

**AGENDA
CASCADE CHARTER TOWNSHIP
REGULAR BOARD MEETING**

Wednesday, March 11, 2015
7:00 P.M.

Cascade Branch of the Kent District Library, Wisner Center
2870 Jacksmith, S.E.

Expected Meeting Procedures

1. During public comments you may speak on any item not noted on the agenda for a public hearing.
2. Please limit comments to 3 minutes per person and the Board may or may not choose to respond.
3. Please limit your comments to a specific issue.
4. Please turn OFF cellular phones.

Article 1. Call to Order, Roll Call

Article 2. Pledge of Allegiance to the Flag

Article 3. Approval of Agenda

Article 4. Presentations/Public Comments (limit comments to 3 minutes)

Article 5. Approval of Consent Agenda

- a. Receive and File Various Meeting Minutes
 1. Regular Board Meeting Minutes for 2/25/15.
 2. Planning Commission Meeting Minutes for 2/2/2015.
- b. Receive and File Various Reports
 1. Building Department Monthly Report for February, 2015.
 2. Treasurer's Department Monthly Report for December, 2014.
- c. Education Requests
 1. Bill Benoit – Code Officials Conference of Michigan – May 4-5, 2015 – Bay City, MI.

Article 6. Financial Actions

Article 7. Unfinished Business

Article 8. New Business

- | | |
|-----------------|--|
| 016-2015 | Consider Approval of July 4th, 2015 Celebration Contract for Funny Business. |
| 017-2015 | Consider Approval of Road Closures for July 4, 2015. |
| 018-2015 | Consider Approval of Purchase of New Air Packs for Fire Department. |
| 019-2015 | Consider Approval of HOPE Network Cost Increase. |

**020-2015 Consider Approval of the Proposed Fixed Asset
Capitalization and Depreciation Policy.**

Article 9. Public Comments on any other matters. (limit comments to 3 minutes)

Article 10. Manager Comments

Article 11. Board Member Comments

Article 12. Adjournment

**MINUTES OF THE
CASCADE CHARTER TOWNSHIP
REGULAR BOARD MEETING**

Wednesday, February 25, 2015
7:00 P.M.

- Article 1.** Supervisor Beahan called the meeting to order at 7:00 p.m.
Present: Supervisor Beahan, Clerk Goodyke, Treasurer Peirce, Trustee Goldberg, McDonald and Koessel.
Absent: Trustee Lewis
Also Present: Manager Swayze, Community Development Director Peterson, Building Official Wilson and those listed on Supplement #1.
- Article 2.** Supervisor Beahan led the Pledge of Allegiance to the Flag.
- Article 3.** Motion was made by Trustee Goldberg and supported by Clerk Goodyke to approve the Agenda as presented. Motion carried.
- Article 4.** **Presentations/Public Comments (limit comments to 3 minutes)**
Paula Rowland, 2519 Riveredge Dr., S.E., was present to announce the Spring Gala Dance has been cancelled due to timing issues.
- Article 5.** **Approval of Consent Agenda**
a. Receive and File Various Meeting Minutes
1. Regular Board Meeting Minutes for 2/11/15.
b. Receive and File Various Reports
1. Building Department Monthly Report for January, 2015.
2. Fire Department Monthly Report for January, 2015.
3. Kent County Sheriff Office/East Precinct Year End Report.
Motion was made by Trustee Koessel and supported by Clerk Goodyke to approve the Consent Agenda as presented. Motion carried unanimously.
- Article 6.** **Financial Actions**
- Article 7.** **Unfinished Business**
- Article 8.** **New Business**
012-2015 a. **Public Hearing – Consider Rezone Property (located on the South Side of Old 28th St. just south of Porteballa) to Planned Unit Development for a 6 unit residential project.**
Community Development Director Peterson reviewed the request with the Board. A representative for G Place LLC was present to address the requirements of the B1 District. Motion was made by Trustee Koessel and supported by Trustee McDonald to move into public hearing. Motion carried. Gordon Reynolds, 2992 Overlook Summit Dr. was present to address the driveway. Motion was made by Trustee Koessel and supported by Trustee Goldberg to

re-convene into regular session. Motion carried.

b. Consider Approval of Ordinance to Amend Cascade Charter Township Zoning Ordinance and Zoning Map to Establish the Planned Unit Development Project.

Trustee Koessel addressed Community Development Director Peterson with questions regarding the requirements of our private road ordinance. Discussion followed. Motion was made by Treasurer Peirce and supported by Trustee Koessel to approve the Ordinance and Zoning Map to establish the Planned Unit Development Project. Motion carried by roll call vote.

013-2015

a. Public Hearing – Consider Rezone Property (located on the SE corner of Kraft and 28th St.) to Planned Unit Development for a 4,500 sq. ft. restaurant and make minor modifications to 2828 Kraft Ave.

Community Development Director Peterson reviewed the request with the Board. Discussion followed. Motion was made by Trustee McDonald and supported by Trustee Koessel to move into public hearing. Motion carried. No public comment. Motion was made by Trustee McDonald and supported by Clerk Goodyke to re-convene into regular session. Motion carried.

b. Consider Approval of Ordinance to Amend Cascade Charter Township Zoning Ordinance and Zoning Map to Establish the Panera Bread Planned Unit Development Project.

Motion was made by Trustee Koessel and supported by Trustee Goldberg to approve the Ordinance to amend the Zoning Ordinance and Zoning Map to establish the Panera Bread Planned Unit Development Project. Motion carried by roll call vote.

014-2015

Consider Approval of Building Department Fleet Vehicles.

Manager Swayze reviewed the fiscal analysis that was conducted by Director of Inspections Wilson. Discussion followed. Motion was made by Trustee McDonald and supported by Clerk Goodyke to table this issue. Motion carried.

015-2015

Consider Approval of Wisner Center A/V System Upgrade.

Manager Swayze outlined the upgrade that has been proposed for the Wisner Center. Discussion followed. Motion was made by Trustee Goldberg and supported by Trustee McDonald to approve the Wisner Center A/V System Upgrade subject to the due diligence requested by the Board. Motion carried.

Article 9. Public Comments on any other matters. (limit comments to 3 minutes)
Kent County Sheriff Deputy Roe was present to give an update to the Board on the East Precinct Happenings.

Article 10. Manager Comments
Manager Swayze offered the following comments:

- This week the auditors will be in. I need to send a big thanks to Oxana, Deb and Denise. We know that Millie is out right now on medical leave and these three have been picking up the slack. Not to cut Millie out of the mix...she has been working/tele-commuting as well a couple of hours a day.
- Monday I had a tele-conference with Moody's. They are doing a rating review on Cascade Township. We are currently rated as an Aa3, which is the 4th highest rating for Moody's. I am expecting a one level upgrade if not a two or three level upgrade.
- Upcoming meetings:
 - March 9th- meeting with the residents along Schoolhouse Creek.
 - March 20th- Storm water education meeting.

Article 11. Board Member Comments
Treasurer Peirce offered the following comments:

- Tax collections are 97% and climbing ... we are right on par with last year.

Article 12. Adjournment
Motion was made by Treasurer Peirce and supported by Trustee McDonald to adjourn. Motion carried.

Meeting adjourned at 8:37 p.m.

Respectfully submitted,

Denise M. Biegalle
Deputy Clerk

Approved by:

Ron Goodyke, Clerk

Robert S. Beahan, Supervisor

MINUTES

Cascade Charter Township Planning Commission
Monday, February 2, 2015
7:00 P.M.

ARTICLE 1. Chairman Pennington called the meeting to order at 7:00 PM.
Members Present: Hammond, Mead, Pennington, Rissi, Robinson, Sperla, Williams
Members Absent: Lewis, Waalkes (Excused)
Others Present: Community Development Director, Steve Peterson, and others listed on the sign in sheet.

ARTICLE 2. Pledge of Allegiance to the flag.

ARTICLE 3. Approve the current Agenda.

Motion by Member Sperla to approve the Agenda. Support by Member Williams. Motion carried 7-0.

ARTICLE 4. Approve the Minutes of the January 19, 2015 meeting.

Motion by Member Robinson to approve the minutes of the January 19, 2015 meeting as written. Support by Member Rissi. Motion carried 7-0.

ARTICLE 5. Acknowledge visitors and those wishing to speak to non-agenda items (Comments are limited to five minutes per speaker.)

No one wished to speak to non-agenda items.

ARTICLE 6. **Case #14-3208 Thornapple Hill PUD**

Property Address: 6868 Cascade Road

Requested Action: The applicant is requesting a recommendation to the Township Board for approval of the PUD Rezoning with the PUD Ordinance.

Director Peterson presented the case. The Public Hearing for this case was in November. The project was awarded preliminary approval with conditions and those conditions have been incorporated into the project. They have now included more detail on the pathway that will meander through the rear of the sight with additional landscaping. One item that has changed since our preliminary approval is that they are willing to give the Township an easement, but they do not want to build the pathway. I am not opposed to this idea as this path will not be going anywhere at this time. When the pathway is then built, we can build it to Township standards. This is the way the PUD Ordinance is written but it is slightly different than the preliminary plan approval. The rest of the

items have been incorporated into either the Storm Water Maintenance Agreement or the PUD Ordinance. They did provide a notice to the residents that there will be surrounding land uses that and that there may be noise associated with these uses. The final step is for the Planning Commission to make a recommendation to the Township Board and then a final Public Hearing will be held.

