

**AGENDA**  
**CASCADE CHARTER TOWNSHIP**  
**REGULAR BOARD MEETING**

Wednesday, June 25, 2025

7:00 P.M.

Wisner Center  
2870 Jacksmith Drive SE,  
Grand Rapids, MI 49546

*Public may access the meeting via video conference software Zoom*

<https://us02web.zoom.us/j/87282892141>

**Meeting ID:** 872 8289 2141

**By Phone:** 1 312 626 6799

**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.
5. In accordance with the ADA, any accommodation request should be directed to the Township at 616-949-1500

- Article 1. Call to Order, Roll Call**
- Article 2. Pledge of Allegiance to the Flag**
- Article 3. Approval of Agenda**
- Article 4. Presentations**
- a. Fire Department Ceremony
  - b. FY 2024 Financial Audit
- Article 5. Public Comments - Anything on the Agenda not scheduled for a public hearing. (Limit comments to 3 minutes)**
- Article 6. Approval of Consent Agenda**
- a. Receive and File Minutes
    1. Township Board Meeting-6/11/25
  - b. Receive and File Reports
    1. Treasurer's Report-April 2025
  - c. Receive and File Communication
- Article 7. Financial Actions**
- a. Request for Invoices to be paid on 6/26/2025
  - b. Financial Statements – May 2025

**Article 8. Unfinished Business**

**Article 9. New Business**

**037-2025 Consider Approval of Resolution to Adopt the Cascade  
Emergency Operational Plan *(Roll Call)***

**038-2025 Consider Approval of Budget Amendment & Change Order  
Request for Construction Services on the Cascade Rd Bridge  
Pedestrian Improvements Project**

**039-2025 Consider Approval of Resolution of Introduction to Ratify  
Amendments to the Zoning Ordinance & Zoning Map Regarding the  
Airport Commerce (AC) Zoning District and Overlay Districts A, B &  
C *(Roll Call)***

**040-2025 Consider Approval of Resolution of Introduction of  
Ordinance Amendment for Solicitation Permits *(Roll Call)***

**Article 10. Discussion**

**Article 11. Public Comments – Any comments...whether it is on the agenda or  
not. (Limit comments to 3 minutes)**

**Article 12. Manager Comments**

**Article 13. Board Member Comments**

**Article 14. Adjournment**



## Vredeveld Haefner LLC

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June 11, 2025

To the Township Board  
Cascade Charter Township, Michigan

We have audited the financial statements of the governmental activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Cascade Charter Township (the Township) for the year ended December 31, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated February 5, 2025. Professional standards also require that we communicate to you the following information related to our audit.

### Significant Audit Results

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Township are described in Note 1 to the financial statements. The Township implemented GASB Statement No. 101 *Compensated Absences* for 2024; the implementation of this standard did not have a material effect on the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

Management's estimate of the useful lives of capital assets is based on previous history and future expectations and the estimate of pension plan obligations is based on an actuarial valuation of the plan. We evaluated the key factors and assumptions used to develop the estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

#### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

#### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Significant entries consisted of recording state shared revenue and to record grant revenue in the proper period. Management has corrected all such misstatements.

#### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

#### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated June 11, 2025.

### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to Township's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Township's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

### Other Matters

We applied certain limited procedures to the required supplementary information (RSI), as itemized in the table of contents that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on supplementary information which accompanies the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

### Restriction on Use

This information is intended solely for the information and use of the Board and management of the Township and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,

*Uredexold Haefner LLC*



# **CASCADE CHARTER TOWNSHIP**

## **KENT COUNTY, MICHIGAN**

### **FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED DECEMBER 31, 2024**



Vredeveld Haefner LLC  
CPAs and Consultants

# Cascade Charter Township

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### INDEPENDENT AUDITORS' REPORT

June 11, 2025

Township Board  
Cascade Charter Township  
Kent County, Michigan

#### **Opinions**

We have audited the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Cascade Charter Township (the Township), as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the Township's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Township, as of December 31, 2024, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### **Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Township and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Township's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

#### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Township's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Township's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged in governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 5 through 10 and the information on pages 41 through 51 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Township's basic financial statements. The combining and individual fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The 2024 balances in the combining and individual fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2024 balances in the combining and individual fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

We also have previously audited, in accordance with auditing standards generally accepted in the United States of America, the Township's basic financial statements for the year ended December 31, 2023, which are not presented with the accompanying financial statements and we expressed unmodified opinions on the respective financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information. That audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Township's basic financial statements as a whole. The individual fund financial statements, related to the 2023 financial statements for the year ended December 31, 2023, are presented for purposes of additional

analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the 2023 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of those basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2023 individual fund financial statements are fairly stated in all material respects in relation to the basic financial statements from which they have been derived.

*Ordeveld Haefner LLC*

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## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

## Management's Discussion and Analysis

As management of Cascade Charter Township (the Township), we offer readers of the Township's financial statements this narrative overview and analysis of the financial activities of the Township for the fiscal year ended December 31, 2024. We encourage readers to consider the information presented here in conjunction with additional information that is furnished in the financial statements and notes to the financial statements.

### Financial Highlights

- The Township's net position increased through 2024 operations by \$5,321,790.
- Total expenses of the Township's programs were \$14,304,354.
- Total revenues, including all program and general revenues, were \$19,626,144.
- At the close of the current year, the Township's governmental funds reported combined ending fund balances of \$23,858,409, a decrease of \$2,737,916 from the previous year.
- At the end of the current year, the unassigned fund balance for the General Fund was \$6,310,034 or 107% of total General Fund expenditures and transfers out.
- Total long-term debt of the Township decreased by \$522,591 during the current year.

### Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Cascade Charter Township's financial statements. The Township's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

**Government-wide financial statements.** The *government-wide financial statements* are designed to provide readers with a broad overview of the Township's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the Township's assets and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Township is improving or deteriorating.

The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., earned but unused compensated absences, accrued interest, etc.).

Both of the government-wide financial statements distinguish functions of the Township that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the Township include general government, public safety, public works, community and economic development, culture and recreation, and other township activities. The Township has no business-type activities.

**Fund financial statements.** A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Township, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Township can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

**Governmental funds.** *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government’s near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures and changes in fund balances for the general, fire, police, improvement revolving, open space, library, pathways, inspections, and coronavirus grants funds which are considered major funds.

Data is combined into a single aggregated presentation for the other governmental funds. Individual fund data for each of the non-major governmental funds is provided in the form of *combining statements and schedules*.

The Township adopts an annual appropriated budget for its general and special revenue funds. Budgetary comparison schedules have been provided herein to demonstrate compliance with those budgets.

**Fiduciary funds.** Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statement because the resource of those funds are *not* available to support the Township’s own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

**Notes to the financial statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

**Other information.** In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information*. This consists of this management discussion and analysis, major fund budgetary schedules, and pension schedules.

## Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government’s financial position. In the case of the Township, assets and deferred outflows exceeded liabilities and deferred inflows by \$51,333,382 at the close of the most recent fiscal year. A summary of net position is as follows:

	<u>Governmental activities</u>	
	<u>2024</u>	<u>2023</u>
Current and other assets	\$41,219,607	\$35,994,824
Capital assets	38,055,737	35,051,115
Total assets	<u>79,275,344</u>	<u>71,045,939</u>
Deferred outflows of resources - pension	<u>324,955</u>	<u>785,015</u>
Long-term liabilities outstanding	11,920,638	12,304,087
Other liabilities	1,780,270	1,409,905
Total liabilities	<u>13,700,908</u>	<u>13,713,992</u>
Deferred inflows of resources	<u>14,566,009</u>	<u>12,376,100</u>
Net position:		
Net investment in capital assets	31,225,080	27,697,867
Restricted	16,298,697	14,978,501
Unrestricted	<u>3,809,605</u>	<u>3,064,494</u>
<b>Total net position</b>	<b><u>\$51,333,382</u></b>	<b><u>\$45,740,862</u></b>

A portion of the Township's net position (7.4%) reflects unrestricted net position which is available for future operations while the largest portion of net position is invested in capital assets (e.g., land, buildings, vehicles, equipment and infrastructure), less any related debt used to acquire those assets that is still outstanding. The Township uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. The government's net position increased by \$5,321,790 during the current fiscal year.

### Changes in Net Position

	<u>Governmental activities</u>	
	<u>2024</u>	<u>2023</u>
Revenue:		
Program revenue:		
Charges for services	\$ 4,348,377	\$ 4,247,444
Operating grants and contributions	2,073,324	403,470
Capital grants and contributions	60,793	1,257,823
General revenue:		
Property taxes	7,689,765	7,245,200
State sources	2,239,190	2,219,537
Intergovernmental	1,043,826	43,826
Unrestricted investment earnings	1,173,146	1,336,687
Other	997,723	26,392
Total revenue	<u>19,626,144</u>	<u>16,780,379</u>
Expenses:		
General government	3,786,331	3,863,496
Public safety	7,564,862	7,070,276
Public works	1,406,460	959,022
Community and economic development	262,425	247,005
Culture and recreation	1,067,624	1,272,123
Interest on long-term debt	216,652	244,407
Total expenses	<u>14,304,354</u>	<u>13,656,329</u>
Change in net position	<u>5,321,790</u>	<u>3,124,050</u>
Net position - beginning of year	45,740,862	42,616,812
Error correction	270,730	-
Net position – beginning of year, restated	<u>46,011,592</u>	<u>42,616,812</u>
<b>Net position – end of year</b>	<b><u>\$51,333,382</u></b>	<b><u>\$45,740,862</u></b>

**Governmental Activities.** During the year the Township invested \$7,564,862 or 53% of governmental activities expenses in public safety. General government expenses amounted to \$3,786,331 or 27% of governmental activities while public works, community and economic development, culture and recreation, interest on long-term debt, and other made up the remaining 20% of governmental activities expenses. The increase in culture and recreation expense is primarily the result of pathway maintenance and improvements.

### Financial Analysis of the Government's Funds

As noted earlier, the Township uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental funds.** The focus of the Township's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the Township's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. As of the end of the current fiscal year, the Township's governmental funds reported combined ending fund balances of \$23,858,409, an increase of \$2,737,916 in comparison with the prior year. Of the \$23,858,409, \$7,250,452 is reported in the general fund.

The General fund is the chief operating fund of the Township. At the end of the current fiscal year, unassigned fund balance of the general fund was \$6,310,034. As a measure of the general fund's liquidity, it may be useful to compare unassigned fund balance to total fund expenditures. Unassigned fund balance represents 98% of total general fund expenditures and transfers out. The fund balance of the Township's general fund increased by \$1,455,687 during the current fiscal year. The increase is primarily the result of a significant transfer to the fire station construction fund in the prior year that was not made this year.

The Fire fund is used to account for Fire Department operations of the Township. At the end of the current fiscal year, fund balance was \$682,397, a decrease of \$266,616 over the prior year. The decrease is primarily the result of planned use of fund balance for capital purchases and improvements to the fire headquarters.

The Police fund is used to account for the contract with the County Sheriff Department to provide police protection to the Township. At the end of the current fiscal year, fund balance was \$2,137,706, an increase of \$102,098 over the prior year.

The Improvement Revolving fund is used to account for improvements to the water and sewer systems. At the end of the current fiscal year, fund balance was \$3,612,229, an increase of \$479,060. The increase is primarily the result of increased grants and local contributions.

The Open Space fund is used to account for the property tax millage dedicated to the development of Township parks and related expenditures. At the end of the current fiscal year, fund balance was \$1,029,212, an increase of \$118,418 from the prior year.

The Library fund is used to account for the property tax millage and expenditures related to the Township library. At the end of the current fiscal year, fund balance was \$2,431,867, an increase of \$84,589 over the prior year. The increase is primarily the result of budget monitoring.

The Pathways fund is used to account for the property tax millage dedicated to the maintenance, operations and debt service related to the Townships pathway system. At the end of the current fiscal year, fund balance was \$386,275, an increase of \$199,705 from the prior year.

The Inspections fund collects inspection (building, mechanical, electrical, plumbing) permits from Cascade Township and other customer community residents to be used for maintaining the operations of the Inspections Department. At the end of the current fiscal year, fund balance was \$4,845,989, an increase of \$227,330 over the prior year. The increase is primarily the result of additional revenues and development in both the Township and contracted communities.

The Coronavirus Grants fund is used to account for revenue received from various COVID related grants and expenditures. At the end of the current fiscal year, fund balance was \$215,567, an increase of \$139,381 from the prior year as a result of interest received on unspent funds.

## Capital Asset and Debt Administration

**Capital assets.** The Township's investment in capital assets for its governmental activities as of December 31, 2024, amounted to \$38,055,737 (net of accumulated depreciation). The Township's capital assets (net of depreciation) are summarized as follows:

	<u>2024</u>	<u>2023</u>
Land	\$11,232,059	\$10,554,697
Construction in progress	930,342	356,928
Land improvements	7,199,802	5,182,302
Infrastructure	308,000	336,000
Buildings and improvements	16,403,301	16,759,871
Furniture and equipment	840,228	789,322
Vehicles	1,142,005	1,071,995
<b>Total</b>	<u>\$38,055,737</u>	<u>\$35,051,115</u>

Additional information on the Township's capital assets can be found in the footnotes to the financial statements.

**Debt.** At the end of the current fiscal year, the Township had total debt outstanding as follows:

	<u>2024</u>	<u>2023</u>
Accrued employee benefits	\$ 272,421	\$ 239,304
Bonds payable	6,830,657	7,353,248
<b>Total</b>	<u>\$7,103,078</u>	<u>\$7,592,552</u>

Additional information on the Township's long-term debt can be found in the footnotes to the financial statements.

## **Budgetary Highlights**

Over the course of the year, the Township revised the annual General and Special Revenue Funds operating budgets to comply with the Michigan Department of Treasury guidelines. The budget amendments were made to reflect changes in revenues and expenditures as they occurred during the year. Highlights of the changes made during the year include:

- The IRF Fund budget was increased by \$706,231 in order to fund a large pedestrian bridge project over the Thornapple River and Cascade Road. The Fund's budget was also increased by \$223,500 to reflect the Township's 50/50 cost-sharing with the Kent County Road Commission for additional road paving.
- The ARPA Fund budget was adjusted by \$353,678 to reflect the actual costs of a long-planned property restoration project (tree replacement) in the Burger-Goodwood neighborhood.
- The Library Fund budget was adjusted by \$319,405 to reflect ongoing construction of Friendship Park, including the recognition of grant revenue.
- The Pathways Fund budget was adjusted by \$300,000 to accommodate the current year's portion of a multi-year project to construct a pedestrian bridge over I-96 at Burton Street.
- The General Fund budget was adjusted to reflect higher than anticipated legal fees related to Michigan Tax Tribunal cases, and higher Spring and Fall Cleanup costs due to high participation by the Township's residents.

## **Economic Factors and Next Year's Budgets and Rates**

The following factors were considered in preparing the Township's budget for the 2025 fiscal year:

- A full Capital Improvement Program document for FY2025-2030 was adopted by the Township Board. The FY2025 budget included funding in order to accomplish the large projects included in that document.
- With the exception of the Fire Fund, the FY2025 General and Special Revenue Funds budget were prepared utilizing the same millage rates as the 2025 budget. The Fire Fund budget included the 1.37 mills that voters approved in August of 2024. The Board declined to assess a .2227 mill Fire levy, due to the new millage approval.
- The FY2025 budgets for the General, Fire, and Building Funds included dollars to provide
- For FY 2025, the Township's initial General Fund Budget anticipates a year-end fund balance decrease of \$100,000. The Township continues to see an increase in real property tax revenue growth and state shared-revenue growth. The FY2025 budget includes an appropriation for a Downtown Development Authority Manager position, to assist the DDA Board in implementing the "Cascade Village" vision.

- In FY2023 and FY2024, the General Fund Departments of Township Manager, Human Resources, Treasurer, Clerk, and Finance were consolidated into a single Administrative Department. FY2025 has re-separated those Departments, in order to provide a clearer picture of how the Township's resources are allocated.

## **Requests for Information**

This financial report is designed to provide a general overview of Cascade Charter Township's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Township Manager, Cascade Charter Township, 5920 Tahoe Dr SE, Grand Rapids, MI 49546, (616) 949-1500.

## **BASIC FINANCIAL STATEMENTS**

**CASCADE CHARTER TOWNSHIP**

**STATEMENT OF NET POSITION**

**DECEMBER 31, 2024**

	<b>Primary Government</b>	<b>Component Units</b>	
	<b>Governmental Activities</b>	<b>Downtown Development Authority</b>	<b>Brownfield Redevelopment Authority</b>
<b>Assets</b>			
Cash and pooled investments	\$ 30,881,311	\$ 2,798,730	\$ 146,062
Receivables			
Accounts	717,170	120,998	8,193
Taxes	5,041,172	500,696	-
Due from other governments	818,829	-	-
Prepaid items	669,375	-	-
<b>Total current assets</b>	<b>38,127,857</b>	<b>3,420,424</b>	<b>154,255</b>
Noncurrent assets			
Special assessments receivable	1,434,882	-	-
Lease receivable	1,656,868	-	-
Capital assets			
Non-depreciable	12,162,401	59,366	-
Depreciable capital assets, net	25,893,336	3,459,385	-
<b>Total noncurrent assets</b>	<b>41,147,487</b>	<b>3,518,751</b>	<b>-</b>
<b>Total assets</b>	<b>79,275,344</b>	<b>6,939,175</b>	<b>154,255</b>
<b>Deferred outflows of resources</b>			
Pension related	324,955	-	-
<b>Liabilities</b>			
Accounts payable	1,185,606	528,169	8,193
Accrued payroll and benefits	45,095	-	-
Accrued interest payable	39,569	3,575	-
Current portion of bonds and obligations payable	510,000	80,000	-
<b>Total current liabilities</b>	<b>1,780,270</b>	<b>611,744</b>	<b>8,193</b>
Long-term liabilities			
Compensated absences	272,421	-	-
Net pension liability	5,327,560	-	-
Bonds and obligations payable	6,320,657	358,700	266,435
<b>Total long-term liabilities</b>	<b>11,920,638</b>	<b>358,700</b>	<b>266,435</b>
<b>Total liabilities</b>	<b>13,700,908</b>	<b>970,444</b>	<b>274,628</b>
<b>Deferred inflows of resources</b>			
Unavailable revenue	12,909,141	500,696	-
Lease related	1,656,868	-	-
<b>Total deferred inflows of resources</b>	<b>14,566,009</b>	<b>500,696</b>	<b>-</b>
<b>Net position</b>			
Net investment in capital assets	31,225,080	3,518,751	-
Restricted for			
Public safety	7,666,092	-	-
Public works	4,659,462	-	-
Culture and recreation	3,847,354	-	-
Cemetery trust	125,789	-	-
Unrestricted	3,809,605	1,949,284	(120,373)
<b>Total net position</b>	<b>\$ 51,333,382</b>	<b>\$ 5,468,035</b>	<b>\$ (120,373)</b>

The accompanying notes are an integral part of these financial statements.

**CASCADE CHARTER TOWNSHIP**

**STATEMENT OF ACTIVITIES**

**FOR THE YEAR ENDED DECEMBER 31, 2024**

<b>Functions/Programs</b>	<b>Expenses</b>	<b>Program Revenues</b>		<b>Net (Expense) Revenue</b>	
		<b>Charges for Services</b>	<b>Operating Grants and Contributions</b>		<b>Capital Grants and Contributions</b>
<b>Primary government</b>					
Governmental activities					
General government	\$ 3,786,331	\$ 493,848	\$ 475,631	\$ -	\$ (2,816,852)
Public safety	7,564,862	3,014,630	-	60,293	(4,489,939)
Public works	1,406,460	792,273	873,911	-	259,724
Community and economic development	262,425	47,626	-	-	(214,799)
Culture and recreation	1,067,624	-	723,782	500	(343,342)
Interest on long-term debt	216,652	-	-	-	(216,652)
<b>Total primary government</b>	<b>\$ 14,304,354</b>	<b>\$ 4,348,377</b>	<b>\$ 2,073,324</b>	<b>\$ 60,793</b>	<b>\$ (7,821,860)</b>
<b>Component units</b>					
Downtown Development Authority	\$ 2,949,119	\$ -	\$ -	\$ -	\$ (2,949,119)
Brownfield Redevelopment Authority	6,262	-	-	-	(6,262)
<b>Total component units</b>	<b>\$ 2,955,381</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (2,955,381)</b>

(Continued)

The accompanying notes are an integral part of these financial statements.

**CASCADE CHARTER TOWNSHIP**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

	<b>Primary Governmental Activities</b>	<b>Component Units</b>	
		<b>Downtown Development Authority</b>	<b>Brownfield Redevelopment Authority</b>
<b>Changes in net position</b>			
<b>Net (expense) revenue</b>	\$ (7,821,860)	\$ (2,949,119)	\$ (6,262)
General revenues			
Property taxes			
General purpose	2,776,824	-	-
Specific purpose	4,912,941	1,432,670	100,819
State shared revenues	2,239,190	-	-
Intergovernmental revenues	1,043,826	-	-
Unrestricted interest	1,173,146	132,062	3,743
Gain/loss on sale of capital assets	-	-	-
Miscellaneous	997,723	1,861	-
Total general revenues and transfers	<u>13,143,650</u>	<u>1,566,593</u>	<u>104,562</u>
Change in net position	<u>5,321,790</u>	<u>(1,382,526)</u>	<u>98,300</u>
<b>Net position, beginning of year, as previously reported</b>	45,740,862	6,850,561	(218,673)
<b>Correction of an error</b>	<u>270,730</u>	<u>-</u>	<u>-</u>
<b>Net position, beginning of year, as restated</b>	<u>46,011,592</u>	<u>6,850,561</u>	<u>(218,673)</u>
<b>Net position, end of year</b>	<u>\$ 51,333,382</u>	<u>\$ 5,468,035</u>	<u>\$ (120,373)</u>

(Concluded)

The accompanying notes are an integral part of these financial statements.

**CASCADE CHARTER TOWNSHIP**

**GOVERNMENTAL FUNDS  
BALANCE SHEET**

**DECEMBER 31, 2024**

	<u>General</u>	<u>Fire</u>	<u>Police</u>	<u>Improvement Revolving</u>	<u>Open Space</u>
<b>Assets</b>					
Cash and pooled investments	\$ 6,721,790	\$ 1,851,705	\$ 2,730,126	\$ 3,655,762	\$ 1,263,295
Receivables					
Accounts	632,098	4,346	-	20,775	-
Lease	1,552,093	-	-	-	-
Taxes	1,390,549	2,243,587	541,317	-	271,128
Special assessments	-	-	-	363,625	-
Due from other funds	719,595	-	-	831,502	-
Due from other governments	368,829	-	-	-	-
Prepaid items	90,875	555,464	-	-	-
<b>Total assets</b>	<u>\$ 11,475,829</u>	<u>\$ 4,655,102</u>	<u>\$ 3,271,443</u>	<u>\$ 4,871,664</u>	<u>\$ 1,534,423</u>
<b>Liabilities, deferred inflows of resources and fund balances</b>					
<b>Liabilities</b>					
Accounts payable	\$ 303,762	\$ 32,424	\$ 140,502	\$ 643,760	\$ 352
Accrued payroll and benefits	25,363	10,830	-	-	-
Due to other funds	7,226	40,123	54,754	223,500	34,807
<b>Total liabilities</b>	<u>336,351</u>	<u>83,377</u>	<u>195,256</u>	<u>867,260</u>	<u>35,159</u>
<b>Deferred inflows of resources</b>					
Unavailable revenue	2,336,933	3,889,328	938,481	392,175	470,052
Lease related	1,552,093	-	-	-	-
<b>Total deferred inflows of resources</b>	<u>3,889,026</u>	<u>3,889,328</u>	<u>938,481</u>	<u>392,175</u>	<u>470,052</u>
<b>Fund balances</b>					
Nonspendable					
Prepaid items	90,875	555,464	-	-	-
Cemetery trust	-	-	-	-	-
Restricted					
Dedicated millage	-	126,933	2,137,706	3,612,229	1,029,212
Inspection fees	-	-	-	-	-
Capital improvements	-	-	-	-	-
Opioid education	-	-	-	-	-
Committed					
Cemetery trust	-	-	-	-	-
Unfunded pension liability	499,543	-	-	-	-
Facility improvements	250,000	-	-	-	-
Assigned					
Future years expenditures	100,000	-	-	-	-
Special revenue funds	-	-	-	-	-
Unassigned	6,310,034	-	-	-	-
<b>Total fund balances</b>	<u>7,250,452</u>	<u>682,397</u>	<u>2,137,706</u>	<u>3,612,229</u>	<u>1,029,212</u>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<u>\$ 11,475,829</u>	<u>\$ 4,655,102</u>	<u>\$ 3,271,443</u>	<u>\$ 4,871,664</u>	<u>\$ 1,534,423</u>

The accompanying notes are an integral part of these financial statements.

<u>Library</u>	<u>Pathways</u>	<u>Inspections</u>	<u>Corona-virus Grants</u>	<u>Nonmajor Governmental Funds</u>	<u>Total</u>
\$ 2,191,991	\$ 2,207,429	\$ 5,179,310	\$ 3,783,431	\$ 1,296,472	\$ 30,881,311
-	-	430	-	-	657,649
-	-	-	-	104,775	1,656,868
180,027	414,564	-	-	-	5,041,172
-	-	-	-	1,071,257	1,434,882
-	-	2,703	-	13,278	1,567,078
450,000	-	-	-	-	818,829
97	-	22,939	-	-	669,375
<u>\$ 2,822,115</u>	<u>\$ 2,621,993</u>	<u>\$ 5,205,382</u>	<u>\$ 3,783,431</u>	<u>\$ 2,485,782</u>	<u>\$ 42,727,164</u>
\$ 19,804	\$ 10,001	\$ 35,001	\$ -	\$ -	\$ 1,185,606
-	-	8,902	-	-	45,095
58,176	-	315,490	831,502	1,500	1,567,078
<u>77,980</u>	<u>10,001</u>	<u>359,393</u>	<u>831,502</u>	<u>1,500</u>	<u>2,797,779</u>
312,268	2,225,717	-	2,736,362	1,112,792	14,414,108
-	-	-	-	104,775	1,656,868
<u>312,268</u>	<u>2,225,717</u>	<u>-</u>	<u>2,736,362</u>	<u>1,217,567</u>	<u>16,070,976</u>
97	-	22,939	-	-	669,375
-	-	-	-	125,789	125,789
2,431,770	386,275	-	-	-	9,724,125
-	-	4,823,050	-	-	4,823,050
-	-	-	-	1,090,171	1,090,171
-	-	-	-	20,591	20,591
-	-	-	-	30,164	30,164
-	-	-	-	-	499,543
-	-	-	-	-	250,000
-	-	-	-	-	100,000
-	-	-	215,567	-	215,567
-	-	-	-	-	6,310,034
<u>2,431,867</u>	<u>386,275</u>	<u>4,845,989</u>	<u>215,567</u>	<u>1,266,715</u>	<u>23,858,409</u>
<u>\$ 2,822,115</u>	<u>\$ 2,621,993</u>	<u>\$ 5,205,382</u>	<u>\$ 3,783,431</u>	<u>\$ 2,485,782</u>	<u>\$ 42,727,164</u>

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# CASCADE CHARTER TOWNSHIP

## RECONCILIATION OF FUND BALANCES ON THE BALANCE SHEET FOR GOVERNMENTAL FUNDS TO NET POSITION OF GOVERNMENTAL ACTIVITIES ON THE STATEMENT OF NET POSITION

DECEMBER 31, 2024

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<b>Fund balances - total governmental funds</b>	\$ 23,858,409
Amounts reported for <i>governmental activities</i> in the statement of net position are different because	
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the funds.	
Add - land	12,162,401
Add - capital assets (net of accumulated depreciation)	25,893,336
Certain assets are not due and receivable in the current period and therefore are offset with deferred revenue or not included in the funds.	
Add - special assessments deferred receivable	1,504,967
Add - accrued interest receivable	59,521
Deferred outflows and inflows reported on the statement of net position are recognized over future periods and therefore are not reported in the funds.	
Add - deferred outflows related to pensions	324,955
Certain liabilities are not due and payable in the current period and therefore are not reported in the funds.	
Deduct - compensated absences payable	(272,421)
Deduct - net pension liability	(5,327,560)
Deduct - bonds, obligations, and notes payable	(6,830,657)
Deduct - accrued interest on bonds and notes payable	(39,569)
<b>Net position of governmental activities</b>	<b><u>\$ 51,333,382</u></b>

The accompanying notes are an integral part of these financial statements.

**CASCADE CHARTER TOWNSHIP**  
**GOVERNMENTAL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

	Formerly Non-Major Fund				
	<u>General</u>	<u>Fire</u>	<u>Police</u>	<u>Improvement Revolving</u>	<u>Open Space</u>
<b>Revenues</b>					
Property taxes	\$ 2,776,824	\$ 2,567,560	\$ 895,143	\$ -	\$ 455,791
Licenses and permits	412,058	-	-	-	-
Federal	121,488	60,293	-	500,000	-
State	2,283,708	432	-	-	-
Local	-	-	-	373,911	-
Charges for services	125,786	-	-	-	-
Interest	494,757	72,311	67,125	126,175	45,504
Miscellaneous	1,307,443	16,437	-	664,572	-
<b>Total revenues</b>	<u>7,522,064</u>	<u>2,717,033</u>	<u>962,268</u>	<u>1,664,658</u>	<u>501,295</u>
<b>Expenditures</b>					
Current					
General government	2,527,902	-	-	-	-
Public safety	-	3,432,947	860,170	-	-
Public works	1,033,665	-	-	-	-
Community and economic development	262,425	-	-	-	-
Culture and recreation	244,312	-	-	-	59,041
Other	707,882	-	-	-	-
Debt service					
Principal	200,000	-	-	-	-
Interest	217,700	-	-	-	-
Capital outlay	697,782	50,702	-	962,098	-
<b>Total expenditures</b>	<u>5,891,668</u>	<u>3,483,649</u>	<u>860,170</u>	<u>962,098</u>	<u>59,041</u>
Revenues over (under) expenditures	<u>1,630,396</u>	<u>(766,616)</u>	<u>102,098</u>	<u>702,560</u>	<u>442,254</u>
<b>Other financing sources (uses)</b>					
Transfers in	374,946	502,000	-	-	-
Transfers out	(549,655)	(2,000)	-	(223,500)	(323,836)
<b>Total other financing sources (uses)</b>	<u>(174,709)</u>	<u>500,000</u>	<u>-</u>	<u>(223,500)</u>	<u>(323,836)</u>
Net changes in fund balances	<u>1,455,687</u>	<u>(266,616)</u>	<u>102,098</u>	<u>479,060</u>	<u>118,418</u>
<b>Fund balances, beginning of year, as previously reported</b>	5,794,765	949,013	2,035,608	-	910,794
<b>Change within financial reporting entity</b>	-	-	-	2,937,928	-
<b>Correction of an error</b>	-	-	-	195,241	-
<b>Fund balances, beginning of year, as restated</b>	<u>5,794,765</u>	<u>949,013</u>	<u>2,035,608</u>	<u>3,133,169</u>	<u>910,794</u>
<b>Fund balances, end of year</b>	<u>\$ 7,250,452</u>	<u>\$ 682,397</u>	<u>\$ 2,137,706</u>	<u>\$ 3,612,229</u>	<u>\$ 1,029,212</u>

The accompanying notes are an integral part of these financial statements.

<u>Library</u>	<u>Pathways</u>	<u>Inspections</u>	<u>Corona- virus Grants</u>	<u>Formerly Major Fund Fire Station Capital Project</u>	<u>Nonmajor Governmental Funds</u>	<u>Total</u>
\$ 297,758	\$ 696,689	\$ -	\$ -		\$ -	\$ 7,689,765
-	-	2,914,863	-	-	-	3,326,921
-	-	-	-	-	-	681,781
450,000	243,044	-	-	-	-	2,977,184
1,043,826	-	-	-	-	-	1,417,737
-	-	-	-	-	7,630	133,416
78,634	41,554	153,673	145,681	-	50,442	1,275,856
3,286	24,004	1,772	-	-	157,837	2,175,351
<u>1,873,504</u>	<u>1,005,291</u>	<u>3,070,308</u>	<u>145,681</u>	<u>-</u>	<u>215,909</u>	<u>19,678,011</u>
-	-	-	6,300	-	9	2,534,211
-	-	2,569,259	-	-	10,403	6,872,779
-	-	-	-	-	29,909	1,063,574
-	-	-	-	-	-	262,425
235,753	108,647	-	-	-	-	647,753
-	-	-	-	-	-	707,882
-	-	-	-	-	297,000	497,000
-	-	-	-	-	26,836	244,536
<u>1,553,162</u>	<u>696,939</u>	<u>20,273</u>	<u>-</u>	<u>-</u>	<u>128,979</u>	<u>4,109,935</u>
<u>1,788,915</u>	<u>805,586</u>	<u>2,589,532</u>	<u>6,300</u>	<u>-</u>	<u>493,136</u>	<u>16,940,095</u>
<u>84,589</u>	<u>199,705</u>	<u>480,776</u>	<u>139,381</u>	<u>-</u>	<u>(277,227)</u>	<u>2,737,916</u>
-	-	-	-	-	475,491	1,352,437
-	-	(253,446)	-	-	-	(1,352,437)
-	-	(253,446)	-	-	475,491	-
<u>84,589</u>	<u>199,705</u>	<u>227,330</u>	<u>139,381</u>	<u>-</u>	<u>198,264</u>	<u>2,737,916</u>
2,347,278	186,570	4,618,659	76,186	3,737	4,002,642	20,925,252
-	-	-	-	(3,737)	(2,934,191)	-
-	-	-	-	-	-	195,241
<u>2,347,278</u>	<u>186,570</u>	<u>4,618,659</u>	<u>76,186</u>	<u>-</u>	<u>1,068,451</u>	<u>21,120,493</u>
<u>\$ 2,431,867</u>	<u>\$ 386,275</u>	<u>\$ 4,845,989</u>	<u>\$ 215,567</u>	<u>\$ -</u>	<u>\$ 1,266,715</u>	<u>\$ 23,858,409</u>

# CASCADE CHARTER TOWNSHIP

## RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2024

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<b>Net changes in fund balances - total governmental funds</b>	<b>\$ 2,737,916</b>
--	---------------------

Amounts reported for *governmental activities* in the statement of activities are different because

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets are allocated over their estimated useful lives and reported as depreciation expense.

Add - capital outlay	4,201,728
Deduct - depreciation expense	(1,251,510)
Deduct - net book value of disposed capital assets	(21,082)

Special assessments receivable are long-term in nature and are collectable over several years. However the current receipts are reflected as revenues on the fund statements.

Deduct - net decrease in deferred special assessments	(206,077)
---	-----------

Interest receivable is recognized when earned in the statement of activities but is reflected as revenue on the fund statement when it is received.

Add - increase in accrued interest receivable	(51,867)
---	----------

Bond or note proceeds provide current financial resources to governmental funds in the period issued, but issuing debt increases long-term liabilities in the statement of net position. Repayment of bond or note principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.

Add - principal payments on debt	497,000
Add - amortization of bond premium	25,591

Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the funds.

Deduct - increase in net pension liability	(119,025)
Deduct - decrease in deferred outflows related to pension	(460,060)
Deduct - increase in compensated absences	(33,117)
Add - decrease in accrued interest	2,293

<b>Change in net position of governmental activities</b>	<b><u>\$ 5,321,790</u></b>
--	----------------------------

The accompanying notes are an integral part of these financial statements.

**CASCADE CHARTER TOWNSHIP**  
**FIDUCIARY FUNDS**  
**STATEMENT OF FIDUCIARY NET POSITION**  
**DECEMBER 31, 2024**

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	<b><u>Custodial Funds</u></b>
<b>Assets</b>	
Cash and pooled investments	\$ <u>3,835,882</u>
<b>Total assets</b>	<u>\$ 3,835,882</u>
 <b>Liabilities</b>	
Accounts payable	\$ 54,854
Escrow deposits	288,586
Due to other governmental units	<u>3,492,442</u>
<b>Total liabilities</b>	<u>3,835,882</u>
 <b>Net position</b>	
Restricted	<u>\$ -</u>

The accompanying notes are an integral part of these financial statements.

**CASCADE CHARTER TOWNSHIP**

**FIDUCIARY FUNDS  
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**

**FOR THE YEAR ENDED DECEMBER 31, 2024**

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	<b>Custodial Funds</b>
<b>Additions</b>	
Property taxes collected for other governments	\$ 74,190,983
Escrow deposits collected	<u>129,738</u>
<b>Total Additions</b>	<u>74,320,721</u>
<b>Deductions</b>	
Property taxes distributed to other governments	74,190,983
Escrow fund used to cover expenses	<u>129,738</u>
<b>Total deductions</b>	<u>74,320,721</u>
Net increase	-
<b>Net position, beginning of year</b>	<u>-</u>
<b>Net position, end of year</b>	<u><u>\$ -</u></u>

The accompanying notes are an integral part of these financial statements.

# CASCADE CHARTER TOWNSHIP

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2024

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### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of Cascade Charter Township (the "Township") conform to generally accepted accounting principles as applicable to governments. The following is a summary of the significant policies.

