is \$100,000 coming out of the Rec Levy. She asked if this will in late fall of this year in order to be ready for next season. Ms. Kline stated that that is correct. Everything will be fished when they start to play ball in the spring.

Mr. Brillhart moved to bring out Temp. Ord.. B-99 with a favorable recommendation, second by Ms. Nichols-Rhodes. Motion passed (2-0).

**Temp. Ord. B-100**

An ordinance authorizing the Parks and Recreation Board to enter into a contract or contracts with Ohio CAT, according to law, for the purchase of a new Caterpillar compact track loader for use by Park Maintenance and declaring an emergency.

Ms. Sara Kline, Parks and Recreation Superintendent, presented Temporary Ordinance B-100 to Council. The purchase by contract of the equipment, services, materials or supplies identified herein is through participation in a contract between the vendor and Sourcewell, a cooperative purchasing group, and is thus exempt from competitive bidding requirements pursuant to Ohio Revised Code §125.04.

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The Parks and Recreation Board will be authorized to enter into a contract or contracts with Ohio CAT, according to law, on the basis of its proposal dated July 21, 2023, for the purchase of a new Caterpillar compact track loader for use by Park Maintenance. The Director of Finance will be authorized to make payment for same from Recreation Levy Fund, Line Item Capital Outlay.

Ms. Kline stated the lifecycle of the skid steer that they use in Park Maintenance is about five to six years, because they get a lot of heavy use. They are then cycled out to Brookledge, so they have a second life and a quieter environment and, eventually, they trade that in. They will replace a skid steer at Park Maintenance, but will be sending one to Brookledge in return.

Ms. Nichols-Rhodes stated that this project was budgeted at \$80,000. The vendor has offered a \$11,000 trade-in credit on the list price of \$82,778, making the final cost \$71,778.

Ms. Nichols-Rhodes asked when the skid steer will be available. Ms. Kline stated that she does not know, but would guess later than they would like.

Mr. Brillhart moved to bring out Temp. Ord. B-100 with a favorable recommendation, second by Ms. Nichols-Rhodes. Motion passed (2-0).

**Temp. Res. B-101**

A resolution accepting the recommendations of the Tax Incentive Review Council and the Community Reinvestment Area Housing Council concerning Enterprise Zone and Community Reinvestment Area Tax Exemption agreements within the City of Cuyahoga Falls, and declaring an emergency.

Ms. Mary Spaugy, Deputy Community Development Director, presented Temporary Resolution B-101 to Council. The City of Cuyahoga Falls has designated certain areas within the city as Enterprise Zones pursuant to Ohio Revised Code (“R.C.”) §5709.61-69, and as Community Reinvestment Areas, pursuant to R.C. §3735.65 et seq. Pursuant to these statutes, the City of Cuyahoga Falls has entered into Enterprise Zone and Community Reinvestment Area tax exemption agreements with various property owners in the mentioned areas for the abatement of portions of the property owners’ real property taxes as incentives for the businesses and homeowners to invest in the community. The City has established a Tax Incentive Review Council pursuant to R.C. §5709.85, and a Community Reinvestment Area Housing Council pursuant to Ord. No. 95-2004, for the purpose of annually assessing whether each owner of property exempted from taxation pursuant to a tax exemption agreement has complied with the agreement.

The Tax Incentive Review Council is required to annually submit written recommendations to this Council concerning whether each tax exemption agreement subject to its review should be continued, amended or terminated. Council has received the recommendations of the Tax Incentive Review Council and the Community Reinvestment Area Housing Council relative to tax exemption agreements in effect in tax year 2022. R.C. §5709.85 requires the legislative authority of a local government granting Enterprise Zone or Community Reinvestment Area tax

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exemptions to continue, amend or terminate all or any portion of the recommendations of its Tax Incentive Review Council.

Ms. Spaugy stated that this is an annual ordinance that has to be brought before Council to review CRAs. Every year, they have to review the residential CRAs parcel by parcel. With the commercial CRAs, they collect job creation and retention numbers and payroll commitments and see, if applicable, if they have paid the scholarship monies to the local school districts. She is happy to report that all of their commercial tax abatements are actually exceeding their goals. Those are outlined in the spreadsheets and the brief summary that she provided Council. Two of the commercial CRAs are actually terminating this year. One of those is GoJo, which was a 100-percent, 15-year tax abatement, and the other is Acme 10 located on State Road, so the schools are going to start to receive their funding. In addition to that, for the residential CRAs, they have four residential CRAs that are residential homes.

Ms. Nichols-Rhodes stated that she attended the meeting with the county with Ms. Spaugy, and she is amazed at Ms. Spaugy's expertise and organization with CRAs. She is diligent in making sure people are compliant and doing what they agreed to do, which is the reason the City allows the abatements.

Mr. Stams asked if the CRAs outlined in the handout she provided Council are the recommendations. Ms. Spaugy stated that the recommendations are from both the CRA Housing Council and Tax Incentive Review Council. They recommended to continue all of them.

Mr. Brillhart moved to bring out Temp. Res. B-101 with a favorable recommendation, second by Ms. Nichols-Rhodes. Motion passed (2-0).

**Temp. Ord. B-102**

An ordinance authorizing the Director of Public Service to enter into a contract or contracts, with the Thrasher Group, Inc., for professional engineering services for the improvement of Wyoga Lake Road from Steels Corners Road to Seasons Road, and declaring an emergency.

Mr. Tony Demasi, City Engineer, presented Temporary Ordinance B-102 to Council. The Director of Public Service will be authorized to enter into a contract or contracts, with the Thrasher Group, Inc. for professional engineering services for the improvement of Wyoga Lake Road from Steels Corners Road to Seasons Road. The Director of Finance will be authorized to make payment for the same from the Capital Projects Fund, Line Item Capital Outlay.

Mr. Demasi stated that, in 2021, they applied for funding from AMATS for Wyoga Lake Road from Steels Corners Road to Seasons Road. At that time they requested a grant from AMATS for \$6 million which would support 80 percent of the anticipated \$7.5 million road upgrade project. They were fortunate to receive this funding, and now they are moving forward with the engineering design so the project can remain on schedule. The project will rebuild 1.5 miles of two-lane, uncurbed road with a new two-way left turn lane and signals where warranted. They received Statements of Qualifications from companies and selected the Thrasher Group, Inc. for

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the design work. Thrasher has eight offices in four states, and this project will be managed by their Canton office.

They have been in negotiations with the Thrasher Group for the final fee, but feel they should be getting finalized on that in the next few weeks. The schedule for the project is that all of design will be done by 2025. They are going to bid the project in 2026, and the project should be completed construction-wise by the end of 2027.

Ms. Nichols-Rhodes thanked Mr. Demasi and his office for all the work that is required in order to bring these projects to fruition.

Mr. Brillhart moved to bring out Temp. Res. B-102 with a favorable recommendation, second by Ms. Nichols-Rhodes. Motion passed (2-0).

The meeting adjourned at 6:52 p.m.