Member Waalkes asked if the easement for the pathway would be wide enough and if it corresponds with the drawing. Director Peterson stated that the easement will be 15' wide and they worked with the Township Engineer to verify that from a grade perspective the pathway easement can accommodate a path.

Chairman Pennington asked the Applicant to come forward with comments.

Sean Growney, Thornapple Hill came forward to answer questions.

Member Mead asked that if they owned both parcels, why they were not realigning the sliver of land in a way that is more advantageous in allowing a better buffer to the east away from the buildings. The applicant stated that they would look at doing this.

Member Sperla asked for clarification if all conditions had been met. Director Peterson stated that all conditions had been met.

Member Sperla made a motion to forward a positive recommendation to the Township Board for approval of the PUD Rezoning with the PUD Ordinance for Case 14-3208. Support by Member Mead. Motion carried 7-0.

ARTICLE 7. Case #14-3225 Vaneck Enterprises (Panera Bread)

Property Address: 5630 28th Street & 2828 Kraft SE

Requested Action: The applicant is requesting a recommendation to the Township Board for approval of the PUD Rezoning with the PUD Ordinance.

Director Peterson presented the case. The Public Hearing for this case was in January. The Storm Water Agreement and the PUD Ordinance have been reviewed and they have incorporated your comments regarding your approval from the Public Hearing. I am recommending a positive recommendation to the Township Board.

Member Hammond made a motion to forward a positive recommendation to the Township Board for approval of the PUD Rezoning with the PUD Ordinance for Case 14-3225. Support by Member Robinson. Motion carried 7-0.

ARTICLE 8. Any other business

Discussion followed regarding possible future projects.

ARTICLE 9. Adjournment

**Motion by Member Williams to adjourn. Support by Member Sperla.
Motion carried 7-0. Meeting adjourned at 7:18 PM.**

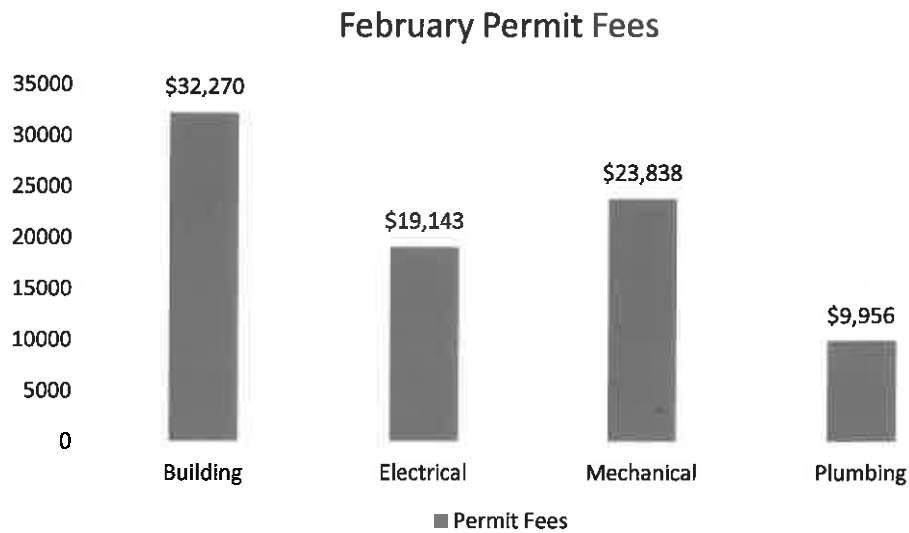
Respectfully submitted,
Aaron Mead, Secretary