#### ***Reporting Entity***

These financial statements present the Township and its component units, entities for which the Township is considered to be financially accountable. Blended component units, although legally separate entities are, in substance, part of the Township's operations, so data from these units are combined with data of the primary government. Discretely presented component units are reported in separate columns in the financial statements to emphasize they are legally separate from the Township.

#### ***Blended Component Unit***

The Building Authority (the "Authority") serves all the citizens of the Township and is governed by a Board appointed by the Township's Board. The primary purpose of the Authority is to acquire and construct Township public buildings. The Authority issues bonds that are approved by the Township Board, and the legal liability for the Authority's debt remains with the Township. The Authority then leases the assets to the Township to finance the repayment of the bonds. The Authority is reported as a debt service fund.

#### ***Discretely Presented Component Units***

The Downtown Development Authority (the "DDA") was created to correct and prevent deterioration in the downtown area and promote economic growth within downtown. The DDA governing body consists of individuals that are appointed by the Township's Board. The Township's Board approves the DDA's budget and has the ability to significantly influence operations of the DDA. Financial statements are not separately issued for the DDA.

The Brownfield Redevelopment Authority accounts for captured tax revenue on specific properties within the Township that have been identified and approved by the State of Michigan as brownfields requiring site reclamation. Future revenues will be used to make payments on the loan incurred to pay for expenditures related to the brownfield cleanup. The Township Board appoints the governing body of the Brownfield Redevelopment Authority.

The component units provide services to the businesses located within the districts. They are reported in separate columns to emphasize they are legally separate from the Township. Separate audit reports are not issued for the component units.

#### ***Government-wide and Fund Financial Statements***

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues are reported in total. The Township had no business-type activities. The *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

# CASCADE CHARTER TOWNSHIP

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED DECEMBER 31, 2024

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The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

#### ***Measurement Focus, Basis of Accounting, and Financial Statement Presentation***

The government-wide and fiduciary fund financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues and additions are recorded when earned and expenses and deductions are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period, except for state shared revenue and reimbursement-based grants which use a one year collection period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, net pension liability and claims and judgments, are recorded only when payment is due. Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the Township.

The Township reports the following major governmental funds:

The *General Fund* is the general operating fund of the Township. It is used to account for all financial resources, except those required to be accounted for in another fund.

The *Fire Special Revenue Fund* is used to account for a special tax millage levied by the Township to maintain the operations and debt service of the Township Fire Department.

The *Police Special Revenue Fund* is used to account for a special tax millage levied by the Township to maintain law enforcement activities in the Township.

The *Improvement Revolving Special Revenue Fund* is used to account for an assessment and fees used to construct and improve the sewer sanitation and water supply systems in the Township.

The *Open Space Special Revenue Fund* is used to account for a special tax millage levied by the Township purchase land needed for Township Park development.

# CASCADE CHARTER TOWNSHIP

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED DECEMBER 31, 2024

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The *Library Special Revenue Fund* is used to account for a special tax millage levied by the Township to maintain operations and debt service of the Township library.

The *Pathways Special Revenue Fund* is used to account for a special tax millage levied by the Township to maintain operations of the Township pedestrian pathways system.

The *Inspections Special Revenue Fund* is used to account for permit fees collected to maintain the operations of the Township inspections department.

The *Coronavirus Grants Special Revenue Fund* is used to account for revenues received and related expenditures for various coronavirus relief programs.

Additionally, the Township reports the following fund types:

The *Special Revenue Funds* are used to account for the proceeds of specific revenue sources (other than permanent trusts or major capital projects) that are legally restricted to expenditures for specified purposes.

The *Debt Service Fund* is used to account for the accumulation of resources for, and payment of, long-term debt principal, interest, and related costs.

The *Permanent Fund* accounts for fees collected to be used for cemetery improvements.

The *Fiduciary Funds* are used to account for the collection and disbursement of funds that are collected on behalf of outside governments or other parties.

#### ***Budgets and Budgetary Accounting***

Comparisons to budget are presented for the general and special revenue funds. General and special revenue funds adopt a legal budget with remaining funds maintaining budgets as a management control device. The Township follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The Township Manager submits to the Township Board a proposed operating budget for the fiscal year commencing the following January 1.
2. Public hearings are conducted to obtain taxpayer comments.
3. Prior to January 1, the budget is legally enacted through passage of a resolution.
4. Budgets for the general and special revenue funds are adopted on a basis consistent with generally accepted accounting principles (GAAP).
5. Supplemental appropriations, when required to provide for appropriate expenditures are matched by additional anticipated revenues or an appropriation of available fund balance and must be approved by the Township Board. All appropriations lapse at year-end.

The appropriated budget is prepared by fund, function and department. The legal level of budgetary control is the department level. Supplemental appropriations were made during the year.

#### ***Cash and Pooled Investments***

The Township's cash and investments are pooled and readily available similar to a demand deposit account.

# CASCADE CHARTER TOWNSHIP

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2024

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### ***Investments***

Investments are stated at fair value at the balance sheet date. State statutes and Township policy authorize the Township to invest in:

- a. Bond, securities, other obligations and repurchase agreements of the United States, or an agency or instrumentality of the United States.
- b. Certificates of deposit, savings accounts, deposit accounts or depository receipts of a qualified financial institution.
- c. Commercial paper rated at the time of purchase within the two highest classifications established by not less than two standard rating services and that matures not more than 270 days after the date of purchase.
- d. Bankers' acceptances of United States banks.
- e. Obligations of the State of Michigan and its political subdivisions that, at the time of purchase that are rated as investment grade by at least one standard rating service.
- f. Mutual funds registered under the Investment Company Act of 1940 with the authority to purchase only investment vehicles that are legal for direct investment by a public corporation.
- g. External investment pools as authorized by Public Act 20 as amended.

### ***Interfund Receivables and Payables***

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds".

### ***Prepaid Items***

Certain payments to vendors represent costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. Prepaid items are accounted for following the consumption method

### ***Capital Assets***

Capital assets, which include land, land improvements, infrastructure, buildings and improvements, vehicles, and furniture and equipment, are reported in the in the government-wide financial statements.

Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 or more than \$15,000 for land improvements and building improvements and an estimated useful life in excess of one year. Such assets are valued at cost where historical records are available and at estimated historical cost where no historical records exist. Donated capital assets are valued at their fair value (the price that would be paid to acquire an asset with equivalent service potential in an orderly market transaction) on the date received.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related capital assets, as applicable.

# CASCADE CHARTER TOWNSHIP

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED DECEMBER 31, 2024

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Major outlays for capital assets and improvements are capitalized as projects are constructed. Depreciation on capital assets is computed using the straight-line method over the following estimated useful lives:

	<u>Years</u>
Land improvements	10-25
Infrastructure	50
Buildings and improvements	5-50
Vehicles	5-20
Furniture and equipment	5-15

#### ***Deferred Outflows/Inflows of Resources***

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/ expenditure) until then. The Township has items that qualify for reporting in this category related to the net pension liability as discussed in Note 8.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The governmental funds and governmental activities report unavailable revenues from property taxes levied for the following year along with unavailable lease revenues. Additionally, the governmental funds report unavailable revenue related to special assessments. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. Governmental activities also has items that qualify for reporting in this category related to the net pension liability as discussed in Note 8.

#### ***Long-Term Obligations***

In the government-wide financial statements, the long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as expenditures/expenses regardless of fund or activity.

#### ***Compensated Absences***

Under contracts negotiated with employee groups, individual employees have a vested right to receive payments for unused vacation and sick leave under formulas and conditions specified in the contracts. Accumulated compensated absences of governmental funds are recorded on the statement of net position and not on the governmental fund balance sheets because the balance is not expected to be liquidated with expendable available financial resources. For governmental activities, compensated absences are generally liquidated by the general fund.

# CASCADE CHARTER TOWNSHIP

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2024

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### ***Pensions***

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense; information about the fiduciary net position of the Municipal Employees Retirement System (MERS) of Michigan and additions to/deductions from MERS' fiduciary net position have been determined on the same basis as they are reported by MERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

### ***Net Position and Fund Balance Reporting***

Governmental funds report fund balance in the following five categories:

1. Non-spendable - the related asset's form does not allow expenditure of the balance. The assets are either (a) not in a spendable form or (b) legally or contractually required to be maintained intact. Nonspendable fund balance would be equal to inventory, prepaid items, non-current financial assets, and the nonspendable portion of endowments.
2. Restricted - the related assets can only be spent for the specific purposes stipulated by constitution, external resource providers, or as identified in enabling legislation.
3. Committed - the related assets can only be spent for a specific purpose identified by formal resolution of the governing board.
4. Assigned - the related assets can only be spent for a specific purpose identified by management as authorized by the governing board.
5. Unassigned - is the residual classification and includes all spendable amounts not contained in the other classifications. Only the General Fund can have positive unassigned fund balance.

### ***Net Position and Fund Balance Flow Assumptions***

Sometimes the government will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position/fund balance and unrestricted – net position/fund balance, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to use restricted resources first, then unrestricted resource as they are needed. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

### ***Risk Management***

The Township is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees and natural disasters. During the year ended December 31, 2024, the Township carried commercial insurance to cover risks of losses. Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three fiscal years.

### ***Interfund Transactions***

During the course of normal operations, the Township has numerous transactions between funds. Transactions that constitute reimbursement to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as a reduction of expenditures/expenses in the fund that is reimbursed. Remaining transactions are generally reflected as transfers.

# CASCADE CHARTER TOWNSHIP

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED DECEMBER 31, 2024

#### Property Taxes

Township property taxes attach as an enforceable lien on property as of December 1 of each year and are due without penalty on or before February 14. Tax bills include the Township's own property taxes and taxes billed on behalf of other taxing units. Real property taxes not collected as of March 1 are turned over to the county for collection, which advances the Township 100% of the delinquent real property taxes. Collection of delinquent personal property taxes remains the responsibility of the Township Treasurer. The December 1 levy is offset with unearned revenue at the end of the year because it is intended to fund expenditures of the following year.

The Township's 2023 taxable value was \$2,038,143,543 on which they levied 0.9588 mills for operating, 1.2978 mills for fire, 0.453 mills for police, 0.3468 for pathways, 0.1479 for library, and 0.2269 for open space.

## 2. STATUTORY COMPLIANCE

Michigan law provides that a local unit shall not incur expenditures in excess of the amount appropriated.

In the body of the financial statements, the Township's actual expenditures and budgeted expenditures for the budgeted funds have been shown on a departmental basis. The approved budgets of the Township for these budgeted funds were adopted at the department level. Changes in appropriations at the fund level require Board approval.

During the year ended December 31, 2024, the Township incurred expenditures in excess of the amount appropriated as follows:

	<u>Final Budget</u>	<u>Actual</u>	<u>Unfavorable Variance</u>
<b>General Fund</b>			
General Government			
Elections	\$ 150,150	\$ 156,974	\$ 6,824
Public Works			
Drains	95,000	109,554	14,554
Engineering	169,176	170,845	1,669
Community and economic development			
Building and zoning	-	383	383
Transfers out	441,750	549,655	107,905
<b>Police Fund</b>			
Public safety	830,100	860,170	30,070
<b>Improvement Revolving Fund</b>			
Capital outlay	871,231	962,098	90,867
<b>Open Space Fund</b>			
Culture and recreation	32,850	59,041	26,191
<b>Pathways Fund</b>			
Culture and recreation	93,183	108,647	15,464
<b>Inspections Fund</b>			
Public safety	2,351,087	2,569,259	218,172
<b>Coronavirus Grants Fund</b>			
General government	-	6,300	6,300
<b>Hazmat Fund</b>			
Capital outlay	19,325	19,668	343

# CASCADE CHARTER TOWNSHIP

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED DECEMBER 31, 2024

The Brownfield Redevelopment Authority component unit had a deficit unrestricted net position of \$120,373.

### 3. CASH AND POOLED INVESTMENTS

The captions on the financial statements relating to cash and pooled investments and investments are as follows:

	<u>Primary Government</u>	<u>Component Unit</u>	<u>Fiduciary Funds</u>	<u>Total</u>
Cash and pooled investments	\$30,881,311	\$2,944,792	\$3,835,882	\$37,661,985

The cash and investments making up the above balances are as follows:

Deposits	\$26,178,628
Petty cash	405
Investments	11,482,952
<b>Total</b>	<b>\$37,661,985</b>

The deposits are in financial institutions located in Michigan in varying amounts. State policy limits the Treasurer's investing options to financial institutions located in Michigan, with some exception. All accounts except as noted are in the name of the Township and a specific fund or common account. They are recorded in Township records at fair value. Interest is recorded when earned.

*Custodial Credit Risk - Deposits.* Custodial credit risk is the risk that in the event of a bank failure, the Township's deposits may not be returned. State law does not require, and the Township does not have, a policy for deposit custodial credit risk. As of year-end, \$14,362,964 of the Township's bank balance of \$27,325,384 was exposed to custodial credit risk because the balance was uninsured and uncollateralized.

### Investments

The Township chooses to disclose its investments by specifically identifying each. As of year-end, the Township had the following investments:

	<u>Maturity</u>	<u>Fair Value</u>	<u>Rating</u>	<u>Source</u>
Investment pool accounts				
Kent County Investment Pool	N/A	\$ 231,523	Unrated	
MI Class Investment Pool	N/A	7,611,636	AAAm	S&P
Investments held at Comerica				
First National Bank of MI CD	4/4/28	251,878	n/a	
United States Treasury Note	8/15/27	950,430	n/a	
Federal Home Loan Bank Bond	11/30/26	946,710	Aaa	Moody
Federal Home Loan Bank Bond	9/12/25	1,003,860	Aaa	Moody
Federal Home Loan Bank Bond	1/26/26	486,915	Aaa	Moody
<b>Total</b>		<b>\$11,482,952</b>		

# CASCADE CHARTER TOWNSHIP

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED DECEMBER 31, 2024

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The Township categorizes its fair value measurements of investments within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The Township has the following recurring fair value measurements as of year-end:

- The Township does not have any investments that are valued using quoted market prices (Level 1 inputs).
- The Kent County Investment and MI Class Investment Pools along with the United States obligations, FHLB Bonds, and CDs are valued using a pricing model utilizing observable fair value measures of fund/pool investments and other observable inputs to determining the fair value of the securities making up the of investments fund/pool (Level 2 inputs).
- The Township does not have any investments that report fair value based on significant unobservable inputs (Level 3 inputs).

#### ***Investment and deposit risk***

*Interest Rate Risk.* State law and Township policy limit the allowable investments and the maturities of some of the allowable investments as identified in Note 1, the summary of significant accounting policies. The Township's investment policy does not have specific limits in excess of state law on investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The maturity date for each investment is identified above for investments held at year-end. There is no stated maturity date for the Township's investment in the Kent County Public Funds Investment Pool identified above.

At December 31, 2024, the balance of the Kent County Public Funds Investment Pool consisted of the following:

<u>Investment</u>	<u>Percentage of pool total</u>	<u>Maturity in years</u>
Government agency securities	18%	0-5
Certificates of deposits	48%	0-5
Deposits, money markets and other pools	34%	Not applicable

*Credit Risk.* State law limits investments to specific government securities, certificates of deposits and bank accounts with qualified financial institutions, commercial paper with specific maximum maturities and ratings when purchased, bankers acceptances of specific financial institutions, qualified mutual funds and qualified external investment pools as identified in Note 1, the summary of significant accounting policies. The investment policy does not have specific limits in excess of state law on investment credit risk. The rating for each investment is identified above for investments held at year-end.

*Custodial Credit Risk - Investments.* For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the Township will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State law does not require, and the Township does not have, a policy for investment custodial credit risk. Of the above investments in pools and mutual funds, the Township's custodial credit risk exposure cannot be determined because the mutual funds and the investment pools do not consist of specifically identifiable securities.

# CASCADE CHARTER TOWNSHIP

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED DECEMBER 31, 2024

*Concentration of Credit Risk.* State law limits allowable investments but does not limit concentration of credit risk as identified in Note 1, the summary of significant accounting policies. The Township's investment policy does not have specific limits in excess of state law on concentration of credit risk. All investments held at year-end are reported above.

#### 4. CAPITAL ASSETS

Capital asset activity for the year was as follows:

	Balance January 1, <u>2024</u>	<u>Additions</u>	Deletions and <u>Adjustments</u>	Balance December 31, <u>2024</u>
<b>Governmental Activities</b>				
<b>Capital assets, not being depreciated</b>				
Land	\$10,554,697	\$ 677,362	\$ -	\$11,232,059
Construction in progress	356,928	904,333	330,919	930,342
Total capital assets, not being depreciated	10,911,625	1,581,695	330,919	12,162,401
<b>Capital assets, being depreciated</b>				
Land improvements	13,060,242	2,379,661	-	15,439,903
Infrastructure	1,400,000	-	-	1,400,000
Buildings and improvements	21,495,122	219,850	-	21,714,972
Furniture and equipment	2,177,397	138,755	36,786	2,279,366
Vehicles	2,509,973	212,686	-	2,722,659
Total capital assets, being depreciated	40,642,734	2,950,952	36,786	43,556,900
Less accumulated depreciation for				
Land improvements	7,877,939	362,163	-	8,240,102
Infrastructure	1,064,000	28,000	-	1,092,000
Buildings and improvements	4,735,251	576,419	-	5,311,670
Furniture and equipment	1,312,590	142,252	15,704	1,439,138
Vehicles	1,437,978	142,676	-	1,580,654
Total accumulated depreciation	16,427,758	1,251,510	15,704	17,663,564
<b>Net capital assets, being depreciated</b>	<b>24,214,976</b>	<b>1,699,442</b>	<b>21,082</b>	<b>25,893,336</b>
<b>Governmental Activities capital assets, net</b>	<b><u>\$35,126,601</u></b>	<b><u>\$3,281,137</u></b>	<b><u>\$352,001</u></b>	<b><u>\$38,055,737</u></b>
<b>Component Unit</b>				
<b>Capital assets, not being depreciated</b>				
Land	\$ 59,366	\$ -	\$ -	\$ 59,366
Construction in progress	-	-	-	-
Total capital assets, not being depreciated	59,366	-	-	59,366
<b>Capital assets being depreciated</b>				
Land improvements	8,620,663	-	-	8,620,663
Furniture and equipment	50,046	-	-	50,046
Vehicles	60,335	-	-	60,335
Total capital assets, being depreciated	8,731,044	-	-	8,731,044
Less accumulated depreciation for				
Land improvements	4,878,098	316,743	-	5,194,841
Furniture and equipment	30,753	5,005	-	35,758
Vehicles	38,016	3,044	-	41,060
Total accumulated depreciation	4,946,867	324,792	-	5,271,659
<b>Net capital assets, being depreciated</b>	<b>3,784,177</b>	<b>(324,792)</b>	<b>-</b>	<b>3,459,385</b>
<b>Component Unit capital assets, net</b>	<b><u>\$3,843,543</u></b>	<b><u>\$(324,792)</u></b>	<b><u>\$ -</u></b>	<b><u>\$3,518,751</u></b>

# CASCADE CHARTER TOWNSHIP

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED DECEMBER 31, 2024

Depreciation expense was charged to functions/programs of the primary government as follows:

<b>Governmental Activities</b>	
General government	\$ 315,061
Public safety	474,317
Recreation and cultural	462,132
<b>Total depreciation expense - governmental activities</b>	<b>\$1,251,510</b>

#### 5. LONG-TERM DEBT

The following is a summary of the debt of the Township for the year ended December 31, 2024:

	<u>Balance</u> <u>January 1,</u> <u>2024</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>December 31,</u> <u>2024</u>	<u>Due</u> <u>Within</u> <u>One Year</u>
\$2,739,000 General Obligation Refunding Bonds of 2017; due in annual installments of \$29,000 to \$321,000 plus interest at 1.94% through May 2028	\$1,545,000	\$ -	\$297,000	\$1,248,000	\$305,000
\$5,690,000 2023 Capital Improvement Bonds (general obligation limited tax); due in annual installments ranging from \$160,000 to \$405,000 through May 2042, plus interest at 4.0%	5,530,000	-	200,000	5,330,000	205,000
Premium on capital improvement bonds	278,248	-	25,591	252,657	-
<b>Total Long-Term Debt</b>	<b>7,353,248</b>	-	<b>522,591</b>	<b>6,830,657</b>	<b>510,000</b>
Accrued compensated absences*	239,304	33,117	-	272,421	-
<b>Total Governmental Activities</b>	<b>\$7,592,552</b>	<b>\$33,117</b>	<b>\$522,591</b>	<b>\$7,103,078</b>	<b>\$510,000</b>

#### Component Units

##### Downtown Development Authority

\$800,000 Installment note payable; due in annual installments of \$60,000 to \$103,000 plus interest at 1.90-3.65% through Oct. 2030	<b>\$518,700</b>	\$ -	<b>\$80,000</b>	<b>\$438,700</b>	<b>\$80,000</b>
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##### Brownfield Redevelopment Authority

\$266,435 Installment note payable; due in annual installments of \$28,464 including interest at 1.50%; payments are made from July 2026 through 2036	<b>\$266,435</b>	\$ -	\$ -	<b>\$266,435</b>	\$ -
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\*The change in accrued compensated absences is presented as a net change.

# CASCADE CHARTER TOWNSHIP

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED DECEMBER 31, 2024

All outstanding debt of the Township is considered private placement debt.

The annual requirements to amortize all debt outstanding (excluding accrued compensated absences and premium on bonds) as of December 31, 2024, are as follows:

Year Ending December 31	Governmental Activities		Component Units	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2025	\$ 510,000	\$ 230,353	\$ 80,000	\$14,300
2026	522,000	216,016	113,464	11,700
2027	540,000	201,203	114,894	12,508
2028	556,000	185,814	115,267	9,208
2029	240,000	173,200	119,347	5,905
2030-2034	1,370,000	709,400	134,120	8,198
2035-2039	1,670,000	406,000	28,043	421
2040-2043	1,170,000	71,400	-	-
<b>Total</b>	<b>\$6,578,000</b>	<b>\$2,193,386</b>	<b>\$705,135</b>	<b>\$62,240</b>

#### 6. INTERFUND TRANSACTIONS

Transfers in and out for the year are as follows:

Transfers out	Transfers in			
	<u>General fund</u>	<u>Fire fund</u>	<u>Non-major funds</u>	<u>Total</u>
General fund	\$ -	\$400,000	\$149,655	\$ 549,655
Fire fund	-	-	2,000	2,000
Improvement revolving fund	223,500	-	-	223,500
Open space fund	-	-	323,836	323,836
Inspections fund	151,446	102,000	-	253,446
	<b>\$374,946</b>	<b>\$502,000</b>	<b>\$475,491</b>	<b>\$1,352,437</b>

Transfers are used to (1) move unrestricted revenues collected in the general fund to finance capital and other various programs accounted for in other funds in accordance with budgetary authorizations and (2) move funds as provided for in the budget.

Amounts due to and from other funds represent amounts allocated to the fund but not yet paid.

#### 7. LEASE AGREEMENT

The Township renewed an agreement in 2016, which provides for the leasing of the Cascade Dam to a private company for the purpose of generating and selling hydroelectric power. The original lease expired in 2018 and was automatically extended for an additional 18 years through 2036. In years 2020 through 2029, the annual base rental is \$70,000, and from 2030 to 2036 the annual base rental will be \$72,000. The annual maintenance reserve fee will continue to be \$5,000 through the term of the new lease agreement. The maintenance reserve fee is set aside each year in the Cascade Dam Major Repair Fund. At December 31, 2024, the Cascade Dam Major Repair Fund has accumulated \$754,871.

# CASCADE CHARTER TOWNSHIP

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED DECEMBER 31, 2024

The Township has entered into an agreement to lease land to an outside company for installation of cellular equipment. Terms of the lease agreement provide for consistent fixed monthly payments with an initial 5-year term and an option to the lessee of 5 additional 5-year terms with a 5% rate increase. Current year payments under this lease agreement included principal of approximately \$13,000.

#### 8. PENSION PLANS

##### Defined Benefit Pension Plan

The Township participates in the Municipal Employees Retirement System of Michigan (MERS). MERS is an agent multiple employer, statewide public employee pension plan established by the Michigan Legislature under Public Act 135 of 1945 and administered by a nine-member Retirement Board. MERS issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained accessing the MERS website at [www.mersofmich.com](http://www.mersofmich.com).

##### Benefits Provided

Only full-time employees participate in the plan. Benefits provided include a multiplier of 2% times final average compensation with a vesting period of 8 years. Normal retirement age is 60 with early retirement at 55 with 25 years of service with various benefits. Benefits are calculated using final average compensation of 5 years.

Benefit terms provide for annual cost-of-living adjustments to each employee's retirement allowance subsequent to the employee's retirement date. The annual adjustments are 2.5%.

Membership of the defined benefit plan consisted of the following at the date of the latest actuarial valuation (December 31, 2023):

Active plan members	12
Inactive employees entitled but not yet receiving benefits	6
Inactive employees or beneficiaries currently receiving benefits	<u>41</u>
Total	<u><u>59</u></u>

The defined benefit plan was closed to new entrants during the year ended December 31, 2018.

##### Contributions

The Township is required to contribute at an actuarially determined amount, which for the current year was \$33,564 per month. Contributions are determined based on participating employees. Participating employees are required to contribute 10.00% of gross wages to the Plan. The contribution requirements of the Township are established and may be amended by the MERS Retirement Board. The contribution requirements of employees are established and may be amended by labor agreements.

##### Net Pension Liability

The employer's net pension liability was measured as of December 31, 2024, and the total pension liability used to calculate the net pension liability at December 31, 2024 was determined by an annual actuarial valuation as of December 31, 2023 (which included roll forward procedures to December 31, 2024).

# CASCADE CHARTER TOWNSHIP

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED DECEMBER 31, 2024

The total pension liability in the December 31, 2023 annual actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation: 2.5%

Salary Increases: base wage inflation of 3.00% in the long-term (plus merit and longevity from 0 to 11% based on age)

Investment rate of return: 7.0%, net of investment expense, including inflation

Mortality rates used for non-disabled plan member were based on a weighted blend of RP-2014 mortality tables of a 50% Male and 50% Female blend. Mortality rates used for disabled plan member were based on a blend of RP-2014 disabled retiree mortality tables of a 50% Male and 50% Female blend of disabled retirees.

The actuarial assumptions used in valuation were based on the results of the most recent actuarial experience study.

The long-term expected rate of return on pension plan investments was determined using a model method in which the best-estimate ranges of expected future real rates of return (expected returns, net of investment and administrative expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>	<u>Expected Money Weighted Rate of Return*</u>
Global Equity	60.0%	4.50%	2.70%
Global Fixed Income	20.0%	2.00%	0.40%
Private Investments	20.0%	7.00%	1.40%
MERS dedicated gains policy			(0.07)%
Inflation			2.50%
Administrative fee			0.25%
Discount rate			<u>7.18%</u>

Discount rate. The discount rate used to measure the total pension liability is 7.18%. The projection of cash flows used to determine the discount rate assumes that employer and employee contributions will be made at the rates agreed upon for employees and the actuarially determined rates for employers. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to pay all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

# CASCADE CHARTER TOWNSHIP

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED DECEMBER 31, 2024

#### Changes in the Net Pension Liability

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a)-(b)
Balance at December 31, 2023	\$14,564,341	\$9,355,806	\$5,208,535
Changes for the Year:			
Service cost	85,806	-	85,806
Interest	1,015,499	-	1,015,499
Change in benefits	-	-	-
Difference between expected and actual experience	34,279	-	34,279
Change in assumptions	111,061	-	111,061
Contributions: employer	-	402,768	(402,768)
Contributions: employee	-	62,025	(62,025)
Net investment Income	-	693,520	(693,520)
Benefit payments, including refunds	(927,612)	(927,612)	-
Administrative expense	-	(20,490)	20,490
Other changes	10,203	-	10,203
Net changes	329,236	210,211	119,025
Balance at December 31, 2024	<b>\$14,893,577</b>	<b>\$9,566,017</b>	<b>\$5,327,560</b>

#### Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability of the employer, calculated using the discount rate of 7.18%, as well as what the employer's net pension liability would be using a discount rate that is 1 percentage point lower (6.18%) or higher (8.18%) than the current rate.

	1% Decrease	Current Discount Rate	1% Increase
Total Pension Liability	\$16,600,400	\$14,893,577	\$13,466,864
Fiduciary Net Position	9,566,017	9,566,017	9,566,017
Net Pension Liability	<b>\$ 7,034,383</b>	<b>\$ 5,327,560</b>	<b>\$ 3,900,847</b>

#### Pension Expense and Deferred Outflows of Resources Related to Pensions

For the year ended December 31, 2024 the employer recognized pension expense of \$981,853. The employer reported deferred outflows and inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences in experience	\$ 17,139	\$ -
Differences in assumptions	55,530	-
(Excess) deficit investment returns	252,286	-
<b>Total</b>	<b>\$324,955</b>	<b>\$ -</b>

# CASCADE CHARTER TOWNSHIP

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED DECEMBER 31, 2024

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Amounts reported as deferred outflows and inflows of resources related to the pension will be recognized in pension expense as follows:

2024	\$179,123
2025	231,039
2026	(77,383)
2027	(7,824)
2028	-
Thereafter	-
<b>Total</b>	<b><u>\$324,955</u></b>

#### Defined Contribution Pension Plans

The Township maintains a defined contribution plan administered by an insurance company. The Township contributes 10 percent of each eligible employee's salary to the plan. Employees are also able to make additional voluntary contributions. Plan provision and contribution requirements are established and may be amended by the Board. The Township's contribution for 2024 was \$11,903.

The Township also maintains a defined contribution plan administered by MERS. Depending on hire date, the Township contributes 5 to 6 percent of each eligible employee's salary to the plan and will match an additional 5 to 6 percent of each eligible employee's salary. Plan provision and contribution requirements are established and may be amended by the Board. The Township's contribution for 2024 was \$411,222 and the employees' contribution was \$204,559.

#### 9. CONTINGENT LIABILITIES

In the normal course of its operations, the Township has become a party in various legal actions, including property tax appeals. Management of the Township is of the opinion that the outcome of such actions will not have a material effect on the financial position of the Township.

Amounts received or receivable from grantor agencies are subject to audit and adjustment by the grantor agencies, principally the federal and state government. Any disallowed claims, including amounts already collected, may constitute a liability to the applicable funds. The amount, if any, of expenditures that may be disallowed by the grantor cannot be determined at this time, although the Township expects such amounts, if any, to be immaterial.

#### 10. TAX ABATEMENTS

The Township entered into property tax abatement agreements with local businesses under the Plant Rehabilitation and Industrial Development Districts Act, (known as the Industrial Facilities Exemption) PA 198 of 1974, as amended, provides a tax incentive to manufacturers to enable renovation and expansion of aging facilities, assist in the building of new facilities, and to promote the establishment of high-tech facilities. An Industrial Facilities Exemption (IFE) certificate entitles the facility to exemption from ad valorem real and/or personal property taxes for a term of 12 years as determined by the local unit of government. The agreements entered into by the Township include claw back provisions should the recipient of the tax abatement fail to fully meet its commitments, such as employment levels and timelines for relocation. The IFE is computed at half the local property tax millage rate. This amounts to a reduction in property taxes of approximately 50%.

For the year ended December 31, 2024 the Township abated property tax revenues of approximately \$70,000.

# **CASCADE CHARTER TOWNSHIP**

## **NOTES TO THE FINANCIAL STATEMENTS**

### **FOR THE YEAR ENDED DECEMBER 31, 2024**

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#### **11. RESTATEMENT OF FUND BALANCE**

Beginning net position of governmental activities was increased by \$270,730 to recognize prior year grant revenue not recorded and to record several capital assets and related depreciation that were purchased in previous years. Beginning fund balance of the general fund increased by \$195,241 to recognize prior year grant revenue not recorded.

Beginning fund balances were changed to recognize the Improvement Revolving fund moving from a nonmajor fund to a major fund and the Fire Station Capital Project fund moving from a major fund to a nonmajor fund.

