

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

July 20, 2026

Members: Mary Nichols-Rhodes, Chair
Mike Brillhart, Vice Chair
Brian Ashton, Joe Siegferth, Susan Spinner

Ms. Nichols-Rhodes called the meeting to order at 7:08 p.m. All members were present.

The minutes of the June 1, 2026 and June 15, 2026 Finance Committee meeting minutes were approved as written.

Legislation Discussed

Temp. Ord. A-45
Temp. Ord. A-46
Temp. Ord. A-47
Temp. Ord. A-48
Temp. Ord. A-49
Temp. Ord. A-50
Temp. Ord. A-51
Temp. Res. A-52

Discussion:

Temp. Ord. A-45

An ordinance providing for supplemental and/or amended appropriations of money for current operating expenses and capital expenditures of the City of Cuyahoga Falls, and authorizing the transfer and advances of appropriations within and for the various funds hereinafter set forth, and declaring an emergency.

Mr. Bryan Hoffman, Finance Director, presented Temporary Ordinance A-45 to Council. Article VI, Sections 7 and 8 of the City Charter provide that City Council may revise, amend, and supplement budgetary appropriations during the fiscal year, and may authorize the transfer of unencumbered appropriations within various accounts.

In order to provide funds to pay employee compensation, other expenses and capital expenditures during the fiscal year 2026, funds will be appropriated, re-appropriated, transferred, and advanced from the unexpended appropriations and from the un-appropriated fund balances of the departments or divisions as set forth in Exhibits A and B attached to the ordinance.

Mr. Hoffman stated that this ordinance is similar to the annual cleanup ordinance introduced and discussed in December to make small changes to appropriations that need to be made due to various factors throughout the year. This year, they have identified four areas that they need to make additional appropriations.

Finance and Appropriations Committee
July 20, 2026 – Page 2

In the General Fund, the County will be constructing a sanitary sewer line in the JEDD area into Boston Township, and the City has agreed to be a participant in that at \$75,000 The County will be utilizing other funds to make that improvement as well as the Township. In the Community Development Department, they are requesting an increase of \$40,000 for additional environmental assessments. Those are associated with the vacated Cuyahoga Falls school buildings to help participate in either the acquisition or demolition of those buildings at some point. The State Road Tax Incremental Equivalence Fund is for the Portage Crossing Development. The last couple of years, property taxes were not paid on time and they have had delinquencies in that fund this year. In the first-half settlement, they have received those funds. In the Sanitation Fund, as part of vehicle purchases this year, they have been looking at the future of leasing and the cost of leasing and have decided had to purchase a few this year. Other Operations need to be decreased by \$17,000 and increased in Capital to make that purchase of an additional truck for the Sanitation Fund.

Ms. Nichols-Rhodes pointed out that \$17,000 for the heavy-duty pickup truck with the plow was money transferred from the lease toward the cost of the truck.

Ms. Nichols-Rhodes asked if there were any comments or questions from the public. There were none.

Mr. Brillhart moved to bring out Temp. Ord. A-45 with a favorable recommendation, second by Mrs. Spinner. Motion passed (5-0).

Temp. Ord. A-46

An ordinance amending Ordinance No. 106-2025 for the purpose of amending Section 1 to increase expenditure totals and amending Exhibit A to include more vehicles, and declaring an emergency.

Mr. Bryan Hoffman, Finance Director, presented Temporary Ordinance A-46 to Council. Ordinance No. 106-2025 passed on December 22, 2025, authorized the Mayor, as Director of Public Safety, or the Director of Public Service to enter into a contract or contracts, according to law, for the purchase or lease of various vehicles and related equipment for use by the City, but inadvertently omitted certain vehicles. This amendment to Ordinance No. 106-2025 is necessary to clarify which vehicles are added to the ordinance and to reflect new expenditure totals.