Ann Seykora/Debra Groendyk
Planning Administrative Assistant

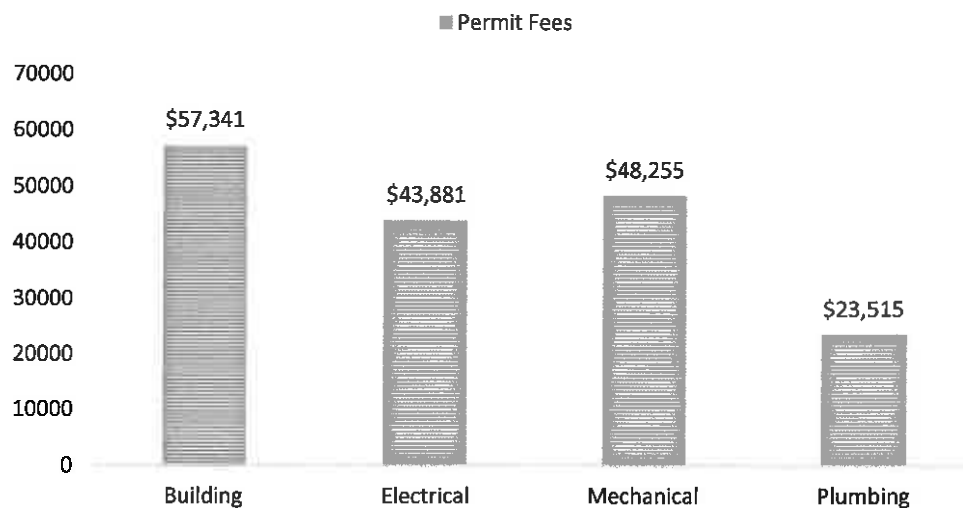
Cascade Inspection Services

February 2015

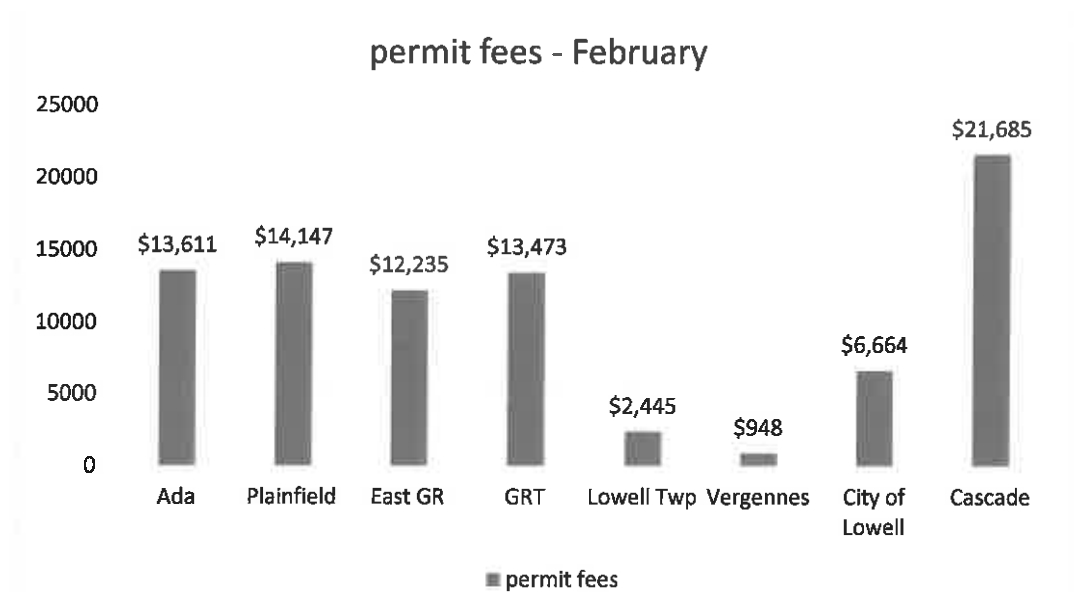
Permit Fees by Type



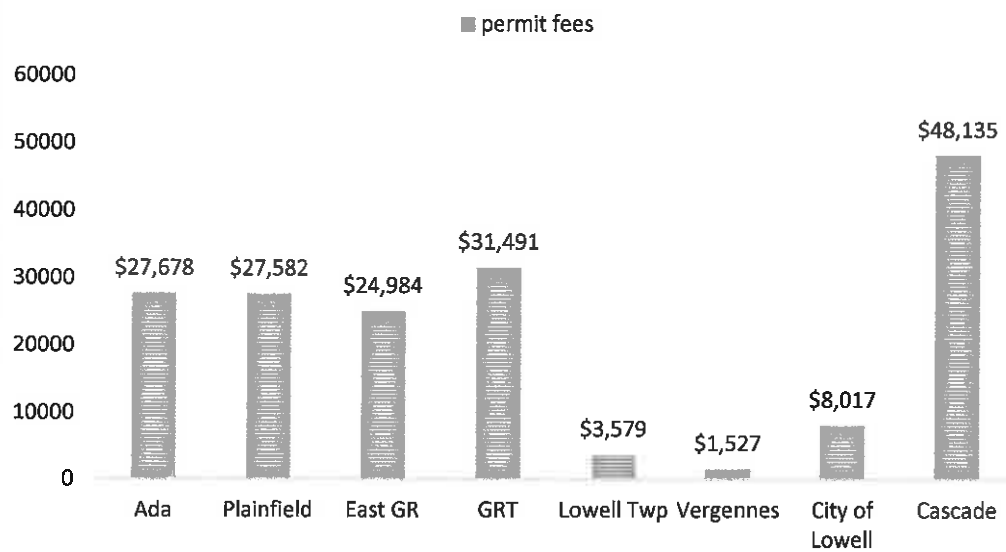
PERMIT FEES - 2015 YTD



Permit Fees by Municipality



PERMIT FEES - 2015 YTD



Township	#of Per	Building	#of Per	Electrical	# of Per	Mechanical	# of Per	Plumbing	Total Permits	Total Fees
PREV YTD TOTAL	74	\$25,071.00	138	\$24,738.00	220	\$24,417.00	92	\$13,559.00	524	\$87,785.00
FEBRUARY										
Cascade	26	\$8,749.00	31	\$3,869.00	48	\$5,685.00	13	\$3,382.00	118	\$21,685.00 ✓
Lowell Twp	1	\$353.50	1	\$795.00	6	\$1,065.00	2	\$231.00	10	\$2,444.50 ✓
Ada	8	\$5,862.00	13	\$2,569.00	29	\$3,525.00	12	\$1,655.00	62	\$13,611.00 ✓
Vergennes			3	\$403.00	5	\$545.00			8	\$948.00 ✓
GR Twp	14	\$5,233.25	19	\$2,836.00	34	\$4,408.25	8	\$995.00	75	\$13,472.50 ✓
EGR	23	\$5,613.00	16	\$2,653.00	28	\$2,920.00	9	\$1,049.00	76	\$12,235.00 ✓
Plainfield			31	\$6,018.00	51	\$5,485.00	15	\$2,644.00	97	\$14,147.00 ✓
City of Lowell	2	\$6,459.00	1	\$205.00					3	\$6,664.00 ✓
MONTH TOTAL	74	\$32,269.75	114	\$19,143.00	202	\$23,838.25	59	\$9,956.00	449	\$85,207.00 ✓
YTD 2015										
TOTAL-2014	148	\$57,340.75	252	\$43,881.00	422	\$48,255.25	151	\$23,515.00	973	\$172,992.00 ✓
TOTAL-2013	1354	\$615,191.80	1780	\$297,971.00	2860	\$359,989.90	1257	\$196,553.00	2469	\$1,469,705.70
TOTAL-2012	1241	\$644,712.00	1667	\$288,442.06	2583	\$334,045.70	969	\$142,474.00	6460	\$1,409,673.76
TOTAL-2011	1,122	\$511,272.00	1,349	\$188,766.99	2,134	\$247,625.30	835	\$118,335.00	5,440	\$1,065,999.29
TOTAL-2010	949	\$410,550.75	990	\$148,549.50	1585	\$189,180.10	753	\$111,023.00	4277	\$859,303.35
TOTAL-2009	850	\$309,779.00	1330	\$162,994.00	1644	\$188,927.25	625	\$94,790.00	4449	\$756,490.25
TOTAL-2008	712	\$222,039.00	875	\$125,848.00	1313	\$149,101.75	554	\$74,397.00	3463	\$571,382.75
TOTAL-2007	848	\$582,100.75	1043	\$147,674.00	1348	\$164,271.30	697	\$91,695.00	3933	\$951,266.55
TOTAL-2006	1032	\$336,749.55	1069	\$137,857.00	1447	\$151,002.60	778	\$98,270.00	4326	\$723,879.15
TOTAL-2005	1181	\$481,673.30	1547	\$215,121.00	2147	\$243,076.90	1243	\$162,020.00	5173	\$940,523.41
	1032	\$419,355.30	1369	\$191,694.00	1874	\$211,234.15	1111	\$144,926.00	5386	\$967,209.45

[illegible]

GRAND TOTAL PERMIT FEE CHART

CASCADE CONSOLIDATED FEES

YEAR

2015

MONTH	Building Comm.	Building Residential	Electrical	Mechanical	Plumbing	TOTAL
JANUARY	\$3,026.00	\$5,780.00	\$9,882.00	\$4,620.75	\$3,141.00	\$26,449.75
FEBRUARY	\$1,676.00	\$7,073.00	\$3,869.00	\$5,685.00	\$3,382.00	\$21,685.00
MARCH						
APRIL						
MAY						
JUNE						
JULY						
AUGUST						
SEPTEMBER						
OCTOBER						
NOVEMBER						
DECEMBER						
YEAR END TOTAL	\$4,702.00	\$12,863.00	\$13,751.00	\$10,305.75	\$6,523.00	\$48,134.75
PERMIT # FOR MONTH	7	19	31	48	13	118
PREV PERMIT TOTAL	15	11	54	43	22	145
PERMIT TOTAL FOR YR	22	30	85	91	35	263
YEAR TO DATE	2015	\$48,134.75				
YEAR TO DATE	2014	\$40,910.35				
OVER	\$7,224.40					

CASCADE SINGLE FAMILY HOMES

Number of Permits	FEBRUARY	YTD 2015	2014	2013	2012	2011	2010
New Residential Homes	5	10	154	74	49	34	32
VALUE - RESIDENTIAL	\$ 2,138,155.00	\$ 4,211,417.00	\$ 39,466,458.00	\$ 30,714,184.00	\$16,148,000.00		

Cascade Twp -Permit Report by Category/ Fee

2/1/2015 12:00:0 to 2/28/2015 12:00:

Permit	Applicant	Address	Issue Date	Project Value	Permit Fee	Work Description
Res. Single Family						
PB15000090	SCHULTZ BUILDERS	1871 TALL PINES DR SE	02/05/2015	575,000	1,023.00	RESIDENCE W/DECK
PB15000096	MCGRAW MICHAEL H 6157	MCALLISTER CT SE	02/03/2015	378,828	953.00	RESIDENCE W/FINISHED BASEMI
PB15000097	MCGRAW MICHAEL H 6154	MCALLISTER CT SE	02/03/2015	447,258	1,091.00	RESIDENCE W/FINISHED BASEMI
PB15000124	MCGRAW MICHAEL H 6100	MCALLISTER CT SE	02/12/2015	372,807	941.00	RESIDENCE W/FINISHED BASEMI
PB15000151	MCGRAW MICHAEL H 1294	STONESHIRE DR SE	02/24/2015	364,262	925.00	RESIDENCE W/FINISHED BASEMI
				2,138,155	4,933.00	
5	Permits	Value Total		2,138,155	4,933.00	Fee Total