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## **REQUIRED SUPPLEMENTARY INFORMATION**

# CASCADE CHARTER TOWNSHIP

## GENERAL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

**FOR THE YEAR ENDED DECEMBER 31, 2024**

	<u>Budget Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Property taxes	\$ 2,758,883	\$ 2,758,883	\$ 2,776,824	\$ 17,941
Licenses and permits	398,900	398,900	412,058	13,158
Federal	100,000	100,000	121,488	21,488
State	2,294,350	2,294,350	2,283,708	(10,642)
Charges for services	126,000	126,000	125,786	(214)
Interest	362,600	362,600	494,757	132,157
Miscellaneous	<u>478,164</u>	<u>522,164</u>	<u>1,307,443</u>	<u>785,279</u>
<b>Total revenues</b>	<u>6,518,897</u>	<u>6,562,897</u>	<u>7,522,064</u>	<u>959,167</u>
<b>Expenditures</b>				
Current				
General government				
Township board	110,733	110,733	107,864	2,869
Supervisor	26,595	26,595	24,379	2,216
Clerk	21,276	21,276	19,503	1,773
Treasurer	21,276	21,276	19,503	1,773
Assessor	338,055	338,055	312,225	25,830
Elections	130,150	150,150	156,974	(6,824)
Buildings and grounds	661,832	670,332	537,496	132,836
Cemetery	25,900	25,900	15,241	10,659
Administration	1,618,131	1,608,631	1,334,717	273,914
Public works				
Drains	15,000	15,000	8,401	6,599
Road construction and maintenance	406,500	630,000	482,618	147,382
Street lighting	136,000	172,000	168,191	3,809
Waste collection	75,000	95,000	109,554	(14,554)
Special assessment	-	96,229	94,056	2,173
Engineering	169,176	169,176	170,845	(1,669)
Community and economic development				
Planning commission	485,891	395,891	262,042	133,849
Building and zoning	-	-	383	(383)
Culture and recreation				
Parks and recreation	352,635	352,635	238,576	114,059
Historical	22,080	22,080	5,736	16,344
Other	954,409	954,409	707,882	246,527
Debt Service				
Principal	200,000	200,000	200,000	-
Interest and fees	217,200	217,700	217,700	-
Capital outlay	<u>801,600</u>	<u>801,600</u>	<u>697,782</u>	<u>103,818</u>
<b>Total expenditures</b>	<u>6,789,439</u>	<u>7,094,668</u>	<u>5,891,668</u>	<u>1,203,000</u>
Revenues over (under) expenditures	<u>(270,542)</u>	<u>(531,771)</u>	<u>1,630,396</u>	<u>2,162,167</u>
Other financing sources (uses)				
Transfers in	601,866	825,366	374,946	(450,420)
Transfers out	<u>(441,750)</u>	<u>(441,750)</u>	<u>(549,655)</u>	<u>(107,905)</u>
Total other financing sources (uses)	<u>160,116</u>	<u>383,616</u>	<u>(174,709)</u>	<u>(558,325)</u>
Net changes in fund balances	(110,426)	(148,155)	1,455,687	1,603,842
<b>Fund balances, beginning of year</b>	<u>5,794,765</u>	<u>5,794,765</u>	<u>5,794,765</u>	<u>-</u>
<b>Fund balances, end of year</b>	<u>\$ 5,684,339</u>	<u>\$ 5,646,610</u>	<u>\$ 7,250,452</u>	<u>\$ 1,603,842</u>

# CASCADE CHARTER TOWNSHIP

## FIRE SPECIAL REVENUE FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

**FOR THE YEAR ENDED DECEMBER 31, 2024**

	<u>Budget Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Property taxes	\$ 2,561,180	\$ 2,561,180	\$ 2,567,560	\$ 6,380
Federal	-	-	60,293	60,293
State	-	-	432	432
Interest	96,000	96,000	72,311	(23,689)
Miscellaneous	-	-	16,437	16,437
<b>Total revenues</b>	<u>2,657,180</u>	<u>2,657,180</u>	<u>2,717,033</u>	<u>59,853</u>
<b>Expenditures</b>				
Current				
Public safety	3,554,453	3,554,453	3,432,947	121,506
Capital outlay	52,000	65,000	50,702	14,298
<b>Total expenditures</b>	<u>3,606,453</u>	<u>3,619,453</u>	<u>3,483,649</u>	<u>135,804</u>
Revenues over (under) expenditures	<u>(949,273)</u>	<u>(962,273)</u>	<u>(766,616)</u>	<u>195,657</u>
Other financing sources (uses)				
Transfers in	502,000	502,000	502,000	-
Transfers out	(2,000)	(2,000)	(2,000)	-
Total other financing sources (uses)	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>	<u>-</u>
Net changes in fund balances	(449,273)	(462,273)	(266,616)	195,657
<b>Fund balances, beginning of year</b>	<u>949,013</u>	<u>949,013</u>	<u>949,013</u>	<u>-</u>
<b>Fund balances, end of year</b>	<u>\$ 499,740</u>	<u>\$ 486,740</u>	<u>\$ 682,397</u>	<u>\$ 195,657</u>

# CASCADE CHARTER TOWNSHIP

## POLICE SPECIAL REVENUE FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

**FOR THE YEAR ENDED DECEMBER 31, 2024**

	<u>Budget Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Property taxes	\$ 895,060	\$ 895,060	\$ 895,143	\$ 83
Interest	54,500	54,500	67,125	12,625
Miscellaneous	5,000	5,000	-	(5,000)
<b>Total revenues</b>	954,560	954,560	962,268	7,708
<b>Expenditures</b>				
Current				
Public safety	790,100	830,100	860,170	(30,070)
Revenues over (under) expenditures	164,460	124,460	102,098	(22,362)
Other financing sources (uses)				
Transfers out	(30,666)	(30,666)	-	30,666
Net changes in fund balances	133,794	93,794	102,098	8,304
<b>Fund balances, beginning of year</b>	<u>2,035,608</u>	<u>2,035,608</u>	<u>2,035,608</u>	<u>-</u>
<b>Fund balances, end of year</b>	<u>\$ 2,169,402</u>	<u>\$ 2,129,402</u>	<u>\$ 2,137,706</u>	<u>\$ 8,304</u>

# CASCADE CHARTER TOWNSHIP

## IMPROVEMENT REVOLVING SPECIAL REVENUE FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

**FOR THE YEAR ENDED DECEMBER 31, 2024**

	Budget Amounts		Actual Amount	Variance Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Federal	\$ -	\$ -	\$ 500,000	\$ 500,000
Local	-	-	373,911	373,911
Interest	126,300	126,300	126,175	(125)
Miscellaneous	<u>236,924</u>	<u>236,924</u>	<u>664,572</u>	<u>427,648</u>
<b>Total revenues</b>	363,224	363,224	1,664,658	1,301,434
<b>Expenditures</b>				
Current				
Other	5,000	5,000	-	5,000
Capital outlay	<u>165,000</u>	<u>871,231</u>	<u>962,098</u>	<u>(90,867)</u>
<b>Total expenditures</b>	<u>170,000</u>	<u>876,231</u>	<u>962,098</u>	<u>(85,867)</u>
Revenues over (under) expenditures	193,224	(513,007)	702,560	1,215,567
Other financing sources (uses)				
Transfers out	<u>-</u>	<u>(223,500)</u>	<u>(223,500)</u>	<u>-</u>
Net changes in fund balances	193,224	(736,507)	<u>479,060</u>	<u>1,215,567</u>
<b>Fund balances, beginning of year, as previously reported</b>	<u>2,937,928</u>	<u>2,937,928</u>	2,937,928	-
<b>Correction of an error</b>			<u>195,241</u>	<u>195,241</u>
<b>Fund balances, beginning of year, as restated</b>			<u>3,133,169</u>	<u>3,133,169</u>
<b>Fund balances, end of year</b>	<u>\$ 3,131,152</u>	<u>\$ 2,201,421</u>	<u>\$ 3,612,229</u>	<u>\$ 1,410,808</u>

# CASCADE CHARTER TOWNSHIP

## OPEN SPACE SPECIAL REVENUE FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

**FOR THE YEAR ENDED DECEMBER 31, 2024**

	<u>Budget Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Property taxes	\$ 464,209	\$ 464,209	\$ 455,791	\$ (8,418)
Interest	34,000	34,000	45,504	11,504
<b>Total revenues</b>	498,209	498,209	501,295	3,086
<b>Expenditures</b>				
Current				
Culture and recreation	32,850	32,850	59,041	(26,191)
Capital outlay	50,000	50,000	-	50,000
<b>Total expenditures</b>	82,850	82,850	59,041	23,809
Revenues over (under) expenditures	415,359	415,359	442,254	26,895
Other financing sources (uses)				
Transfers out	(389,092)	(389,092)	(323,836)	65,256
Net changes in fund balances	26,267	26,267	118,418	92,151
<b>Fund balances, beginning of year</b>	910,794	910,794	910,794	-
<b>Fund balances, end of year</b>	<u>\$ 937,061</u>	<u>\$ 937,061</u>	<u>\$ 1,029,212</u>	<u>\$ 92,151</u>

# CASCADE CHARTER TOWNSHIP

## LIBRARY SPECIAL REVENUE FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

**FOR THE YEAR ENDED DECEMBER 31, 2024**

	<u>Budget Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Property taxes	\$ 304,307	\$ 304,307	\$ 297,758	\$ (6,549)
State	-	-	450,000	450,000
Local	43,826	43,826	1,043,826	1,000,000
Interest	53,000	53,000	78,634	25,634
Miscellaneous	20,000	20,000	3,286	(16,714)
<b>Total revenues</b>	<u>421,133</u>	<u>421,133</u>	<u>1,873,504</u>	<u>1,452,371</u>
<b>Expenditures</b>				
Current				
Culture and recreation	256,050	272,550	235,753	36,797
Capital outlay	1,501,000	1,820,405	1,553,162	267,243
<b>Total expenditures</b>	<u>1,757,050</u>	<u>2,092,955</u>	<u>1,788,915</u>	<u>304,040</u>
Revenues over (under) expenditures	(1,335,917)	(1,671,822)	84,589	1,756,411
Other financing sources (uses)				
Transfers out	(56,245)	(56,245)	-	56,245
Net changes in fund balances	(1,392,162)	(1,728,067)	84,589	1,812,656
<b>Fund balances, beginning of year</b>	<u>2,347,278</u>	<u>2,347,278</u>	<u>2,347,278</u>	<u>-</u>
<b>Fund balances, end of year</b>	<u>\$ 955,116</u>	<u>\$ 619,211</u>	<u>\$ 2,431,867</u>	<u>\$ 1,812,656</u>

# CASCADE CHARTER TOWNSHIP

## PATHWAYS SPECIAL REVENUE FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

**FOR THE YEAR ENDED DECEMBER 31, 2024**

	<u>Budget Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Property taxes	\$ 709,510	\$ 709,510	\$ 696,689	\$ (12,821)
State	-	-	243,044	243,044
Interest	55,000	55,000	41,554	(13,446)
Miscellaneous	-	31,473	24,004	(7,469)
<b>Total revenues</b>	<u>764,510</u>	<u>795,983</u>	<u>1,005,291</u>	<u>209,308</u>
<b>Expenditures</b>				
Current				
Culture and recreation	46,050	93,183	108,647	(15,464)
Capital outlay	800,000	1,100,000	696,939	403,061
<b>Total expenditures</b>	<u>846,050</u>	<u>1,193,183</u>	<u>805,586</u>	<u>387,597</u>
Net changes in fund balances	(81,540)	(397,200)	199,705	596,905
<b>Fund balances, beginning of year</b>	<u>186,570</u>	<u>186,570</u>	<u>186,570</u>	<u>-</u>
<b>Fund balances, end of year</b>	<u>\$ 105,030</u>	<u>\$ (210,630)</u>	<u>\$ 386,275</u>	<u>\$ 596,905</u>

# CASCADE CHARTER TOWNSHIP

## INSPECTIONS SPECIAL REVENUE FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

**FOR THE YEAR ENDED DECEMBER 31, 2024**

	<u>Budget Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Licenses and permits	\$ 2,479,500	\$ 2,479,500	\$ 2,914,863	\$ 435,363
Interest	51,000	51,000	153,673	102,673
Miscellaneous	1,500	1,500	1,772	272
<b>Total revenues</b>	<u>2,532,000</u>	<u>2,532,000</u>	<u>3,070,308</u>	<u>538,308</u>
<b>Expenditures</b>				
Current				
Public safety	2,351,087	2,351,087	2,569,259	(218,172)
Capital outlay	42,000	42,000	20,273	21,727
<b>Total expenditures</b>	<u>2,393,087</u>	<u>2,393,087</u>	<u>2,589,532</u>	<u>(196,445)</u>
Revenues over (under) expenditures	138,913	138,913	480,776	341,863
Other financing sources (uses)				
Transfers out	(538,338)	(538,338)	(253,446)	284,892
Net changes in fund balances	(399,425)	(399,425)	227,330	626,755
<b>Fund balances, beginning of year</b>	<u>4,618,659</u>	<u>4,618,659</u>	<u>4,618,659</u>	<u>-</u>
<b>Fund balances, end of year</b>	<u>\$ 4,219,234</u>	<u>\$ 4,219,234</u>	<u>\$ 4,845,989</u>	<u>\$ 626,755</u>

# CASCADE CHARTER TOWNSHIP

## CORONAVIRUS GRANTS SPECIAL REVENUE FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

**FOR THE YEAR ENDED DECEMBER 31, 2024**

	<u>Budget Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
State	\$ -	\$ 353,678	\$ -	\$ (353,678)
Interest	5,000	5,000	145,681	140,681
<b>Total revenues</b>	5,000	358,678	145,681	(212,997)
<b>Expenditures</b>				
Current				
General government	-	-	6,300	(6,300)
Net changes in fund balances	5,000	358,678	139,381	(219,297)
<b>Fund balances, beginning of year</b>	76,186	76,186	76,186	-
<b>Fund balances, end of year</b>	\$ 81,186	\$ 434,864	\$ 215,567	\$ (219,297)

**CASCADE CHARTER TOWNSHIP**

**DEFINED BENEFIT PENSION PLAN  
SCHEDULE OF CHANGES IN EMPLOYERS NET PENSION  
LIABILITY AND RELATED RATIOS**

**FOR THE YEAR ENDED DECEMBER 31, 2024**

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
<b>Total pension liability</b>										
Service cost	\$ 232,044	\$ 269,359	\$ 301,620	\$ 324,267	\$ 152,708	\$ 150,811	\$ 143,934	\$ 126,114	\$ 100,823	\$ 85,806
Interest	672,517	697,204	813,553	830,058	890,346	860,959	876,808	893,143	984,009	1,015,499
Changes in benefit terms	-	-	-	-	(24,411)	(24,999)	-	-	-	-
Difference between expected and actual experience	-	360,728	(407,538)	13,247	(844,453)	(25,485)	225,826	382,849	346,109	34,279
Changes in assumptions	-	568,066	-	-	-	397,302	414,112	528,340	-	111,061
Benefit payments including employee refunds	(347,736)	(337,024)	(460,299)	(702,280)	(484,793)	(567,082)	(636,398)	(805,164)	(932,453)	(927,612)
Other	(17,508)	(58,461)	68,638	265,356	(14,651)	21,554	(3,420)	84,488	52,041	10,203
<b>Net change in total pension liability</b>	539,317	1,499,872	315,974	730,648	(325,254)	813,060	1,020,862	1,209,770	550,529	329,236
<b>Total pension liability, beginning of year</b>	8,209,563	8,748,880	10,248,752	10,564,726	11,295,374	10,970,120	11,783,180	12,804,042	14,013,812	14,564,341
<b>Total pension liability, end of year</b>	\$ 8,748,880	\$ 10,248,752	\$ 10,564,726	\$ 11,295,374	\$ 10,970,120	\$ 11,783,180	\$ 12,804,042	\$ 14,013,812	\$ 14,564,341	\$ 14,893,577
<b>Plan fiduciary net position</b>										
Contributions-employer	\$ 232,013	\$ 245,343	\$ 290,039	\$ 305,411	\$ 176,094	\$ 191,435	\$ 232,044	\$ 266,088	\$ 291,132	\$ 402,768
Contributions-employee	117,128	123,282	124,705	120,780	110,976	115,847	106,555	71,218	72,203	62,025
Net investment income	(105,931)	776,510	1,004,690	(324,408)	1,065,789	1,099,520	1,335,395	(1,095,770)	974,939	693,520
Benefit payments including employee refunds	(347,736)	(337,024)	(460,299)	(702,280)	(484,793)	(567,082)	(636,398)	(805,164)	(932,453)	(927,612)
Administrative expense	(15,175)	(15,315)	(15,897)	(16,413)	(18,365)	(17,467)	(15,324)	(19,214)	(20,732)	(20,490)
<b>Net change in plan fiduciary net position</b>	(119,701)	792,796	943,238	(616,910)	849,701	822,253	1,022,272	(1,582,842)	385,089	210,211
<b>Plan fiduciary net position, beginning of year</b>	6,859,910	6,740,209	7,533,005	8,476,243	7,859,333	8,709,034	9,531,287	10,553,559	8,970,717	9,355,806
<b>Plan fiduciary net position, end of year</b>	\$ 6,740,209	\$ 7,533,005	\$ 8,476,243	\$ 7,859,333	\$ 8,709,034	\$ 9,531,287	\$ 10,553,559	\$ 8,970,717	\$ 9,355,806	\$ 9,566,017
<b>Employer net pension liability</b>	\$ 2,008,671	\$ 2,715,747	\$ 2,088,483	\$ 3,436,041	\$ 2,261,086	\$ 2,251,893	\$ 2,250,483	\$ 5,043,095	\$ 5,208,535	\$ 5,327,560
<b>Plan fiduciary net position as a percentage of the total pension liability</b>	77%	74%	80%	70%	79%	81%	82%	64%	64%	64%
<b>Covered employee payroll</b>	\$ 2,047,653	\$ 2,314,281	\$ 2,474,196	\$ 2,626,444	\$ 1,656,630	\$ 1,570,546	\$ 1,463,208	\$ 1,250,378	\$ 946,175	\$ 845,907
<b>Employer's net pension liability as a percentage of covered employee payroll</b>	98%	117%	84%	131%	136%	143%	154%	403%	550%	630%

**CASCADE CHARTER TOWNSHIP**  
**DEFINED BENEFIT PENSION PLAN**  
**SCHEDULE OF EMPLOYER CONTRIBUTIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Actuarially determined contributions	\$ 232,013	\$ 245,343	\$ 290,039	\$ 305,411	\$ 176,094	\$ 191,435	\$ 232,044	\$ 266,088	\$ 291,132	\$ 402,768
Contributions in relation to the actuarially determined contribution	<u>232,013</u>	<u>245,343</u>	<u>290,039</u>	<u>305,411</u>	<u>176,094</u>	<u>191,435</u>	<u>232,044</u>	<u>266,088</u>	<u>291,132</u>	<u>402,768</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered employee payroll	\$2,047,653	\$2,314,281	\$2,474,196	\$2,626,444	\$1,656,630	\$1,570,546	\$1,463,208	\$1,250,378	\$ 946,175	\$ 845,907
Contributions as a percentage of covered employee payroll	11.3%	10.6%	11.7%	11.6%	10.6%	12.2%	15.9%	21.3%	30.8%	47.6%

**Notes to schedule**

Actuarial cost method	Entry Age
Amortization method	Level percentage of payroll, open
Remaining amortization period	19 years
Asset valuation method	5 year smoothed
Inflation	2.50%
Salary increases	3.00% (3.75% for 2015 through 2019)
Investment rate of return	7.0% (7.35 for 2020; 7.75% for 2015 through 2019)
Retirement age	Varies depending on plan adoption
Mortality	50% female/ 50% male RP-2014 mortality table

**Notes to required supplementary information**

**Budgets and Budgetary Accounting**

The Township adopts annual budgets for the general and special revenue funds fund following the GAAP basis of accounting. Unexpended appropriations lapse at year-end.

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**COMBINING AND INDIVIDUAL FUND  
STATEMENTS AND SCHEDULES**

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**CASCADE CHARTER TOWNSHIP**

**NONMAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET**

**DECEMBER 31, 2024**

	Special Revenue Funds				
	<b>Cascade Dam Major Repair</b>	<b>Laraway Lake SAD</b>	<b>Thornapple River SAD</b>	<b>Hazmat</b>	<b>Opioid Settlement</b>
<b>Assets</b>					
Cash and pooled investments	\$ 754,871	\$ 19,847	\$ 315,050	\$ 43,438	\$ 11,837
Receivables					
Lease related	104,775	-	-	-	-
Special assessments	-	70,457	1,000,800	-	-
Due from other funds	-	-	-	-	8,754
<b>Total assets</b>	<u>\$ 859,646</u>	<u>\$ 90,304</u>	<u>\$ 1,315,850</u>	<u>\$ 43,438</u>	<u>\$ 20,591</u>
<b>Liabilities, deferred inflows of resources and fund balances</b>					
<b>Liabilities</b>					
Due to other funds	\$ -	\$ 500	\$ 500	\$ 500	\$ -
<b>Deferred inflows of resources</b>					
Unavailable revenue	-	75,992	1,036,800	-	-
Lease related	104,775	-	-	-	-
<b>Total deferred inflows of resources</b>	<u>104,775</u>	<u>75,992</u>	<u>1,036,800</u>	<u>-</u>	<u>-</u>
<b>Fund balances</b>					
Nonspendable					
Cemetery trust	-	-	-	-	-
Restricted					
Capital improvements	754,871	13,812	278,550	42,938	-
Opioid education	-	-	-	-	20,591
Committed					
Cemetery trust	-	-	-	-	-
<b>Total fund balances</b>	<u>754,871</u>	<u>13,812</u>	<u>278,550</u>	<u>42,938</u>	<u>20,591</u>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<u>\$ 859,646</u>	<u>\$ 90,304</u>	<u>\$ 1,315,850</u>	<u>\$ 43,438</u>	<u>\$ 20,591</u>

<u>Debt Service Fund</u>	<u>Capital Projects</u>	<u>Permanent</u>	
<u>Building Authority</u>	<u>Fire Station Construction</u>	<u>Cemetery Perpetual Care</u>	<u>Total</u>
\$ -	\$ -	\$ 151,429	\$ 1,296,472
-	-	-	104,775
-	-	-	1,071,257
-	-	4,524	13,278
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 155,953</u>	<u>\$ 2,485,782</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,500</u>
-	-	-	1,112,792
-	-	-	104,775
-	-	-	1,217,567
-	-	125,789	125,789
-	-	-	1,090,171
-	-	-	20,591
-	-	30,164	30,164
-	-	155,953	1,266,715
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 155,953</u>	<u>\$ 2,485,782</u>

**CASCADE CHARTER TOWNSHIP**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**

**FOR THE YEAR ENDED DECEMBER 31, 2024**

	Formerly Non-Major Fund				
	Special Revenue Funds				
	Cascade Dam Major Repair	Improvement Revolving	Laraway Lake SAD	Thornapple River SAD	Hazmat
<b>Revenues</b>					
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ 4,000
Interest	31,763	-	743	10,882	1,239
Miscellaneous	5,000	-	11,575	116,100	13,325
<b>Total revenues</b>	<u>36,763</u>	<u>-</u>	<u>12,318</u>	<u>126,982</u>	<u>18,564</u>
<b>Expenditures</b>					
Current					
General government	-	-	-	-	-
Public safety	-	-	9,413	-	990
Public works	-	-	-	29,909	-
Debt service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital outlay	-	-	-	-	19,668
<b>Total expenditures</b>	<u>-</u>	<u>-</u>	<u>9,413</u>	<u>29,909</u>	<u>20,658</u>
Revenues over (under) expenditures	36,763	-	2,905	97,073	(2,094)
<b>Other financing sources (uses)</b>					
Transfers in	40,000	-	-	-	2,000
Net changes in fund balances	<u>76,763</u>	<u>-</u>	<u>2,905</u>	<u>97,073</u>	<u>(94)</u>
<b>Fund balances, beginning of year, as previously reported</b>	678,108	2,937,928	10,907	181,477	43,032
<b>Change within financial reporting entity</b>	<u>-</u>	<u>(2,937,928)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balances, beginning of year, as restated</b>	678,108	-	10,907	181,477	43,032
<b>Fund balances, end of year</b>	<u>\$ 754,871</u>	<u>\$ -</u>	<u>\$ 13,812</u>	<u>\$ 278,550</u>	<u>\$ 42,938</u>

		Formerly Major Fund				
		Debt Service Fund	Capital Projects	Permanent		
Opioid Settlement	Building Authority	Fire Station Construction	Cemetery Perpetual Care	Total		
\$ -	\$ -	\$ -	\$ 3,630	\$ 7,630		
-	-	443	5,372	50,442		
11,837	-	-	-	157,837		
11,837	-	443	9,002	215,909		
-	-	-	9	9		
-	-	-	-	10,403		
-	-	-	-	29,909		
-	297,000	-	-	297,000		
-	26,836	-	-	26,836		
-	-	109,311	-	128,979		
-	323,836	109,311	9	493,136		
11,837	(323,836)	(108,868)	8,993	(277,227)		
-	323,836	105,131	4,524	475,491		
11,837	-	(3,737)	13,517	198,264		
8,754	-	-	142,436	4,002,642		
-	-	3,737	-	(2,934,191)		
8,754	-	3,737	142,436	1,068,451		
\$ 20,591	\$ -	\$ -	\$ 155,953	\$ 1,266,715		

# CASCADE CHARTER TOWNSHIP

## CASCADE DAM MAJOR REPAIR SPECIAL REVENUE FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

**FOR THE YEAR ENDED DECEMBER 31, 2024**

	<u>Budget Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Interest	\$ 16,000	\$ 16,000	\$ 31,763	\$ 15,763
Miscellaneous	5,000	5,000	5,000	-
<b>Total revenues</b>	21,000	21,000	36,763	15,763
<b>Expenditures</b>				
Current				
Capital outlay	85,000	85,000	-	85,000
Revenues over (under) expenditures	(64,000)	(64,000)	36,763	100,763
Other financing sources (uses)				
Transfers in	40,000	40,000	40,000	-
Net changes in fund balances	(24,000)	(24,000)	76,763	100,763
<b>Fund balances, beginning of year</b>	678,108	678,108	678,108	-
<b>Fund balances, end of year</b>	<u>\$ 654,108</u>	<u>\$ 654,108</u>	<u>\$ 754,871</u>	<u>\$ 100,763</u>

# CASCADE CHARTER TOWNSHIP

## LARAWAY LAKE SAD SPECIAL REVENUE FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

**FOR THE YEAR ENDED DECEMBER 31, 2024**

	<u>Budget Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Interest	\$ 750	\$ 750	\$ 743	\$ (7)
Miscellaneous	<u>11,575</u>	<u>11,575</u>	<u>11,575</u>	<u>-</u>
<b>Total revenues</b>	12,325	12,325	12,318	(7)
<b>Expenditures</b>				
Current				
Public safety	<u>11,575</u>	<u>11,575</u>	<u>9,413</u>	<u>2,162</u>
Revenues over (under) expenditures	750	750	2,905	2,155
Other financing sources (uses)				
Transfers out	<u>(500)</u>	<u>(500)</u>	<u>-</u>	<u>500</u>
Net changes in fund balances	250	250	2,905	2,655
<b>Fund balances, beginning of year</b>	<u>10,907</u>	<u>10,907</u>	<u>10,907</u>	<u>-</u>
<b>Fund balances, end of year</b>	<u>\$ 11,157</u>	<u>\$ 11,157</u>	<u>\$ 13,812</u>	<u>\$ 2,655</u>

# CASCADE CHARTER TOWNSHIP

## THORNAPPLE RIVER SAD SPECIAL REVENUE FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

**FOR THE YEAR ENDED DECEMBER 31, 2024**

	<u>Budget Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Interest	\$ 7,000	\$ 7,000	\$ 10,882	\$ 3,882
Miscellaneous	<u>90,900</u>	<u>90,900</u>	<u>116,100</u>	<u>25,200</u>
<b>Total revenues</b>	97,900	97,900	126,982	29,082
<b>Expenditures</b>				
Current				
Public works	<u>90,900</u>	<u>90,900</u>	<u>29,909</u>	<u>60,991</u>
Revenues over (under) expenditures	7,000	7,000	97,073	90,073
Other financing sources (uses)				
Transfers out	<u>(10,000)</u>	<u>(10,000)</u>	<u>-</u>	<u>10,000</u>
Net changes in fund balances	(3,000)	(3,000)	97,073	100,073
<b>Fund balances, beginning of year</b>	<u>181,477</u>	<u>181,477</u>	<u>181,477</u>	<u>-</u>
<b>Fund balances, end of year</b>	<u>\$ 178,477</u>	<u>\$ 178,477</u>	<u>\$ 278,550</u>	<u>\$ 100,073</u>

# CASCADE CHARTER TOWNSHIP

## HAZMAT SPECIAL REVENUE FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

**FOR THE YEAR ENDED DECEMBER 31, 2024**

	<u>Budget Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for services	\$ 4,000	\$ 4,000	\$ 4,000	\$ -
Interest	350	350	1,239	889
Miscellaneous	-	-	13,325	13,325
<b>Total revenues</b>	<u>4,350</u>	<u>4,350</u>	<u>18,564</u>	<u>14,214</u>
<b>Expenditures</b>				
Current				
Public safety	4,750	4,750	990	3,760
Capital outlay	<u>6,000</u>	<u>19,325</u>	<u>19,668</u>	<u>(343)</u>
<b>Total expenditures</b>	<u>10,750</u>	<u>24,075</u>	<u>20,658</u>	<u>3,417</u>
Revenues over (under) expenditures	<u>(6,400)</u>	<u>(19,725)</u>	<u>(2,094)</u>	<u>17,631</u>
Other financing sources (uses)				
Transfers in	2,000	2,000	2,000	-
Transfers out	<u>(20,930)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(18,930)</u>	<u>2,000</u>	<u>2,000</u>	<u>-</u>
Net changes in fund balances	(25,330)	(17,725)	(94)	17,631
<b>Fund balances, beginning of year</b>	<u>43,032</u>	<u>43,032</u>	<u>43,032</u>	<u>-</u>
<b>Fund balances, end of year</b>	<u>\$ 17,702</u>	<u>\$ 25,307</u>	<u>\$ 42,938</u>	<u>\$ 17,631</u>

**CASCADE CHARTER TOWNSHIP**

**OPIOID SETTLEMENT SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL**

**FOR THE YEAR ENDED DECEMBER 31, 2024**

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	<u>Budget Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Miscellaneous	\$ -	\$ -	\$ 11,837	\$ 11,837
<b>Expenditures</b>				
Current				
Public safety	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	-	-	11,837	11,837
<b>Fund balances, beginning of year</b>	<u>8,754</u>	<u>8,754</u>	<u>8,754</u>	<u>-</u>
<b>Fund balances, end of year</b>	<u>\$ 8,754</u>	<u>\$ 8,754</u>	<u>\$ 20,591</u>	<u>\$ 11,837</u>

# CASCADE CHARTER TOWNSHIP

## GENERAL FUND COMPARATIVE BALANCE SHEET

*DECEMBER 31, 2024 and 2023*

	<u>2024</u>	<u>2023</u>
<b>Assets</b>		
Cash and pooled investments	\$ 6,721,790	\$ 6,133,688
Receivables		
Accounts	632,098	214,238
Lease related	1,552,093	1,588,970
Taxes	1,390,549	1,194,682
Due from other funds	719,595	388,174
Due from other governments	368,829	363,012
Prepaid items	<u>90,875</u>	<u>32,151</u>
<b>Total assets</b>	<u>\$ 11,475,829</u>	<u>\$ 9,914,915</u>
<b>Liabilities, deferred inflows of resources and fund balances</b>		
<b>Liabilities</b>		
Accounts payable	\$ 303,762	\$ 54,813
Accrued payroll and benefits	25,363	63,896
Due to other funds	<u>7,226</u>	<u>284,183</u>
<b>Total liabilities</b>	<u>336,351</u>	<u>402,892</u>
<b>Deferred inflows of resources</b>		
Unavailable revenue	2,336,933	2,150,440
Lease related	<u>1,552,093</u>	<u>1,566,818</u>
<b>Total Deferred inflows of resources</b>	<u>3,889,026</u>	<u>3,717,258</u>
<b>Fund balances</b>		
Nonspendable		
Prepaid items	90,875	32,151
Committed		
Unfunded pension liability	499,543	499,543
Facility Improvements	250,000	250,000
Assigned		
Future years expenditures	100,000	110,426
Unassigned	<u>6,310,034</u>	<u>4,902,645</u>
<b>Total fund balances</b>	<u>7,250,452</u>	<u>5,794,765</u>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<u>\$ 11,475,829</u>	<u>\$ 9,914,915</u>

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**CASCADE CHARTER TOWNSHIP**  
**GENERAL FUND**  
**COMPARATIVE SCHEDULE OF REVENUES**

**FOR THE YEARS ENDED DECEMBER 31, 2024 and 2023**

	<u>2024</u>	<u>2023</u>
<b>Revenues</b>		
Property taxes		
Current property taxes	\$ 1,918,771	\$ 1,790,007
Street lighting assessment	81,918	72,032
Delinquent property taxes	1,390	11,238
Industrial facilities taxes	16,175	15,048
Interest and penalties on taxes	2,356	9,016
Tax administration fees	756,214	767,409
Total property taxes	<u>2,776,824</u>	<u>2,664,750</u>
Licenses and permits		
Cablevision fees	366,124	390,604
Dog licenses	60	62
Other permits	45,874	965
Total licenses and permits	<u>412,058</u>	<u>391,631</u>
Federal grants	<u>121,488</u>	<u>350,000</u>
State		
Sales taxes	2,217,282	2,234,686
PA 48/Metro Authority	19,874	27,028
Other state grants	46,552	-
Total state	<u>2,283,708</u>	<u>2,261,714</u>
Charges for services		
Planning and zoning fees	47,626	11,270
Summer tax collection fees	26,345	26,191
P.A. 198 tax application fees	1,000	-
Sewer and water implementation fees	-	20,000
Grave openings	45,235	23,545
Passport application fees	5,550	13,345
Sale of printed materials	30	-
Total charges for services	<u>125,786</u>	<u>94,351</u>
Interest		
Interest on deposits and investments	307,501	342,200
Rental income	187,256	222,206
Total interest	<u>494,757</u>	<u>564,406</u>
Miscellaneous		
Contributions	339,770	121,020
Park income	21,368	5,540
Reimbursements	23,743	28,910
Refunds and rebates	10,899	468
Other	911,663	7,094
Total miscellaneous	<u>1,307,443</u>	<u>163,032</u>
<b>Total revenues</b>	<b>\$ 7,522,064</b>	<b>\$ 6,489,884</b>

**CASCADE CHARTER TOWNSHIP**  
**GENERAL FUND**  
**COMPARATIVE SCHEDULE OF EXPENDITURES**

**FOR THE YEARS ENDED DECEMBER 31, 2024 and 2023**

	<u>2024</u>	<u>2023</u>
<b>Expenditures</b>		
Current		
General government		
Township board		
Personnel services	\$ 43,882	\$ 45,424
Other services and charges	<u>63,982</u>	<u>52,651</u>
Total township board	<u>107,864</u>	<u>98,075</u>
Supervisor		
Personnel services	<u>24,379</u>	<u>25,236</u>
Clerk		
Personnel services	<u>19,503</u>	<u>20,188</u>
Treasurer		
Personnel services	<u>19,503</u>	<u>16,859</u>
Assessor		
Personnel services	285,190	261,126
Supplies	562	816
Other services and charges	22,911	25,643
Capital outlay	<u>3,562</u>	<u>1,885</u>
Total assessor	<u>312,225</u>	<u>289,470</u>
Elections		
Personnel services	98,141	42,736
Supplies	49,461	16,583
Other services and charges	<u>9,372</u>	<u>9,631</u>
Total elections	<u>156,974</u>	<u>68,950</u>
Buildings and grounds		
Personnel services	303,059	278,321
Supplies	5,444	983
Other services and charges	224,761	212,173
Capital outlay	<u>4,232</u>	<u>-</u>
Total buildings and grounds	<u>537,496</u>	<u>491,477</u>
Cemetery		
Other services and charges	<u>15,241</u>	<u>24,784</u>
Administration		
Personnel services	802,007	617,956
Supplies	21,758	22,494
Other services and charges	501,473	624,706
Capital outlay	<u>9,479</u>	<u>13,279</u>
Total administration	<u>1,334,717</u>	<u>1,278,435</u>
Total general government	<u>2,527,902</u>	<u>2,313,474</u>
Public works		
Drains		
Other services and charges	<u>8,401</u>	<u>12,430</u>
Road construction and maintenance		
Capital outlay	<u>482,618</u>	<u>416,511</u>

(Continued)

**CASCADE CHARTER TOWNSHIP**  
**GENERAL FUND**  
**COMPARATIVE SCHEDULE OF EXPENDITURES**  
**FOR THE YEARS ENDED DECEMBER 31, 2024 and 2023**

	<u>2024</u>	<u>2023</u>
Street lighting		
Other services and charges	\$ 168,191	\$ 145,564
Capital outlay	<u>-</u>	<u>8</u>
Total street lighting	<u>168,191</u>	<u>145,572</u>
Waste collection		
Yard waste cleanup	<u>109,554</u>	<u>116,807</u>
Special Assessment		
Improvement funds	<u>94,056</u>	<u>-</u>
Engineering		
Personnel services	116,745	106,973
Supplies	93	1,068
Other services and charges	<u>54,007</u>	<u>66,542</u>
Total engineering	<u>170,845</u>	<u>174,583</u>
Total public works	<u>1,033,665</u>	<u>865,903</u>
Community and economic development		
Planning commission		
Personnel services	202,277	193,073
Supplies	432	354
Other services and charges	<u>59,333</u>	<u>23,858</u>
Total planning commission	<u>262,042</u>	<u>217,285</u>
Building and zoning		
Personnel services	<u>383</u>	<u>1,440</u>
Total community and economic development	<u>262,425</u>	<u>218,725</u>
Culture and recreation		
Parks and recreation		
Wages	96,807	59,904
Supplies	36,089	8,626
Other services and charges	81,808	85,834
Capital outlay	<u>23,872</u>	<u>169</u>
Total parks and recreation	<u>238,576</u>	<u>154,533</u>
Historical		
Supplies	-	7,000
Other services and charges	<u>5,736</u>	<u>29,030</u>
Total historical	<u>5,736</u>	<u>36,030</u>
Total culture and recreation	<u>244,312</u>	<u>190,563</u>
Other		
Employee benefits	707,882	674,902
Transportation services	<u>-</u>	<u>28,280</u>
Total other	<u>707,882</u>	<u>703,182</u>
Debt Service		
Principal	200,000	160,000
Interest and fees	<u>217,700</u>	<u>254,114</u>
Total debt service	<u>417,700</u>	<u>414,114</u>
Capital outlay	<u>697,782</u>	<u>492,147</u>
<b>Total expenditures</b>	<u>\$ 5,891,668</u>	<u>\$ 5,198,108</u>

(Concluded)

# CASCADE CHARTER TOWNSHIP

## FIRE SPECIAL REVENUE FUND COMPARATIVE BALANCE SHEET

*DECEMBER 31, 2024 and 2023*

	<u>2024</u>	<u>2023</u>
<b>Assets</b>		
Cash and pooled investments	\$ 1,851,705	\$ 2,220,813
Receivables		
Accounts	4,346	-
Taxes	2,243,587	1,334,023
Due from other governments	-	8,216
Prepaid items	<u>555,464</u>	<u>19,150</u>
<b>Total assets</b>	<u>\$ 4,655,102</u>	<u>\$ 3,582,202</u>
<b>Liabilities, deferred inflows of resources and fund balances</b>		
<b>Liabilities</b>		
Accounts payable	\$ 32,424	\$ 36,838
Accrued payroll and benefits	10,830	70,457
Due to other funds	<u>40,123</u>	<u>-</u>
<b>Total liabilities</b>	<u>83,377</u>	<u>107,295</u>
<b>Deferred inflows of resources</b>		
Unavailable revenue	<u>3,889,328</u>	<u>2,525,894</u>
<b>Fund balances</b>		
Nonspendable		
Prepaid items	555,464	19,150
Restricted		
Dedicated millage	<u>126,933</u>	<u>929,863</u>
<b>Total fund balances</b>	<u>682,397</u>	<u>949,013</u>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<u>\$ 4,655,102</u>	<u>\$ 3,582,202</u>

# CASCADE CHARTER TOWNSHIP

## **FIRE SPECIAL REVENUE FUND COMPARATIVE SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**

**FOR THE YEARS ENDED DECEMBER 31, 2024 and 2023**

	<u>2024</u>	<u>2023</u>
<b>Revenues</b>		
Property taxes		
Current property taxes	\$ 2,544,483	\$ 2,336,552
Delinquent property taxes	881	15,213
Industrial facilities taxes	21,895	20,370
Interest and penalties on taxes	301	1,297
Total property taxes	<u>2,567,560</u>	<u>2,373,432</u>
Interest	72,311	115,336
State grants	432	648
Federal grants	60,293	56,823
Miscellaneous		
Other	12,091	8,556
Donations	4,346	-
Total miscellaneous	<u>16,437</u>	<u>-</u>
<b>Total revenues</b>	<u>2,717,033</u>	<u>2,554,795</u>
<b>Expenditures</b>		
Current		
Public safety		
Fire department		
Personnel services	2,912,036	2,690,795
Supplies	99,756	98,170
Other services and charges	421,155	536,566
Total public safety	<u>3,432,947</u>	<u>3,325,531</u>
Capital outlay	<u>50,702</u>	<u>60,351</u>
<b>Total expenditures</b>	<u>3,483,649</u>	<u>3,385,882</u>
Revenues over (under) expenditures	<u>(766,616)</u>	<u>(831,087)</u>
Other financing sources (uses)		
Transfers in	502,000	576,000
Transfers out	<u>(2,000)</u>	<u>(2,000)</u>
Total other financing sources (uses)	<u>500,000</u>	<u>574,000</u>
Net changes in fund balances	(266,616)	(257,087)
<b>Fund balances, beginning of year</b>	<u>949,013</u>	<u>1,206,100</u>
<b>Fund balances, end of year</b>	<u>\$ 682,397</u>	<u>\$ 949,013</u>