Section 1. of Ordinance No. 106-2025 will be amended as follows (new text **bolded**; deleted text in strikethrough). The Mayor, as Director of Public Safety, or the Director of Public Service is hereby authorized to enter into contracts for the purchase and/or lease of the vehicles and related equipment listed on Exhibit A attached hereto. Notwithstanding and as an exception to Section 181.06 of the Codified Ordinances, expenditures made under the contracts authorized by this ordinance, shall not exceed, in the aggregate, ~~\$7,267,000.00~~ **\$7,767,000.00**, without further consent of City Council by ordinance. Exhibit A of Ordinance No. 106-2025 will be amended and

Finance and Appropriations Committee
July 20, 2026 – Page 3

attached to the ordinance. The Director of Finance will be authorized to make payment for same from the Capital Projects Fund, Line Item, Capital Outlay.

Mr. Hoffman stated that as part of other vehicle purchases they have been reviewing the leasing program. The costs of the lease are included in this ordinance. The majority of the vehicles are in the Police Department. They are requesting to make purchases of police vehicles rather than lease them this year. That was a total of six police vehicles as well as for the Sanitation Department.

Ms. Nichols-Rhodes stated that the Police Department is now on the list for six mid-size SUV's and a mid-size pickup truck and the Sanitation Department for a heavy-duty pickup truck with a plow. Those are being paid for out of seven different funds: Rec Levy, Capital Projects Fund, Sewage and Disposal, the Water Fund, Electric, Sanitation and Leisure Time.

Mr. Brillhart asked when exactly they are anticipating ordering them. Mr. Hoffman stated very shortly after this ordinance is approved.

Ms. Nichols-Rhodes asked if there were any comments or questions from the public. There were none.

Mr. Brillhart moved to bring out Temp. Ord. A-46 with a favorable recommendation, second by Mrs. Spinner. Motion passed (5-0).

Temp. Ord. A-47

An ordinance providing for the issuance and sale of bonds in the maximum aggregate principal amount of \$4,530,000, for the purpose of paying the costs of various public infrastructure projects, and declaring an emergency.

Mr. Bryan Hoffman, Finance Director, presented Temporary Ordinance A-47 to Council. Pursuant to Ordinance No. 50-2025 passed July 28, 2025, notes in anticipation of bonds in the principal amount of \$1,310,000, dated October 22, 2025 (the "Outstanding Princeton Place Notes"), were issued for the component purpose stated in clause (a) of Section 2, to mature on October 22, 2026.

Mr. Hoffman stated that, over the past several years, there were three projects in which the City had taken out notes. One was Princeton Place, the apartment complex up on Wyoga Lake Road, for public improvements, the Triangle Project, which is State Road, Seasons Road and Wyoga Lake Project, as well as the Wyoga Lake Road Widening and Improvement project. They have kept those into notes over several years in the anticipation that all three of those projects will be funded through TIF funds from Princeton Place and Pine Ridge TIFs. This year, they began to receive revenues from the Princeton Place and Pine Ridge TIFs, and they have matched the bond issuance with the revenues that are coming in from those TIFs. This ordinance, as planned in the 2026 budget, is to convert notes into TIFs in the amount of \$4,530,000 while being paid for through those two developments.

Finance and Appropriations Committee
July 20, 2026 – Page 4

Mr. Brillhart asked what rates they are depending on. Mr. Hoffman stated that they vary along the yield curve on rates and they match certain years. In this issuance, they have the Princeton Place TIF, which is a 30-year TIF, and the Pine Ridge TIF, which is a 10-year TIF. In aggregate, and if they average those out, they are looking at about 4.25 yield on all of these.

Ms. Nichols-Rhodes asked if there were any comments or questions from the public. There were none.

Mr. Brillhart moved to bring out Temp. Ord. A-47 with a favorable recommendation, second by Mrs. Spinner. Motion passed (5-0).

Temp. Ord. A-48

An ordinance providing for the issuance and sale of bonds in the maximum principal amount of \$8,400,000, for the purpose of paying the costs of the acquisition, construction and equipping of a new fire station and fire training center to be built as a replacement for, and including demolition of, Cuyahoga Falls Fire Station 4, including but not limited to, a new station, training classrooms and training tower, together with all necessary appurtenances thereto, and declaring an emergency.