CASCADE CHARTER TOWNSHIP
TREASURER'S OFFICE REPORT
DECEMBER 2014

FUND	INSTITUTION	DEMAND DEPOSIT		CDs			SECURITIES			TOTALS	
		\$	%	\$	%	DATE	\$	%	DATE	\$	%
101	GENERAL FUND	CHEMICAL	12,876.09	0.10							
		CHEMICAL	201,481.34	0.10							
		KENT CTY POOL	4,012,180.75	0.44							
		INDEPENDENT			300,000.00	1.35	9/27/2016				
		MERCANTILE			500,000.00	0.90	7/20/2015				
		FLAGSTAR			257,674.61	0.65	11/21/2016				
		HUNTINGTON			514,670.13	0.91	9/13/2017				
		UNITED BANK			500,000.00	0.80	4/11/2016				
		CONSUMERS CU			250,000.00	1.50	7/8/2016				
		MACATAWA			250,000.00	0.89	11/21/2016				
		BANK OF HOLLAND			266,373.53	0.75	5/27/2016				
		BANK OF HOLLAND			274,768.26	0.70	10/22/2015				
		COMERICA SECUR.						500,000.00	1.25	6/26/2019	
	TOTAL GENERAL FUND		4,226,538.18	0.42	3,113,486.53	0.93		500,000.00	1.25		7,840,024.71
151	CEMETERY	FOUNDERS	78,955.98	0.10	-						78,955.98
206	FIRE FUND	CHEMICAL	249,152.02	0.10							
		LMCU	502,990.34	0.50							
		LMCU			523,615.60	1.15	4/25/2016				
		FNBA			526,491.46	0.70	7/24/2015				
		HUNTINGTON			256,799.85	0.60	11/21/2015				
		OPTION1			250,005.00	0.75	3/24/2017				
		5/3 BANK			250,000.00	0.69	7/21/2016				
	TOTAL FIRE FUND		752,142.36	0.37	1,806,911.91	0.82		-			2,559,054.27
207	POLICE FUND	FOUNDERS	404,560.79	0.15							
		NORTHPOINTE BANK			250,000.00	1.20	11/8/2016				
		BANK OF HOLLAND			614,281.25	1.00	8/20/2016				
	TOTAL POLICE FUND		404,560.79	0.15	864,281.25	1.06		-			1,268,842.04
208	HAZMAT FUND	LMCU	54,677.34	0.40							54,677.34
209	OPEN SPACE	CHEMICAL	127,130.48	0.10							
		FOUNDERS B&T	100,974.90	0.15							
		CWCUC			250,001.00	0.75	10/15/2016				
	TOTAL OPEN SPACE		228,105.38	0.12	250,001.00	0.75					478,106.38
211	DAM REPAIR	LMCU	166,230.55	0.50							
		LMCU			311,935.86	1.30	3/10/2017				
	TOTAL DAM REPAIR		166,230.55	0.50	311,935.86	1.30		-	-		478,166.41
216	PATHWAY FUND	FOUNDERS B&T	245,851.85	0.15							
		OPTION1			512,672.69	0.75	10/8/2015				
	TOTAL PATHWAY FUND		245,851.85	0.15	512,672.69	0.75		-			758,524.54
246	PUBLIC UTILITY	CHEMICAL BANK	278,086.73	0.10							
		IRF	676,831.63	0.50							
		LMCU			262,812.23	1.00	12/22/2015				
	TOTAL PUBLIC UTILITY		954,918.36	0.38	262,812.23	1.00		-	-		1,217,730.59
248	DDA FUND	LMCU	663,475.88	0.50							
		FOUNDERS B&T	254,105.77	0.15							
		CHEMICAL BANK	300,717.90	0.10							
		OPTION ONE			200,005.00	0.75	3/24/2017				
		BANK OF HOLLAND			265,466.16	0.75	5/26/2016				
		LMCU			262,812.23	1.00	12/22/2015				
	TOTAL DDA FUND		1,218,299.55	0.33	728,283.39	0.84		-	-		1,946,582.94
249	BLDG. INSPECTION	CHEMICAL BANK	249,074.31	0.10							
		CHEMICAL BANK R.	28,875.50								
		CONSUMERS CU			300,000.00	0.70	3/10/2017				
		FNB OF AMERICA			100,879.52	1.40	12/18/2017				
		FNB OF AMERICA			200,000.00	1.35	9/18/2016				
		FNB OF MI			500,000.00	0.75	10/11/2015				
		INDEPENDENT BANK			300,000.00	1.10	12/19/2016				
	TOTAL BLDG. INSPECTION		277,949.81	0.09	1,400,879.52	0.80					1,678,829.33
270	LIBRARY FUND	FOUNDERS B&T	363,636.78	0.15							
		LMCU			832,967.83	1.30	3/20/2017				
		WMCB			250,000.00	0.85	6/1/2016				
		BANK OF HOLLAND			526,501.36	0.70	4/7/2016				
	TOTAL LIBRARY FUND		363,636.78	0.15	1,609,469.19	1.03		-			1,973,105.97
408	HOMEYER O.SP.	LMCU	349,126.43	0.50							
	TOTAL HOMEYER O.SP.		349,126.43	0.50							349,126.43
701	T & A	FOUNDERS	113,762.38	0.15							113,762.38
701	JAMES TIMMONS	CHEMICAL BANK			12,400.00	1.60	3/21/2017				12,400.00
701	JACK SMITH INV.	CHEMICAL BANK			22,263.50	0.80	10/16/2015				22,263.50
701	HENRY KRAMER	CHEMICAL BANK			14,808.28	0.80	10/16/2015				14,808.28
	TOTAL		9,434,755.74		10,910,205.35			500,000.00			20,844,961.09

Oxana Sourine 3/2/2015
Submitted by Date
Oxana Sourine Deputy Treasurer

Ken Peirce 3/02/2015
Reviewed by Date
Ken Peirce Treasurer

TREASURER'S DEPARTMENT

CASCADE CHARTER TOWNSHIP

TAX ACCOUNTS

DECEMBER 2014

BANK BALANCES

BANK	AMOUNT
<u>CHEMICAL BANK</u>	
TAX CHECKING	\$4,923,018.08

<u>CHEMICAL BANK</u>	
DELINQUENT TAX	\$589.15

<u>CHEMICAL BANK</u>	
TAX WIRE ACCT	\$159,295.63

GRAND TOTAL	<u><u>\$5,082,902.86</u></u>
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Oxana Sourine 2/17/2015

Submitted by
OXANA SOURINE
DEPUTY TREASURER

Date

TOWNSHIP BALANCES

REGISTER	AMOUNT
<u>CHEMICAL BANK</u>	
TAX CHECKING	\$4,923,018.08

<u>CHEMICAL BANK</u>	
DELINQUENT TAX	\$589.15

<u>CHEMICAL BANK</u>	
TAX WIRE ACCT	\$159,295.63

GRAND TOTAL	<u><u>\$5,082,902.86</u></u>
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Kenneth B. Peirce 3/02/2015

Reviewed by
KENNETH B. PEIRCE
TREASURER

Date



**Cascade Charter Township
Seminar/Conference Attendance Request Form**

This form must be filled out if the employee is requesting Township payment or reimbursement for the employee's attendance to a seminar or conference.

Conditions:

1. Cascade Charter Township will reimburse employees for approved registration for work related seminars and conferences. Individual seminars and conferences must be related to the employee's current job duties or a foreseeable-future position in the organization in order to be eligible for educational assistance.
2. Some seminars/conferences that an employee may attend may be unrelated to their particular job or government in general, and are therefore not covered by this assistance policy.
3. Any request that requires an overnight stay or expenditure over \$200 requires Township Board approval before the seminar/conference is attended.
4. Under extenuating circumstances, the Township Manager may approve an overnight stay or expenditure over \$200 for a conference or seminar prior to Township Board approval. The request must be made before attendance to a seminar/conference. The Township Board will be informed of request at their next scheduled meeting.

This form must be completed by the employee and approved by the Township Manager and/or Township Board before the seminar/conference is attended.

Name: BILL BENNETT

Application Date: 3-5-2015

Location of Seminar/Conference BAY CITY, MI

Name of Proposed Seminar/Conference: COCM

Description of Seminar/Conference: (may also be attached) _____

SEE ATTACHED

(over)

How will the Seminar/Conference benefit the employee and the township? _____

Provide Required Education For Inspector
Registration

Cost of the Seminar/Conference: (Registration) \$ 150.00

(Lodging) \$ 200.00 + TAX (Travel) \$ 180.00

Account #: 249-371-724-000

Your Signature: Bill B.

Approvals:

Department Head: Brian W. Date: 3-5-15

Township Manager: Ben S. Date: 3-6-15

Clerk's Signature: _____ Date: _____

(Showing Township Board approval)

Original to personnel file

1 copy to applicant

1 copy to Accounting



Code Officials Conference of Michigan
2015 Spring Conference - Education Program Schedule
(Program information updated 3/04/2015)
Agenda is still subject to change
May 4 - 6, 2015
Bay City Double Tree

Monday May 4, 2015 Lunch on your own

10:00 am - 4:00	Registration	
1:00 pm	Welcome / Conference announcements	
1:00 pm - 4:30 pm	Ethics (Course #Pending, Instructor #153)	Peter Letzmann, municipal attorney 3 HR_Administration - ALL

Tuesday May 5, 2015 12:00 pm - 1:15 pm - COCM Business Meeting & Lunch - provided

7:00 am - 4:00 pm Registration

Track 1

8:00 am - 11:00 am	Being a Witness (Course #Pending, Instructor #153)	Peter Letzmann 2 HR Communication - ALL
11:00 am - 12:00 pm	FOIA Update (Course #Pending, Instructor #153)	Peter Letzmann 1 HR Administration - ALL
12:00 pm - 1:15 pm	Lunch Provided (with business meeting)	
1:15 pm - 4:30 pm	Engineered Wood Products/I-Joists Course #Pending, Instructor #241	Chris Mastrodonato, LP 3 HR Plan Review - ALL

Track 2

8:00 am - 12:00 pm	Concrete, Specific Topics (pending) Course #Pending, Instructor #241	Michigan Concrete Association 6 hours (?? Tech & PR ??)
12:00 pm - 1:15 pm	Lunch Provided (with business meeting)	
1:15 pm - 3:15 pm	continued from morning - Concrete, Specific Topics (pending)	Michigan Concrete Association -
3:30 pm - 5:30 pm	Web based referenced standards Course #Pending, Instructor # pending	Steve Taglauer 2 Administration - ALL

Code Officials Conference of Michigan
2015 Spring Conference - Education Program Schedule
May 4 - 6, 2015
Bay City Double Tree

Wednesday May 6, 2015 11:30 am - 1:00 pm - Lunch on your own

7:00 am - 1:00 pm Registration

Track 1

8:30 am - 11:30 am	Wood Truss Design and Issues Course #Pending, Instructor #Pending	John Grubber, Shepard Engineering 3 HR Specialty – BO, BI/PR
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11:30 am - 1:00 pm Lunch on your own

1:00 pm – 3:00 pm	Hilti "Firestop Burn and Testing Course #Pending, Instructor #1970	Mike Crall 2 HR Tech -
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Track 2

8:30 am - 11:30 am	Code Compliance for Decks Course #17461, Instructor #482	Jerry Tuggle, Simpson Strong Tie 3 Hr Specialty – BO, BI/PR
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(no afternoon class for track 2 – Those in Track 2 are welcome to go to the Track 1 afternoon program)

**Fall 2015 Conference will be September 21 - 25, 2015 at
Shanty Creek Resort - Bellaire
See you there!**

Last Updated 3/04/2015



COCM 2015 SPRING CONFERENCE

May 4 – May 6, 2015

CONFERENCE REGISTRATION FORM

Fillable PDF form, simply enter all information prior to printing. Incomplete forms will not be processed. One form per person. Multiple forms may be submitted with one check. COCM is not able to accept credit cards at this time. Payment to be cash or check.