**CASCADE CHARTER TOWNSHIP**

**POLICE SPECIAL REVENUE FUND  
COMPARATIVE BALANCE SHEET**

**DECEMBER 31, 2024 and 2023**

---

	<u>2024</u>	<u>2023</u>
<b>Assets</b>		
Cash and pooled investments	\$ 2,730,126	\$ 2,550,413
Receivables		
Taxes	<u>541,317</u>	<u>465,493</u>
<b>Total assets</b>	<u>\$ 3,271,443</u>	<u>\$ 3,015,906</u>
<b>Liabilities, deferred inflows of resources and fund balances</b>		
<b>Liabilities</b>		
Accounts payable	\$ 140,502	\$ 92,956
Due to other funds	<u>54,754</u>	<u>8,754</u>
<b>Total liabilities</b>	195,256	101,710
<b>Deferred inflows of resources</b>		
Unavailable revenue	938,481	878,588
<b>Fund balances</b>		
Restricted		
Dedicated millage	<u>2,137,706</u>	<u>2,035,608</u>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<u>\$ 3,271,443</u>	<u>\$ 3,015,906</u>

# CASCADE CHARTER TOWNSHIP

## ***POLICE SPECIAL REVENUE FUND COMPARATIVE SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE***

***FOR THE YEARS ENDED DECEMBER 31, 2024 and 2023***

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	<u>2024</u>	<u>2023</u>
<b>Revenues</b>		
Property taxes		
Current property taxes	\$ 887,091	\$ 818,047
Delinquent property taxes	307	5,308
Industrial facilities taxes	7,640	7,108
Interest and penalties on taxes	<u>105</u>	<u>453</u>
Total property taxes	895,143	830,916
Interest	<u>67,125</u>	<u>85,180</u>
<b>Total revenues</b>	962,268	916,096
<b>Expenditures</b>		
Current		
Public safety		
Law enforcement		
Other services and charges	<u>860,170</u>	<u>790,726</u>
Net changes in fund balances	102,098	125,370
<b>Fund balances, beginning of year</b>	<u>2,035,608</u>	<u>1,910,238</u>
<b>Fund balances, end of year</b>	<u>\$ 2,137,706</u>	<u>\$ 2,035,608</u>

# CASCADE CHARTER TOWNSHIP

## IMPROVEMENT REVOLVING SPECIAL REVENUE FUND COMPARATIVE BALANCE SHEET

*DECEMBER 31, 2024 and 2023*

	<u>2024</u>	<u>2023</u>
<b>Assets</b>		
Cash and pooled investments	\$ 3,655,762	\$ 2,979,712
Receivables		
Accounts	20,775	6,729
Special assessments	363,625	394,843
Due from other funds	<u>831,502</u>	<u>-</u>
<b>Total assets</b>	<u>\$ 4,871,664</u>	<u>\$ 3,381,284</u>
<b>Liabilities, deferred inflows of resources and fund balances</b>		
<b>Liabilities</b>		
Accounts payable	\$ 643,760	\$ 13,882
Due to other funds	<u>223,500</u>	<u>-</u>
<b>Total liabilities</b>	867,260	13,882
<b>Deferred inflows of resources</b>		
Unavailable revenue	392,175	429,474
<b>Fund balances</b>		
Restricted		
Water and sewer improvements	<u>3,612,229</u>	<u>2,937,928</u>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<u>\$ 4,871,664</u>	<u>\$ 3,381,284</u>

# CASCADE CHARTER TOWNSHIP

## IMPROVEMENT REVOLVING SPECIAL REVENUE FUND COMPARATIVE SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

**FOR THE YEARS ENDED DECEMBER 31, 2024 and 2023**

	<u>2024</u>	<u>2023</u>
<b>Revenues</b>		
Interest		
Interest on deposits	\$ 126,175	\$ 115,419
Interest on special assessments	-	6,177
Total interest	<u>126,175</u>	<u>121,596</u>
Federal	500,000	-
Local	373,911	-
Miscellaneous		
Special assessments	31,218	19,543
Hookup fees	633,354	364,482
Total miscellaneous	<u>664,572</u>	<u>384,025</u>
<b>Total revenues</b>	1,664,658	505,621
<b>Expenditures</b>		
Capital outlay	<u>962,098</u>	<u>119,135</u>
Revenues over (under) expenditures	702,560	386,486
Other financing sources (uses)		
Transfers out	<u>(223,500)</u>	<u>-</u>
Net changes in fund balances	<u>479,060</u>	<u>386,486</u>
<b>Fund balances, beginning of year, as previously reported</b>	2,937,928	2,551,442
<b>Correction of an error</b>	<u>195,241</u>	<u>-</u>
<b>Fund balances, beginning of year, as restated</b>	<u>3,133,169</u>	<u>2,551,442</u>
<b>Fund balances, end of year</b>	<u>\$ 3,612,229</u>	<u>\$ 2,937,928</u>

# CASCADE CHARTER TOWNSHIP

## LARAWAY LAKE SAD SPECIAL REVENUE FUND COMPARATIVE BALANCE SHEET

DECEMBER 31, 2024 and 2023

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	<u>2024</u>	<u>2023</u>
<b>Assets</b>		
Cash and pooled investments	\$ 19,847	\$ 16,442
Receivables		
Special assessments	<u>70,457</u>	<u>82,032</u>
<b>Total assets</b>	<u>\$ 90,304</u>	<u>\$ 98,474</u>
<b>Liabilities, deferred inflows of resources and fund balances</b>		
<b>Liabilities</b>		
Due to other funds	\$ 500	\$ -
<b>Deferred inflows of resources</b>		
Unavailable revenue	75,992	87,567
<b>Fund balances</b>		
Restricted		
Water and sewer improvements	<u>13,812</u>	<u>10,907</u>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<u>\$ 90,304</u>	<u>\$ 98,474</u>

# CASCADE CHARTER TOWNSHIP

## LARAWAY LAKE SAD SPECIAL REVENUE FUND COMPARATIVE SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

FOR THE YEARS ENDED DECEMBER 31, 2024 and 2023

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	<u>2024</u>	<u>2023</u>
<b>Revenues</b>		
Interest		
Interest on deposits	\$ 728	\$ 659
Interest on special assessments	<u>15</u>	<u>-</u>
Total interest	743	659
Miscellaneous		
Special assessments	<u>11,575</u>	<u>11,072</u>
<b>Total revenues</b>	12,318	11,731
<b>Expenditures</b>		
Current		
Public works	<u>9,413</u>	<u>13,050</u>
Net changes in fund balances	2,905	(1,319)
<b>Fund balances, beginning of year</b>	<u>10,907</u>	<u>12,226</u>
<b>Fund balances, end of year</b>	<u>\$ 13,812</u>	<u>\$ 10,907</u>

# CASCADE CHARTER TOWNSHIP

## THORNAPPLE RIVER SAD SPECIAL REVENUE FUND COMPARATIVE BALANCE SHEET

DECEMBER 31, 2024 and 2023

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	<u>2024</u>	<u>2023</u>
<b>Assets</b>		
Cash and pooled investments	\$ 315,050	\$ 222,577
Receivables		
Special assessments	<u>1,000,800</u>	<u>1,152,900</u>
<b>Total assets</b>	<u>\$ 1,315,850</u>	<u>\$ 1,375,477</u>
<b>Liabilities, deferred inflows of resources and fund balances</b>		
<b>Liabilities</b>		
Due to other funds	\$ 500	\$ -
<b>Deferred inflows of resources</b>		
Unavailable revenue	1,036,800	1,194,000
<b>Fund balances</b>		
Restricted		
Water and sewer improvements	<u>278,550</u>	<u>181,477</u>
<b>Total fund balances</b>	<u>278,550</u>	<u>181,477</u>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<u>\$ 1,315,850</u>	<u>\$ 1,375,477</u>

# CASCADE CHARTER TOWNSHIP

## THORNAPPLE RIVER SAD SPECIAL REVENUE FUND COMPARATIVE SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

FOR THE YEARS ENDED DECEMBER 31, 2024 and 2023

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	<u>2024</u>	<u>2023</u>
<b>Revenues</b>		
Interest		
Interest on deposits	\$ 10,871	\$ 7,382
Interest on special assessments	11	-
Total interest	<u>10,882</u>	<u>7,382</u>
Miscellaneous		
Special assessments	<u>116,100</u>	<u>91,500</u>
<b>Total revenues</b>	126,982	98,882
<b>Expenditures</b>		
Current		
Public works	<u>29,909</u>	<u>37,947</u>
Net changes in fund balances	97,073	60,935
<b>Fund balances, beginning of year</b>	<u>181,477</u>	<u>120,542</u>
<b>Fund balances, end of year</b>	<u>\$ 278,550</u>	<u>\$ 181,477</u>

# CASCADE CHARTER TOWNSHIP

## LIBRARY SPECIAL REVENUE FUND COMPARATIVE BALANCE SHEET

*DECEMBER 31, 2024 and 2023*

	<u>2024</u>	<u>2023</u>
<b>Assets</b>		
Cash and pooled investments	\$ 2,191,991	\$ 2,511,906
Receivables		
Taxes	180,027	152,000
Due from other governments	450,000	-
Prepaid items	97	-
<b>Total assets</b>	<u>\$ 2,822,115</u>	<u>\$ 2,663,906</u>
<b>Liabilities, deferred inflows of resources and fund balances</b>		
<b>Liabilities</b>		
Accounts payable	\$ 19,804	\$ 29,580
Due to other funds	58,176	-
<b>Total liabilities</b>	77,980	29,580
<b>Deferred inflows of resources</b>		
Unavailable revenue	312,268	287,048
<b>Fund balances</b>		
Nonspendable		
Prepaid items	97	-
Restricted		
Dedicated millage	2,431,770	2,347,278
<b>Total fund balances</b>	2,431,867	2,347,278
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<u>\$ 2,822,115</u>	<u>\$ 2,663,906</u>

# CASCADE CHARTER TOWNSHIP

## LIBRARY SPECIAL REVENUE FUND COMPARATIVE SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

**FOR THE YEARS ENDED DECEMBER 31, 2024 and 2023**

	<u>2024</u>	<u>2023</u>
<b>Revenues</b>		
Property taxes		
Current property taxes	\$ 295,129	\$ 279,059
Delinquent property taxes	100	1,733
Industrial facilities taxes	2,495	2,321
Interest and penalties on taxes	34	148
Total property taxes	<u>297,758</u>	<u>283,261</u>
State	450,000	-
Local	1,043,826	43,826
Interest	78,634	85,519
Miscellaneous		
Donations	<u>3,286</u>	<u>201,000</u>
<b>Total revenues</b>	<u>1,873,504</u>	<u>613,606</u>
<b>Expenditures</b>		
Current		
Recreation and cultural		
Library		
Other services and charges	235,753	210,515
Capital outlay	<u>1,553,162</u>	<u>331,819</u>
<b>Total expenditures</b>	<u>1,788,915</u>	<u>542,334</u>
Net changes in fund balances	84,589	31,518
<b>Fund balances, beginning of year</b>	<u>2,347,278</u>	<u>2,315,760</u>
<b>Fund balances, end of year</b>	<u>\$ 2,431,867</u>	<u>\$ 2,347,278</u>

# CASCADE CHARTER TOWNSHIP

## PATHWAYS SPECIAL REVENUE FUND COMPARATIVE BALANCE SHEET

*DECEMBER 31, 2024 and 2023*

	<u>2024</u>	<u>2023</u>
<b>Assets</b>		
Cash and pooled investments	\$ 2,207,429	\$ 917,100
Receivables		
Taxes	<u>414,564</u>	<u>356,438</u>
<b>Total assets</b>	<u>\$ 2,621,993</u>	<u>\$ 1,273,538</u>
<b>Liabilities, deferred inflows of resources and fund balances</b>		
<b>Liabilities</b>		
Accounts payable	\$ 10,001	\$ 26,009
Accrued payroll and benefits	<u>-</u>	<u>388,174</u>
<b>Total liabilities</b>	10,001	414,183
<b>Deferred inflows of resources</b>		
Unavailable revenue	2,225,717	672,785
<b>Fund balances</b>		
Restricted		
Dedicated millage	<u>386,275</u>	<u>186,570</u>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<u>\$ 2,621,993</u>	<u>\$ 1,273,538</u>

# CASCADE CHARTER TOWNSHIP

## PATHWAYS SPECIAL REVENUE FUND COMPARATIVE SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

FOR THE YEARS ENDED DECEMBER 31, 2024 and 2023

	<u>2024</u>	<u>2023</u>
<b>Revenues</b>		
Property taxes		
Current property taxes	\$ 690,524	\$ 650,781
Delinquent property taxes	235	4,065
Industrial facilities taxes	5,850	5,443
Interest and penalties on taxes	80	347
Total property taxes	<u>696,689</u>	<u>660,636</u>
State	243,044	-
Interest	41,554	61,686
Miscellaneous	<u>24,004</u>	<u>-</u>
<b>Total revenues</b>	<u>1,005,291</u>	<u>722,322</u>
<b>Expenditures</b>		
Current		
Recreation and cultural		
Parks and recreations		
Supplies	8,372	140
Other services and charges	100,275	89,817
Total recreation and cultural	<u>108,647</u>	<u>89,957</u>
Capital outlay	<u>696,939</u>	<u>1,500,105</u>
<b>Total expenditures</b>	<u>805,586</u>	<u>1,590,062</u>
Revenues over (under) expenditures	199,705	(867,740)
Other financing sources (uses)		
Transfers out	<u>-</u>	<u>(53,000)</u>
Net changes in fund balances	199,705	(920,740)
<b>Fund balances, beginning of year</b>	<u>186,570</u>	<u>1,107,310</u>
<b>Fund balances, end of year</b>	<u>\$ 386,275</u>	<u>\$ 186,570</u>

# CASCADE CHARTER TOWNSHIP

## INSPECTIONS SPECIAL REVENUE FUND COMPARATIVE BALANCE SHEET

*DECEMBER 31, 2024 and 2023*

	<u>2024</u>	<u>2023</u>
<b>Assets</b>		
Cash and pooled investments	\$ 5,179,310	\$ 4,663,771
Receivables		
Accounts	430	-
Due from other funds	2,703	-
Prepaid items	<u>22,939</u>	<u>32,627</u>
<b>Total assets</b>	<u>\$ 5,205,382</u>	<u>\$ 4,696,398</u>
<b>Liabilities and fund balances</b>		
<b>Liabilities</b>		
Accounts payable	\$ 35,001	\$ 41,868
Accrued payroll and benefits	8,902	35,871
Due to other funds	<u>315,490</u>	<u>-</u>
<b>Total liabilities</b>	<u>359,393</u>	<u>77,739</u>
<b>Fund balances</b>		
Nonspendable		
Prepaid items	22,939	32,627
Restricted		
Inspections	<u>4,823,050</u>	<u>4,586,032</u>
<b>Total fund balances</b>	<u>4,845,989</u>	<u>4,618,659</u>
<b>Total liabilities and fund balances</b>	<u>\$ 5,205,382</u>	<u>\$ 4,696,398</u>

# CASCADE CHARTER TOWNSHIP

## INSPECTIONS SPECIAL REVENUE FUND COMPARATIVE SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

**FOR THE YEARS ENDED DECEMBER 31, 2024 and 2023**

	<u>2024</u>	<u>2023</u>
<b>Revenues</b>		
Licenses and permits		
Building permits	\$ 502,671	\$ 536,772
Electrical permits	85,681	126,597
Mechanical permits	118,930	123,203
Plumbing permits	50,163	65,930
Permits - other townships	2,148,328	2,168,585
Contractor registration fees	9,090	10,800
Total licenses and permits	<u>2,914,863</u>	<u>3,031,887</u>
Interest	153,673	166,399
Miscellaneous	<u>1,772</u>	<u>1,520</u>
<b>Total revenues</b>	<u>3,070,308</u>	<u>3,199,806</u>
<b>Expenditures</b>		
Current		
Public safety		
Inspections		
Personnel services	1,538,054	1,423,881
Supplies	5,223	8,719
Other services and charges	<u>1,025,982</u>	<u>676,721</u>
Total public safety	<u>2,569,259</u>	<u>2,109,321</u>
Capital outlay	<u>20,273</u>	<u>31,423</u>
<b>Total expenditures</b>	<u>2,589,532</u>	<u>2,140,744</u>
Revenues over (under) expenditures	480,776	1,059,062
Other financing sources (uses)		
Transfers out	<u>(253,446)</u>	<u>(346,938)</u>
Net changes in fund balances	227,330	712,124
<b>Fund balances, beginning of year</b>	<u>4,618,659</u>	<u>3,906,535</u>
<b>Fund balances, end of year</b>	<u>\$ 4,845,989</u>	<u>\$ 4,618,659</u>

# CASCADE CHARTER TOWNSHIP

## OPEN SPACE SPECIAL REVENUE FUND COMPARATIVE BALANCE SHEET

DECEMBER 31, 2024 and 2023

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	<u>2024</u>	<u>2023</u>
<b>Assets</b>		
Cash and pooled investments	\$ 1,263,295	\$ 1,118,543
Receivables		
Taxes	<u>271,128</u>	<u>233,199</u>
<b>Total assets</b>	<u>\$ 1,534,423</u>	<u>\$ 1,351,742</u>
<b>Liabilities, deferred inflows of resources and fund balances</b>		
<b>Liabilities</b>		
Accounts payable	\$ 352	\$ 801
Due to other funds	<u>34,807</u>	<u>-</u>
<b>Total liabilities</b>	35,159	801
<b>Deferred inflows of resources</b>		
Unavailable revenue	470,052	440,147
<b>Fund balances</b>		
Restricted		
Dedicated millage	<u>1,029,212</u>	<u>910,794</u>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<u>\$ 1,534,423</u>	<u>\$ 1,351,742</u>

# CASCADE CHARTER TOWNSHIP

## OPEN SPACE SPECIAL REVENUE FUND COMPARATIVE SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

FOR THE YEARS ENDED DECEMBER 31, 2024 and 2023

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	<u>2024</u>	<u>2023</u>
<b>Revenues</b>		
Property taxes		
Current property taxes	\$ 451,756	\$ 425,758
Delinquent property taxes	154	2,659
Industrial facilities taxes	3,828	3,561
Interest and penalties on taxes	<u>53</u>	<u>227</u>
Total property taxes	455,791	432,205
Interest	<u>45,504</u>	<u>32,892</u>
<b>Total revenues</b>	501,295	465,097
<b>Expenditures</b>		
Current		
Recreation and cultural		
Parks and recreations		
Other services and charges	<u>59,041</u>	<u>40,185</u>
Revenues over (under) expenditures	442,254	424,912
Other financing sources (uses)		
Transfers out	<u>(323,836)</u>	<u>(325,152)</u>
Net changes in fund balances	118,418	99,760
<b>Fund balances, beginning of year</b>	<u>910,794</u>	<u>811,034</u>
<b>Fund balances, end of year</b>	<u>\$ 1,029,212</u>	<u>\$ 910,794</u>

**CASCADE CHARTER TOWNSHIP**

**CASCADE DAM MAJOR REPAIR SPECIAL REVENUE FUND  
COMPARATIVE BALANCE SHEET**

**DECEMBER 31, 2024 and 2023**

	<u>2024</u>	<u>2023</u>
<b>Assets</b>		
Cash and pooled investments	\$ 754,871	\$ 676,865
Receivables		
Lease related	<u>104,775</u>	<u>106,785</u>
<b>Total assets</b>	<u>\$ 859,646</u>	<u>\$ 783,650</u>
<b>Liabilities, deferred inflows of resources and fund balances</b>		
<b>Liabilities</b>		
Accounts payable	\$ -	\$ -
<b>Deferred inflows of resources</b>		
Lease related	104,775	105,542
<b>Fund balances</b>		
Restricted		
Dam repairs	<u>754,871</u>	<u>678,108</u>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<u>\$ 859,646</u>	<u>\$ 783,650</u>

# CASCADE CHARTER TOWNSHIP

## CASCADE DAM MAJOR REPAIR SPECIAL REVENUE FUND COMPARATIVE SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

FOR THE YEARS ENDED DECEMBER 31, 2024 and 2023

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	<u>2024</u>	<u>2023</u>
<b>Revenues</b>		
Interest	\$ 31,763	\$ 25,747
Miscellaneous	<u>5,000</u>	<u>-</u>
<b>Total revenues</b>	36,763	25,747
<b>Expenditures</b>		
Current		
General government	<u>-</u>	<u>-</u>
Revenues over (under) expenditures	36,763	25,747
Other financing sources (uses)		
Transfers in	<u>40,000</u>	<u>40,000</u>
Net changes in fund balances	76,763	65,747
<b>Fund balances, beginning of year</b>	<u>678,108</u>	<u>612,361</u>
<b>Fund balances, end of year</b>	<u>\$ 754,871</u>	<u>\$ 678,108</u>

# CASCADE CHARTER TOWNSHIP

## HAZMAT SPECIAL REVENUE FUND COMPARATIVE BALANCE SHEET

DECEMBER 31, 2024 and 2023

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	<u>2024</u>	<u>2023</u>
<b>Assets</b>		
Cash and pooled investments	\$ 43,438	\$ 44,782
<b>Liabilities and fund balances</b>		
<b>Liabilities</b>		
Accounts payable	\$ -	\$ 1,750
Due to other funds	500	-
<b>Total liabilities</b>	500	1,750
<b>Fund balances</b>		
Restricted		
HAZMAT	42,938	43,032
<b>Total liabilities and fund balances</b>	\$ 43,438	\$ 44,782

# CASCADE CHARTER TOWNSHIP

## HAZMAT SPECIAL REVENUE FUND COMPARATIVE SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

**FOR THE YEARS ENDED DECEMBER 31, 2024 and 2023**

	<u>2024</u>	<u>2023</u>
<b>Revenues</b>		
Charges for services		
HAZMAT fees	\$ 4,000	\$ 4,000
Interest	1,239	781
Miscellaneous	<u>13,325</u>	<u>-</u>
<b>Total revenues</b>	<u>18,564</u>	<u>4,781</u>
<b>Expenditures</b>		
Current		
Public safety		
HAZMAT	990	687
Other services and charges	<u>19,668</u>	<u>8,270</u>
Capital outlay		
<b>Total expenditures</b>	<u>20,658</u>	<u>8,957</u>
Revenues over (under) expenditures	(2,094)	(4,176)
Other financing sources (uses)		
Transfers in	<u>2,000</u>	<u>2,000</u>
Net changes in fund balances	(94)	(2,176)
<b>Fund balances, beginning of year</b>	<u>43,032</u>	<u>45,208</u>
<b>Fund balances, end of year</b>	<u>\$ 42,938</u>	<u>\$ 43,032</u>

# CASCADE CHARTER TOWNSHIP

## CORONAVIRUS GRANTS SPECIAL REVENUE FUND COMPARATIVE BALANCE SHEET

DECEMBER 31, 2024 and 2023

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	<u>2024</u>	<u>2023</u>
<b>Assets</b>		
Cash and pooled investments	\$ 3,783,431	\$ 3,765,538
<b>Liabilities, deferred inflows and fund balances</b>		
<b>Liabilities</b>		
Due to other funds	\$ 831,502	\$ -
<b>Deferred inflows of resources</b>		
Unearned revenue	2,736,362	3,689,352
<b>Fund balances</b>		
Assigned COVID	<u>215,567</u>	<u>76,186</u>
<b>Total liabilities and fund balances</b>	<u>\$ 3,783,431</u>	<u>\$ 3,765,538</u>

# CASCADE CHARTER TOWNSHIP

## CORONAVIRUS GRANTS SPECIAL REVENUE FUND COMPARATIVE SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

FOR THE YEARS ENDED DECEMBER 31, 2024 and 2023

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	<u>2024</u>	<u>2023</u>
<b>Revenues</b>		
Interest	\$ 145,681	\$ 44,040
<b>Expenditures</b>		
Current		
General government		
COVID		
Other services and charges	<u>6,300</u>	<u>-</u>
Net changes in fund balances	139,381	44,040
<b>Fund balances, beginning of year</b>	<u>76,186</u>	<u>32,146</u>
<b>Fund balances, end of year</b>	<u>\$ 215,567</u>	<u>\$ 76,186</u>

# CASCADE CHARTER TOWNSHIP

## OPIOID SETTLEMENT SPECIAL REVENUE FUND COMPARATIVE BALANCE SHEET

*DECEMBER 31, 2024 and 2023*

	<u>2024</u>	<u>2023</u>
<b>Assets</b>		
Cash and pooled investments	\$ 11,837	\$ -
Receivables		
Accounts	-	59,486
Due from other funds	8,754	8,754
<b>Total assets</b>	\$ 20,591	\$ 68,240
<b>Liabilities, deferred inflows and fund balances</b>		
<b>Liabilities</b>		
Accounts payable	\$ -	\$ -
<b>Deferred inflows of resources</b>		
Unearned revenue	-	59,486
<b>Fund balances</b>		
Restricted		
Opioid funds	20,591	8,754
<b>Total liabilities and fund balances</b>	\$ 20,591	\$ 68,240

# CASCADE CHARTER TOWNSHIP

## OPIOID SETTLEMENT SPECIAL REVENUE FUND COMPARATIVE SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

FOR THE YEARS ENDED DECEMBER 31, 2024 and 2023

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	<u>2024</u>	<u>2023</u>
<b>Revenues</b>		
Miscellaneous	\$ 11,837	\$ 8,754
<b>Expenditures</b>		
Current		
General government		
Supplies	-	-
Net changes in fund balances	11,837	8,754
<b>Fund balances, beginning of year</b>	<u>8,754</u>	<u>-</u>
<b>Fund balances, end of year</b>	<u>\$ 20,591</u>	<u>\$ 8,754</u>

**CASCADE CHARTER TOWNSHIP**

**BUILDING AUTHORITY DEBT SERVICE FUND  
COMPARATIVE BALANCE SHEET**

**DECEMBER 31, 2024 and 2023**

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	<u>2024</u>	<u>2023</u>
<b>Assets</b>		
Cash and pooled investments	\$ -	\$ -
<b>Liabilities and fund balances</b>		
<b>Liabilities</b>		
Accounts payable	\$ -	\$ -
<b>Fund balances</b>		
Assigned		
Debt service	\$ -	\$ -
<b>Total liabilities and fund balances</b>	<u>\$ -</u>	<u>\$ -</u>

# CASCADE CHARTER TOWNSHIP

## **BUILDING AUTHORITY DEBT SERVICE FUND COMPARATIVE SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**

**FOR THE YEARS ENDED DECEMBER 31, 2024 and 2023**

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	<u>2024</u>	<u>2023</u>
<b>Revenues</b>		
Interest	\$ -	\$ -
<b>Expenditures</b>		
Debt service		
Principal	\$ 297,000	\$ 293,000
Interest and fees	<u>26,836</u>	<u>32,152</u>
<b>Total expenditures</b>	<u>323,836</u>	<u>325,152</u>
Revenues over (under) expenditures	(323,836)	(325,152)
Other financing sources (uses)		
Transfers in	<u>323,836</u>	<u>325,152</u>
Net changes in fund balances	-	-
<b>Fund balances, beginning of year</b>	<u>-</u>	<u>-</u>
<b>Fund balances, end of year</b>	<u>\$ -</u>	<u>\$ -</u>

# CASCADE CHARTER TOWNSHIP

## FIRE STATION CAPITAL PROJECT FUND COMPARATIVE BALANCE SHEET

DECEMBER 31, 2024 and 2023

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	<u>2024</u>	<u>2023</u>
<b>Assets</b>		
Cash and pooled investments	\$ -	\$ 121,876
Due from other funds	<u>-</u>	<u>284,183</u>
<b>Total assets</b>	<u>\$ -</u>	<u>\$ 406,059</u>
<b>Liabilities and fund balances</b>		
<b>Liabilities</b>		
Accounts payable	\$ -	\$ 402,322
<b>Fund balances</b>		
Restricted		
Capital projects	<u>-</u>	<u>3,737</u>
<b>Total liabilities and fund balances</b>	<u>\$ -</u>	<u>\$ 406,059</u>

# CASCADE CHARTER TOWNSHIP

## FIRE STATION CAPITAL PROJECT FUND COMPARATIVE SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

FOR THE YEARS ENDED DECEMBER 31, 2024 and 2023

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	<u>2024</u>	<u>2023</u>
<b>Revenues</b>		
Federal revenue	\$ -	\$ 1,000,000
Interest	<u>443</u>	<u>99,877</u>
<b>Total revenues</b>	<u>443</u>	<u>1,099,877</u>
<b>Expenditures</b>		
Current		
Public Safety		
Other services and charges	-	500
Capital outlay	<u>109,311</u>	<u>9,062,428</u>
<b>Total expenditures</b>	<u>109,311</u>	<u>9,062,928</u>
Revenues over (under) expenditures	<u>(108,868)</u>	<u>(7,963,051)</u>
Other financing sources (uses)		
Transfers in	<u>105,131</u>	<u>3,784,183</u>
Net changes in fund balances	(3,737)	(4,178,868)
<b>Fund balances, beginning of year</b>	<u>3,737</u>	<u>4,182,605</u>
<b>Fund balances, end of year</b>	<u>\$ -</u>	<u>\$ 3,737</u>

# CASCADE CHARTER TOWNSHIP

## CEMETERY PERPETUAL CARE FUND COMPARATIVE BALANCE SHEET

DECEMBER 31, 2024 and 2023

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	<u>2024</u>	<u>2023</u>
<b>Assets</b>		
Cash and pooled investments	\$ 151,429	\$ 142,436
Due from other funds	<u>4,524</u>	<u>-</u>
<b>Total assets</b>	<u>\$ 155,953</u>	<u>\$ 142,436</u>
<b>Liabilities and fund balances</b>		
<b>Liabilities</b>		
Accounts payable	<u>\$ -</u>	<u>\$ -</u>
<b>Fund balances</b>		
Nonspendable		
Cemetery trust	125,789	122,159
Committed		
Cemetery trust	<u>30,164</u>	<u>20,277</u>
<b>Total fund balances</b>	<u>155,953</u>	<u>142,436</u>
<b>Total liabilities and fund balances</b>	<u>\$ 155,953</u>	<u>\$ 142,436</u>

# CASCADE CHARTER TOWNSHIP

## CEMETERY PERPETUAL CARE FUND COMPARATIVE SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

FOR THE YEARS ENDED DECEMBER 31, 2024 and 2023

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	<u>2024</u>	<u>2023</u>
<b>Revenues</b>		
Charges for services		
Cemetery care fees	\$ 3,630	\$ 4,880
Interest	<u>5,372</u>	<u>3,092</u>
<b>Total revenues</b>	9,002	7,972
<b>Expenditures</b>		
Current		
General government		
Cemetery	<u>9</u>	<u>546</u>
Revenues over (under) expenditures	8,993	7,426
Other financing sources (uses)		
Transfers in	<u>4,524</u>	<u>1,500</u>
Net changes in fund balances	13,517	8,926
<b>Fund balances, beginning of year</b>	<u>142,436</u>	<u>133,510</u>
<b>Fund balances, end of year</b>	<u>\$ 155,953</u>	<u>\$ 142,436</u>

# CASCADE CHARTER TOWNSHIP

## FIDUCIARY FUNDS COMBINING STATEMENT OF FIDUCIARY NET POSITION

DECEMBER 31, 2024

	Custodial Funds		
	Escrow Deposit Fund	Tax Collection Fund	Total
<b>Assets</b>			
Cash and pooled investments	\$ 324,533	\$ 3,511,349	\$ 3,835,882
<b>Total assets</b>	324,533	3,511,349	3,835,882
<b>Liabilities</b>			
Accounts payable	35,947	18,907	54,854
Escrow deposits	288,586	-	288,586
Due to other governments	-	3,492,442	3,492,442
<b>Total liabilities</b>	324,533	3,511,349	3,835,882
<b>Net position</b>			
Restricted	\$ -	\$ -	\$ -

**CASCADE CHARTER TOWNSHIP**

**FIDUCIARY FUNDS  
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**

**FOR THE YEAR ENDED DECEMBER 31, 2024**

	Custodial Funds		
	Escrow Deposit Fund	Tax Collection Fund	Total
<b>Additions</b>			
Property taxes collected for other governments	\$ -	\$ 74,190,983	\$ 74,190,983
Escrow deposits collected	<u>129,738</u>	<u>-</u>	<u>129,738</u>
<b>Total additions</b>	<u>129,738</u>	<u>74,190,983</u>	<u>74,320,721</u>
 <b>Deductions</b>			
Property taxes distributed to other governments	-	74,190,983	74,190,983
Escrow funds used to cover expenses	<u>129,738</u>	<u>-</u>	<u>129,738</u>
<b>Total deductions</b>	<u>129,738</u>	<u>74,190,983</u>	<u>74,320,721</u>
 Net increase	-	-	-
 Net position, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
 Net position, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**CASCADE CHARTER TOWNSHIP**

**DOWNTOWN DEVELOPMENT AUTHORITY  
BALANCE SHEET/STATEMENT OF NET POSITION**

**DECEMBER 31, 2024**

	<b>Governmental Fund Type General Fund</b>	<b>Adjustments</b>	<b>Statement of Net Position</b>
<b>Assets</b>			
Cash and pooled investments	\$ 2,798,730	\$ -	\$ 2,798,730
Receivables			
Accounts	120,998	-	120,998
Taxes	500,696	-	500,696
Capital assets			
Non-depreciable	-	59,366	59,366
Depreciable capital assets, net	-	<u>3,459,385</u>	<u>3,459,385</u>
<b>Total assets</b>	<u>\$ 3,420,424</u>	<u>3,518,751</u>	<u>6,939,175</u>
<b>Liabilities, deferred inflows of resources and fund balance</b>			
<b>Liabilities</b>			
Accounts payable	\$ 528,169	\$ -	528,169
Accrued interest payable	-	3,575	3,575
Bonds and notes payable - current portion	-	80,000	80,000
Bonds and notes payable	-	<u>358,700</u>	<u>358,700</u>
<b>Total liabilities</b>	528,169	<u>442,275</u>	<u>970,444</u>
<b>Deferred inflows of resources</b>			
Unavailable revenue	500,696	-	<u>500,696</u>
<b>Fund balance</b>			
Unassigned	<u>2,391,559</u>	<u>(2,391,559)</u>	
<b>Total liabilities, deferred inflows of resources and fund balance</b>	<u>\$ 3,420,424</u>		
<b>Net position</b>			
Net investment in capital assets			3,518,751
Unrestricted			<u>1,949,284</u>
<b>Total net position</b>			<u>\$ 5,468,035</u>
<b>Reconciliation of fund balances to net position:</b>			
<b>Fund balance of governmental fund</b>			\$ 2,391,559
Amounts reported for governmental activities in the statement of net position are different because:			
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the funds			
Add - land and construction in progress			59,366
Add - capital assets (net of accumulated depreciation)			3,459,385
Certain liabilities are not due and payable in the current period and therefore are not reported in the funds.			
Deduct - bonds and notes payable			(438,700)
Deduct - accrued interest			<u>(3,575)</u>
<b>Net position of governmental activities</b>			<u>\$ 5,468,035</u>

**CASCADE CHARTER TOWNSHIP**

**DOWNTOWN DEVELOPMENT AUTHORITY  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE/STATEMENT OF ACTIVITIES**

**FOR THE YEAR ENDED DECEMBER 31, 2024**

	<b>Governmental Fund Type General Fund</b>	<b>Adjustments</b>	<b>Statement of Activities</b>
<b>Revenues</b>			
Taxes	\$ 1,432,670	\$ -	\$ 1,432,670
Interest	132,062	-	132,062
Miscellaneous	<u>1,861</u>	<u>-</u>	<u>1,861</u>
<b>Total revenues</b>	<u>1,566,593</u>	<u>-</u>	<u>1,566,593</u>
<b>Expenditures</b>			
Current			
General government	2,608,077	324,792	2,932,869
Debt service			
Principal	80,024	(80,000)	24
Interest	<u>16,876</u>	<u>(650)</u>	<u>16,226</u>
<b>Total expenditures</b>	<u>2,704,977</u>	<u>244,142</u>	<u>2,949,119</u>
Net changes in fund balance	(1,138,384)		
Change in net position			(1,382,526)
<b>Fund balance/net position, beginning of year</b>	<u>3,529,943</u>		<u>6,850,561</u>
<b>Fund balance/net position, end of year</b>	<u>\$ 2,391,559</u>		<u>\$ 5,468,035</u>
<b>Reconciliation of change in fund balances to change in net position</b>			
<b>Net change in fund balance of governmental fund</b>			\$ (1,138,384)
Amounts reported for <i>governmental activities</i> in the statement of activities are different because:			
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets are allocated over their estimated useful lives and reported as depreciation expense.			
Deduct - depreciation expense			(324,972)
Repayment of bond or note principal is an expenditure in the governmental funds, but the repayment reduces the long-term liabilities in the statement of net position.			
Add - principal payments on debt			80,000
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the funds.			
Deduct - increase in accrued interest			<u>650</u>
<b>Change in net position of governmental activities</b>			<u>\$ (1,382,706)</u>

**CASCADE CHARTER TOWNSHIP**

**BROWNFIELD REDEVELOPMENT AUTHORITY  
BALANCE SHEET/STATEMENT OF NET POSITION**

**DECEMBER 31, 2024**

	<b>Governmental Fund Type General Fund</b>	<b>Adjustments</b>	<b>Statement of Net Position</b>
<b>Assets</b>			
Cash and pooled investments	\$ 146,062	\$ -	\$ 146,062
Receivables			
Accounts	<u>8,193</u>	<u>-</u>	<u>8,193</u>
<b>Total assets</b>	<b><u>\$ 154,255</u></b>	<b><u>-</u></b>	<b><u>154,255</u></b>
<b>Liabilities, deferred inflows of resources and fund balance</b>			
<b>Liabilities</b>			
Accounts payable	\$ 8,193	\$ -	8,193
Bonds and notes payable	<u>-</u>	<u>266,435</u>	<u>266,435</u>
<b>Total liabilities</b>	<b>8,193</b>	<b><u>266,435</u></b>	<b><u>274,628</u></b>
<b>Fund balance</b>			
Unassigned	<u>146,062</u>	<u>(146,062)</u>	
<b>Total liabilities, deferred inflows of resources and fund balance</b>	<b><u>\$ 154,255</u></b>		
<b>Net position</b>			
Unrestricted (deficit)			<b><u>\$ (120,373)</u></b>
<b>Reconciliation of fund balances to net position:</b>			
<b>Fund balance of governmental fund</b>			\$ 146,062
Amounts reported for governmental activities in the statement of net position are different because:			
Certain liabilities are not due and payable in the current period and therefore are not reported in the funds.			
Deduct - bonds and notes payable			<u>(266,435)</u>
<b>Net position of governmental activities</b>			<b><u>\$ (120,373)</u></b>

**CASCADE CHARTER TOWNSHIP**

**BROWNFIELD REDEVELOPMENT AUTHORITY  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE/STATEMENT OF ACTIVITIES**

**FOR THE YEAR ENDED DECEMBER 31, 2024**

	<b>Governmental Fund Type General Fund</b>	<b>Adjustments</b>	<b>Statement of Activities</b>
<b>Revenues</b>			
Taxes	\$ 100,819	\$ -	\$ 100,819
Interest	<u>3,743</u>	<u>-</u>	<u>3,743</u>
<b>Total revenues</b>	104,562	-	104,562
<b>Expenditures</b>			
Current			
General government	<u>6,262</u>	<u>-</u>	<u>6,262</u>
Net changes in fund balance	98,300		
Change in net position			98,300
<b>Fund balance/net position, beginning of year</b>	<u>47,762</u>		<u>(218,673)</u>
<b>Fund balance/net position, end of year</b>	<u>\$ 146,062</u>		<u>\$ (120,373)</u>
<b>Reconciliation of change in fund balances to change in net position</b>			
<b>Net change in fund balance of governmental fund</b>			\$ 98,300
Amounts reported for <i>governmental activities</i> in the statement of activities are different because:			
Repayment of bond or note principal is an expenditure in the governmental funds, but the repayment reduces the long-term liabilities in the statement of net position.			
Add - principal payments on deb			<u>-</u>
<b>Change in net position of governmental activities</b>			<u>\$ 98,300</u>

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

Wednesday, June 11, 2025

Wisner Center

2870 Jacksmith Dr SE

Grand Rapids, MI 49546

And Virtual Zoom Meeting

7:00 P.M.