Mr. Bryan Hoffman, Finance Director, presented Temporary Ordinance A-48 to Council. Council has requested that the Director of Finance, as fiscal officer of this City, certify the estimated life or period of usefulness of the Improvement described in Section 2 and the maximum maturity of the Bonds described in Section 2. The Director of Finance has certified to this Council that the estimated life or period of usefulness of the Improvement is at least five (5) years and that the maximum maturity of the Bonds, is at least twenty (20) years.

Mr. Hoffman stated that as part of the debt issuance in the 2026 budget, they have identified the Fire Station 4 and training center that is being constructed on Bath Road. The amount that they have identified to be borrowed for that project is \$8.4 million. As part of that project, they did receive a grant of \$3,000,000 from the State of Ohio to help offset the total cost of the project. They are asking Council to approve the issuance so that they can finish that project and pay for the construction.

Mr. Brillhart asked about the interest rates for this bond issuance. Mr. Hoffman stated that they are all going to be priced together with this ordinance and the previous ordinance, so they anticipate the rates being the same. The first half to middle of October is when they generally price these bonds.

Ms. Nichols-Rhodes asked if there were any comments or questions from the public. There were none.

Mr. Brillhart moved to bring out Temp. Ord. A-48 with a favorable recommendation, second by Mrs. Spinner. Motion passed (5-0).

Finance and Appropriations Committee
July 20, 2026 – Page 5

Temp. Ord. A-49

An ordinance authorizing the Director of Public Service to enter into a contract or contracts with Premium Utility Contractor for modifications to the Valley Substation Duct Bank Project, and declaring an emergency.

Mr. Rod Troxell, Electric Superintendent, presented Temporary Ordinance A4-9 to Council. The Electric Department will be upgrading the subtransmission cables leaving the Valley Substation. The Electric Department contracted with Premium Utility Contractor through a public bid process. Premium Utility Contractor has determined that the original design for an above-cabinet approach is not feasible. Premium Utility Contractor has submitted a modification and alternate installation proposal that will route the duct bank underground as the original equipment was designed.

The Director of Public Service will be authorized to enter into a contract or contracts with Premium Utility Contractor for modifications to the Valley Substation Duct Bank Project. The Director of Finance will be authorized to make payment for same from the Electric Fund, Line Item Capital Outlay.

Mr. Rod Troxell, Electric Superintendent, stated that they brought this project to Council earlier in the year or late last year to replace the duct bank and the installation inside of the substation. The duct bank was installed and it was determined that some of the infrastructure that was in there would not support the structure that they had to put in above the cabinets. They decided to go the underground route, which will bring everything up inside the cabinets and provide a much cleaner install. This will not affect Parks and Recreation Valley View Park Project at all. They can continue with what they're doing and they will get this installed inside the sub and hopefully get a new conductor in by the end of the year.

Ms. Nichols-Rhodes stated that the total estimated cost is \$134,784.26. Last year, the cost was \$221,095, but this is all part of the larger project of the Valley Sub 23-KV Feeder Project of \$1.5 million and the same company is going to do it because they had given their bid .

Ms. Nichols-Rhodes asked if there were any comments or questions from the public. There were none.

Mr. Brillhart moved to bring out Temp. Ord. A-49 with a favorable recommendation, second by Mrs. Spinner. Motion passed (5-0).

Temp. Ord. A-50

An ordinance authorizing the Mayor to enter into a contract or contracts for the purchase of certain property known as 2222 Issaquah Street, and declaring an emergency.

Ms. Mary Spaugy, Community Development Director, presented Temporary Ordinance A-50 to Council. The City of Cuyahoga Falls desires to purchase this property for the future City use.

Finance and Appropriations Committee
July 20, 2026 – Page 6

The Mayor will be authorized to enter into a contract or contracts for the purchase of certain property known as 2222 Issaquah St. (Parcels 0201387 and 0201389). The Finance Director will be authorized to make payment for same from the Capital Projects Fund, Line Item Capital Outlay.