HOTEL / CONFERENCE LOCATION:

Bay City DoubleTree By Hilton
One Wenonah Park Place Bay City, MI. 48708

Hotel Information/Reservations – 989-891-6000

HOTEL ACCOMODATIONS ARE NOT INCLUDED IN THE CONFERENCE FEE. Contact the hotel to make your reservations. Room Rates start at \$99.00 per night. To receive the lowest room rate available, room reservations with the Hotel must be made no later than April 13, 2015. Be sure to mention you are with COCM when making your reservation.

Please send your Completed Registration, Membership Form (if not already a 2015 member) and Payment to COCM, so that it is received no later than April 20, 2015.
Additional Conference fees will apply for late registrations (see registration information below)

Name: Bill Benoit		Jurisdiction representing: Cascade Charter Township	
Mailing address 2865 Thornhills SE	City Grand Rapids	State: MI	Zip code: 49546
Telephone number: 616 949-3765	Email Address: bbenoit@cascadetwp.com	ICC Member? ☒ YES ☐ NO	
		Public Act 54 #: 2436	

Act 54 Reg. Type (check all applicable)	☐ BO	☒ BI	☒ PR	☐ ELEC	☐ MECH	☐ PLUM	☐ FIRE	☐ OTHER
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CONFERENCE ATTENDANCE: Please check the appropriate boxes below. Your conference registration and the membership form (if not submitted yet) must be received by April 20, 2015 to take advantage of the Early Registration Discount!

☒ FULL Conference: Early Registration = \$150.00 (all or multiple days) \$175.00 if received after April 20, 2015	Enter Conference fee here..... \$150.00
☐ SINGLE Day Rate (For Single Day registration only, please check the <u>day</u> you will be attending below) Early Registration = \$80.00 (single day rate) \$105.00 (single day rate) if received after April 20, 2015 ☐ Monday May 4 ☐ Tuesday May 5 ☐ Wednesday May 6	
2015 COCM MEMBERSHIP: Membership Dues are \$40 per member. Membership is required to participate in the conference. Membership applications (required to be submitted annually) can be found at the COCM website. <u>If have not submitted 2015 membership dues yet, a completed membership form and the \$40 DUES payment must be submitted with your conference registration and fees.</u> Check the COCM website for the current list of 2015 paid members.	Enter Membership fee (if applicable) here \$
Conference fee + Membership Dues (if not yet a member) = TOTAL AMOUNT	\$150.00

Please make check payable to COCM and mail with registration form to:

COCM
PO Box 1101
Benton Harbor, MI 49023-1101

COCM CONTACT INFORMATION

www.cocm.org

cocm1@yahoo.com or clauscfuchs@aol.com

269-208-3326

Please do not send to one of the Board Officers as doing so will only delay your registration.

FIRE DEPARTMENT MEMORANDUM



TO: BENJAMIN SWAYZE – TOWNSHIP MANAGER
FROM: JOHN SIGG – FIRE CHIEF *John*
SUBJECT: JULY 4TH 2015 CELEBRATION CONTRACT – FUNNY BUSINESS
DATE: FEBRUARY 12, 2015
CC: TOWNSHIP BOARD

Attached is a copy of the contract submitted by Funny Business Entertainment Agency for July 4th 2015. The contract is basically the same as previous years with the addition of a Ferris wheel and 3 ring pony rides. We will be using a DJ again this year instead of a live band.

The total for this year's contract is 41,375. In 2014 the contract was \$38,625. The additional cost is for the pony rides.

The July 4th committee consisting of Supervisor Beahan, Manager Swayze, Jim McDonald, Diane Curler and John Sigg have approved this and requested it go to the board for final approval.

I ask that you approve the Contract from Funny Business in the amount of \$41,375 for July 4th 2015 celebration.

Cascade
4th of
July

2015

Event proposal for the 2015 4th of July Celebration

Prepared by
Funny
Business
Agency

Quote prepared for: Cascade Township on December 29, 2014.

Event Date: Saturday, July 4, 2015 from 11:30AM-3:30PM (set-up to be complete prior to guest arrival)

Event Location: Cascade Library Grounds + Noto's Parking Lot in Grand Rapids, MI

Services included:

- On-site event management and coordination
- Pre-event site inspection
- Map/lay-out of activities
- Template of promotional flyer listing attractions and sponsors
- Liaison between exhibitors, township and vendors
- Event staff
- Liability insurance with Cascade Township listed as additionally insured
- Set/strike of all equipment
- Extensive knowledge of the event and how it's run as a result of 10+ years of working together

Purchaser to provide:

- Access to event space day/night prior
- Access to power on Noto's building, Library exterior and township breakers plus (2) generators
- Stage for band or DJ
- Set-up of tables and chairs

Payment Terms: 50% deposit due with signed contract; balance in full 2 weeks prior to event. Full amount due rain or shine.

Unique Attractions included in package you can't find ANYWHERE else!

Mechanical Rides and Climbing Walls

Mobile Zip Line with Dual Lines

Ferris Wheel

Dixie Twister

Turbo Tubs

Pirates Revenge

Bonzi Bikes

Trackless Train

(2) Hard-sided Rock Walls with 3 climbing stations on each (28' and 32' tall)

Unique, Eye-Catching Inflatables

The Edge Slide (3 stories tall!)

Ultimate Challenge

85' Purple People Eater Obstacle Course

Rocket Turbo Slide

Giant Slide

Ahoy Matey

Dragon Hide-n-Slide

Bounce House

Rescue Squad

Fun Train Station

Other Attractions

High Striker

(3) Rings of Pony Rides

(2) Face Painters

(2) Airbrush Artists

DJ

Tents, Tables, Toilets and Chairs

(3) 20'x40'

(3) 10'x10'

(1) 20'x20'

(1) 30'x75'

(95) 8' Tables

(400) Chairs

(9) Standard Porta-Jons

(2) Handicap Porta-Jons

TOTAL: \$41,375

This is a comparable package to what we did in 2014.

FIRE DEPARTMENT MEMORANDUM



TO: BENJAMIN SWAYZE – TOWNSHIP MANAGER
FROM: JOHN SIGG – FIRE CHIEF *John*
SUBJECT: RESOLUTION FOR ROAD CLOSURES FOR JULY 4TH 2015
DATE: MARCH 3, 2014
CC: TOWNSHIP BOARD

Attached is a resolution for road closures for July 4th, 2015. Listed are the roads and times they will be closed on July 4th for the parade and celebration. This is the same closure that was approved last year.

I request that this resolution be approved for the road closures on July 4th 2015.

**Cascade Charter Township
Kent County, Michigan
Resolution No. /2015**

The Cascade Charter Township Board Hereby Resolves: Cascade Charter Township to hold a 4th of July Celebration using Cascade Road, 28th Street and Jacksmith Drive;

Whereas, Cascade Charter Township has held a July 4th Parade and Celebration for the past 22 years; and,

Whereas, Cascade Charter Township desires to close streets and hold a parade on July 4th, 2015 starting from the intersection of Cascade Road and Burton Street, then proceeding East on Cascade Road to 28th Street, then proceeding West on 28th Street, ending at Thornhills Drive. The street closure will start at 9:15 a.m., and continue until about 11:45 a.m.; and,

Whereas, Cascade Charter Township desires to close Jacksmith Drive for the Annual Cascade July 4th Celebration on Jacksmith Drive on July 4, 2015. The street will be closed from 7:30 a.m. – 5:00 p.m. for set up and removal of equipment and the street fair operation from 11:30 a.m. to 3:30 p.m.; and,

Whereas, the Kent County Sheriff will be on special patrol starting at 8:00 a.m. until 3:30 p.m. for both the parade and celebration to provide traffic control for the general public.

Therefore Be It Resolved, that the Cascade Charter Township Board respectively request that the Kent County Road Commission issue a permit allowing Cascade Charter Township to close Cascade Road, 28th Street and Jacksmith Dr. on July 4th, 2015 as noted above for the annual Cascade Township July 4th Celebration.

The forgoing Resolution was offered by _____ and supported by _____. The roll call vote being as follows:

YEAS
NAYS
ABSENT

RESOLUTION DECLARED ADOPTED.

Ronald H. Goodyke
Township Clerk

CERTIFICATION

I hereby certify the above to be a true copy of a Resolution adopted by the Cascade Charter Township Board at a Regular Board Meeting held at the Wisner Center on the day of March 11, 2015 at 7:00 p.m., pursuant to the required statutory procedures.