HYBRID FORMAT

- Article 1.** Supervisor Lesperance called the meeting to order.  
Present: Supervisor Lesperance, Clerk Slater, Treasurer Korstange, Trustees Shipley, Rissi, Noordyke and Noordhoek  
Absent: None  
Also Present: Manager Smith, Deputy Clerk Jager, Finance & Budget Director Nenciarini and those listed in the Supplement
- Article 2.** Supervisor Lesperance led the Pledge of Allegiance.
- Article 3. Approval of Agenda**  
Motion by Trustee Shipley, seconded by Trustee Rissi to approve the agenda.  
Motion carried unanimously.
- Article 4. Presentations**  
None
- Article 5. Public Comments-Anything on the Agenda not scheduled for a public hearing. (Limit comments to 3 minutes)**  
None
- Article 6. Approval of Consent Agenda**  
**a.** Receive and File Minutes  
1. Township Board Meeting-5/14/25  
2. Planning Commission-5/19/25  
**b.** Receive and File Reports  
1. Zoning Enforcement-May 2025  
2. Building Dept-May 2025  
3. Treasurer's Dept-Jan/Feb/Mar 2025  
**c.** Receive and File Communication  
Motion by Trustee Rissi, seconded by Treasurer Korstange to approve Consent Agenda. Motion carried unanimously.
- Article 7. Financial Actions**  
**a.** Request for invoices to be paid on 6/12/25 and approval of 5/29/25 invoices.  
Motion by Treasurer Korstange, seconded by Trustee Shipley to approve. Motion carried unanimously.
- Article 8. Unfinished Business**  
None

- Article 9. New Business**  
036-2025 Consider Approval of L-4029 2025 Tax Rate Request Motion by Trustee Shipley, seconded by Treasurer Korstange to approve. Motion carried unanimously.
- Article 10. Discussion**  
None
- Article 11. Public Comments**  
Public comment was made by Nicholas Katsarelas-2985 Burrwick
- Article 12. Manager Comments**
1. Request for Qualification (RFQs) are being accepted for Tuffy/Tassell site.
  2. Downtown Development Authority (DDA) Director has been hired, starting 6/23/25.
  3. Zoning Ordinance updates presented for Board consideration in July.
  4. Audit presentation, Capital Improvement Plan and 2026 Budget will be presented in future meetings.
  5. 28<sup>th</sup> St will be under construction for 2 weeks starting 6/16/25.
  6. Residents are expressing concerns with solicitors. Staff are developing a webpage that residents can reference or submit comment for solicitation experiences. Legal counsel is developing solicitor ordinance.
  7. Graffiti is being monitored & remedied in collaboration with the Sheriff's Department.
- Article 13. Board Member Comments**
1. Trustee Shipley thanked those in attendance and for positive comments.
  2. Trustee Noordyke thanked resident Katsarelas for participation. He expressed approval for the DDA Director hired and thanked Manager Smith for solicitor work, and Board Members Lesperance, Korstange and Rissi for Zoning Ordinance work.
  3. Trustee Rissi inquired if DTE had been contacted concerning the unrepaired pathway at Whispering Ridge.
  4. Clerk Slater announced the Election Commission approved consolidation of voting precincts from 10 precincts to 5 precincts.
  5. Treasurer Korstange thanked Manager Smith and Engineer Thorne for their work on the Cascade Rd Bridge. She highlighted the concert 6/12/25 at Friendship Park.
  6. Supervisor Lesperance thanked the Board Members and staff who have been updating the Zoning Ordinance.
- Article 14. Adjournment**  
Motion by Clerk Slater, seconded by Trustee Shipley to adjourn. Motion carried unanimously. Meeting adjourned at 7:25 pm.

Jennifer Jager  
Deputy Clerk

Approved by:

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Grace Lesperance, Supervisor

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Susan B. Slater, Clerk

DRAFT

CASCADE CHARTER TOWNSHIP  
TREASURER'S OFFICE REPORT

APRIL 2025

FUND	INSTITUTION	DEMAND DEPOSIT		CDs			SECURITIES			TOTALS	
		\$	%	\$	%	DATE	\$	%	DATE	\$	%
101 GENERAL FUND	FLAGSTAR	2,052,076.04	3.25								
	KENT CTY POOL	234,538.22	3.83								
	MI CLASS	1,908,620.10	4.40								
	ADVENTURE CU	-		561,348.57	1.05	9/24/2025					
	CONSUMERS CU			297,129.89	4.15	1/17/2027					
	LMCU			1,099,962.95	4.30	7/9/2025					
	MSUFCU			508,051.52	2.50	8/24/2025					
	COMERICA SECUR						500,015.63	1.59	1/26/2026		
							500,015.63	1.59			
<b>TOTAL GENERAL FUND</b>		<b>4,195,234.36</b>	<b>3.80</b>	<b>2,466,492.93</b>	<b>3.17</b>					<b>7,161,742.92</b>	<b>3.43</b>
151 CEMETERY	FLAGSTAR	155,732.16	3.25	-						155,732.16	3.25
206 FIRE FUND	FLAGSTAR	2,327,025.06	3.25								
	MI CLASS	13,429.47	4.40								
	NCA CU			285,814.14	4.45	10/29/2025					
<b>TOTAL FIRE FUND</b>		<b>2,340,454.53</b>	<b>3.26</b>	<b>285,814.14</b>	<b>4.45</b>					<b>2,626,268.67</b>	<b>3.39</b>
207 POLICE FUND	FLAGSTAR	1,460,465.57	3.25								
	WMCU			250,000.00	4.10	11/6/2025					
	WMCU CDARS	177.48	0.25	265,777.58	3.80	11/13/2025					
	CIBC/ fna PRIVATE			1,000,000.00	3.60	3/25/2026					
	LMCU				5.15	3/18/2025					
<b>TOTAL POLICE FUND</b>		<b>1,460,643.05</b>	<b>3.25</b>	<b>1,515,777.58</b>	<b>3.72</b>					<b>2,976,420.63</b>	<b>3.49</b>
209 OPEN SPACE	FLAGSTAR	787,152.28	3.25								
	MI CLASS	435,804.91	4.40								
		<b>1,222,957.19</b>	<b>3.66</b>	-						<b>1,222,957.19</b>	<b>3.66</b>
211 DAM REPAIR	FLAGSTAR	15,006.67	3.25								
	MI CLASS	387,910.45	4.40								
	LMCU			377,233.21	3.40	3/10/2026					
<b>TOTAL DAM REPAIR</b>		<b>402,917.12</b>	<b>0.12</b>	<b>377,233.21</b>	<b>3.40</b>					<b>780,150.33</b>	<b>1.71</b>
216 PATHWAY FUND	FLAGSTAR	732,669.26	3.25								
	MI CLASS	1,643,642.98	4.40								
	GRAND RIVER			255,930.45	4.25	10/2/2025					
<b>TOTAL PATHWAY FUND</b>		<b>2,376,312.24</b>	<b>4.04</b>	<b>255,930.45</b>	<b>4.25</b>					<b>2,632,242.69</b>	<b>4.06</b>
218 HAZMAT FUND	FLAGSTAR	43,368.57	3.25							43,368.57	3.25
220 LARAWAY LAKE IMP	FLAGSTAR	24,675.52	3.35							24,675.52	3.35
230 THORAPPLE RIVER	FLAGSTAR	376,062.83	3.25							376,062.83	3.25
243 BROWNFIELD R. A.	FLAGSTAR	179,975.17	3.25							179,975.17	3.25
246 PUBLIC UTILITY	FLAGSTAR	640,320.26	3.25								
	IRF										
	MI CLASS	975,948.78	4.40								
	CIBC			700,000.00	5.10	6/5/2025					
	COMERICA SECUR						1,009,010.42	4.88	9/12/2025		
<b>TOTAL PUBLIC UTILITY</b>		<b>1,616,269.04</b>	<b>3.94</b>	<b>700,000.00</b>			<b>1,009,010.42</b>	<b>4.88</b>		<b>3,325,279.46</b>	<b>3.40</b>
248 DDA FUND	FLAGSTAR	2,332,236.83	3.25								
	MI CLASS	492,924.03	4.40								
	MERCANTILE			500,000.00	4.15	9/10/2026					
	ADVENTURE CU			220,919.55	1.05	10/27/2025					
<b>TOTAL DDA FUND</b>		<b>2,825,160.86</b>	<b>3.45</b>	<b>720,919.55</b>	<b>3.20</b>					<b>3,546,080.41</b>	<b>3.40</b>
249 BLDG. INSPECTION	FLAGSTAR BANK	1,745,737.99	3.25								
	FLAGSTAR BANK R.	149.23	3.35								
	MI CLASS	464,101.86	4.40								
	FNB OF AMERICA			226,536.98	1.05	9/18/2026					
	FNB OF MI			582,852.82	4.59	9/11/2025					
	COMERICA CD						250,000.00	4.25	4/4/2028		
	COMERICA TR NOTE						928,595.79	4.02	8/15/2027		
	COMERICA FFCB						962,028.89	3.55	11/30/2026		
<b>TOTAL BLDG. INSPECT.</b>		<b>2,209,989.08</b>	<b>3.49</b>	<b>809,389.80</b>	<b>3.60</b>		<b>2,140,624.68</b>	<b>3.83</b>		<b>5,160,003.56</b>	<b>3.65</b>
271 LIBRARY FUND	FLAGSTAR	92,896.77	3.25								
	MI CLASS	1,401,353.95	4.40								
	MSUFCU			582,446.18	4.21	4/12/2026					
<b>TOTAL LIBRARY FUND</b>		<b>1,494,250.72</b>	<b>4.32</b>	<b>582,446.18</b>	<b>4.21</b>					<b>2,076,696.90</b>	<b>4.29</b>
282 CARE ACT FUND	LMCU	3,820,254.48	3.25							3,820,254.48	3.25
403 FIRE ST. #1	MI CLASS									-	
701 T & A	FLAGSTAR	249,442.18	3.25							249,442.18	3.25
701 JAMES TIMMONS	LMCU			12,400.00	1.10	3/22/2027				12,400.00	1.10
701 JACK SMITH INV.	HUNTINGTON BANK	23,301.63	0.25							23,301.63	0.25
<b>TOTAL</b>		<b>25,017,000.73</b>	<b>3.54</b>	<b>7,726,403.84</b>	<b>3.21</b>		<b>3,649,650.73</b>	<b>3.81</b>		<b>36,393,055.30</b>	<b>3.50</b>

Submitted by *Oxana Sourine* 6/17/25  
Oxana Sourine Deputy Treasurer

Reviewed by *Windy Korstange* 6-19-2025  
Windy Korstange Treasurer

**TREASURER'S DEPARTMENT**

CASCADE CHARTER TOWNSHIP

TAX ACCOUNTS

APRIL 2025

**BANK BALANCES**

BANK	AMOUNT
<b><u>FLAGSTAR BANK</u></b>	
TAX CHECKING	55,579.35
<b><u>FLAGSTAR BANK</u></b>	
DELINQUENT TAX	23,702.02
<b><u>FLAGSTAR BANK</u></b>	
TAX WIRE ACCT	12,653.14
<b>GRAND TOTAL</b>	<b><u><u>91,934.51</u></u></b>

**TOWNSHIP BALANCES**

REGISTER	AMOUNT
<b><u>FLAGSTAR BANK</u></b>	
TAX CHECKING	55,579.35
<b><u>FLAGSTAR BANK</u></b>	
DELINQUENT TAX	23,702.02
<b><u>FLAGSTAR BANK</u></b>	
TAX WIRE ACCT	12,653.14
<b>GRAND TOTAL</b>	<b><u><u>91,934.51</u></u></b>

Oxana Sourine 5/28/25

Submitted by  
OXANA SOURINE  
DEPUTY TREASURER

Date

W. K. A. 6-19-2025

Reviewed by

Date

INVOICE DISTRIBUTION REPORT FOR CASCADE CHARTER TOWNSHIP

ALL DATES, POSTED AND UNPOSTED  
OPEN

GL Number	Invoice Line Desc	Vendor Name	Invoice Date	Invoice Number	Amount
<b>Fund: 101 GENERAL FUND</b>					
<b>Department: 000</b>					
101-000-123-000	PREPAID EXPENSE	DBA DAY SMART RECREATION	06/01/2025	INV01461741	1,675.00
101-000-123-000	PREPAID EXPENSE	MICHIGAN MUNICIPAL LEAGUE	06/07/2025	7396207	26,031.24
101-000-665-000	INTEREST ON INVESTMENTS	MAGIC-WRIGHTER INC.	05/31/2025	1505269	24.33
101-000-667-003	RENTAL OF FACILITIES	KANG BEULAH	06/01/2025	#201	150.00
Total Department 000					27,880.57
<b>Department: 101 TOWNSHIP BOARD</b>					
101-101-924-100	TRUSTEE CELL PHONES/IPADS/DATA	VERIZON WIRELESS	06/01/2025	6114972086	77.81
101-101-924-100	TRUSTEE CELL PHONES/IPADS/DATA	VERIZON WIRELESS	06/01/2025	6114962967	140.78
Total Department 101 TOWNSHIP BOARD					218.59
<b>Department: 172 TOWNSHIP MANAGER</b>					
101-172-924-100	MANAGER CELL PHONES/DATA/ IPAD	VERIZON WIRELESS	06/01/2025	6114972086	10.02
101-172-924-100	MANAGER CELL PHONES/DATA	VERIZON WIRELESS	06/01/2025	6114962967	48.70
Total Department 172 TOWNSHIP MANAGER					58.72
<b>Department: 201 FINANCE</b>					
101-201-924-100	FINANCE CELL PHONES/DATA	VERIZON WIRELESS	06/01/2025	6114972086	10.02
101-201-924-100	FINANCE DIRECTOR. CELL PHONES/DAT	VERIZON WIRELESS	06/01/2025	6114962967	49.72
Total Department 201 FINANCE					59.74
<b>Department: 215 CLERK</b>					
101-215-724-000	EDUCATION	JENNIFER JAGER	06/05/2025	REIMBURSEMENT	1,071.36
101-215-925-000	CLERK CELL PHONE/IPADS/DATA	VERIZON WIRELESS	06/01/2025	6114972086	10.02
Total Department 215 CLERK					1,081.38
<b>Department: 225 ADMINISTRATIVE</b>					
101-225-727-000	OFFICE SUPPLIES	AMAZON.COM	05/29/2025	113-2635999-1011445	21.28
101-225-727-000	OFFICE SUPPLIES	AMAZON.COM	05/21/2025	113-4932020-4141858	14.95
101-225-727-000	OFFICE SUPPLIES	CALENDAR WIZ, LLC	05/19/2025	98975-2505	165.00
101-225-752-000	SUPPLIES	AMAZON.COM	06/09/2025	113-1085973-0997814	60.88
101-225-752-000	SUPPLIES	AMAZON.COM	05/19/2025	113-3526373-1838637	185.97
101-225-752-000	SUPPLIES	AMAZON.COM	05/22/2025	113-2216570-5883459	5.74
101-225-752-101	KITCHEN SUPPLIES	AMAZON.COM	05/29/2025	113-5650738-3276267	18.87
101-225-794-700	PLANTS/PLANT MAINTENANCE	EASTERN FLORAL & GIFTS	05/31/2025	7237	104.00
101-225-807-000	AUDIT FEES & SERVICES	VREDEVELD HAEFNER LLC	05/31/2025	6796	2,400.00
101-225-815-000	COMPUTER COSTS-ISP	ADOBE INC	05/19/2025	ADOBE	21.19
101-225-815-000	COMPUTER COSTS-ISP	ADOBE INC	05/19/2025	ADOBE	21.19
101-225-815-000	COMPUTER COSTS-ISP	ADOBE INC	05/23/2025	ADOBE	21.19
101-225-815-000	COMPUTER COSTS-ISP	ADOBE INC	06/01/2025	ADOBE	4.99
101-225-815-000	COMPUTER COSTS-ISP	ADOBE INC	06/01/2025	ADOBE	21.19
101-225-815-000	COMPUTER COSTS-ISP	ADOBE INC	06/05/2025	ADOBE	19.99
101-225-815-000	COMPUTER COSTS-ISP	ADOBE INC	06/06/2025	3121761284	699.47
101-225-815-000	COMPUTER COSTS-ISP	CCSI EFAX	05/20/2025	CCSI	18.99
101-225-815-050	COMPUTER SOFTWARE/CAMERA MONITOR/Z	ZOOM VIDEO COMMUNICATIONS	05/23/2025	INV306637902	323.97
101-225-815-100	COMPUTER COSTS-WEB SITE	MUNIWEB	06/06/2025	1044	200.00
101-225-881-000	FUNNY BUSINESS CONTRACT	FUNNY BUSINESS AGENCY	03/03/2025	#INV-001043	17,500.00
101-225-900-000	PRINTING/PUBLISHING	CASCADE PRINTING & GRAPHIC	06/13/2025	67278	110.70
101-225-924-100	ARLO GO CAMERAS - 4	VERIZON WIRELESS	06/01/2025	6114972086	160.04
101-225-924-100	ENGINEERS CELL PHONES/DATA	VERIZON WIRELESS	06/01/2025	6114962967	48.70
101-225-939-000	SERVICE CONTRACTS	KONICA MINOLTA BUSINESS SO	05/31/2025	502367017	99.89
101-225-939-000	SERVICE CONTRACTS	KONICA MINOLTA BUSINESS SO	05/31/2025	502366654	34.00

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<b>Fund: 101 GENERAL FUND</b>					
<b>Department: 225 ADMINISTRATIVE</b>					
101-225-939-000	SERVICE CONTRACTS	KONICA MINOLTA BUSINESS SO	05/31/2025	502366271	215.72
101-225-939-000	SERVICE CONTRACTS	REHMANN ROBSON, LLC	06/09/2025	RR981530	2,558.75
101-225-967-000	SPECIAL PROJECTS - COMMUNCATIONS/	G.O.A.T. TECH, LLC	06/16/2025	356322	16.59
101-225-967-000	SPECIAL PROJECTS - COMMUNCATIONS/	MAILCHIMP	06/09/2025	MC20731845	85.00
101-225-967-200	SUPPORT, LICENSING AND UPGRADES	BUSINESS SOLUTIONS, LLC	05/31/2025	63955	0.00
Total Department 225 ADMINISTRATIVE					25,158.25
<b>Department: 250 BENEFITS/INSURANCE</b>					
101-250-717-000	WORKERS COMP INSURANCE	MICHIGAN MUNICIPAL LEAGUE	06/07/2025	7396207	26,031.24
101-250-719-000	HEALTH INSURANCE BENEFITS	WEST MICHIGAN HEALTH INSUR	06/15/2025	JULY 2025	24,962.31
101-250-721-000	DENTAL INSURANCE BENEFITS	WEST MICHIGAN HEALTH INSUR	06/15/2025	JULY 2025	1,809.04
Total Department 250 BENEFITS/INSURANCE					52,802.59
<b>Department: 253 TREASURER</b>					
101-253-924-100	TREASURER'S CELL PHONES/IPADS/DAT	VERIZON WIRELESS	06/01/2025	6114972086	20.04
Total Department 253 TREASURER					20.04
<b>Department: 257 ASSESSING</b>					
101-257-924-100	ASSESSING CELL PHONES/ IPDADS /DA	VERIZON WIRELESS	06/01/2025	6114972086	20.04
101-257-924-100	ASSESSING CELL PHONES/ IPDADS /DA	VERIZON WIRELESS	06/01/2025	6114962967	149.91
Total Department 257 ASSESSING					169.95
<b>Department: 262 ELECTIONS</b>					
101-262-756-000	ELECTION SUPPLIES	AMAZON.COM	05/22/2025	113-9488200-2719428	125.49
101-262-756-000	ELECTION SUPPLIES	AMAZON.COM	05/29/2025	113-3946314-1438611	505.92
101-262-756-000	ELECTION SUPPLIES	AMAZON.COM	05/29/2025	113-2635999-1011445	21.66
101-262-756-000	ELECTION SUPPLIES	MILLER CONSULTATIONS & ELE	06/01/2025	25-1903	940.00
101-262-756-000	EARLY VOTING LOCKING CART-GRANT M	ULINE	05/22/2025	193842674	2,258.68
101-262-939-000	SERVICE CONTRACTS	EPS SECURITY	06/01/2025	A1447717	300.00
101-262-939-000	SERVICE CONTRACTS	EPS SECURITY	06/01/2025	A1447716	141.67
Total Department 262 ELECTIONS					4,293.42
<b>Department: 265 BUILDING AND GROUNDS</b>					
101-265-863-000	VEHICLE MAINT	AMAZON.COM	05/19/2025	113-3472513-7535403	233.84
101-265-863-000	VEHICLE MAINT	AMAZON.COM	05/19/2025	113-1564797-1045816	71.98
101-265-863-000	VEHICLE MAINT	BERGER CHEVROLET	06/02/2025	3383251	656.63
101-265-863-000	VEHICLE MAINT	CASCADE HILLS AUTO & BRAKE	05/27/2025	37664	66.14
101-265-921-000	COMPLEX ELECTRICITY	CONSUMERS ENERGY	06/01/2025	206881826648	1,715.75
101-265-921-000	COMPLEX ELECTRICITY	CONSUMERS ENERGY	06/10/2025	4331502870	1,543.47
101-265-924-000	COMPLEX PHONES	AT&T	05/06/2025	287303607022x051420	184.92
101-265-924-000	COMPLEX PHONES- B&G	COMCAST	06/01/2025	242939389	2,087.03
101-265-924-100	BLDG AND GROUNDS CELL PHONES/ IPA	VERIZON WIRELESS	06/01/2025	6114972086	107.80
101-265-924-100	BLDG AND GROUNDS CELL PHONES/ IPA	VERIZON WIRELESS	06/01/2025	6114962967	97.50
101-265-931-000	COMPLEX MAINTENANCE- TRASH/ RECYC	ARROWASTE	06/01/2025	JUNE 2025	297.19
101-265-931-000	COMPLEX MAINTENANCE	B&V MECHANICAL INC.	05/29/2025	106862	985.41
101-265-931-000	COMPLEX MAINTENANCE	DBA DAY SMART RECREATION	06/01/2025	INV01461741	2,345.00
101-265-931-000	COMPLEX MAINTENANCE	GOOSE CONTROL OF WEST MICH	06/01/2025	250601	400.00
101-265-931-000	COMPLEX MAINTENANCE	HARDER & WARNER LANDSCAPES	06/05/2025	2012948	3,868.00
101-265-931-000	COMPLEX MAINTENANCE	SITE ONE	05/19/2025	153732577-001	72.92
101-265-931-000	COMPLEX MAINTENANCE	VOLGISTICS	06/07/2025	534143	18.00
Total Department 265 BUILDING AND GROUNDS					14,751.58

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<b>Fund: 101 GENERAL FUND</b>					
<b>Department: 270 HUMAN RESOURCES</b>					
101-270-724-000	EDUCATION	SHRM	06/18/2025	1009	40.00
101-270-924-100	HR CELL PHONES/DATA	VERIZON WIRELESS	06/01/2025	6114972086	10.02
101-270-924-100	HR DIRECTOR CELL PHONES/DATA	VERIZON WIRELESS	06/01/2025	6114962967	49.97
Total Department 270 HUMAN RESOURCES					99.99
<b>Department: 446 ROADS</b>					
101-446-821-000	ROAD OVERLAYS	KENT COUNTY ROAD COMMISSIO	05/31/2025	29021	6,757.72
101-446-821-000	ROAD OVERLAYS	KENT COUNTY ROAD COMMISSIO	05/31/2025	29027	153,060.02
Total Department 446 ROADS					159,817.74
<b>Department: 447 ENGINEERS/ ENGINEERING</b>					
101-447-794-701	TREE INSTALLATION / MAINT	HORROCKS NURSERY FARMS INC	06/05/2025	013273	23,079.92
101-447-801-000	CONTRACT SERVICES	KENT COUNTY ROAD COMMISSIO	05/31/2025	415502	8.73
101-447-801-000	CONTRACT SERVICES	SPALDING DEDECKER	05/30/2025	00103563	14,897.66
Total Department 447 ENGINEERS/ ENGINEERING					37,986.31
<b>Department: 448 STREET LIGHTS</b>					
101-448-926-000	STREETLIGHTING	CONSUMERS ENERGY	05/31/2025	204301720994	8,520.12
101-448-926-000	STREETLIGHTING	CONSUMERS ENERGY	05/31/2025	206348176448	3,799.37
Total Department 448 STREET LIGHTS					12,319.49
<b>Department: 701 PLANNING</b>					
101-701-925-000	COMM DEV CELL/IPADS/DATA	VERIZON WIRELESS	06/01/2025	6114962967	146.10
Total Department 701 PLANNING					146.10
<b>Department: 756 PARKS</b>					
101-756-756-000	PARK OPERATING SUPPLIES	AMAZON.COM	05/29/2025	113-5650738-3276267	39.99
101-756-756-000	PARK OPERATING SUPPLIES	THE HOME DEPOT	06/06/2025	WN20902265	41.30
101-756-756-000	PARK OPERATING SUPPLIES	VILLAGE MOTORSPORTS	05/31/2025	5723944	94.49
101-756-850-000	COMMUNICATIONS- PARKS	VERIZON WIRELESS	06/01/2025	6114962967	7.85
101-756-880-000	COMMUNITY PROMOTION	CE FAST, LLC	04/17/2025	467-146986	259.34
101-756-935-000	PARK MAINTENANCE-TRASH/ RECYCLE	ARROWASTE	06/01/2025	JUNE 2025	206.68
101-756-935-000	PARK MAINTENANCE	FAST SIGNS	06/09/2025	467-149278	372.34
101-756-935-000	PARK MAINTENANCE	GREENLINE	06/10/2025	12005	808.00
101-756-935-000	PARK MAINTENANCE	HARDER & WARNER LANDSCAPES	06/05/2025	2012947	248.57
101-756-981-000	OFFICE EQUIPMENT	AMAZON.COM	05/29/2025	113-2338628-4510625	65.60
Total Department 756 PARKS					2,144.16
<b>Department: 901 CAPITAL OUTLAY</b>					
101-901-970-000	AERATOR	REVELS	06/12/2025	351668	16,950.00
101-901-970-000	OVERSEEDER	REVELS	06/12/2025	351668	14,000.00
101-901-983-000	SAND PRO DRAG	REVELS	06/12/2025	351668	27,275.00
Total Department 901 CAPITAL OUTLAY					58,225.00
Total Fund 101 GENERAL FUND					397,233.62
<b>Fund: 206 FIRE FUND</b>					
<b>Department: 000</b>					
206-000-123-000	PREPAID EXPENSE	MICHIGAN MUNICIPAL LEAGUE	06/07/2025	7396207	5,448.38
206-000-123-000	PREPAID EXPENSE	TARGETS SOLUTIONS LEARNING	05/31/2025	#INV117298	2,202.69
206-000-231-205	COBRA - FIRE DEPT	WEST MICHIGAN HEALTH INSUR	06/15/2025	JULY 2025	0.00
Total Department 000					7,651.07

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<b>Fund: 206 FIRE FUND</b>					
<b>Department: 250 BENEFITS/INSURANCE</b>					
206-250-717-000	WORKERS COMP INSURANCE	MICHIGAN MUNICIPAL LEAGUE	06/07/2025	7396207	5,448.38
206-250-719-000	HEALTH INSURANCE BENEFITS	WEST MICHIGAN HEALTH INSUR	06/15/2025	JULY 2025	27,397.23
206-250-721-000	DENTAL INSURANCE BENEFITS	WEST MICHIGAN HEALTH INSUR	06/15/2025	JULY 2025	2,695.52
Total Department 250 BENEFITS/INSURANCE					35,541.13
<b>Department: 336 FIRE DEPARTMENT</b>					
206-336-726-000	FIRE TRAINING	AMERICAN HEART SHOPCPR	05/22/2025	003415092	516.03
206-336-726-000	FIRE TRAINING	CANDLEWOOD SUITES	05/15/2025	40376	462.00
206-336-726-000	FIRE TRAINING	DELAPAZ, KEVIN	06/10/2025	REIMBURSEMENT	41.20
206-336-726-000	FIRE TRAINING	JONES, KEVIN J	06/10/2025	REIMBURSEMENT	41.20
206-336-726-000	FIRE TRAINING	MAY, KYLE	06/10/2025	REIMBURSEMENT	41.20
206-336-726-000	FIRE TRAINING	AUSTIN LITCHFIELD	06/10/2025	REIMBURSEMENT	41.20
206-336-726-000	FIRE TRAINING	MI ASSOCIATION OF FIRE CHI	05/21/2025	46733G	50.00
206-336-726-000	FIRE TRAINING	TRUE, CHARLES F	06/10/2025	REIMBURSEMENT	41.20
206-336-726-000	FIRE TRAINING	ULINE	05/27/2025	193347021	1,075.44
206-336-726-000	FIRE TRAINING	WASHINGTON CODE ACADEMY, L	05/12/2025	THRGNLFRNSPCT0T0000	425.00
206-336-726-500	FIRE TRAINING / FIRE INSPECTIONS	DOUBLE TREE BY HILTON HOTE	05/22/2025	715189 A	483.00
206-336-726-500	FIRE TRAINING / FIRE INSPECTIONS	DOUBLE TREE BY HILTON HOTE	05/22/2025	715190 A	510.60
206-336-726-500	FIRE TRAINING / FIRE INSPECTIONS	DOUBLE TREE BY HILTON HOTE	05/22/2025	715190 A - CREDIT	(27.60)
206-336-727-000	FIRE OFFICE SUPPLIES	CASCADE PRINTING & GRAPHIC	06/04/2025	66873	203.53
206-336-727-000	FIRE OFFICE SUPPLIES	STAPLES	06/06/2025	6034059912	91.89
206-336-745-000	FIRE FUELS	FLYERS ENERGY LLC	06/15/2025	CFS-4283503	72.52
206-336-752-100	MEDICAL SUPPLIES	J&B MEDICAL SUPPLY	06/05/2025	3233726	433.97
206-336-756-000	DEPARTMENT SUPPLIES	DINGES FIRE CO.	06/09/2025	72076	47.98
206-336-802-000	CONTRACTUAL SERVICES	TARGETS SOLUTIONS LEARNING	05/31/2025	#INV117298	2,202.69
206-336-803-000	HIRING EXPENDITURES	MACQUEEN EQUIPMENT, LLC	04/25/2025	P05400	560.00
206-336-807-000	FIRE AUDIT FEES & SERVICES	VREDEVELD HAEFNER LLC	05/31/2025	6796	450.00
206-336-850-000	COMMUNICATIONS- PHONES	COMCAST	05/28/2025	JUNE 2025	226.98
206-336-850-000	COMMUNICATIONS- PHONES	COMCAST	06/01/2025	242939389	1,043.51
206-336-850-000	COMMUNICATIONS	VERIZON WIRELESS	06/01/2025	6114972086	506.04
206-336-850-000	COMMUNICATIONS	VERIZON WIRELESS	06/01/2025	6114962967	306.62
206-336-850-000	COMMUNICATIONS	WAL-MART	06/08/2025	18046G	41.18
206-336-863-000	VEHICLE MAINT	AMAZON.COM	06/06/2025	111-9167649-8540204	107.97
206-336-863-000	VEHICLE MAINT	AMAZON.COM	05/16/2025	111-1036698-0498658	103.80
206-336-863-000	VEHICLE MAINT	AMAZON.COM	05/26/2025	111-7301799-2338643	30.57
206-336-863-000	VEHICLE MAINT	NAPA AUTO PARTS	06/12/2025	182222	36.47
206-336-863-000	E2 PUMP AND TANK REPAIR	KLEYN MOBILE REPAIR, LLC.	06/04/2025	53305	4,571.13
206-336-863-000	VEHICLE MAINT	TOMMY'S EXPRESS CAR WASH	06/04/2025	JUNE 2025	159.96
206-336-901-000	FIRE PUBLICATIONS	AMAZON.COM	05/12/2025	113-6891697-8181024	131.91
206-336-936-000	FIRE STATION MAINT	ARROWASTE	06/01/2025	JUNE 2025	220.91
206-336-936-000	FIRE STATION MAINT	SITE ONE	06/02/2025	154319473-001	52.36
206-336-936-002	FIRE STATION MAINT/BUTTRICK	AMAZON.COM	06/10/2025	113-0936397-1985826	43.99
206-336-936-002	FIRE STATION MAINT/BUTTRICK- TRAS	ARROWASTE	06/01/2025	JUNE 2025	124.00
Total Department 336 FIRE DEPARTMENT					15,470.45
<b>Department: 901 CAPITAL OUTLAY</b>					
206-901-974-000	CAPITAL OUTLAY - LAND IMP	KTD, INC	06/04/2025	14758	1,540.00
Total Department 901 CAPITAL OUTLAY					1,540.00
Total Fund 206 FIRE FUND					60,202.65