Ms. Nichols-Rhodes stated that this ordinance was discussed by Council in Executive Session last week. She asked Director Spaugy if she had anything to add. Ms. Spaugy stated that she had nothing to add at this time.

Ms. Nichols-Rhodes asked if there were any comments or questions from the public. There were none.

Mr. Brillhart moved to bring out Temp. Ord. A-50 with a favorable recommendation, second by Mrs. Spinner. Motion passed (5-0).

Temp. Ord. A-51

An ordinance authorizing the Director of Public Service to enter into a contract or contracts, according to law, with Survalent Technology Corp., for the replacement of the Supervisory Control and Data Acquisition Platform for the Water Utilities Department, and declaring an emergency.

Mr. Brian Johnson, Assistant Water Superintendent, presented Temporary Ordinance A-51 to Council. The City followed the procedures set forth in Ohio Revised Code Sections 153.65 to 153.73 in selecting a professional design services firm to assist with the replacement of the Supervisory Control and Data Acquisition platform for the Water Utilities Department. After a review of all the proposals submitted to the City, Survalent Technology Corp. was selected as the most qualified for the project.

The Director of Public Service will be authorized to enter into a contract or contracts, according to law, with Survalent Technology Corp., for the replacement of the Supervisory Control and Data Acquisition Platform for the Water Utilities Department. The Director of Finance will be authorized to make payment for same from the Water Fund, Line Item Capital Outlay.

Mr. Johnson stated that as part of the Water Plant upgrades in the upcoming year, it was determined that they would need a new SCADA system upgrade, which is the programming that allows the operators to run the water plant efficiently. Electric had recently performed an RFQ for their SCADA system and Survalent was selected. They elected to use the same RFQ and company for a uniform SCADA system. They have a separate contract due to differences in the facilities, but this streamlines a lot of issues going with a company that would already be familiar with the processes.

Ms. Nichols-Rhodes stated they want this done sooner rather than later due to upcoming construction at the Water Treatment Plant and the Softener Building. Mr. Johnson stated that they wanted to have the SCADA system converted over before construction begins. That way it is

Finance and Appropriations Committee
July 20, 2026 – Page 7

already in place and then they can design for the new building. Ms. Nichols-Rhodes stated that the cost of this is \$161,560 and it was budgeted.

Ms. Nichols-Rhodes asked if there were any comments or questions from the public. There were none.

Mr. Brillhart moved to bring out Temp. Ord. A-51 with a favorable recommendation, second by Mrs. Spinner. Motion passed (5-0).

Temp. Res. A-52

A resolution accepting and modifying 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, Community Development Director, presented Temporary Ordinance A-52 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 se*. Pursuant to these statutes, the City of Cuyahoga Falls has entered into Enterprise Zone and Community Reinvestment Area tax exemption agreements (the “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. 95-28 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 2025

R.C. §5709.85 requires the legislative authority of a local government granting Enterprise Zone or Community Reinvestment Area tax exemptions to continue, amend or terminate all or any portion of the recommendations of its Tax Incentive Review Council.

Ms. Nichols-Rhodes stated that as is the case with the other legislation last week, Council met in Executive Session to discuss this ordinance. There were changes made by the Ohio Legislature that went into effect in the spring of 2026 that prohibits the Community Development Department, the City and Council to publicly discuss any economic development incentives in a public meeting; otherwise, people could be charged with a misdemeanor. There were a lot of people

Finance and Appropriations Committee

July 20, 2026 – Page 8

unhappy about this and so a modification was passed by the Legislature and signed by the Governor 30 days ago. It does not become effective until 90 days after signature, but then their Bond Council has advised Cuyahoga Falls that additional revisions need to be made.

Ms. Nichols-Rhodes asked if there were any comments or questions from the public. There were none.

Mr. Brillhart moved to bring out Temp. Ord. A-52 with a favorable recommendation, second by Mrs. Spinner. Motion passed (5-0).

The meeting adjourned at 7:32 p.m.