Dated:

By _____
Ronald H. Goodyke
Township Clerk

FIRE DEPARTMENT MEMORANDUM



TO: BENJAMIN SWAYZE -- TOWNSHIP MANAGER
FROM: JOHN SIGG -- FIRE CHIEF *John*
SUBJECT: PURCHASE OF NEW AIR PACKS
DATE: MARCH 3, 2015
CC: TOWNSHIP BOARD

It has come time for the Fire Department to replace our existing air packs. Our current air packs have reached their maximum life span target of 15 years. NFPA Standard 1981 calls for the replacement of SCBA's after 15 years stating, "composite-reinforced cylinders used with self-contained breathing apparatus (SCBA) all have a 15-year maximum life span". The SCBAs currently in use were purchased in fiscal year 2000.

In 2014 we collaborated with local fire departments and applied for an Assistance Firefighter Grant (AFG) through FEMA to purchase a large number of air packs. The departments that collaborated with us in this endeavor were Caledonia, Lowell, Alpine, East Grand Rapids and Byron Township. Approximately 5 months ago we received notification that we did not successfully meet the grant criteria and therefore not awarded the AFG.

Upon receiving that notification, we reached out to both Scott and MSA air pack vendors, the two types of air packs utilized by Kent County Fire Departments, in effort to find a cost effective solution to our dilemma and that would still allow us to maintain compatibility with area fire departments. Currently, we use MSA as do several of our mutual and automatic aid departments. Both companies provided presentations on their product and discussions within our department were held. It was the decision of personnel within our department to continue to utilize MSA, and I support that decision. Continuing to utilize MSA will not create any issues with departments that utilize Scott packs. Advancements in adaptor capabilities and air pack technology would allow us to still use our Rapid Intervention Crew pack with any type of air pack in use during an emergency incident.

The pricing for the MSA air packs came in at \$149,628.75 which would include 22 air packs, 44 bottles and one mask per member of the fire department. Scott came in at \$193,800.00 for the same amount of equipment. We have budgeted \$150,000.00 this year under CIP. The substantial price difference between MSA and Scott is due solely to the fact that we would be receiving special pricing from MSA as a result of a group purchase with Lowell Fire Department. The special pricing discount will expire at the end of this month. In addition to the discounted price per unit we may be eligible to receive a minimal amount of money for the expired packs and bottles from MSA.

FDAC has approved this purchase and requested it be forwarded to the Board for final approval. Attached is the quote we received from 5 Alarm, the MSA vendor for our area.

I ask you approve the purchase of new MSA air packs in the amount of \$149,628.75



FIRE AND SAFETY EQUIPMENT, LLC
PROTECTING AMERICA'S HEROES

350 Austin Circle
Delafield WI, 53018-2171
Phone: (262) 646-5911 Fax: (262) 646-5912
Toll-Free: (800) 615-6789
Web: www.5alarm.com

QUOTE

Number	145945-0
Quote Date	01/30/2015
Page	1

Bill to: CASCADE TWP FIRE DEPART
2865 THORNHILLS AVE
GRAND RAPIDS, MI 49546-7140

Ship to: CASCADE TWP FIRE DEPART
2865 THORNHILLS AVE
GRAND RAPIDS, MI 49546-7140

Cust Code		Ordered By		Salesman		Job/Rel#	Customer PO	Wanted Date
6696				SHANNON WITHERELL			G1	01/30/2015
Entered By				Ship Via			Terms	
Joli Clark				UNITED PARCEL SERVICE			NET 10	
Quantity			U/M	Item #	Description	Price	Extension	
Order	Ship	Back						
22	22	0	EA	G1FS-442MA1CORCA	MSA G1 SCBA	3950.0000	86900.00	
45	45	0	EA	G1FP-FM1M4C1	G1 MED FACEPIECE	221.0000	9945.00	
22	22	0	EA	10156424	MSA G1 CYLINDER 45' LOW PROFILE	677.0000	14894.00	
22	22	0	EA	10156424	MSA G1 CYLINDER 45' LOW PROFILE	677.0000	14894.00	
22	22	0	EA	10156468	MSA G1 3' QFILL HOSE IN POUCH	505.0000	11110.00	
2	2	0	EA	10041195	MSA RESCUE AIR W/1 HOUR BOTTLE WITH FIREHAWK, QF & EXTENDAIR	3704.0000	7408.00	
45	45	0	EA	10083875	MSA ACCOUNTABILITY TAGS FOR M7 AIR MASK	23.5500	1059.75	
2	2	0	EA	10158408	MSA G1 QUICK CONNECT ADAPTER FOR FILL STATION	324.0000	648.00	
44	44	0	EA	10149702-SP	MSA QUICK CONNECT ADAPTER	29.5000	1298.00	
1	1	0	EA	10072240	MSA KIT, BASE STATION, ICM TXR	1177.0000	1177.00	
1	1	0	EA	10158407	MSA G1 RFID READER/WRITER	295.0000	295.00	

SubTotal 149,628.75

Total 149,628.75

SHIPPING CHARGES EXTRA
PRICE GOOD FOR 30 DAYS OR UNTIL MFG. PRICE INCREASE.



CASCADE CHARTER TOWNSHIP

2865 Thornhills SE Grand Rapids, Michigan 49546-7140

Date: March 11th, 2015
To: Supervisor Beahan & Cascade Township Board
From: Ben Swayze, Township Manager
Subject: HOPE Network Cost Increase

FACTS:

The Township has recently been informed by the HOPE Network that a cost increase is needed for the Disabled and Senior door-to-door service that is provided to Cascade Township on a contractual basis. Currently, the cost of each trip through HOPE Network is \$19.00. This cost is split between the Township (\$16.00) and the passenger (\$3.00). For FY2014 the Township spent approximately \$72,000 on the Hope Network service. This is in addition to the approximately \$7,500 that is put towards the program through the CDBG program.

The Hope Network has proposed a \$0.50 per ride increase. The increase will take place over two years, with a \$0.25 increase on 7/1/15 and a \$0.25 increase on 7/1/16. The Township will need to determine if we will absorb the increase or if the increase will be passed onto the riders.

ANALYSIS AND CONCLUSION:

The Hope Network has provided a breakdown of the reasoning behind the proposed increase:

- The last rate increase went into effect in FY 2007, when the per-trip rate was increased by \$1.00 (from \$18.00 to \$19.00 per trip). The Township absorbed the cost at this time.
- The CPI has risen 15% since 2007. Hope Network has responded by investing heavily in technology to improve efficiencies and has instituted cost-reduction strategies. In spite of the efforts, the Hope Network margins have eroded by 82%. The current Hope Network margin is 0.68%, while the target is 3%.
- Health Care and minimum-wage legislation will add \$105,000 to the Hope Network annual budget by FY 2018. The timing of the increases may accelerate as Hope Network works through the best ways to attract and retain talent. Cost increases are spread through the system, not just to the NKT service.
- The current cost to provide a trip is \$18.87 and the current rate is \$19.00.

The HOPE Network has noted that the proposal represents a 2.6% increase while the CPI has risen 15% since the last rate increases. The organization also anticipates that with domestic fuel supply continuing to expand, coupled with a grant-funded initiative to move to lower cost auto-gas propane vehicles, the NKT communities could be insulated from further rate increases for several more years.

The Finance Committee met on February 25th to review this issue and has made a recommendation that the Township absorb the proposed cost increase.

FINANCIAL CONSIDERATIONS:

Once fully implemented, a \$0.50 increase would add approximately \$2,356 to the cost for the Township, if the Township chose to absorb the entire cost of the increase, based on the FY 2014 ridership numbers. The increase would come in two phases, and an anticipated increase has already been put into the FY 2015 budget.

RECOMMENDATION:

Approve the Township absorbing the FY 2015 (\$0.25 per trip) and FY 2016 (\$0.25 per trip) rate increases from the Hope Network for Senior and Disabled Transportation services.



CASCADE CHARTER TOWNSHIP

2865 Thornhills SE Grand Rapids, Michigan 49546-7140

Date: March 11th, 2015
To: Supervisor Beahan & Cascade Township Board
From: Benjamin Swayze, Township Manager
Subject: Fixed Asset Policy

FACTS:

Currently the Township does not have a formalized Fixed Asset Policy. A fixed asset is tangible property that is utilized by the Township in the delivery of services and has a useful life of more than one year. In accordance with the Government Accounting Standards Board adopted Statement #34 of 1999, Cascade Township is responsible to provide a comprehensive system to purchase, capitalize, track, depreciate and dispose of the fixed assets of the Township. In order to accomplish this, the Township has previously purchased the "Fixed Asset" module from BS&A, the company that we utilized to purchase most of our other financial and operations management software packages. However, the Township does not currently have a formalized policy for fixed asset capitalization and depreciation, so the usefulness of the software package has been moderate at best.

The proposed Fixed Asset Capitalization and Depreciation Policy contains the following:

- Definition of fixed and capital assets for the purposes of the policy
- Procedures on how to classify assets
- Procedures on how to value assets
- Procedures on how to capitalize assets
- Procedures on how to depreciate assets
- Procedures on how to transfer assets between departments
- Procedures on the exchange or trade-in of assets
- Procedures on the acquisition, tracking and disposition of fixed assets
- Insurance of fixed assets

Attached for your review are:

- Proposed Fixed Asset Capitalization and Depreciation Policy

ANALYSIS & CONCLUSIONS:

The proposed policy will provide written direction on the policies and procedures for the purchase, capitalization, tracking, depreciation and disposition of the fixed assets of the Township to come into compliance with GASB #34 of 1999. Many of the procedures documented within the policy are current practices of the Township, but have never been documented. The exception would be the new rules regarding the disposition of fixed assets, where the Township has never had a standard policy, documented or not.