**Fund: 220 LARAWAY LAKE IMPROVEMENT FUND**

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<b>Fund: 220 LARAWAY LAKE IMPROVEMENT FUND</b>					
<b>Department: 444 S/A IMPROVEMENT FUNDS</b>					
220-444-816-000	INSECT&WEED CONTROL/DRAIN MAINT	PLM LAKE AND LAND MANAGEME	06/05/2025	3016997	5,764.38
Total Department 444 S/A IMPROVEMENT FUNDS					5,764.38
Total Fund 220 LARAWAY LAKE IMPROVEMENT FUND					5,764.38
<b>Fund: 230 THORNAPPLE RIVER IMPROVEMENT FUND</b>					
<b>Department: 444 S/A IMPROVEMENT FUNDS</b>					
230-444-802-000	MONITOR SENSOR SUBSCRIPTION & DAT HYFI, LLC		05/19/2025	INV-20250528.01	3,490.00
Total Department 444 S/A IMPROVEMENT FUNDS					3,490.00
Total Fund 230 THORNAPPLE RIVER IMPROVEMENT FUND					3,490.00
<b>Fund: 246 IRF</b>					
<b>Department: 225 ADMINISTRATIVE</b>					
246-225-967-100	WHOLE HOUSE FILTER PROJECT	CULLIGAN	06/04/2025	#1407753	1,675.00
Total Department 225 ADMINISTRATIVE					1,675.00
Total Fund 246 IRF					1,675.00
<b>Fund: 248 DDA</b>					
<b>Department: 190 DDA OPERATIONS/CONSTRUCTION</b>					
248-190-861-100	TRANSPORTATION SERVICES	HOPE NETWORK	05/31/2025	100025796	3,593.50
248-190-931-000	MAINT & REPAIR/IMPROVEMENTS	KOETSIER GREENHOUSE	05/16/2025	60933G	323.72
Total Department 190 DDA OPERATIONS/CONSTRUCTION					3,917.22
Total Fund 248 DDA					3,917.22
<b>Fund: 249 BUILDING FUND</b>					
<b>Department: 000</b>					
249-000-123-000	PREPAID EXPENSE	MICHIGAN MUNICIPAL LEAGUE	06/07/2025	7396207	5,448.38
249-000-607-400	MECHANICAL PERMITS	QUALITY AIR HEATING & COOL	06/17/2025	#PM25000928	525.90
Total Department 000					5,974.28
<b>Department: 250 BENEFITS/INSURANCE</b>					
249-250-717-000	WORKERS COMP INSURANCE	MICHIGAN MUNICIPAL LEAGUE	06/07/2025	7396207	5,448.38
249-250-719-000	HEALTH INSURANCE BENEFITS	WEST MICHIGAN HEALTH INSUR	06/15/2025	JULY 2025	19,068.90
249-250-721-000	DENTAL INSURANCE BENEFITS	WEST MICHIGAN HEALTH INSUR	06/15/2025	JULY 2025	1,645.56
Total Department 250 BENEFITS/INSURANCE					26,162.84
<b>Department: 371 BUILDING DEPARTMENT</b>					
249-371-724-000	EDUCATION	INTERNATIONAL ASSOCIATION	05/29/2025	JUNE 2025	20.00
249-371-727-000	OFFICE SUPPLIES	AMAZON.COM	06/05/2025	113-0035361-8020224	7.79
249-371-787-101	CLEANING & PAPER SUPPLIES	AMAZON.COM	05/21/2025	113-9889272-7019443	14.24
249-371-807-000	AUDIT FEES & SERVICES	VREDEVELD HAEFNER LLC	05/31/2025	6796	150.00
249-371-860-000	MILEAGE - M. BONNEY	MICHAEL BONNEY	06/13/2025	MILEAGE JUNE 2025	304.50
249-371-860-000	MILEAGE - CRAIG SMITH	CRAIG SMITH	06/13/2025	MILEAGE JUNE 2025	400.40
249-371-860-000	MILEAGE - TOM DEMAAGD	DEMAAGD, TOM	06/13/2025	MILEAGE JUNE 2025	320.60
249-371-860-000	MILEAGE - TOM HANSON	THOMAS HANSON	06/13/2025	MILEAGE JUNE 2025	368.90
249-371-860-000	MILEAGE- HUYSER	HUYSER, DANIEL A.	06/13/2025	MILEAGE JUNE 2025	364.70
249-371-860-000	MILEAGE MILITO-	VINCENT MILITO	06/13/2025	MILEAGE JUNE 2025	338.80
249-371-860-000	MILEAGE - JEREMY REISTER	JEREMY REISTER	06/13/2025	MILEAGE - JUNE 2025	261.80
249-371-860-000	MILEAGE - D. ROWLADER	ROWLADER, DENNIS	06/13/2025	MILEAGE JUNE 2025	263.20
249-371-860-000	MILEAGE - J. VANTIL	JEFFREY C. VANTIL	06/13/2025	MILEAGE - JUNE 2025	335.30

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<b>Fund: 249 BUILDING FUND</b>					
<b>Department: 371 BUILDING DEPARTMENT</b>					
249-371-860-000	MILEAGE - DOUGLAS WEEKS	DOUGLAS WEEKS	06/13/2025	MILEAGE JUNE 2025	91.70
249-371-860-000	MILEAGE	PAUL WESTHOUSE	06/13/2025	MILEAGE JUNE 2025	238.00
249-371-923-000	HEATING/UTILITY	CONSUMERS ENERGY	06/01/2025	206881826648	845.07
249-371-923-000	HEATING/UTILITY	CONSUMERS ENERGY	06/10/2025	4331502870	760.21
249-371-924-000	BUILDING PHONES	COMCAST	06/01/2025	242939389	1,043.52
249-371-924-100	BLDG CELL PHONES/IPADS/DATA	VERIZON WIRELESS	06/01/2025	6114972086	180.22
249-371-924-100	BLDG CELL PHONES/IPADS/DATA	VERIZON WIRELESS	06/01/2025	6114962967	598.31
249-371-939-000	SERVICE CONTRACTS	RICOH USA INC	06/01/2025	5071492866	98.64
249-371-939-000	SERVICE CONTRACTS	RICOH USA INC	06/09/2025	5071538891	98.22
249-371-967-200	SUPPORT, LICENSING AND UPGRADES	BUSINESS SOLUTIONS, LLC	05/31/2025	63955	145.00
Total Department 371 BUILDING DEPARTMENT					7,249.12
Total Fund 249 BUILDING FUND					39,386.24
<b>Fund: 271 LIBRARY FUND</b>					
<b>Department: 790 LIBRARY</b>					
271-790-924-000	LIBRARY PHONES	COMCAST	06/01/2025	242939389	0.00
271-790-924-000	WISNER CENTER	VERIZON WIRELESS	06/01/2025	6114972086	10.02
271-790-931-000	LIBRARY MAINTENANCE- TRASH/ RECYC	ARROWASTE	06/01/2025	JUNE 2025	121.96
271-790-931-000	LIBRARY MAINTENANCE	BUIST ELECTRIC INC	05/12/2025	210541	200.50
271-790-931-000	LIBRARY MAINTENANCE	KOETSIER GREENHOUSE	05/19/2025	97357G	17.99
Total Department 790 LIBRARY					350.47
<b>Department: 901 CAPITAL OUTLAY</b>					
271-901-970-000	KDL LAB CIRCLE	DEW-EL CORPORATION	06/03/2025	# LH3414-1	15,512.92
Total Department 901 CAPITAL OUTLAY					15,512.92
Total Fund 271 LIBRARY FUND					15,863.39
<b>Fund: 282 CARES ACT</b>					
<b>Department: 901 CAPITAL OUTLAY</b>					
282-901-974-000	CAPITAL OUTLAY	KENT COUNTY ROAD COMMISSIO	05/31/2025	29024	327,997.16
Total Department 901 CAPITAL OUTLAY					327,997.16
Total Fund 282 CARES ACT					327,997.16

INVOICE DISTRIBUTION REPORT FOR CASCADE CHARTER TOWNSHIP

ALL DATES, POSTED AND UNPOSTED  
OPEN

GL Number	Invoice Line Desc	Vendor Name	Invoice Date	Invoice Number	Amount
--- TOTALS BY FUND ---					
		101		GENERAL FUND	397,233.62
		206		FIRE FUND	60,202.65
		220		LARAWAY LAKE IMPROVEMENT FUND	5,764.38
		230		THORNAPPLE RIVER IMPROVEMENT	3,490.00
		246		IRF	1,675.00
		248		DDA	3,917.22
		249		BUILDING FUND	39,386.24
		271		LIBRARY FUND	15,863.39
		282		CARES ACT	327,997.16
		Total For All Funds:			855,529.66

I certify that the items listed are valid claims against the resources of Cascade Charter Township, and that said items are in compliance with statutory, budgetary, and accounting requirements.

*Lorna Nenciarini*

Finance & Budget Director

REVENUE AND EXPENDITURE REPORT FOR CASCADE CHARTER TOWNSHIP

Balance As of 05/31/2025

% Fiscal Year Completed: 41.37

\*NOTE: Available Balance / Pct Budget does not reflect amounts encumbered.

GL Number	Description	2025 Amended Budget	YTD Balance 05/31/2025 Normal (Abnormal)	Activity For 05/31/2025 Increase (Decrease)	Available Balance 05/31/2025 Normal (Abnormal)	% Bdgt Used
<b>Fund: 101 GENERAL FUND</b>						
<b>Account Category: Revenues</b>						
<b>Department: 000</b>						
101-000-401-401	GENERAL PROPERTY TAXES	1,865,745.00	1,904,582.36	0.00	(38,837.36)	102.08
101-000-401-405	STREETLIGHT	96,500.00	95,340.96	0.00	1,159.04	98.80
101-000-401-410	PERSONAL PROPERTY TAX	103,185.00	0.00	0.00	103,185.00	0.00
101-000-401-420	DELINQUENT TAXES	5,000.00	5,577.70	0.00	(577.70)	111.55
101-000-401-437	ABATEMENT TAXES	16,175.00	16,714.49	0.00	(539.49)	103.34
101-000-401-445	INTEREST & PENALTIES ON TAXES	3,500.00	1,940.45	0.00	1,559.55	55.44
101-000-401-447	TAX ADMINISTRATION FEES	815,998.00	241,841.74	0.00	574,156.26	29.64
101-000-477-460	CABLE REVENUE	330,800.00	143,459.81	66,920.71	187,340.19	43.37
101-000-477-465	CABLE - PEG FEES	66,800.00	28,861.77	13,002.63	37,938.23	43.21
101-000-478-100	HOTEL LICENSE	5,000.00	1,100.00	0.00	3,900.00	22.00
101-000-479-000	OTHER PERMITS	1,200.00	1,175.00	775.00	25.00	97.92
101-000-480-000	SOIL EROSION PERMITS	0.00	75.00	75.00	(75.00)	100.00
101-000-493-000	DOG LICENSES	100.00	0.00	0.00	100.00	0.00
101-000-495-000	LIQUOR LICENSE	43,000.00	0.00	0.00	43,000.00	0.00
101-000-539-576	STATE SHARED REV.-SALES TAX	2,152,450.00	3,299.00	0.00	2,149,151.00	0.15
101-000-539-581	METRO ACT	23,900.00	0.00	0.00	23,900.00	0.00
101-000-573-000	LOCAL COMMUNITY STABILIZATION AUTHOR	94,243.00	138,693.59	108,818.55	(44,450.59)	147.17
101-000-600-608	PLANNING AND ZONING FEES	30,000.00	20,150.00	5,375.00	9,850.00	67.17
101-000-600-610	SUMMER TAX COLLECTION FEE	26,500.00	0.00	0.00	26,500.00	0.00
101-000-600-611	SEWER & WATER IMPLEMENTATION	20,000.00	0.00	0.00	20,000.00	0.00
101-000-600-614	PA 198 TAX APPLICATION FEE	2,000.00	0.00	0.00	2,000.00	0.00
101-000-600-626	PASSPORT APPLICATION FEE	12,500.00	5,090.32	735.00	7,409.68	40.72
101-000-600-634	CEMETERY-OPENINGS AND CLOSINGS	25,000.00	10,200.00	3,300.00	14,800.00	40.80
101-000-665-000	INTEREST ON INVESTMENTS	225,000.00	48,680.58	0.00	176,319.42	21.64
101-000-667-002	DAM LEASE PAYMENTS	70,000.00	35,000.00	0.00	35,000.00	50.00
101-000-667-003	RENTAL OF FACILITIES	800.00	(225.00)	(75.00)	1,025.00	(28.13)
101-000-667-004	CELLULAR TOWERS	115,000.00	79,836.74	6,511.61	35,163.26	69.42
101-000-667-014	CELL TOWER - KEPS ANTENA LEASE	0.00	225.00	0.00	(225.00)	100.00
101-000-673-000	SALE OF ASSETS	0.00	23,750.00	23,750.00	(23,750.00)	100.00
101-000-674-000	4TH OF JULY SPONSORS	20,000.00	0.00	0.00	20,000.00	0.00
101-000-674-200	PARK DONATIONS	2,000.00	200.00	0.00	1,800.00	10.00
101-000-674-300	DONATIONS	0.00	8,162.55	0.00	(8,162.55)	100.00
101-000-675-675	MISCELLANEOUS INCOME	6,000.00	3,898.56	1,000.00	2,101.44	64.98
101-000-675-680	MISC INCOME - TRANSIT TICKETS	500.00	0.00	0.00	500.00	0.00
101-000-676-000	REIMBURSEMENT LOCAL/STATE ELECTIONS	5,000.00	0.00	0.00	5,000.00	0.00
101-000-676-100	REIMBURSEMENTS/REFUNDS	600.00	75.00	0.00	525.00	12.50
101-000-679-000	INTERFUND REIMBURSE/BLDG INSPECTION	125,000.00	41,138.30	18,477.95	83,861.70	32.91
101-000-680-000	COST ALLOCATION PLAN	471,430.00	0.00	0.00	471,430.00	0.00
101-000-681-000	PARK INCOME	6,000.00	7,075.00	3,040.00	(1,075.00)	117.92
101-000-699-246	TRF FROM IRF FUND	0.00	0.00	0.00	48,648.00	0.00
Total Dept 000		6,786,926.00	2,865,918.92	251,706.45	3,969,655.08	42.23
Revenues		6,786,926.00	2,865,918.92	251,706.45	3,969,655.08	42.23
<b>Account Category: Expenditures</b>						
<b>Department: 101 TOWNSHIP BOARD</b>						
101-101-703-000	TRUSTEE SALARIES	78,265.00	52,099.31	11,776.09	26,165.69	66.57
101-101-723-000	TOWNSHIP DUES	24,856.00	11,667.74	5,154.33	8,799.95	64.60

REVENUE AND EXPENDITURE REPORT FOR CASCADE CHARTER TOWNSHIP

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GL Number	Description	2025 Amended Budget	YTD Balance 05/31/2025 Normal (Abnormal)	Activity For 05/31/2025 Increase (Decrease)	Available Balance 05/31/2025 Normal (Abnormal)	% Bdgt Used
<b>Fund: 101 GENERAL FUND</b>						
<b>Account Category: Expenditures</b>						
<b>Department: 101 TOWNSHIP BOARD</b>						
101-101-723-001	ELECTED OFFICIAL MEMBERSHIPS AND DUE	400.00	0.00	0.00	400.00	0.00
101-101-724-000	EDUCATION	6,000.00	0.00	0.00	6,000.00	0.00
101-101-860-000	TOWNSHIP BOARD MILEAGE	2,500.00	24.32	16.75	2,475.68	0.97
101-101-862-500	TOWNSHIP BOARD EXPENSE ACCOUNT	2,500.00	36.57	0.00	2,463.43	1.46
101-101-924-100	TOWNSHIP BOARD CELL PHONES/DATA	3,300.00	656.04	176.51	2,643.96	19.88
101-101-967-000	SPECIAL PROJECTS - STRATEGIC PLAN	25,000.00	2,046.25	0.00	22,953.75	8.19
101-101-981-000	OFFICE EQUIPMENT	1,500.00	26.98	0.00	1,473.02	1.80
Total Dept 101 - TOWNSHIP BOARD		144,321.00	66,557.21	17,123.68	73,375.48	46.12
<b>Department: 172 TOWNSHIP MANAGER</b>						
101-172-702-000	WAGES- FULL TIME	234,890.00	95,914.74	19,182.95	138,975.26	40.83
101-172-704-000	WAGES- PART TIME	60,924.00	30,568.28	6,545.62	30,355.72	50.17
101-172-705-000	WAGES - OVERTIME	1,000.00	0.00	0.00	1,000.00	0.00
101-172-723-000	MEMBERSHIP AND DUES	2,000.00	0.00	0.00	2,000.00	0.00
101-172-726-000	TRAINING SUPPLIES	4,000.00	0.00	0.00	4,000.00	0.00
101-172-924-100	CELL PHONES/DATA	1,000.00	234.88	58.72	765.12	23.49
Total Dept 172 - TOWNSHIP MANAGER		303,814.00	126,717.90	25,787.29	177,096.10	41.71
<b>Department: 201 FINANCE</b>						
101-201-702-000	WAGES- FULL TIME	184,887.00	72,773.08	14,525.56	112,113.92	39.36
101-201-723-000	MEMBERSHIP AND DUES	600.00	140.00	0.00	460.00	23.33
101-201-726-000	TRAINING SUPPLIES	4,000.00	140.00	0.00	3,860.00	3.50
101-201-860-000	MILEAGE	0.00	98.00	98.00	(98.00)	100.00
101-201-924-100	CELL PHONES/DATA	800.00	176.22	58.74	623.78	22.03
Total Dept 201 - FINANCE		190,287.00	73,327.30	14,682.30	116,959.70	38.54
<b>Department: 215 CLERK</b>						
101-215-702-000	WAGES- FULL TIME	63,699.00	22,975.88	4,887.86	40,723.12	36.07
101-215-703-000	CLERK SALARY	22,361.00	0.00	0.00	22,361.00	0.00
101-215-704-000	WAGES- CLERK	5,000.00	0.00	0.00	5,000.00	0.00
101-215-707-000	WAGES - PER DIEM	0.00	217.50	217.50	(217.50)	100.00
101-215-723-000	CLERK MEMBERSHIPS AND DUES	600.00	425.00	0.00	175.00	70.83
101-215-724-000	EDUCATION	3,000.00	2,394.37	100.00	605.63	79.81
101-215-860-000	CLERK MILEAGE	300.00	276.61	0.00	23.39	92.20
101-215-925-000	CELL PHONE/ DATA	700.00	240.08	10.02	459.92	34.30
Total Dept 215 - CLERK		95,660.00	26,529.44	5,215.38	69,130.56	27.73
<b>Department: 225 ADMINISTRATIVE</b>						
101-225-723-000	MEMBERSHIP AND DUES	3,190.00	0.00	0.00	3,190.00	0.00
101-225-724-000	EDUCATION	10,000.00	2,702.40	165.00	7,297.60	27.02
101-225-727-000	OFFICE SUPPLIES	14,000.00	4,138.48	757.43	9,861.52	29.56
101-225-730-000	POSTAGE	16,000.00	0.00	0.00	16,000.00	0.00
101-225-752-000	SUPPLIES	0.00	59.28	59.28	(59.28)	100.00
101-225-752-101	KITCHEN SUPPLIES	5,400.00	1,080.48	125.55	4,319.52	20.01
101-225-794-700	PLANTS/PLANT MAINTENANCE	1,880.00	759.00	169.00	1,121.00	40.37
101-225-807-000	AUDIT FEES & SERVICES	30,000.00	12,000.00	10,400.00	18,000.00	40.00
101-225-810-000	LIABILITY INSURANCE	70,000.00	51,164.40	61.00	18,835.60	73.09
101-225-814-000	TAX/ASSESSING ADMIN COSTS	22,000.00	1,857.39	0.00	20,142.61	8.44
101-225-815-000	COMPUTER COSTS-ISP	5,500.00	639.21	392.13	4,860.79	11.62

REVENUE AND EXPENDITURE REPORT FOR CASCADE CHARTER TOWNSHIP

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<b>Fund: 101 GENERAL FUND</b>						
<b>Account Category: Expenditures</b>						
<b>Department: 225 ADMINISTRATIVE</b>						
101-225-815-050	COMPUTER SOFTWARE/CAMERA MONITOR/ZOOM	4,100.00	1,997.09	323.97	2,102.91	48.71
101-225-815-100	COMPUTER COSTS-WEB SITE	6,000.00	830.00	230.00	5,170.00	13.83
101-225-816-000	INSECT/WEED CONTROL	59,500.00	0.00	0.00	59,500.00	0.00
101-225-821-000	ENGINEERING COSTS	0.00	2,655.00	2,655.00	(2,655.00)	100.00
101-225-826-000	LEGAL FEES	180,000.00	36,483.00	12,958.56	143,517.00	20.27
101-225-850-000	COMMUNICATIONS	0.00	144.00	0.00	(144.00)	100.00
101-225-860-000	ADMINISTRATIVE MILEAGE	1,000.00	35.00	35.00	965.00	3.50
101-225-881-000	FOURTH OF JULY	55,000.00	17,500.00	0.00	18,550.00	66.27
101-225-881-200	HALLOWEEN	2,000.00	0.00	0.00	2,000.00	0.00
101-225-881-400	HERITAGE DAY FESTIVAL	15,000.00	0.00	0.00	15,000.00	0.00
101-225-885-000	NEWSLETTER	35,000.00	0.00	0.00	35,000.00	0.00
101-225-900-000	PRINTING/PUBLISHING	24,000.00	10,513.30	4,995.60	(9,249.10)	138.54
101-225-901-000	PUBLICATIONS	1,000.00	0.00	0.00	1,000.00	0.00
101-225-924-100	CELL PHONES/DATA	7,340.00	1,431.62	208.74	5,908.38	19.50
101-225-932-000	MAINT/OFFICE EQUIP & COMPUTER REPAIR	0.00	478.75	478.75	(478.75)	100.00
101-225-939-000	SERVICE CONTRACTS	45,000.00	8,907.02	6,308.83	34,257.98	23.87
101-225-941-000	POSTAGE MACHINE LEASE	2,000.00	0.00	0.00	2,000.00	0.00
101-225-952-100	KENT COUNTY AERIAL PHOTO	2,600.00	2,945.25	2,945.25	(345.25)	113.28
101-225-955-000	CABLE EQUIPMENT GRANTS	35,000.00	0.00	0.00	35,000.00	0.00
101-225-955-952	REGIS	45,000.00	0.00	0.00	45,000.00	0.00
101-225-955-954	NPDES PHASE II	12,000.00	0.00	0.00	12,000.00	0.00
101-225-955-955	COMMUNITY MEDIA CENTER	5,000.00	0.00	0.00	5,000.00	0.00
101-225-956-000	RIGHT PLACE PROGRAM	9,000.00	0.00	0.00	9,000.00	0.00
101-225-964-100	PROPERTY TAX REFUNDS	2,500.00	(661.73)	0.00	3,161.73	(26.47)
101-225-967-000	SPECIAL PROJECTS - COMMUNICATIONS/ IT	50,000.00	101.59	101.59	49,898.41	0.20
101-225-967-100	WHOLE HOUSE FILTER PROJECT	0.00	1,679.00	1,679.00	(1,679.00)	100.00
101-225-967-200	SPECIAL PROJECTS - IT SERVICES	100,000.00	23,530.12	3,909.18	41,437.81	58.56
101-225-981-000	OFFICE EQUIPMENT	16,000.00	7,302.57	0.00	8,697.43	45.64
Total Dept 225 - ADMINISTRATIVE		892,010.00	190,272.22	48,958.86	623,184.91	21.33
<b>Department: 250 BENEFITS/INSURANCE</b>						
101-250-715-000	FICA-EMPLOYER	171,520.00	61,343.34	12,388.83	110,176.66	35.76
101-250-716-000	DEFINED CONTRIBUTION PLAN	190,112.00	64,568.27	13,426.49	125,543.73	33.96
101-250-717-000	WORKERS COMP INSURANCE	50,000.00	0.00	0.00	50,000.00	0.00
101-250-718-000	VISION INSURANCE BENEFITS	2,214.00	(315.75)	(64.31)	2,529.75	(14.26)
101-250-718-200	OTHER BENEFITS	0.00	44,800.00	(1,600.00)	(44,800.00)	100.00
101-250-719-000	HEALTH INSURANCE BENEFITS	416,799.00	123,835.69	22,749.56	292,963.31	29.71
101-250-720-000	LIFE & DIS INSURANCE BENEFITS	19,203.00	6,877.22	1,446.42	12,325.78	35.81
101-250-721-000	DENTAL INSURANCE BENEFITS	17,574.00	7,667.78	1,146.16	9,906.22	43.63
101-250-722-000	PENSION PLAN BENEFITS	165,355.00	55,118.48	0.00	110,236.52	33.33
101-250-723-000	OTHER BENEFITS	0.00	50.00	50.00	(50.00)	100.00
Total Dept 250 - BENEFITS/INSURANCE		1,032,777.00	363,945.03	49,543.15	668,831.97	35.24
<b>Department: 253 TREASURER</b>						
101-253-702-000	WAGES- FULL TIME	148,949.00	58,337.06	11,660.80	90,611.94	39.17
101-253-703-000	TREASURER SALARY	22,361.00	14,476.89	3,583.33	7,884.11	64.74
101-253-705-000	WAGES - OVERTIME	2,000.00	0.00	0.00	2,000.00	0.00
101-253-723-000	MEMBERSHIPS AND DUES	1,000.00	0.00	0.00	1,000.00	0.00

REVENUE AND EXPENDITURE REPORT FOR CASCADE CHARTER TOWNSHIP

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GL Number	Description	2025 Amended Budget	YTD Balance 05/31/2025 Normal (Abnormal)	Activity For 05/31/2025 Increase (Decrease)	Available Balance 05/31/2025 Normal (Abnormal)	% Bdgt Used
<b>Fund: 101 GENERAL FUND</b>						
<b>Account Category: Expenditures</b>						
<b>Department: 253 TREASURER</b>						
101-253-724-000	EDUCATION	3,500.00	2,855.09	1,657.09	644.91	81.57
101-253-725-000	EDUCATION/TUITION REIMBURSEMENT	5,300.00	0.00	0.00	5,300.00	0.00
101-253-860-000	MILEAGE	1,800.00	303.10	171.50	1,496.90	16.84
101-253-924-100	CELL PHONES/DATA	0.00	280.16	220.04	(280.16)	100.00
101-253-939-000	SERVICE CONTRACTS	0.00	3,196.00	3,196.00	(3,196.00)	100.00
Total Dept 253 - TREASURER		184,910.00	79,448.30	20,488.76	105,461.70	42.97
<b>Department: 257 ASSESSING</b>						
101-257-702-000	WAGES- FULL TIME	281,128.00	109,004.50	21,800.90	172,123.50	38.77
101-257-704-000	WAGES- PART TIME	23,981.00	8,505.90	1,825.20	15,475.10	35.47
101-257-707-000	WAGES - PER DIEM	3,700.00	0.00	0.00	3,700.00	0.00
101-257-723-000	ASSESSING MEMBERSHIPS AND DUES	1,835.00	240.00	240.00	1,595.00	13.08
101-257-724-000	EDUCATION	9,285.00	750.24	0.00	8,534.76	8.08
101-257-727-000	ASSESSING PUBLICATION/SUPPLIES	1,500.00	576.93	0.00	923.07	38.46
101-257-808-000	BOARD OF REVIEW EXPENSES	3,500.00	1,991.85	0.00	1,508.15	56.91
101-257-826-000	LEGAL FEES	25,000.00	13,361.30	5,302.00	11,638.70	53.45
101-257-860-000	ASSESSING MILEAGE	2,900.00	0.00	0.00	2,900.00	0.00
101-257-900-000	ASSESSING PRINTING AND PUBLISHING	1,150.00	721.00	0.00	(14,571.00)	1,367.04
101-257-924-100	CELL PHONES/DATA	2,700.00	679.80	169.95	2,020.20	25.18
101-257-939-000	ASSESSING SERVICE CONTRACTS	11,514.00	0.00	0.00	12,083.20	(4.94)
101-257-981-000	OFFICE EQUIPMENT	4,200.00	0.00	0.00	4,200.00	0.00
Total Dept 257 - ASSESSING		372,393.00	135,831.52	29,338.05	222,130.68	36.48
<b>Department: 262 ELECTIONS</b>						
101-262-703-000	ELECTION SALARIES/PT HELP	0.00	217.50	217.50	(217.50)	100.00
101-262-704-000	WAGES- PART TIME	40,000.00	7,196.67	1,603.49	32,803.33	17.99
101-262-707-000	WAGES - PER DIEM	0.00	8,507.25	7,371.00	(8,507.25)	100.00
101-262-752-200	ELECTION MAILINGS & POSTAGE	5,000.00	9,576.96	0.00	(4,576.96)	191.54
101-262-756-000	ELECTION SUPPLIES	25,000.00	4,441.63	803.47	18,296.86	26.81
101-262-788-000	ELECTION MISC. EXPENSES	0.00	172.30	0.00	(172.30)	100.00
101-262-932-000	MAINT/OFFICE EQUIP & COMPUTER REPAIR	2,000.00	5,288.94	0.00	(3,288.94)	264.45
101-262-939-000	SERVICE CONTRACTS	7,250.00	13,690.00	0.00	(6,699.35)	192.40
Total Dept 262 - ELECTIONS		79,250.00	49,091.25	9,995.46	27,637.89	61.94
<b>Department: 265 BUILDING AND GROUNDS</b>						
101-265-702-000	WAGES- FULL TIME	306,239.00	119,698.18	24,175.89	186,540.82	39.09
101-265-704-000	WAGES- PART TIME	46,080.00	3,452.25	1,056.00	42,627.75	7.49
101-265-705-000	WAGES - OVERTIME	10,000.00	2,016.35	523.17	7,983.65	20.16
101-265-707-000	WAGES - PER DIEM	0.00	660.00	660.00	(660.00)	100.00
101-265-724-000	EDUCATION	3,000.00	1,849.58	0.00	1,150.42	61.65
101-265-768-000	BLDG & GROUNDS UNIFORMS	2,500.00	277.00	419.80	2,223.00	11.08
101-265-802-200	JANITORIAL & MAINTENANCE	31,000.00	3,875.44	2,127.80	20,004.56	35.47
101-265-860-000	MILEAGE	100.00	222.60	0.00	(122.60)	222.60
101-265-863-000	VEHICLE MAINT	40,000.00	7,813.40	981.67	(9,151.73)	122.88
101-265-864-000	FUEL	26,000.00	5,240.37	1,363.08	21,224.68	18.37
101-265-921-000	COMPLEX ELECTRICITY	20,000.00	5,816.86	1,462.39	14,183.14	29.08
101-265-923-000	COMPLEX HEATING	9,000.00	3,222.54	2,013.75	5,777.46	35.81
101-265-924-000	COMPLEX PHONES	10,000.00	4,920.84	1,236.01	5,079.16	49.21
101-265-924-100	BLDG & GROUNDS CELL PHONES/ DATA	2,700.00	821.26	205.32	1,878.74	30.42

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GL Number	Description	2025 Amended Budget	YTD Balance 05/31/2025 Normal (Abnormal)	Activity For 05/31/2025 Increase (Decrease)	Available Balance 05/31/2025 Normal (Abnormal)	% Bdgt Used
<b>Fund: 101 GENERAL FUND</b>						
<b>Account Category: Expenditures</b>						
<b>Department: 265 BUILDING AND GROUNDS</b>						
101-265-927-000	COMPLEX WATER-SEWER	6,000.00	1,833.90	795.50	4,166.10	30.57
101-265-931-000	COMPLEX MAINTENANCE	60,000.00	14,503.71	3,139.76	45,356.29	24.41
101-265-932-000	OFFICE EQUIP/COMPUTER REPAIR	20,000.00	8,812.00	0.00	11,188.00	44.06
101-265-939-000	SERVICE CONTRACTS	75,000.00	16,232.51	1,706.00	58,767.49	21.64
101-265-981-000	OFFICE EQUIPMENT	3,000.00	619.44	0.00	2,380.56	20.65
101-265-981-500	TOOLS/ SMALL EQUIPMENT MAINTENANCE	5,000.00	406.76	0.00	4,593.24	8.14
Total Dept 265 - BUILDING AND GROUNDS		675,619.00	202,294.99	41,866.14	425,190.73	29.94
<b>Department: 270 HUMAN RESOURCES</b>						
101-270-702-000	WAGES- FULL TIME	92,189.00	37,353.60	7,470.72	54,835.40	40.52
101-270-723-000	MEMBERSHIP AND DUES	2,154.00	415.32	415.32	1,738.68	19.28
101-270-724-000	EDUCATION	3,430.00	0.00	0.00	3,430.00	0.00
101-270-726-000	TRAINING SUPPLIES	10,000.00	0.00	0.00	10,000.00	0.00
101-270-727-000	SUPPLIES	1,000.00	7.98	0.00	992.02	0.80
101-270-803-000	HIRING EXPENDITURES	2,000.00	0.00	0.00	2,000.00	0.00
101-270-860-000	MILEAGE	300.00	0.00	0.00	300.00	0.00
101-270-924-100	CELL PHONES/DATA	660.00	220.05	70.01	439.95	33.34
101-270-939-000	SERVICE CONTRACTS	1,360.00	0.00	0.00	1,360.00	0.00
101-270-957-000	PHYSICAL EXAMS	1,000.00	0.00	0.00	1,000.00	0.00
Total Dept 270 - HUMAN RESOURCES		114,093.00	37,996.95	7,956.05	76,096.05	33.30
<b>Department: 276 CEMETERY</b>						
101-276-921-000	CEMETERY ELECTRICITY	900.00	247.61	62.05	652.39	27.51
101-276-932-000	CEMETERY MAINT	22,500.00	361.87	361.87	22,138.13	1.61
Total Dept 276 - CEMETERY		23,400.00	609.48	423.92	22,790.52	2.60
<b>Department: 443 YARD WASTE REMOVAL</b>						
101-443-820-000	SPRING/ FALL CLEANUP	65,000.00	25,976.47	24,181.31	39,023.53	39.96
101-443-939-000	CONTRACTED SERVICES	10,000.00	0.00	0.00	10,000.00	0.00
Total Dept 443 - YARD WASTE REMOVAL		75,000.00	25,976.47	24,181.31	49,023.53	34.64
<b>Department: 445 DRAIN</b>						
101-445-816-000	DRAIN MAINTENANCE	10,000.00	0.00	0.00	10,000.00	0.00
101-445-821-000	DRAIN ENGINEERING	4,000.00	0.00	0.00	4,000.00	0.00
101-445-822-000	ILLCIT DISCHARGE PLAN	500.00	0.00	0.00	500.00	0.00
101-445-823-000	LGROW MEMBERSHIP DUES	500.00	0.00	0.00	500.00	0.00
Total Dept 445 - DRAIN		15,000.00	0.00	0.00	15,000.00	0.00
<b>Department: 446 ROADS</b>						
101-446-818-000	DUST CONTROL LAYER	1,500.00	0.00	0.00	1,500.00	0.00
101-446-821-000	ROAD OVERLAYS	500,000.00	488.30	488.30	499,511.70	0.10
101-446-821-500	ROAD ENGINEERING STUDIES	5,000.00	0.00	0.00	5,000.00	0.00
Total Dept 446 - ROADS		506,500.00	488.30	488.30	506,011.70	0.10
<b>Department: 447 ENGINEERS/ ENGINEERING</b>						
101-447-702-000	WAGES- FULL TIME	117,371.00	46,045.70	9,209.14	71,325.30	39.23
101-447-723-000	ENGINEERING MEMBERSHIP & DUES	500.00	0.00	0.00	500.00	0.00
101-447-724-000	ENGINEERING EDUCATION	1,500.00	0.00	0.00	1,500.00	0.00
101-447-752-000	ENGINEERING SUPPLIES	1,000.00	15.99	0.00	984.01	1.60

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<b>Fund: 101 GENERAL FUND</b>						
<b>Account Category: Expenditures</b>						
<b>Department: 447 ENGINEERS/ ENGINEERING</b>						
101-447-794-701	TREE INSTALLATION / MAINT	90,000.00	100.00	0.00	89,900.00	0.11
101-447-801-000	CONTRACT SERVICES	0.00	121,793.59	14,066.46	(121,793.59)	100.00
101-447-818-000	CONTRACTED SERVICES	50,000.00	0.00	0.00	50,000.00	0.00
101-447-860-000	ENGINEERING MILEAGE	500.00	113.40	0.00	386.60	22.68
101-447-862-500	ENGINEERING EXPENSE ACCOUNT	500.00	0.00	0.00	500.00	0.00
101-447-939-000	SERVICE CONTRACTS	2,500.00	(2,151.80)	0.00	4,651.80	(86.07)
101-447-981-000	OFFICE EQUIPMENT	1,000.00	2,030.00	0.00	(1,030.00)	203.00
Total Dept 447 - ENGINEERS/ ENGINEERING		264,871.00	167,946.88	23,275.60	96,924.12	63.41
<b>Department: 448 STREET LIGHTS</b>						
101-448-926-000	STREETLIGHTING	160,000.00	59,976.33	13,245.21	100,023.67	37.49
Total Dept 448 - STREET LIGHTS		160,000.00	59,976.33	13,245.21	100,023.67	37.49
<b>Department: 652 TRANSPORTATION</b>						
101-652-861-200	TRANSPORTATION SERVICES	40,000.00	0.00	0.00	40,000.00	0.00
Total Dept 652 - TRANSPORTATION		40,000.00	0.00	0.00	40,000.00	0.00
<b>Department: 701 PLANNING</b>						
101-701-702-000	WAGES- FULL TIME	219,870.00	81,312.22	16,262.45	138,557.78	36.98
101-701-704-000	WAGES- PART TIME	12,500.00	0.00	0.00	12,500.00	0.00
101-701-706-000	PLANNING/ ZONING PER DIEM	19,680.00	11,077.79	0.00	8,602.21	56.29
101-701-707-000	WAGES - PER DIEM	0.00	90.00	0.00	(90.00)	100.00
101-701-723-000	COMM DEV MEMBERSHIPS AND DUES	1,650.00	492.75	0.00	1,157.25	29.86
101-701-724-000	EDUCATION	7,200.00	2,635.46	668.01	4,564.54	36.60
101-701-727-000	PLANNING OFFICE SUPPLIES	750.00	88.98	27.17	661.02	11.86
101-701-801-000	CONTRACT SERVICES	0.00	28,663.75	28,663.75	(28,663.75)	100.00
101-701-809-000	PLANNING/ ZONING SUPPLIES	3,000.00	1,262.73	37.16	1,737.27	42.09
101-701-860-000	COMM DEV MILEAGE	300.00	0.00	0.00	300.00	0.00
101-701-900-000	PRINTING & PUBLISHING	12,000.00	1,552.09	683.74	10,447.91	12.93
101-701-901-000	DIGITAL IMAGING	10,000.00	0.00	0.00	10,000.00	0.00
101-701-925-000	CELL PHONE/ DATA	1,800.00	586.94	146.10	1,213.06	32.61
101-701-958-000	SOFTWARE/SUPPORT	15,000.00	0.00	0.00	15,000.00	0.00
101-701-967-000	SPECIAL PROJECTS - TACTICAL URBANISM	20,000.00	0.00	0.00	20,000.00	0.00
Total Dept 701 - PLANNING		323,750.00	127,762.71	46,488.38	195,987.29	39.46
<b>Department: 756 PARKS</b>						
101-756-702-000	WAGES- FULL TIME	205,291.00	38,604.00	7,720.80	166,687.00	18.80
101-756-704-000	WAGES	20,000.00	3,878.73	1,347.54	16,121.27	19.39
101-756-752-000	SUPPLIES	0.00	6.75	0.00	(6.75)	100.00
101-756-756-000	PARK OPERATING SUPPLIES	36,500.00	9,013.99	883.60	17,829.76	51.15
101-756-787-101	CLEANING & PAPER SUPPLIES	7,500.00	7,424.08	7,424.08	75.92	98.99
101-756-794-700	PLANTS/PLANT MAINTENANCE	9,500.00	511.02	511.02	8,988.98	5.38
101-756-850-000	COMMUNICATIONS	1,200.00	403.51	99.94	796.49	33.63
101-756-880-000	COMMUNITY PROMOTION	5,000.00	2,094.38	1,216.80	1,905.62	61.89
101-756-921-000	PARK ELECTRICITY	6,000.00	1,906.24	557.20	4,093.76	31.77
101-756-927-000	PARK WATER-SEWER	2,500.00	364.43	0.00	2,135.57	14.58
101-756-935-000	PARK MAINTENANCE	75,000.00	22,963.53	3,719.53	16,868.47	77.51
101-756-939-000	SERVICE CONTRACTS	83,850.00	325.00	18.00	83,525.00	0.39
101-756-967-000	SPECIAL PROJECTS - MILLAGE PREP	0.00	0.00	0.00	(10,588.25)	0.00