The Finance Committee reviewed the policy at their February 25th meeting and recommended that the Board approved the proposed policy. The Finance Committee made the following changes to the original draft of the policy:

- The policy utilized the terms “salvage value” and “residual value” interchangeably. Recommended the term “residual value” only be utilized.
- The first draft called for the disposition of assets with a residual value of \$5,000 or more be disposed of by public auction. The Finance Committee recommended that the disposition of assets with this value be approved by the Township Board, with the method of disposition being approved at the same time.

FINANCIAL CONSIDERATIONS:

There are no financial costs associated with the approval of this policy that the Township does not already incur (software costs, etc...)

RECOMMENDED ACTION:

To approve the proposed Cascade Charter Township Fixed Asset Capitalization and Depreciation Policy.

	CASCADE CHARTER TOWNSHIP, MICHIGAN			
	POLICIES AND PROCEDURES		# OF PAGES: 10	POLICY #: Board 2015-01
	SUBJECT: Fixed Asset Capitalization and Depreciation Policy		APPROVED BY: TOWNSHIP SUPERVISOR, ROBERT BEAHAN	
	DEPARTMENT: Accounting	SUPERCEDES: None	DATE OF ISSUE: 03/11/2015	DATE OF EFFECT: Immediate

I. PURPOSE

The purpose of this policy is to establish policies and procedures for the capitalization, depreciation and tracking of fixed assets owned by the Township.

II. POLICY STATEMENT

In an effort to comply with the Governmental Accounting Standards Board (GASB) adopted Statement No. 34 of 1999, it is the policy of the Cascade Township Board of Trustees to provide a comprehensive system to purchase, capitalize, track, depreciate and dispose of the fixed assets of the Township.

III. PROCEDURES

A. Definition of a Fixed Asset

Fixed Asset is defined as tangible property, obtained or controlled as a result of past transactions, events, or circumstances, which is to be used by the Township in the delivery of services and which will benefit the Township for a period of more than one (1) year.

B. Capitalized Asset

For a fixed asset to qualify as a capitalized asset, the following five criteria must be met:

1. The asset must have a cost or dollar value of \$5,000 or more
2. The asset must have a useful life exceeding one year or more.
3. The asset must be of a tangible nature.
4. The asset must not lose its identity as part of a larger unit.
5. The asset must not be a repair part or supply item.

Assets having a value under \$5,000, regardless of their useful life, will not be capitalized and will not be used for financial reporting purposes. However, fixed assets with a value of \$500 - \$4,999 will be entered into the fixed asset program for control and inventory purposes.

C. Classification of Fixed Assets

The Township conforms to GASB guidelines in classifying fixed assets by fund and function. The types of fixed assets that will be classified include:

- 1. Land** – Including land currently in public use, being held for public use, or available for sale. Includes land that is purchased, donated or acquired through forfeiture. Land will be capitalized regardless of value.
- 2. Buildings** – Including buildings that are constructed, purchased, donated or obtained through forfeiture. Building records should include a quantitative and qualitative description of each structure segregating, where possible and practical, basic building construction from heating, ventilating, air conditioning, roof, elevators, plumbing, lighting floor and ceiling cover and any other asset that may be replaced several times during the life of the building shell and, therefore, take a shorter useful life estimate. Buildings will be capitalized if the valuation of the building is in excess of \$5,000.
- 3. Building Improvements** – Consists of additions, improvements, and replacements made to existing buildings that increase service potential, expand the area, increase the safety, improve the climate control, improve the mobility within or extend the useful life of the building. A building improvement must have significant impact and be a material amount (\$15,000 or more per improvement) in order to be capitalized. Building improvements are capitalized and depreciated separately from buildings.
- 4. Land Improvements** – Includes all improvements outside of a building or improvements to a parcel of land. Land improvements consist of land attachments with limited lives including, but not limited to, private driveways, walls, fences, parking lots, park developments, playgrounds, irrigation systems, drinking fountains, area lighting and permanent park structures. A land improvement must have a significant impact and be a material amount (\$15,000 or more per improvement) in order to be capitalized. Land improvements are capitalized and depreciated separately from land.
- 5. Furniture, Fixtures and Equipment** – Includes personal property that is not attached to land, buildings or improvements and remains moveable. Furniture, Fixtures and Equipment must have a minimal value of \$5,000 in order to be capitalized.

6. **Equipment Under Capital Lease** – Considered separately or as a special component of furniture, fixtures, and equipment. In accordance with GASB #13, any non-cancelable lease agreement that meets one or more of the following criteria should be capitalized:
 - a. The lease transfers ownership of the property to the Township at the end of the lease.
 - b. The lease contains a bargain purchase option
 - c. The lease term is equal to 75% or more of the estimated economic life of the leased asset.
 - d. The present value of minimum lease payments equals or exceeds 90% of the fair value of the leased asset.
7. **Construction in Progress** - Utilized to account for expenditures accumulated as of the balance sheet date relative to the construction of fixed assets. Expenditures include construction costs, contractor payments, interest costs (incurred applicable to the period of construction) and other costs required to finish the project. For governmental fund construction projects, these amounts are not capitalized in the funds during the construction, but are included in the “Construction in Progress” account of the General Fixed Asset account group. For proprietary funds, construction in progress should be recorded directly onto the balance sheet of the applicable fund.

D. Fixed Asset Valuation – Sources

1. **Historical Cost** – Generally, fixed assets are valued at historical cost. There are, however, different ways to compute historical cost depending on the method in which the asset is obtained. Sources of historical cost data can include: invoices, purchase orders, cancelled checks, vouchers, contracts, board minutes, general ledger records, real estate closing documents, tax assessment records, grant records, inventory cards, maintenance records, price lists, vendor records, appraiser’s libraries and back-trend multipliers.
2. **Reproduction/Standard Cost** – Data can include: manufacturer’s price list, catalogues, quotations, distributor and supply company catalogs, industry publications, magazines, trade journals, consulting, cost engineering, cost estimate manuals, technical service companies and appraiser’s libraries.
3. **Normal Cost** – Data can include published prices such as the Consumer’s Price Index (CPI) and back-trend factors.

E. Capitalization of Fixed Assets

Inclusions to the cost of fixed assets to be capitalized should be analyzed during the valuation process to ensure that full cost information (the acquisition cost to place the asset in use) is obtained and included in the capitalized amount for a fixed asset, in compliance with generally accepted accounting principles. Examples of the cost to be included in the capitalized amounts of the following asset classifications;

1. **Land** – Land costs to be capitalized include the original contract price, liens assumed, legal and title fees, surveying, filing, grading, drainage, and other costs for the use intended. Salvage receipts on demolition of an old building, or similar circumstance, reduce the cost of land. Land acquired through forfeiture is capitalized at the total amount tax liens and other claims surrendered (such as cost of acquiring ownership and perfecting title). Land acquired through donation is valued at the appraised fair market value at the date of acquisition.
2. **Buildings** – Building costs to be capitalized include all constructed building costs, contractor payments, in-house labor costs, attorney fees, and insurance during construction. Buildings acquired through forfeiture are capitalized at the total amount of tax liens and other claims surrendered (such as cost of acquiring ownership and perfecting title). Buildings acquired through donation are valued at the appraised fair market value at the date of the acquisition.
3. **Building Improvements** – Building Improvement costs to be capitalized include construction costs, contractor payments, fees, claims interest and related costs during construction to put the improvement in its completed state. Whenever possible, improvements of a building that have a shorter life than the building itself (i.e. roof, HVAC, elevators, etc...) should be segregated from the building capitalized cost to ensure the asset can be retired appropriately and avoid the pyramiding of building costs.
4. **Land Improvements** – Land Improvement costs to be capitalized include construction costs, contractor payments, fees, claims interest and related costs during construction to put the improvement in its completed state. Land improvements must be segregated from land costs to ensure the asset can be retired appropriately and avoid the pyramiding of land costs.
5. **Furniture, Fixtures and Equipment** – Costs to be capitalized include purchase cost, assembly cost, freight, installation, fees and any related costs.

6. **Equipment Under Capital Lease** – The capital lease agreement must be analyzed and its liability determined at the inception of the lease agreement, based on the future minimum lease payments. The fixed asset should be capitalized, based on the same determination, as of the date originally placed in service. If no interest rate is stated in the lease, the discount rate applied should be the incremental borrowing rate for the Township.
7. **Construction in Progress** – An accounting valuation of assets currently being built or assembled, in terms of the cumulative cost incurred up to the balance sheet date. The construction accounts are typically supported by capital project or construction funds and should be used to accumulate and record construction-related transactions and costs until such time as the asset is complete and placed into service. At this point the construction accounts would be closed to the appropriated fixed asset account and the fixed asset obtained can be capitalized according to its classification.