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<b>Fund: 101 GENERAL FUND</b>						
<b>Account Category: Expenditures</b>						
<b>Department: 756 PARKS</b>						
101-756-967-001	SPECIAL PROJECTS - RECREATION PARK P	25,000.00	17,158.00	0.00	(158.00)	100.63
101-756-981-000	OFFICE EQUIPMENT	1,500.00	0.00	0.00	1,500.00	0.00
101-756-981-500	TOOLS/ SMALL EQUIPMENT MAINTENANCE	3,000.00	182.18	0.00	2,817.82	6.07
Total Dept 756 - PARKS		481,841.00	104,835.84	23,498.51	312,592.66	21.76
<b>Department: 803 HISTORICAL</b>						
101-803-880-000	COMMUNITY PROMOTION	7,000.00	0.00	0.00	7,000.00	0.00
101-803-921-000	MUSEUM - ELECTRICITY	780.00	378.23	71.11	401.77	48.49
101-803-923-000	MUSEUM - HEATING/UTILITY	1,000.00	585.51	397.80	414.49	58.55
101-803-927-000	MUSEUM WATER-SEWER	800.00	87.94	0.00	712.06	10.99
101-803-961-000	MUSEUM MAINTENANCE	20,000.00	652.97	53.97	19,347.03	3.26
Total Dept 803 - HISTORICAL		29,580.00	1,704.65	522.88	27,875.35	5.76
<b>Department: 901 CAPITAL OUTLAY</b>						
101-901-970-000	CAPITAL OUTLAY - FFE	50,000.00	57,277.33	54,154.67	(79,776.53)	259.55
101-901-971-400	GREENSPACE/ FARMLAND PRESERVATION	100,000.00	0.00	0.00	100,000.00	0.00
101-901-975-000	CAPITAL OUTLAY - BLDGIMP	100,000.00	14,028.67	0.00	85,971.33	14.03
101-901-983-000	PARK CAPITAL OUTLAY	0.00	52,665.00	52,665.00	(93,070.00)	100.00
Total Dept 901 - CAPITAL OUTLAY		250,000.00	123,971.00	106,819.67	13,124.80	49.59
<b>Department: 965 CONTINGENCIES</b>						
101-965-998-000	PERSONNEL CONTINGENCIES	176,000.00	0.00	0.00	176,000.00	0.00
Total Dept 965 - CONTINGENCIES		176,000.00	0.00	0.00	176,000.00	0.00
<b>Department: 966 TRANSFERS OUT</b>						
101-966-995-004	TRANSFER TO CEMETERY TRUST FUN	1,750.00	0.00	0.00	1,750.00	0.00
101-966-995-005	TRANSFER TO DAM MAJOR REPAIR	40,000.00	10,000.00	0.00	30,000.00	25.00
Total Dept 966 - TRANSFERS OUT		41,750.00	10,000.00	0.00	31,750.00	23.95
<b>Department: 990 DEBT SERVICE</b>						
101-990-991-008	FIRE ST. #1 BOND PRINCIPAL PAYMENT	205,000.00	205,000.00	0.00	0.00	100.00
101-990-994-001	BOND INTEREST & FEES (#1,2&4)	209,100.00	106,600.00	0.00	102,500.00	50.98
Total Dept 990 - DEBT SERVICE		414,100.00	311,600.00	0.00	102,500.00	75.25
Expenditures		6,886,926.00	2,286,883.77	509,898.90	4,274,699.41	33.21
<b>Fund 101 - GENERAL FUND:</b>						
TOTAL REVENUES		6,786,926.00	2,865,918.92	251,706.45	3,969,655.08	42.23
TOTAL EXPENDITURES		6,886,926.00	2,286,883.77	509,898.90	4,274,699.41	33.21
NET OF REVENUES & EXPENDITURES:		(100,000.00)	579,035.15	(258,192.45)	(305,044.33)	
BEG. FUND BALANCE		7,250,450.85	7,250,450.85			
END FUND BALANCE		7,150,450.85	7,829,486.00			

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<b>Fund: 151 CEMETERY TRUST FUND</b>						
<b>Account Category: Revenues</b>						
<b>Department: 000</b>						
151-000-600-636	CEMETERY-CARE FEE	5,000.00	3,030.00	90.00	1,970.00	60.60
151-000-665-000	INTEREST ON INVESTMENTS	5,000.00	1,025.61	0.00	3,974.39	20.51
151-000-699-101	TRANSFER FROM GENERAL FUND	1,750.00	0.00	0.00	1,750.00	0.00
Total Dept 000		11,750.00	4,055.61	90.00	7,694.39	34.52
Revenues		11,750.00	4,055.61	90.00	7,694.39	34.52
<b>Account Category: Expenditures</b>						
<b>Department: 276 CEMETERY</b>						
151-276-752-151	SUPPLIES	1,000.00	0.00	0.00	1,000.00	0.00
151-276-931-000	MAINT & REPAIR/IMPROVEMENTS	12,000.00	0.00	0.00	12,000.00	0.00
Total Dept 276 - CEMETERY		13,000.00	0.00	0.00	13,000.00	0.00
Expenditures		13,000.00	0.00	0.00	13,000.00	0.00
Fund 151 - CEMETERY TRUST FUND:						
TOTAL REVENUES		11,750.00	4,055.61	90.00	7,694.39	34.52
TOTAL EXPENDITURES		13,000.00	0.00	0.00	13,000.00	0.00
NET OF REVENUES & EXPENDITURES:		(1,250.00)	4,055.61	90.00	(5,305.61)	
BEG. FUND BALANCE		155,952.57	155,952.57			
END FUND BALANCE		154,702.57	160,008.18			

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<b>Fund: 206 FIRE FUND</b>						
<b>Account Category: Revenues</b>						
<b>Department: 000</b>						
206-000-401-402	TAX LEVY	3,651,805.00	3,727,821.85	0.00	(76,016.85)	102.08
206-000-401-410	PERSONAL PROPERTY TAX	201,983.00	0.00	0.00	201,983.00	0.00
206-000-401-412	DELINQUENT TAXES-LEVY	5,200.00	6,685.47	0.00	(1,485.47)	128.57
206-000-401-437	ABATEMENT TAXES-LEVY	21,896.00	32,718.43	0.00	(10,822.43)	149.43
206-000-401-445	PENALTIES & INTEREST ON TAXES	700.00	429.15	0.00	270.85	61.31
206-000-528-000	OTHER FEDERAL GRANTS	64,000.00	0.00	0.00	64,000.00	0.00
206-000-573-000	COMMUNITY STABILIZATION SHARE TAX	49,268.00	33,341.15	0.00	15,926.85	67.67
206-000-665-000	INTEREST REVENUE	100,000.00	16,584.20	0.00	83,415.80	16.58
206-000-673-000	SALE OF ASSETS	0.00	250,000.00	250,000.00	(250,000.00)	100.00
206-000-674-100	DONATIONS	0.00	50.00	0.00	(50.00)	100.00
206-000-675-675	MISCELLANEOUS INCOME	0.00	675.00	0.00	(675.00)	100.00
206-000-679-400	REIMBURSEMENT FROM BUILDING DEPT. /F	20,000.00	0.00	0.00	20,000.00	0.00
Total Dept 000		4,114,852.00	4,068,305.25	250,000.00	46,546.75	98.87
Revenues		4,114,852.00	4,068,305.25	250,000.00	46,546.75	98.87
<b>Account Category: Expenditures</b>						
<b>Department: 250 BENEFITS/INSURANCE</b>						
206-250-715-000	FICA-EMPLOYER	158,205.00	59,038.65	12,195.34	99,166.35	37.32
206-250-716-000	DEFINED CONTRIBUTION PLAN	175,130.00	66,924.34	13,916.25	108,205.66	38.21
206-250-717-000	WORKERS COMP INSURANCE	80,000.00	27,241.00	27,241.00	52,759.00	34.05
206-250-718-000	VISION INSURANCE BENEFITS	2,770.00	1,901.60	380.32	868.40	68.65
206-250-718-200	OTHER BENEFITS	0.00	35,440.00	0.00	(35,440.00)	100.00
206-250-719-000	HEALTH INSURANCE BENEFITS	319,234.00	131,628.24	28,536.99	187,605.76	41.23
206-250-720-000	LIFE & DISABILITY INSURANCE	21,239.00	7,878.32	1,587.78	13,360.68	37.09
206-250-720-100	FIRE CASUALTY INSURANCE	12,000.00	0.00	0.00	12,000.00	0.00
206-250-721-000	DENTAL INSURANCE BENEFITS	24,092.00	12,967.98	2,695.52	11,124.02	53.83
206-250-722-000	PENSION PLAN BENEFITS	190,992.00	63,927.13	82.76	127,064.87	33.47
Total Dept 250 - BENEFITS/INSURANCE		983,662.00	406,947.26	86,635.96	576,714.74	41.37
<b>Department: 336 FIRE DEPARTMENT</b>						
206-336-702-000	WAGES- FULL TIME	1,772,815.00	726,411.03	144,958.74	1,046,403.97	40.98
206-336-702-713	OVERTIME	0.00	17,644.97	2,964.89	(17,644.97)	100.00
206-336-704-000	WAGES- PART TIME	100,000.00	2,346.78	247.75	97,653.22	2.35
206-336-705-000	OVERTIME	100,000.00	13,567.94	6,130.08	86,432.06	13.57
206-336-707-000	WAGES - PER DIEM	0.00	40,308.48	10,824.35	(40,308.48)	100.00
206-336-723-000	FIRE MEMBERSHIP AND DUES	4,000.00	3,018.88	73.00	981.12	75.47
206-336-725-000	FIRE TUITION	7,000.00	0.00	0.00	7,000.00	0.00
206-336-726-000	FIRE TRAINING	34,225.00	7,883.90	2,079.18	26,341.10	23.04
206-336-726-500	FIRE TRAINING / FIRE INSPECTIONS	6,940.00	2,794.99	841.50	4,145.01	40.27
206-336-727-000	FIRE OFFICE SUPPLIES	8,410.00	1,181.26	390.66	7,228.74	14.05
206-336-738-000	FIRE MAINT SUPPLIES	3,000.00	267.99	16.18	2,732.01	8.93
206-336-745-000	FIRE FUELS	38,000.00	8,882.08	2,725.68	29,117.92	23.37
206-336-752-000	SUPPLIES	2,500.00	745.21	435.38	1,754.79	29.81
206-336-752-100	MEDICAL SUPPLIES	8,000.00	3,101.20	1,206.10	4,898.80	38.77
206-336-752-151	SUPPLIES	11,000.00	18.94	18.94	5,281.06	51.99
206-336-752-206	KITCHEN SUPPLIES	4,000.00	316.99	171.01	3,683.01	7.92
206-336-756-000	DEPARTMENT SUPPLIES	1,000.00	553.43	553.43	446.57	55.34
206-336-768-000	FIRE UNIFORMS	19,170.00	5,348.60	3,644.92	13,821.40	27.90

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 % Fiscal Year Completed: 41.37

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GL Number	Description	2025 Amended Budget	YTD Balance 05/31/2025 Normal (Abnormal)	Activity For 05/31/2025 Increase (Decrease)	Available Balance 05/31/2025 Normal (Abnormal)	% Bdgt Used
<b>Fund: 206 FIRE FUND</b>						
<b>Account Category: Expenditures</b>						
<b>Department: 336 FIRE DEPARTMENT</b>						
206-336-787-959	FIRE PROTECTIVE CLOTHING	45,000.00	81,226.52	1,321.00	(38,103.52)	184.67
206-336-790-000	FIRE PREVENTION - INVESTIGATION	2,725.00	930.35	244.97	1,794.65	34.14
206-336-791-000	TECH RESCUE	3,800.00	0.00	0.00	3,800.00	0.00
206-336-792-000	HEALTH-WELLNESS	3,800.00	0.00	0.00	3,800.00	0.00
206-336-802-000	CONTRACTUAL SERVICES	35,000.00	15,440.52	5,200.00	(11,512.07)	132.89
206-336-803-000	HIRING EXPENDITURES	2,000.00	0.00	0.00	2,000.00	0.00
206-336-804-000	RESPIRATORY PROGRAM	4,620.00	1,848.75	0.00	2,771.25	40.02
206-336-807-000	FIRE AUDIT FEES & SERVICES	3,000.00	2,250.00	1,950.00	750.00	75.00
206-336-810-000	LIABILITY INSURANCE	30,000.00	34,269.40	0.00	(4,269.40)	114.23
206-336-850-000	COMMUNICATIONS	18,000.00	8,874.02	1,716.03	9,125.98	49.30
206-336-863-000	VEHICLE MAINT	85,000.00	33,136.24	13,795.82	51,863.76	38.98
206-336-887-000	FIRE PUBLIC RELATIONS	3,500.00	2,149.08	114.76	1,350.92	61.40
206-336-901-000	FIRE PUBLICATIONS	1,700.00	1,085.45	0.00	614.55	63.85
206-336-928-000	UTILITIES	50,000.00	17,562.56	6,297.10	32,437.44	35.13
206-336-932-000	FIRE OFF EQUIP & COMPUTER REPA	13,000.00	4,406.00	0.00	8,594.00	33.89
206-336-936-000	FIRE STATION MAINT	32,500.00	5,403.99	2,732.14	20,106.01	38.14
206-336-936-002	FIRE STATION MAINT/BUTTRICK	20,000.00	3,786.68	400.49	16,379.32	18.10
206-336-937-000	FIRE RADIO MAINT	10,000.00	5,620.07	1,631.47	3,911.43	60.89
206-336-938-000	FIRE EQUIPMENT MAINT	9,000.00	4,380.62	47.86	(2,656.22)	129.51
206-336-939-000	FIRE COPIER/LEASE/SERVICE	1,500.00	495.00	99.00	1,005.00	33.00
206-336-941-000	FIRE POSTAGE & MACHINE LEASE	1,500.00	0.00	0.00	1,500.00	0.00
206-336-957-000	FIRE PHYSICAL EXAMS	35,000.00	22,589.96	22,589.96	12,410.04	64.54
206-336-958-000	FIRE SUPPLEMENTAL EQUIPMENT	10,800.00	4,153.80	0.00	6,646.20	38.46
206-336-960-960	FIRE HAZMAT	2,000.00	0.00	0.00	2,000.00	0.00
206-336-964-100	PROPERTY TAX REFUNDS	150.00	0.00	0.00	150.00	0.00
206-336-981-000	OFFICE EQUIPMENT	7,500.00	5,159.18	701.20	2,340.82	68.79
Total Dept 336 - FIRE DEPARTMENT		2,551,155.00	1,089,160.86	236,123.59	1,408,777.49	42.69
<b>Department: 901 CAPITAL OUTLAY</b>						
206-901-970-000	FIRE CAPITAL OUTLAY	1,080,000.00	53,373.00	0.00	1,013,295.25	6.18
Total Dept 901 - CAPITAL OUTLAY		1,080,000.00	53,373.00	0.00	1,013,295.25	4.94
<b>Department: 965 CONTINGENCIES</b>						
206-965-998-000	PERSONNEL CONTINGENCIES	176,000.00	0.00	0.00	176,000.00	0.00
Total Dept 965 - CONTINGENCIES		176,000.00	0.00	0.00	176,000.00	0.00
<b>Department: 966 TRANSFERS OUT</b>						
206-966-995-259	TRANSFER TO HAZMAT	2,000.00	0.00	0.00	2,000.00	0.00
Total Dept 966 - TRANSFERS OUT		2,000.00	0.00	0.00	2,000.00	0.00
Expenditures		4,792,817.00	1,549,481.12	322,759.55	3,176,787.48	32.33
<b>Fund 206 - FIRE FUND:</b>						
TOTAL REVENUES		4,114,852.00	4,068,305.25	250,000.00	46,546.75	98.87
TOTAL EXPENDITURES		4,792,817.00	1,549,481.12	322,759.55	3,176,787.48	32.33
NET OF REVENUES & EXPENDITURES:		(677,965.00)	2,518,824.13	(72,759.55)	(3,130,240.73)	
BEG. FUND BALANCE		682,396.29	682,396.29			
END FUND BALANCE		4,431.29	3,201,220.42			

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GL Number	Description	2025 Amended Budget	YTD Balance 05/31/2025 Normal (Abnormal)	Activity For 05/31/2025 Increase (Decrease)	Available Balance 05/31/2025 Normal (Abnormal)	% Bdgt Used
<b>Fund: 207 POLICE FUND</b>						
<b>Account Category: Revenues</b>						
<b>Department: 000</b>						
207-000-401-402	TAX LEVY	881,173.00	899,514.16	0.00	(18,341.16)	102.08
207-000-401-410	PERSONAL PROPERTY TAX	48,733.00	0.00	0.00	48,733.00	0.00
207-000-401-412	DELINQUENT TAXES-LEVY	2,500.00	1,646.78	0.00	853.22	65.87
207-000-401-437	ABATEMENT TAXES-LEVY	7,641.00	7,894.22	0.00	(253.22)	103.31
207-000-401-445	INTEREST & PENALTIES ON TAX	400.00	104.89	0.00	295.11	26.22
207-000-573-000	COMMUNITY STABILIZATION SHARE TAX	16,533.00	11,629.90	0.00	4,903.10	70.34
207-000-665-000	INTEREST REVENUE	54,500.00	12,750.19	0.00	41,749.81	23.39
207-000-675-675	MISCELLANEOUS INCOME	5,000.00	0.00	0.00	5,000.00	0.00
Total Dept 000		1,016,480.00	933,540.14	0.00	82,939.86	91.84
Revenues		1,016,480.00	933,540.14	0.00	82,939.86	91.84
<b>Account Category: Expenditures</b>						
<b>Department: 301 POLICE DEPARTMENT</b>						
207-301-752-207	SUPPLIES	5,000.00	0.00	0.00	5,000.00	0.00
207-301-801-000	SHERIFF PROTECTION	880,000.00	204,820.82	70,869.47	675,179.18	23.28
207-301-938-207	POLICE EQUIPMENT MAINT.	0.00	1,200.00	0.00	(1,200.00)	100.00
207-301-964-100	PROPERTY TAX REFUNDS	100.00	0.00	0.00	100.00	0.00
Total Dept 301 - POLICE DEPARTMENT		885,100.00	206,020.82	70,869.47	679,079.18	23.28
<b>Department: 966 TRANSFERS OUT</b>						
207-966-955-207	TRANSFER TO GF - FROM POLICE	31,000.00	0.00	0.00	31,000.00	0.00
Total Dept 966 - TRANSFERS OUT		31,000.00	0.00	0.00	31,000.00	0.00
Expenditures		916,100.00	206,020.82	70,869.47	710,079.18	22.49
<b>Fund 207 - POLICE FUND:</b>						
TOTAL REVENUES		1,016,480.00	933,540.14	0.00	82,939.86	91.84
TOTAL EXPENDITURES		916,100.00	206,020.82	70,869.47	710,079.18	22.49
NET OF REVENUES & EXPENDITURES:		100,380.00	727,519.32	(70,869.47)	(627,139.32)	
BEG. FUND BALANCE		2,137,704.25	2,137,704.25			
END FUND BALANCE		2,238,084.25	2,865,223.57			

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<b>Fund: 208 OPEN SPACE FUND</b>						
<b>Account Category: Revenues</b>						
<b>Department: 000</b>						
208-000-401-402	TAX LEVY	441,348.00	450,534.88	0.00	(9,186.88)	102.08
208-000-401-410	PERSONAL PROPERTY TAX	24,409.00	0.00	0.00	24,409.00	0.00
208-000-401-412	DELINQUENT TAXES-LEVY	1,200.00	824.82	0.00	375.18	68.74
208-000-401-437	ABATEMENT TAXES-LEVY	3,828.00	3,954.07	0.00	(126.07)	103.29
208-000-401-445	INTEREST & PENALTIES ON TAXES	200.00	52.48	0.00	147.52	26.24
208-000-573-000	LOCAL COMMUNITY STABILIZATION SHARE	24,528.00	7,236.55	0.00	17,291.45	29.50
208-000-665-000	INTEREST ON INVESTMENTS	34,000.00	7,930.00	0.00	26,070.00	23.32
208-000-665-408	INTEREST ON HOMEYER FUND	0.00	4,780.63	0.00	(4,780.63)	100.00
Total Dept 000		529,513.00	475,313.43	0.00	54,199.57	89.76
Revenues		529,513.00	475,313.43	0.00	54,199.57	89.76
<b>Account Category: Expenditures</b>						
<b>Department: 751 OPEN SPACE PRESERVATION</b>						
208-751-921-000	ELECTRICITY	4,000.00	1,011.92	262.95	2,988.08	25.30
208-751-923-000	HEATING/UTILITY	3,600.00	2,074.67	1,379.56	1,525.33	57.63
208-751-927-000	WATER-SEWER	1,500.00	246.02	0.00	1,253.98	16.40
208-751-935-000	PARK MAINTENANCE	25,000.00	0.00	0.00	25,000.00	0.00
208-751-964-100	TAX REFUNDS	50.00	0.00	0.00	50.00	0.00
Total Dept 751 - OPEN SPACE PRESERVATION		34,150.00	3,332.61	1,642.51	30,817.39	9.76
<b>Department: 901 CAPITAL OUTLAY</b>						
208-901-970-000	CAPITAL OUTLAY - FFE	150,000.00	0.00	0.00	150,000.00	0.00
Total Dept 901 - CAPITAL OUTLAY		150,000.00	0.00	0.00	150,000.00	0.00
<b>Department: 966 TRANSFERS OUT</b>						
208-966-955-208	TRANSFER TO GF - FROM OPEN SPACE FU	65,000.00	0.00	0.00	65,000.00	0.00
Total Dept 966 - TRANSFERS OUT		65,000.00	0.00	0.00	65,000.00	0.00
<b>Department: 990 DEBT SERVICE</b>						
208-990-991-201	BOND PRINCIPAL REFINANCE	305,000.00	305,000.00	0.00	0.00	100.00
208-990-993-201	BOND INTEREST REFINANCE	21,253.00	12,105.60	0.00	9,147.40	56.96
Total Dept 990 - DEBT SERVICE		326,253.00	317,105.60	0.00	9,147.40	97.20
Expenditures		575,403.00	320,438.21	1,642.51	254,964.79	55.69
<b>Fund 208 - OPEN SPACE FUND:</b>						
TOTAL REVENUES		529,513.00	475,313.43	0.00	54,199.57	89.76
TOTAL EXPENDITURES		575,403.00	320,438.21	1,642.51	254,964.79	55.69
NET OF REVENUES & EXPENDITURES:		(45,890.00)	154,875.22	(1,642.51)	(200,765.22)	
BEG. FUND BALANCE		1,029,212.54	1,029,212.54			
END FUND BALANCE		983,322.54	1,184,087.76			

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<b>Fund: 211 DAM MAJOR REPAIR FUND</b>						
<b>Account Category: Revenues</b>						
<b>Department: 000</b>						
211-000-665-000	INTEREST REVENUE	16,000.00	4,231.20	0.00	11,768.80	26.45
211-000-677-000	CONTRIBUTIONS	5,000.00	5,000.00	0.00	0.00	100.00
211-000-699-101	TRANSFER FROM GENERAL FUND	40,000.00	10,000.00	0.00	30,000.00	25.00
Total Dept 000		61,000.00	19,231.20	0.00	41,768.80	31.53
Revenues		61,000.00	19,231.20	0.00	41,768.80	31.53
<b>Account Category: Expenditures</b>						
<b>Department: 901 CAPITAL OUTLAY</b>						
211-901-980-000	EXPENSES/DAM MAJOR REPAIR	85,000.00	0.00	0.00	85,000.00	0.00
Total Dept 901 - CAPITAL OUTLAY		85,000.00	0.00	0.00	85,000.00	0.00
Expenditures		85,000.00	0.00	0.00	85,000.00	0.00
<b>Fund 211 - DAM MAJOR REPAIR FUND:</b>						
TOTAL REVENUES		61,000.00	19,231.20	0.00	41,768.80	31.53
TOTAL EXPENDITURES		85,000.00	0.00	0.00	85,000.00	0.00
NET OF REVENUES & EXPENDITURES:		(24,000.00)	19,231.20	0.00	(43,231.20)	
BEG. FUND BALANCE		754,871.51	754,871.51			
END FUND BALANCE		730,871.51	774,102.71			

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<b>Fund: 216 PATHWAYS FUND</b>						
<b>Account Category: Revenues</b>						
<b>Department: 000</b>						
216-000-401-402	TAX LEVY	674,872.00	688,918.60	0.00	(14,046.60)	102.08
216-000-401-410	PERSONAL PROPERTY TAX	37,322.00	0.00	0.00	37,322.00	0.00
216-000-401-412	DELINQUENT TAX LEVY	1,800.00	1,261.16	0.00	538.84	70.06
216-000-401-437	ABATEMENT TAXES-LEVY	5,851.00	6,045.77	0.00	(194.77)	103.33
216-000-401-445	PENALTIES & INTEREST ON TAX	300.00	80.39	0.00	219.61	26.80
216-000-573-000	COMMUNITY STABILIZATION SHARE TAX	37,477.00	11,060.54	0.00	26,416.46	29.51
216-000-665-000	INTEREST REVENUE	30,000.00	25,407.17	0.00	4,592.83	84.69
Total Dept 000		787,622.00	732,773.63	0.00	54,848.37	93.04
Revenues		787,622.00	732,773.63	0.00	54,848.37	93.04
<b>Account Category: Expenditures</b>						
<b>Department: 758 PATHWAYS</b>						
216-758-728-000	OPERATING SUPPLIES	13,000.00	0.00	0.00	13,000.00	0.00
216-758-821-100	ENGINEERING	30,000.00	0.00	0.00	30,000.00	0.00
216-758-931-000	MAINT & REPAIR	50,000.00	0.00	0.00	50,000.00	0.00
216-758-931-200	PATHWAY MAINTENANCE	3,000.00	0.00	0.00	3,000.00	0.00
216-758-964-100	PROPERTY TAX REFUNDS	50.00	0.00	0.00	50.00	0.00
Total Dept 758 - PATHWAYS		96,050.00	0.00	0.00	96,050.00	0.00
<b>Department: 901 CAPITAL OUTLAY</b>						
216-901-974-000	CAPITAL OUTLAY - LANDIMP	0.00	856.96	0.00	(856.96)	100.00
Total Dept 901 - CAPITAL OUTLAY		0.00	856.96	0.00	(856.96)	100.00
Expenditures		96,050.00	856.96	0.00	95,193.04	0.89
<b>Fund 216 - PATHWAYS FUND:</b>						
TOTAL REVENUES		787,622.00	732,773.63	0.00	54,848.37	93.04
TOTAL EXPENDITURES		96,050.00	856.96	0.00	95,193.04	0.89
NET OF REVENUES & EXPENDITURES:		691,572.00	731,916.67	0.00	(40,344.67)	
BEG. FUND BALANCE		386,275.17	386,275.17			
END FUND BALANCE		1,077,847.17	1,118,191.84			

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<b>Fund: 218 HAZMAT FUND</b>						
<b>Account Category: Revenues</b>						
<b>Department: 000</b>						
218-000-581-000	LOCAL CONTRIBUTIONS	4,000.00	0.00	0.00	4,000.00	0.00
218-000-665-000	HAZMAT INTEREST	350.00	212.11	0.00	137.89	60.60
218-000-699-000	TRANSFER IN	2,000.00	0.00	0.00	2,000.00	0.00
Total Dept 000		6,350.00	212.11	0.00	6,137.89	3.34
Revenues		6,350.00	212.11	0.00	6,137.89	3.34
<b>Account Category: Expenditures</b>						
<b>Department: 344 HAZMAT</b>						
218-344-726-000	HAZMAT SUPPLIES	2,000.00	0.00	0.00	2,000.00	0.00
218-344-752-000	SUPPLIES	750.00	0.00	0.00	750.00	0.00
218-344-789-000	HAZMAT TRAINING	2,000.00	0.00	0.00	2,000.00	0.00
218-344-958-000	HAZMAT EQUIPMENT	6,000.00	0.00	0.00	6,000.00	0.00
Total Dept 344 - HAZMAT		10,750.00	0.00	0.00	10,750.00	0.00
<b>Department: 966 TRANSFERS OUT</b>						
218-966-955-218	TRANSFER TO GF	3,000.00	0.00	0.00	3,000.00	0.00
Total Dept 966 - TRANSFERS OUT		3,000.00	0.00	0.00	3,000.00	0.00
Expenditures		13,750.00	0.00	0.00	13,750.00	0.00
<b>Fund 218 - HAZMAT FUND:</b>						
TOTAL REVENUES		6,350.00	212.11	0.00	6,137.89	3.34
TOTAL EXPENDITURES		13,750.00	0.00	0.00	13,750.00	0.00
NET OF REVENUES & EXPENDITURES:		(7,400.00)	212.11	0.00	(7,612.11)	
BEG. FUND BALANCE		42,938.45	42,938.45			
END FUND BALANCE		35,538.45	43,150.56			

REVENUE AND EXPENDITURE REPORT FOR CASCADE CHARTER TOWNSHIP

Balance As of 05/31/2025

% Fiscal Year Completed: 41.37

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GL Number	Description	2025 Amended Budget	YTD Balance 05/31/2025 Normal (Abnormal)	Activity For 05/31/2025 Increase (Decrease)	Available Balance 05/31/2025 Normal (Abnormal)	% Bdgt Used
<b>Fund: 220 LARAWAY LAKE IMPROVEMENT FUND</b>						
<b>Account Category: Revenues</b>						
<b>Department: 000</b>						
220-000-452-013	S/A REVENUE - LARAWAY LAKE	11,575.00	0.00	0.00	11,575.00	0.00
220-000-665-000	INTEREST ON INVESTMENTS	750.00	177.94	0.00	572.06	23.73
Total Dept 000		12,325.00	177.94	0.00	12,147.06	1.44
Revenues		12,325.00	177.94	0.00	12,147.06	1.44
<b>Account Category: Expenditures</b>						
<b>Department: 444 S/A IMPROVEMENT FUNDS</b>						
220-444-816-000	INSECT&WEED CONTROL/DRAIN MAINT	11,825.00	2,550.00	2,100.00	9,275.00	21.56
Total Dept 444 - S/A IMPROVEMENT FUNDS		11,825.00	2,550.00	2,100.00	9,275.00	21.56
<b>Department: 966 TRANSFERS OUT</b>						
220-966-955-220	TRANSFER TO GF	500.00	0.00	0.00	500.00	0.00
Total Dept 966 - TRANSFERS OUT		500.00	0.00	0.00	500.00	0.00
Expenditures		12,325.00	2,550.00	2,100.00	9,775.00	20.69
<b>Fund 220 - LARAWAY LAKE IMPROVEMENT FUND:</b>						
TOTAL REVENUES		12,325.00	177.94	0.00	12,147.06	1.44
TOTAL EXPENDITURES		12,325.00	2,550.00	2,100.00	9,775.00	20.69
NET OF REVENUES & EXPENDITURES:		0.00	(2,372.06)	(2,100.00)	2,372.06	
BEG. FUND BALANCE		13,811.36	13,811.36			
END FUND BALANCE		13,811.36	11,439.30			

REVENUE AND EXPENDITURE REPORT FOR CASCADE CHARTER TOWNSHIP

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GL Number	Description	2025 Amended Budget	YTD Balance 05/31/2025 Normal (Abnormal)	Activity For 05/31/2025 Increase (Decrease)	Available Balance 05/31/2025 Normal (Abnormal)	% Bdgt Used
<b>Fund: 230 THORNAPPLE RIVER IMPROVEMENT FUND</b>						
<b>Account Category: Revenues</b>						
<b>Department: 000</b>						
230-000-452-014	S/A REVENUE- TRD - RIVER	90,900.00	0.00	0.00	90,900.00	0.00
230-000-665-000	INTEREST ON INVESTMENTS	7,000.00	2,708.42	0.00	4,291.58	38.69
Total Dept 000		97,900.00	2,708.42	0.00	95,191.58	2.77
Revenues		97,900.00	2,708.42	0.00	95,191.58	2.77
<b>Account Category: Expenditures</b>						
<b>Department: 444 S/A IMPROVEMENT FUNDS</b>						
230-444-802-000	CONTRACTUAL SERVICES	47,000.00	31,631.22	31,631.22	(19,752.44)	142.03
230-444-816-000	INSECT&WEED CONTROL/DRAIN MAINT	40,900.00	0.00	0.00	40,900.00	0.00
Total Dept 444 - S/A IMPROVEMENT FUNDS		87,900.00	31,631.22	31,631.22	21,147.56	35.99
<b>Department: 966 TRANSFERS OUT</b>						
230-966-955-230	TRANSFER TO GF FROM TRIF	10,000.00	0.00	0.00	10,000.00	0.00
Total Dept 966 - TRANSFERS OUT		10,000.00	0.00	0.00	10,000.00	0.00
Expenditures		97,900.00	31,631.22	31,631.22	31,147.56	32.31
<b>Fund 230 - THORNAPPLE RIVER IMPROVEMENT FUND:</b>						
TOTAL REVENUES		97,900.00	2,708.42	0.00	95,191.58	2.77
TOTAL EXPENDITURES		97,900.00	31,631.22	31,631.22	31,147.56	32.31
NET OF REVENUES & EXPENDITURES:		0.00	(28,922.80)	(31,631.22)	64,044.02	
BEG. FUND BALANCE		278,550.44	278,550.44			
END FUND BALANCE		278,550.44	249,627.64			

REVENUE AND EXPENDITURE REPORT FOR CASCADE CHARTER TOWNSHIP

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GL Number	Description	2025 Amended Budget	YTD Balance 05/31/2025 Normal (Abnormal)	Activity For 05/31/2025 Increase (Decrease)	Available Balance 05/31/2025 Normal (Abnormal)	% Bdgt Used
<b>Fund: 243 BROWNFIELD REDEVELOPMENT AUTHORITY FUND</b>						
<b>Account Category: Revenues</b>						
<b>Department: 000</b>						
243-000-401-401	TAXES - CASCADE TOWNSHIP	86,883.00	0.00	0.00	86,883.00	0.00
243-000-401-402	TAX - GRCC	0.00	8,392.44	0.00	(8,392.44)	100.00
243-000-401-403	TAXES-KENT COUNTY	0.00	4,096.47	0.00	(4,096.47)	100.00
243-000-401-406	KDL TAXES- KDL	0.00	2,310.00	0.00	(2,310.00)	100.00
243-000-665-000	INTEREST REVENUE	1,500.00	1,314.44	0.00	185.56	87.63
Total Dept 000		88,383.00	16,113.35	0.00	72,269.65	18.23
Revenues		88,383.00	16,113.35	0.00	72,269.65	18.23
<b>Account Category: Expenditures</b>						
<b>Department: 571 BDR- REMEDIATION</b>						
243-571-832-000	STATE EDUCATION TAX	15.00	0.00	0.00	15.00	0.00
Total Dept 571 - BDR- REMEDIATION		15.00	0.00	0.00	15.00	0.00
<b>Department: 966 TRANSFERS OUT</b>						
243-966-955-243	TRANSFER TO GF	3,117.00	0.00	0.00	3,117.00	0.00
Total Dept 966 - TRANSFERS OUT		3,117.00	0.00	0.00	3,117.00	0.00
Expenditures		3,132.00	0.00	0.00	3,132.00	0.00
<b>Fund 243 - BROWNFIELD REDEVELOPMENT AUTHORITY FUND:</b>						
TOTAL REVENUES		88,383.00	16,113.35	0.00	72,269.65	18.23
TOTAL EXPENDITURES		3,132.00	0.00	0.00	3,132.00	0.00
NET OF REVENUES & EXPENDITURES:		85,251.00	16,113.35	0.00	69,137.65	
BEG. FUND BALANCE		146,061.87	146,061.87			
END FUND BALANCE		231,312.87	162,175.22			