Special care must be given when determining if an outlay qualifies for capitalization as an improvement. Expenditures relating to fixed assets are made throughout the useful life of the asset. Whether these costs should be capitalized or charged to the current period as incurred is difficult to determine. Generally, significant expenditures that result in additional asset service, more valuable asset service, or extensions of the useful economic life of an asset should be capitalized. Expenditures to repair or simply maintain assets in good operating condition should not be capitalized, but charged to the current period as an operating cost.

F. Depreciation

Depreciation is required for all fixed assets except land. Depreciation of fixed assets accounted for in a proprietary fund is calculated through the fixed asset system and reported in the accounts of that fund.

1. **Depreciation Period** - Pro-rate convention states that fixed assets are acquired throughout an accounting period and, likewise, are disposed of throughout an accounting period. The decision as to when depreciation begins for a fixed asset can be established as follows:
 - a. **Acquisition:** Annual depreciation is calculated from the date the asset is received and put into service.
 - b. **Disposal:** No depreciation is taken if the asset is disposed of or taken out of service anytime during the fiscal year.

2. **Depreciation Method** - Unless otherwise noted, all depreciation is calculated using the straight-line method, which is the method used by most governmental units.
3. **Useful Lives** – Useful lives of fixed assets relates to the life expectancy as used by the specific governmental unit. The Township has established the following general categories of useful lives for its fixed assets:
 - a. **Land:** Capitalized Only – No Depreciation
 - b. **Buildings:** 50 years
 - c. **Building Improvements:** 5 – 25 years
 - d. **Land Improvements:** 10 – 25 years
 - e. **Furniture, Fixtures and Equipment:** 2-20 years
 - f. **Equipment Under Capital Lease:** Lease length
 - g. **Construction In Progress:** Corresponding category once completed

Useful lives are assigned to each asset unit or determined based on an average for the group. They are based on actual experience, whenever possible, or engineering evidence or practice if the Township has no actual experience. They are expressed in terms of the probable total years of service.

4. **Residual Value** – Refers to the proceeds that can be realized by the sale of a fixed asset upon completion of its estimated useful life. It is the difference between the expected value of the asset at the end of its useful life and the costs of dismantling and removing the asset. The cost of an asset less its residual value shall comprise the depreciable base of the property.

If the Township holds an asset until it is physically exhausted or functionally obsolete and not useful to anyone else, the expected residual value is the expected scrap value. Alternatively, if the Township plans to dispose of the asset when it still has considerable economic usefulness to another entity, the expected residual value is the estimated net market value of the asset (the selling price less the disposal costs) at the time of the disposal.

G. Property Transfers

The transfer of property between governmental funds is merely a change in location, department responsible, etc., of a general fixed asset. A transfer of property from a governmental fund to a proprietary fund, with no monetary consideration involved, is a capital contribution that should be valued, in the proprietary fund, at the fair market value of the transferred asset on the date of transfer. Likewise, a transfer of property from a proprietary fund to a governmental fund, with no monetary consideration involved, should be considered as a donated asset in the General Fixed Asset Account Group for its fair market value on the date of transfer.

H. Property Exchange or Trade-In

Exchange or trade-in of fixed assets sometimes takes place in the course of asset acquisitions. When this occurs, the fixed asset property records are updated to reflect the fixed assets exchanged or traded-in for new assets. The former will record gain or loss. The value of the new asset is calculated based on the net book value of old asset plus cash paid.

1. **Gains and Losses** - Recognized in the exchange or trade-in of fixed assets in all funds. When dissimilar assets are exchanged, the asset received is valued at its fair market value. The gain or loss is the difference between the fair market value of the new asset and the book value of the old asset, plus any cash paid.
2. **Reporting** - All relevant information regarding exchanges or trade-ins of fixed assets must be noted and described on the related purchase orders and communicated to the Administration department at the time of the fixed asset disposals and acquisitions are reported.

I. Fixed Asset System Maintenance

1. **Responsibility** - The responsibility for accounting policies and procedures of the Township's fixed asset records rests with the Administration department. This includes the functional responsibility for establishing and maintaining all fixed asset records of the Township as appropriate. This responsibility includes periodic updating of fixed asset records and the fixed asset system to reflect acquisitions, disposals, transfers and adjustments. As well, the Administration department is responsible for the coordination between the fixed asset system, the general ledger system and the budgetary accounting system to ensure the interface between systems, as well as the integrity of the data, the existence of source documentation and an appropriate audit trail.

Responsibility also includes both internal and external reporting relative to fixed assets, to provide adequate, timely information for management decisions, financial report preparation and other reporting as required. On an annual basis, fixed asset reports are generated and distributed to the appropriate Department Heads for review.

2. **Fixed Asset Acquisitions** – The acquisition of new fixed assets by the Township are determined by the Township Board through the budget appropriation and, if required by the Township purchasing policy, board approval. New fixed assets are required to be acquired through the purchase

order process within the constructs of the account structure that allows for the identity of the asset for capitalization and tracking purposes.

3. **Tagging Fixed Assets** – Tags are used to identify all fixed assets. When the asset is received, a form and tag number are sent to the department head of the department that made the purchase. The tag will contain an identification number and will clearly state that the property is “PROPERTY OF CASCADE TOWNSHIP.” The tags should be placed on each fixed asset in a way that they are not easily removed or destroyed by the asset use and in an area where the number can be easily identified without disturbing the operation of the asset for the purposes of taking periodic inventory. The department head is responsible to ensure the tag is placed on the asset and the completed form is returned. After the form is received, the asset is then identified into the fixed asset inventory control system.
4. **Physical Inventory of Fixed Assets** – Annually, a physical inventory is necessary for accountability and control. It confirms the reliability that can be placed on the fixed asset accounting system by verifying the actual existence of items represented by the fixed asset records. The inventory-taking process is initiated by the Administration department as needed to:
 - a. Confirm and validate fixed asset records; and/or
 - b. Comply with auditing, legal (federal, state, grant, board), and insurance requirements.

Inventories should take place on a periodic basis (preferably near the balance sheet date), especially for assets like furniture, fixtures, and equipment that are characterized by being unattached and moveable. Periodic inventories are costly and time consuming and must be planned around the Department’s existing resources.

5. **Fixed Asset Transfer** - Generally, transfers only involve updating specific information associated with a fixed asset record (location code, department code, etc.) and do not involve any changes to an asset’s useful life, cost, etc. Because transfers do constitute changes or activity in fixed asset records (and information necessary for both internal and external financial reporting), they must be reported to the Administration office using the prescribed Fixed Asset Transfer Form

6. Fixed Asset Disposition – Township fixed assets can be retired by several means including, but not limited to; sale, trade-in, donation, trash and theft. All disposal of fixed assets by any means must be reported to the Township Manager utilizing the prescribed fixed asset disposal form.

- a. Sale of Fixed Assets** – All assets with a residual value of \$5,000 or more must approved for disposition by the Township Board, unless the fixed asset is being traded in or exchanged at or above its residual value. The approval of disposition by the Township Board should include the approved means of disposition.

Assets with a residual value of less than \$5,000 but greater than \$1 can be sold by any means selected by the Township manager as long as the return on the disposition reflects the documented residual value of the fixed asset.

All property with a residual value of \$0 can be disposed of at the discretion of the Township Manager.

All dispositions of Township fixed assets will be documented utilizing the prescribed Township Property Disposition form.

- b. Donation of Fixed Assets** – From time-to-time, the donation of a fixed asset to another governmental entity or non-profit may be the selected means of disposition. All fixed assets with a residual value of \$5,000 or more may be donated with approval of the Township Board. All fixed assets with a residual value of less than \$5,000 may be donated to another governmental entity or non-profit organization at the discretion of the Township Manager.

7. Transfers - Generally, transfers only involve updating specific information associated with a fixed asset record (location code, department code, etc.) and do not involve any changes to an asset's useful life, cost, etc. Because transfers do constitute changes or activity in fixed asset records (and information necessary for both internal and external financial reporting), they must be reported to the Administration office using the prescribed Fixed Asset Transfer Form

J. Insurance

The Administration department shall annually update insurance coverage for all fixed assets of the Township. Insurance coverage for vehicles and motorized equipment shall be updated upon acquisition and/or disposal. Fixed assets shall be insured at current replacement cost, unless the fixed asset exceeds its documented useful life. Property insured at current replacement cost can be replaced with similar assets. Because fixed assets are valued at cost for financial purposes, separate current replacement cost valuations are to be maintained for insured property.

Replacement Cost refers to the amount needed to replace the original asset under current construction methods or at current cost. Construction costs should include expenses for material, labor, and overhead allowances. This basis of cost is used for insurance coverage.

IV. REGULATION

A. Enforcement of Policy

1. The Township Manager shall be responsible for the enforcement of the provisions contained within this policy.
2. The Senior Accountant, or other designee of the Township Manager, shall be responsible for the implementation of the provisions contained within this policy

B. Adoption/Amendment of Policy

The Township Board of Trustees shall be responsible for the adoption and amendment of this policy.