REVENUE AND EXPENDITURE REPORT FOR CASCADE CHARTER TOWNSHIP

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GL Number	Description	2025 Amended Budget	YTD Balance 05/31/2025 Normal (Abnormal)	Activity For 05/31/2025 Increase (Decrease)	Available Balance 05/31/2025 Normal (Abnormal)	% Bdgt Used
<b>Fund: 246 IRF</b>						
<b>Account Category: Revenues</b>						
<b>Department: 000</b>						
246-000-452-010	S/A REVENUE - KRAFT WATER & 60TH	19,104.00	0.00	0.00	19,104.00	0.00
246-000-452-012	S/A REVENUE - TRD	12,000.00	0.00	0.00	12,000.00	0.00
246-000-630-000	HOOKUP FEES	200,000.00	0.00	0.00	200,000.00	0.00
246-000-665-000	INTEREST ON INVESTMENTS	120,000.00	41,670.80	0.00	78,329.20	34.73
246-000-669-000	INT & P S/A-ORDINANCE	6,300.00	0.00	0.00	6,300.00	0.00
Total Dept 000		357,404.00	41,670.80	0.00	315,733.20	11.66
Revenues		357,404.00	41,670.80	0.00	315,733.20	11.66
<b>Account Category: Expenditures</b>						
<b>Department: 225 ADMINISTRATIVE</b>						
246-225-821-000	ADMIN ENGINEERING COSTS	15,000.00	121.00	121.00	14,879.00	0.81
246-225-826-000	ADMIN LEGAL FEES	30,000.00	0.00	0.00	30,000.00	0.00
246-225-964-000	ADMIN 10%/HOOKUP TO GENERAL	20,000.00	0.00	0.00	20,000.00	0.00
246-225-967-100	WHOLE HOUSE FILTER PROJECT	80,000.00	4,898.50	0.00	75,101.50	6.12
246-225-970-000	CAPITAL OUTLAY	1,500,000.00	0.00	0.00	1,500,000.00	0.00
246-225-980-000	ADMIN MISCELLANEOUS EXPENSE	5,000.00	0.00	0.00	5,000.00	0.00
Total Dept 225 - ADMINISTRATIVE		1,650,000.00	5,019.50	121.00	1,644,980.50	0.30
<b>Department: 901 CAPITAL OUTLAY</b>						
246-901-974-000	CAPITAL OUTLAY - LANDIMP	0.00	516,374.53	323,464.28	(516,374.53)	100.00
Total Dept 901 - CAPITAL OUTLAY		0.00	516,374.53	323,464.28	(516,374.53)	100.00
Expenditures		1,650,000.00	521,394.03	323,585.28	1,128,605.97	31.60
<b>Fund 246 - IRF:</b>						
TOTAL REVENUES		357,404.00	41,670.80	0.00	315,733.20	11.66
TOTAL EXPENDITURES		1,650,000.00	521,394.03	323,585.28	1,128,605.97	31.60
NET OF REVENUES & EXPENDITURES:		(1,292,596.00)	(479,723.23)	(323,585.28)	(812,872.77)	
BEG. FUND BALANCE		3,612,227.46	3,612,227.46			
END FUND BALANCE		2,319,631.46	3,132,504.23			

REVENUE AND EXPENDITURE REPORT FOR CASCADE CHARTER TOWNSHIP

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<b>Fund: 248 DDA</b>						
<b>Account Category: Revenues</b>						
<b>Department: 000</b>						
248-000-401-401	TAXES - CASCADE TOWNSHIP	500,696.00	498,550.66	0.00	2,145.34	99.57
248-000-401-402	TAXES - G.R.C.C.	199,563.00	(909.94)	0.00	200,472.94	(0.46)
248-000-401-403	TAXES-KENT COUNTY	680,949.00	230,549.59	0.00	450,399.41	33.86
248-000-401-406	KDL TAXES-DDA	140,115.00	137,224.94	0.00	2,890.06	97.94
248-000-665-000	INTEREST REVENUE	132,441.00	20,302.00	0.00	112,139.00	15.33
248-000-675-675	MISCELLANEOUS INCOME	7,000.00	30.00	0.00	6,970.00	0.43
248-000-677-300	DDACONTRIB & DONATION- METRO CRUISE	4,000.00	0.00	0.00	4,000.00	0.00
Total Dept 000		1,664,764.00	885,747.25	0.00	779,016.75	53.21
Revenues		1,664,764.00	885,747.25	0.00	779,016.75	53.21
<b>Account Category: Expenditures</b>						
<b>Department: 190 DDA OPERATIONS/CONSTRUCTION</b>						
248-190-703-000	WAGES	100,000.00	0.00	0.00	100,000.00	0.00
248-190-723-000	DDA - MEMBERSHIP AND DUES	2,000.00	0.00	0.00	2,000.00	0.00
248-190-724-000	DDA - EDUCATION	2,000.00	0.00	0.00	2,000.00	0.00
248-190-801-000	CONTRACT SERVICES	175,000.00	55,300.00	725.00	119,700.00	31.60
248-190-821-000	ENGINEERING	75,000.00	0.00	0.00	75,000.00	0.00
248-190-826-265	LEGAL	2,500.00	0.00	0.00	2,500.00	0.00
248-190-861-100	TRANSPORTATION SERVICES	60,000.00	10,639.81	4,066.50	49,360.19	17.73
248-190-921-000	ELECTRICITY	26,000.00	7,664.90	1,434.94	18,335.10	29.48
248-190-922-000	STREETLIGHTS	30,000.00	0.00	0.00	30,000.00	0.00
248-190-924-100	CELL PHONES/DATA	900.00	0.00	0.00	900.00	0.00
248-190-927-000	WATER-SEWER	8,500.00	128.34	0.00	8,371.66	1.51
248-190-931-000	MAINT & REPAIR/IMPROVEMENTS	68,000.00	322.00	322.00	67,678.00	0.47
248-190-964-100	DDA PROPERTY TAX REFUNDS	25,000.00	0.00	0.00	25,000.00	0.00
248-190-967-000	SPECIAL PROJECTS-DDA LIGHTING/DECOR	15,000.00	0.00	0.00	15,000.00	0.00
248-190-967-001	SPECIAL PROJECTS-TACTICAL URBANISM	20,000.00	0.00	0.00	20,000.00	0.00
248-190-967-002	SPECIAL PROJECTS-FLOWERS/PLANTINGS	110,000.00	0.00	0.00	110,000.00	0.00
248-190-967-003	SPECIAL PROJECTS-PR/MARKETING/PROMOT	20,000.00	0.00	0.00	20,000.00	0.00
248-190-967-004	SPECIAL PROJECTS-SPECIAL EVENTS	15,000.00	14,323.98	0.00	676.02	95.49
248-190-967-006	SPECIAL PROJECTS - DEVELOPMENT GRANT	100,000.00	0.00	0.00	100,000.00	0.00
248-190-981-000	OFFICE EQUIPMENT	1,000.00	0.00	0.00	1,000.00	0.00
Total Dept 190 - DDA OPERATIONS/CONSTRUCTION		855,900.00	88,379.03	6,548.44	767,520.97	10.33
<b>Department: 901 CAPITAL OUTLAY</b>						
248-901-970-000	CAPITAL OUTLAY - FFE	230,000.00	0.00	0.00	230,000.00	0.00
248-901-974-000	CAPITAL OUTLAY - LANDIMP	50,000.00	0.00	0.00	50,000.00	0.00
Total Dept 901 - CAPITAL OUTLAY		280,000.00	0.00	0.00	280,000.00	0.00
<b>Department: 966 TRANSFERS OUT</b>						
248-966-955-248	TRANSFER TO GF - FROM DDA	434,564.00	0.00	0.00	434,564.00	0.00
Total Dept 966 - TRANSFERS OUT		434,564.00	0.00	0.00	434,564.00	0.00
<b>Department: 990 DEBT SERVICE</b>						
248-990-992-007	LOAN PRINCIPAL	80,000.00	(1,369.26)	0.00	81,369.26	(1.71)
248-990-994-001	INTEREST AND FEES	14,300.00	8,519.26	0.00	5,780.74	59.58
Total Dept 990 - DEBT SERVICE		94,300.00	7,150.00	0.00	87,150.00	7.58

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<b>Fund: 248 DDA</b>						
<b>Account Category: Expenditures</b>						
	Expenditures	1,664,764.00	95,529.03	6,548.44	1,569,234.97	5.74
Fund 248 - DDA:						
	TOTAL REVENUES	1,664,764.00	885,747.25	0.00	779,016.75	53.21
	TOTAL EXPENDITURES	1,664,764.00	95,529.03	6,548.44	1,569,234.97	5.74
	NET OF REVENUES & EXPENDITURES:	0.00	790,218.22	(6,548.44)	(790,218.22)	
	BEG. FUND BALANCE	2,391,560.45	2,391,560.45			
	END FUND BALANCE	2,391,560.45	3,181,778.67			

REVENUE AND EXPENDITURE REPORT FOR CASCADE CHARTER TOWNSHIP

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<b>Fund: 249 BUILDING FUND</b>						
<b>Account Category: Revenues</b>						
<b>Department: 000</b>						
249-000-600-644	NSF FEES	0.00	25.00	0.00	(25.00)	100.00
249-000-607-100	BUILDING PERMITS	0.00	258,516.00	97,512.00	(258,516.00)	100.00
249-000-607-200	ELECTRICAL PERMITS	0.00	91,799.00	42,325.00	(91,799.00)	100.00
249-000-607-300	PLUMBING PERMITS	0.00	48,679.00	24,271.00	(48,679.00)	100.00
249-000-607-400	MECHANICAL PERMITS	0.00	85,602.40	40,805.75	(85,602.40)	100.00
249-000-607-484	CASCADE TWP BLDG RES PERMITS	320,000.00	53,056.00	0.00	266,944.00	16.58
249-000-607-485	CASCADE TWP ELECTRICAL PERMITS	90,000.00	17,741.00	0.00	72,259.00	19.71
249-000-607-486	CASCADE TWP MECHANICAL PERMITS	110,000.00	28,187.75	0.00	81,812.25	25.63
249-000-607-487	CASCADE TWP PLUMBING PERMITS	50,000.00	14,317.00	0.00	35,683.00	28.63
249-000-607-490	CASCADE TWP CONTRACTOR REG	9,000.00	5,910.00	1,500.00	3,090.00	65.67
249-000-607-500	LOWELL TWP BUILDING PERMITS	80,000.00	12,761.00	0.00	67,239.00	15.95
249-000-607-501	LOWELL TWP ELECTRICAL PERMITS	28,000.00	2,734.00	0.00	25,266.00	9.76
249-000-607-502	LOWELL TWP MECHANICAL PERMITS	23,000.00	4,360.00	0.00	18,640.00	18.96
249-000-607-503	LOWELL TWP PLUMBING PERMITS	20,000.00	2,479.00	0.00	17,521.00	12.40
249-000-607-510	VERGENNES TWP BUILDING PERMITS	70,000.00	23,564.00	0.00	46,436.00	33.66
249-000-607-511	VERGENNES TWP ELECTRICAL PERMITS	20,000.00	4,439.00	0.00	15,561.00	22.20
249-000-607-512	VERGENNES TWP MECHANICAL PERMITS	24,000.00	5,065.00	0.00	18,935.00	21.10
249-000-607-516	VERGENNES TWP PLUMBING PERMITS	16,000.00	5,240.00	0.00	10,760.00	32.75
249-000-607-520	ADA TWP BUILDING PERMITS	280,000.00	37,912.00	0.00	242,088.00	13.54
249-000-607-521	ADA TWP PLUMBING PERMITS	50,000.00	8,559.00	0.00	41,441.00	17.12
249-000-607-523	ADA TWP ELECTRICAL PERMITS	65,000.00	14,847.00	0.00	50,153.00	22.84
249-000-607-524	ADA TWP MECHANICAL PERMITS	65,000.00	21,026.75	0.00	43,973.25	32.35
249-000-607-531	GR TWP BUILDING PERMITS	200,000.00	29,351.00	0.00	170,649.00	14.68
249-000-607-532	GR TWP ELECTRICAL PERMITS	65,000.00	10,422.00	0.00	54,578.00	16.03
249-000-607-533	GR TWP MECHANICAL PERMITS	85,000.00	18,970.00	0.00	66,030.00	22.32
249-000-607-534	GR TWP PLUMBING PERMITS	50,000.00	8,297.00	0.00	41,703.00	16.59
249-000-607-536	EAST GR BUILDING PERMITS	150,000.00	20,120.00	0.00	129,880.00	13.41
249-000-607-537	EAST GR ELECTRICAL PERMITS	60,000.00	12,672.00	0.00	47,328.00	21.12
249-000-607-538	EAST GR MECHANICAL PERMITS	60,000.00	14,770.00	0.00	45,230.00	24.62
249-000-607-539	EAST GR PLUMBING PERMITS	35,000.00	14,021.00	0.00	20,979.00	40.06
249-000-607-541	EAST GR-RENTAL INSP	4,500.00	0.00	0.00	4,500.00	0.00
249-000-607-550	PLAINFIELD BUILDING PERMITS	310,000.00	50,095.00	0.00	259,905.00	16.16
249-000-607-551	PLAINFIELD - ELECTRICAL PERMITS	100,000.00	21,025.00	0.00	78,975.00	21.03
249-000-607-552	PLAINFIELD MECHANICAL PERMITS	130,000.00	31,205.00	0.00	98,795.00	24.00
249-000-607-553	PLAINFIELD - PLUMBING PERMITS	80,000.00	16,543.00	0.00	63,457.00	20.68
249-000-665-000	INTEREST REVENUE	150,000.00	32,742.00	0.00	117,258.00	21.83
249-000-675-675	MISCELLANEOUS INCOME	1,500.00	150.00	0.00	1,350.00	10.00
<b>Total Dept 000</b>		<b>2,801,000.00</b>	<b>1,027,202.90</b>	<b>206,413.75</b>	<b>1,773,797.10</b>	<b>36.67</b>
<b>Revenues</b>		<b>2,801,000.00</b>	<b>1,027,202.90</b>	<b>206,413.75</b>	<b>1,773,797.10</b>	<b>36.67</b>
<b>Account Category: Expenditures</b>						
<b>Department: 250 BENEFITS/INSURANCE</b>						
249-250-715-000	FICA-EMPLOYER	98,636.00	35,141.23	7,049.91	63,494.77	35.63
249-250-716-000	DEFINED CONTRIBUTION PLAN	121,282.00	44,583.79	9,248.58	76,698.21	36.76
249-250-717-000	WORKERS COMP INSURANCE	25,000.00	0.00	0.00	25,000.00	0.00
249-250-718-000	VISION INSURANCE BENEFITS	1,915.00	1,065.69	217.06	849.31	55.65
249-250-718-200	OTHER BENEFITS	0.00	23,760.00	0.00	(23,760.00)	100.00

REVENUE AND EXPENDITURE REPORT FOR CASCADE CHARTER TOWNSHIP

Balance As of 05/31/2025

% Fiscal Year Completed: 41.37

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GL Number	Description	2025 Amended Budget	YTD Balance 05/31/2025 Normal (Abnormal)	Activity For 05/31/2025 Increase (Decrease)	Available Balance 05/31/2025 Normal (Abnormal)	% Bdgt Used
<b>Fund: 249 BUILDING FUND</b>						
<b>Account Category: Expenditures</b>						
<b>Department: 250 BENEFITS/INSURANCE</b>						
249-250-719-000	HEALTH INSURANCE BENEFITS	302,065.00	93,037.79	19,068.90	209,027.21	30.80
249-250-720-000	LIFE & DISABILITY INSURANCE	15,484.00	4,063.64	850.74	11,420.36	26.24
249-250-721-000	DENTAL INSURANCE BENEFITS	33,740.00	7,968.04	1,645.56	25,771.96	23.62
249-250-722-000	PENSION PLAN BENEFITS	95,117.00	31,705.52	0.00	63,411.48	33.33
Total Dept 250 - BENEFITS/INSURANCE		693,239.00	241,325.70	38,080.75	451,913.30	34.81
<b>Department: 371 BUILDING DEPARTMENT</b>						
249-371-702-000	WAGES- FULL TIME	1,226,412.00	465,323.98	94,179.61	761,088.02	37.94
249-371-704-000	WAGES- PART TIME	62,954.00	11,517.87	1,852.53	51,436.13	18.30
249-371-707-000	WAGES - PER DIEM	0.00	1,692.30	0.00	(1,692.30)	100.00
249-371-723-000	MEMBERSHIPS AND DUES	6,000.00	1,495.00	0.00	4,505.00	24.92
249-371-724-000	EDUCATION	10,000.00	2,886.83	697.89	7,113.17	28.87
249-371-727-000	OFFICE SUPPLIES	10,000.00	954.86	122.51	9,045.14	9.55
249-371-752-101	KITCHEN SUPPLIES	700.00	130.77	25.66	569.23	18.68
249-371-757-000	BOOKS	7,500.00	3,790.16	(149.50)	1,933.22	74.22
249-371-787-101	CLEANING & PAPER SUPPLIES	800.00	364.36	0.00	435.64	45.55
249-371-787-200	CREDIT CARD FEES	42,000.00	6,182.80	0.00	35,817.20	14.72
249-371-807-000	AUDIT FEES & SERVICES	1,000.00	750.00	650.00	250.00	75.00
249-371-810-000	LIABILITY INSURANCE	45,000.00	33,419.50	0.00	11,580.50	74.27
249-371-860-000	MILEAGE	80,000.00	28,255.50	8,143.80	51,744.50	35.32
249-371-862-500	DEPT HEAD, SUPV EXPENSES	750.00	233.41	29.70	516.59	31.12
249-371-923-000	HEATING/UTILITY	9,000.00	3,555.90	1,682.84	5,444.10	39.51
249-371-924-000	PHONES	6,000.00	2,075.25	525.55	3,924.75	34.59
249-371-924-100	CELL PHONES/DATA	10,000.00	3,198.93	796.29	6,801.07	31.99
249-371-932-000	OFFICE EQUIP & COMPUTER REPAIR	12,000.00	7,319.44	0.00	4,356.58	63.70
249-371-939-000	SERVICE CONTRACTS	98,398.00	34,822.49	8,124.80	63,575.51	35.39
249-371-941-000	POSTAGE & MACHINE LEASE	1,000.00	0.00	0.00	1,000.00	0.00
249-371-957-000	BLDG PHYSICAL EXAMS	750.00	0.00	0.00	750.00	0.00
249-371-967-000	BLDG - SPECIAL PROJECTS-FURNITURE UP	15,000.00	0.00	0.00	9,999.31	33.34
249-371-967-200	SPECIAL PROJECTS - IT SERVICES	33,000.00	12,484.72	1,807.32	4,032.60	87.78
249-371-981-000	OFFICE EQUIPMENT	12,000.00	275.99	0.00	11,724.01	2.30
Total Dept 371 - BUILDING DEPARTMENT		1,690,264.00	620,730.06	118,489.00	1,045,949.97	36.72
<b>Department: 964 PAYMENTS TO OTHER TOWNSHIPS</b>						
249-964-964-100	PERMITS DUE TO LOWELL TWP	30,200.00	6,356.40	1,889.60	23,843.60	21.05
249-964-964-200	PERMITS DUE TO VERGENNES TWP	26,000.00	9,778.40	2,116.80	16,221.60	37.61
249-964-964-300	PERMITS DUE TO GR TWP	80,000.00	22,589.78	9,181.78	57,410.22	28.24
249-964-964-400	PERMITS DUE TO ADA TWP	92,000.00	22,405.55	5,936.60	69,594.45	24.35
249-964-964-500	PERMITS DUE TO EAST GR	61,000.00	16,126.00	3,809.40	44,874.00	26.44
249-964-964-600	PERMITS DUE PLAINFIELD	124,000.00	38,225.60	14,452.00	85,774.40	30.83
249-964-964-800	PERMITS DUE CASCADE TWP	125,000.00	41,138.30	18,477.95	83,861.70	32.91
Total Dept 964 - PAYMENTS TO OTHER TOWNSHIPS		538,200.00	156,620.03	55,864.13	381,579.97	29.10
<b>Department: 965 CONTINGENCIES</b>						
249-965-998-000	PERSONNEL CONTINGENCIES	100,000.00	0.00	0.00	100,000.00	0.00
Total Dept 965 - CONTINGENCIES		100,000.00	0.00	0.00	100,000.00	0.00
<b>Department: 966 TRANSFERS OUT</b>						
249-966-955-206	TRANSFER TO FIRE FUND FROM BLDG	20,000.00	0.00	0.00	20,000.00	0.00

REVENUE AND EXPENDITURE REPORT FOR CASCADE CHARTER TOWNSHIP

Balance As of 05/31/2025

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<b>Fund: 249 BUILDING FUND</b>						
<b>Account Category: Expenditures</b>						
<b>Department: 966 TRANSFERS OUT</b>						
249-966-955-249	TRANSFER TO GF FROM BLDG	311,338.00	0.00	0.00	311,338.00	0.00
Total Dept 966 - TRANSFERS OUT		331,338.00	0.00	0.00	331,338.00	0.00
Expenditures		3,353,041.00	1,018,675.79	212,433.88	2,310,781.24	30.38
Fund 249 - BUILDING FUND:						
TOTAL REVENUES		2,801,000.00	1,027,202.90	206,413.75	1,773,797.10	36.67
TOTAL EXPENDITURES		3,353,041.00	1,018,675.79	212,433.88	2,310,781.24	30.38
NET OF REVENUES & EXPENDITURES:		(552,041.00)	8,527.11	(6,020.13)	(536,984.14)	
BEG. FUND BALANCE		4,845,987.79	4,845,987.79			
END FUND BALANCE		4,293,946.79	4,854,514.90			

REVENUE AND EXPENDITURE REPORT FOR CASCADE CHARTER TOWNSHIP

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<b>Fund: 271 LIBRARY FUND</b>						
<b>Account Category: Revenues</b>						
<b>Department: 000</b>						
271-000-401-402	TAX LEVY	293,207.00	299,308.43	0.00	(6,101.43)	102.08
271-000-401-410	PERSONAL PROPERTY TAX	16,209.00	0.00	0.00	16,209.00	0.00
271-000-401-412	DELINQUENT TAX LEVY	700.00	547.02	0.00	152.98	78.15
271-000-401-437	ABATEMENT TAXES-LEVY	2,626.00	2,625.50	0.00	0.50	99.98
271-000-401-445	PENALTIES & INTEREST ON TAX	0.00	34.84	0.00	(34.84)	100.00
271-000-573-000	LOCAL COMMUNITY STABILIZATION SHARE	17,405.00	4,717.00	0.00	12,688.00	27.10
271-000-587-587	KENT DISTRICT LIBRARY PAYMENT	43,826.00	21,913.00	0.00	21,913.00	50.00
271-000-665-000	INTEREST REVENUE	53,000.00	15,437.04	0.00	37,562.96	29.13
271-000-674-100	FRIENDS OF THE LIBRARY DONATIONS	20,000.00	31,520.00	0.00	(11,520.00)	157.60
Total Dept 000		446,973.00	376,102.83	0.00	70,870.17	84.14
Revenues		446,973.00	376,102.83	0.00	70,870.17	84.14
<b>Account Category: Expenditures</b>						
<b>Department: 790 LIBRARY</b>						
271-790-802-200	JANITORIAL & MAINTENANCE	65,000.00	31,329.88	5,119.00	33,670.12	48.20
271-790-810-000	LIABILITY INSURANCE	45,000.00	20,051.70	0.00	24,948.30	44.56
271-790-921-000	LIBRARY ELECTRICITY	60,000.00	19,271.73	7,914.81	40,728.27	32.12
271-790-923-000	LIBRARY HEATING	12,000.00	7,609.77	1,026.53	4,390.23	63.41
271-790-924-000	LIBRARY PHONES	2,000.00	56.67	10.02	1,943.33	2.83
271-790-927-000	LIBRARY WATER-SEWER	8,000.00	2,358.40	1,048.32	5,641.60	29.48
271-790-931-000	LIBRARY MAINTENANCE	110,000.00	7,874.34	2,545.96	102,125.66	7.16
Total Dept 790 - LIBRARY		302,000.00	88,552.49	17,664.64	213,447.51	29.32
<b>Department: 901 CAPITAL OUTLAY</b>						
271-901-970-000	CAPITAL OUTLAY - FFE	250,000.00	702,534.37	449,347.12	(541,875.20)	316.75
271-901-974-271	LIBRARY FRIENDSHIP PARK	0.00	0.00	0.00	(7,200.00)	0.00
Total Dept 901 - CAPITAL OUTLAY		250,000.00	702,534.37	449,347.12	(549,075.20)	281.01
<b>Department: 966 TRANSFERS OUT</b>						
271-966-955-271	TRANSFER TO GF - FROM LIBRARY	56,245.00	0.00	0.00	56,245.00	0.00
Total Dept 966 - TRANSFERS OUT		56,245.00	0.00	0.00	56,245.00	0.00
Expenditures		608,245.00	791,086.86	467,011.76	(279,382.69)	130.06
<b>Fund 271 - LIBRARY FUND:</b>						
TOTAL REVENUES		446,973.00	376,102.83	0.00	70,870.17	84.14
TOTAL EXPENDITURES		608,245.00	791,086.86	467,011.76	(279,382.69)	130.06
NET OF REVENUES & EXPENDITURES:		(161,272.00)	(414,984.03)	(467,011.76)	350,252.86	
BEG. FUND BALANCE		2,431,867.92	2,431,867.92			
END FUND BALANCE		2,270,595.92	2,016,883.89			

REVENUE AND EXPENDITURE REPORT FOR CASCADE CHARTER TOWNSHIP

Balance As of 05/31/2025

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<b>Fund: 282 CARES ACT</b>						
<b>Account Category: Revenues</b>						
<b>Department: 000</b>						
282-000-528-007	ARPA	2,039,351.00	0.00	0.00	2,039,351.00	0.00
282-000-665-000	INTEREST ON INVESTMENTS	5,000.00	27,829.51	0.00	(22,829.51)	556.59
Total Dept 000		2,044,351.00	27,829.51	0.00	2,016,521.49	1.36
Revenues		2,044,351.00	27,829.51	0.00	2,016,521.49	1.36
<b>Account Category: Expenditures</b>						
<b>Department: 901 CAPITAL OUTLAY</b>						
282-901-974-000	CAPTIAL OUTLAY	2,044,351.00	0.00	0.00	2,044,351.00	0.00
Total Dept 901 - CAPITAL OUTLAY		2,044,351.00	0.00	0.00	2,044,351.00	0.00
Expenditures		2,044,351.00	0.00	0.00	2,044,351.00	0.00
Fund 282 - CARES ACT:						
TOTAL REVENUES		2,044,351.00	27,829.51	0.00	2,016,521.49	1.36
TOTAL EXPENDITURES		2,044,351.00	0.00	0.00	2,044,351.00	0.00
NET OF REVENUES & EXPENDITURES:		0.00	27,829.51	0.00	(27,829.51)	
BEG. FUND BALANCE		215,566.84	215,566.84			
END FUND BALANCE		215,566.84	243,396.35			

REVENUE AND EXPENDITURE REPORT FOR CASCADE CHARTER TOWNSHIP

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<b>Fund: 284 OPIOID SETTLEMENT FUND</b>						
<b>Account Category: Revenues</b>						
<b>Department: 000</b>						
284-000-685-000	OPIOID SETTLEMENT REVENUE	4,000.00	328.87	0.00	3,671.13	8.22
Total Dept 000		4,000.00	328.87	0.00	3,671.13	8.22
Revenues		4,000.00	328.87	0.00	3,671.13	8.22
<b>Account Category: Expenditures</b>						
<b>Department: 631 SUBSTANCE ABUSE</b>						
284-631-801-000	CONTRACT SERVICES	4,000.00	0.00	0.00	4,000.00	0.00
Total Dept 631 - SUBSTANCE ABUSE		4,000.00	0.00	0.00	4,000.00	0.00
Expenditures		4,000.00	0.00	0.00	4,000.00	0.00
Fund 284 - OPIOID SETTLEMENT FUND:						
TOTAL REVENUES		4,000.00	328.87	0.00	3,671.13	8.22
TOTAL EXPENDITURES		4,000.00	0.00	0.00	4,000.00	0.00
NET OF REVENUES & EXPENDITURES:		0.00	328.87	0.00	(328.87)	
BEG. FUND BALANCE		20,591.15	20,591.15			
END FUND BALANCE		20,591.15	20,920.02			
Report Totals:						
TOTAL REVENUES - ALL FUNDS		20,831,593.00	11,477,232.16	708,210.20	9,403,008.84	55.10
TOTAL EXPENDITURES - ALL FUNDS		22,816,804.00	6,824,547.81	1,948,481.01	15,445,118.95	29.91
NET OF REVENUES & EXPENDITURES:		(1,985,211.00)	4,652,684.35	(1,240,270.81)	(6,042,110.11)	



## CASCADE CHARTER TOWNSHIP

5920 Tahoe Drive SE Grand Rapids, Michigan 49548-7140

### REQUEST FOR BOARD ACTION

**MEETING DATE: June 25, 2025**

**ITEM: Consider Adoption of Resolution to Implement the Cascade Emergency Operation Plan**

**PRESENTER:** Todd Stevenson, Deputy Chief

**INDIVIDUAL PRESENT:** None Anticipated

**EXECUTIVE SUMMARY:** The Emergency Support Plan is the updated version from the last implemented plan from 2020. This plan is an all-hazard plan supporting the Kent County Emergency Operations Plan for use in the event of a disaster or severe emergency.

**STRATEGIC PLANS/GOALS:** N/A

**ACTION REQUESTED:** Approve the Cascade Operational Emergency Plan by resolution

**BUDGET IMPLICATIONS:** None

**IMPLEMENTATION PLAN:** Upon approval of a resolution by the Board of Trustees, this Emergency Support Plan will be implemented, and a copy of resolution will be sent to Kent County.

**DIRECTOR'S RECOMMENDATION:** Approval

**MANAGER'S RECOMMENDATION:** Approval

**MODEL RESOLUTION:** I move to approve the resolution to adopt the Cascade Emergency Operation Plan.

**ATTACHMENTS:**

1. Resolution

**CASCADE CHARTER TOWNSHIP**  
**KENT COUNTY, MICHIGAN**

**Resolution 13-2025**

**A RESOLUTION TO ADOPT THE CASCADE OPERATIONAL EMERGENCY PLAN**

Minutes of a regular meeting of the Township Board for Cascade Charter Township, County of Kent, State of Michigan, held at the Cascade Library – Wisner Center, 2870 Jacksmith Dr. SE in said Township on June 25, 2025 7:00 o'clock p.m., Eastern Daylight Time

The following preamble and resolution were offered for adoption by Trustee ----- and seconded by -----:

**RECITALS**

**WHEREAS**, as Kent County Emergency Management has requested a Support Emergency Operations Plan,

**WHEREAS**, as collaboration of multiple departments is needed to ensure readiness in case of a large scale disaster or emergency,

**RESOLUTION**

**IT IS HEREBY RESOLVED** as follows:

1. The Cascade Charter Township Board approves the adoption and implementation of the Cascade Operational Emergency Plan.

**YEAS:**

**NAYS:**

**ABSENT/ABSTAIN:**

RESOLUTION DECLARED ADOPTED.

---

Susan B. Slater, Township Clerk

**CERTIFICATION**

I HEREBY CERTIFY that the foregoing is a true and complete copy of a resolution adopted by the Township Board of Cascade Charter Township, County of Kent, Michigan, at a regular meeting held on June 25, 2025, and that said meeting was conducted and public notice of said meeting was given pursuant to and in full compliance with the Open Meetings Act, being Act 267, Public Acts of Michigan, 1976, and that the minutes of said meeting were kept and will be or have been made available as required by said Act.

---

Susan B. Slater, Township Clerk



# CASCADE CHARTER TOWNSHIP

5920 Tahoe Drive SE Grand Rapids, Michigan 49546-7140

## REQUEST FOR BOARD ACTION

**MEETING DATE: June 25, 2025**

**ITEM: Change Order Request for Construction Services on the Cascade Road Bridge Pedestrian Improvements Project**

### **PRESENTER:**

Aric Thorne, Township Engineer

### **INDIVIDUAL PRESENT:**

John Fortunato, Project Manager at Spalding DeDecker

### **EXECUTIVE SUMMARY:**

Davis Construction submitted the construction schedule on October 11, 2024 for the scope of work through substantial completion to be conducted in two phases following motion at an August 28, 2024 presentation to the Board of Trustees. Work was proposed over a total of 19-weeks as follows:

- Phase 1: November 4 – December 16, 2024; and
- Phase 2: February 17 – May 13, 2025.

The actual work through substantial completion was performed over a total of 16-weeks as follows:

- Phase 1: November 9 – December 16, 2024; and
- Phase 2: March 21 – June 6, 2025.

Approximately 60-hours per week of on-site labor were performed and several items as of June 6 were still to be completed, including:

- Installation of the pedestrian fence;
- Brick pavers on the east side of the bridge;
- Installation of lighting;
- Road striping; and
- Turf restoration.

The Construction Services proposal submitted by Spalding DeDecker and approved by the Board of Trustees on July 10, 2024 was based on the proposed construction timeline in the original bid package. This included 12-weeks at 50-hours per week for construction (2024) and 1-week at 40-hours to finalize project restoration (2025) for a total of \$159,900.00.

The additional services below were/are required as of June 6 to be performed by Spalding DeDecker through project closeout.

Task	Cost/Hour	Duration (Hour)	Subtotal
Senior Project Manager	\$208	28	\$5,824.00
Construction Inspection	\$121	384	\$46,464.00
Construction Administration	\$140	48	\$6,720.00
Materials Testing			\$7,330.40
<b>Total</b>			<b>\$66,338.40</b>

The Kent County Road Commission scope of work and remaining pedestrian improvement items are expected to be completed and the road fully open by June 30.

**STRATEGIC PLANS/GOALS:**

N/A

**BUDGET IMPLICATIONS:**

The project was originally awarded for completion in 2024. The contractor submitted and was approved for an alternative schedule that extended the project into 2025. No budget was established in 2025. Budget amendments for construction services now and for project closeout later this year are required to cover costs incurred in 2025.

**IMPLEMENTATION PLAN:**

N/A

**DIRECTOR'S RECOMMENDATION:**

N/A

**MANAGER'S RECOMMENDATION:**

N/A

**ACTION REQUESTED:**

Approve the change order for construction services on the Cascade Road Bridge. In addition, approve the budget amendment as follows:

Fund	Line Item	Description	Adopted Budget	Increase	Amended Budget
IRF	246-901-974-000	Construction	\$0	\$66,338.40	\$66,338.40

**ATTACHMENTS:**

1. Original Construction Services Proposal May 29, 2024
2. Contractor Proposed Construction Schedule October 11, 2024
3. Construction Services Change Order Request June 6, 2025

May 29, 2024

Mr. Aric Thorne, Township Engineer  
Charter Township of Cascade  
5920 Tahoe Drive SE  
Grand Rapids, Michigan 49546

Re: **Construction Services Proposal**  
Cascade Road Bridge  
SDA Project No. CC23007

Dear Mr. Thorne:

Spalding DeDecker (SD) is pleased to provide the following proposal for the Cascade Road Bridge project in the Township.

### **PROJECT UNDERSTANDING**

It is our understanding that the Township is planning to have this project constructed in the fall of 2024 over a period of 12 weeks, with up to a week of additional construction efforts in the spring of 2025 to finalize the project restoration. This proposal takes into consideration the project phasing and that the work may be finalized in 2025.

### **SCOPE OF SERVICES**

The following is our scope of service:

1. Construction Administration – Attend pre-construction meeting, review shop drawings, attend up to six biweekly progress meetings, review up to seven pay applications and review closeout documentation.
2. Great Lakes Engineering will provide assistance in shop drawing review for the bridge and structural features.
3. Construction Inspection – Provide full time inspection of approximately 50 hours per week over 12 weeks in 2024 and 40 hours per week of inspection in 2025.
4. Construction materials testing will be completed by Soils and Structures.
5. Construction survey services will be completed by Spalding DeDecker.
6. Prepare record drawings of the completed work.

### **FEE**

The following not to exceed fees will be provided on a time and materials basis in accordance with our rate and fee structure:

1. Survey Services	\$18,800.00
2. Construction Administration	\$50,300.00
3. Construction Inspection and Testing	<u>\$90,800.00</u>
TOTAL	\$159,900.00

We will not invoice fees in excess of those established without further authorization.

We thank you for the opportunity to submit this proposal and look forward to working with you. Please do not hesitate to contact me if you have any questions or comments regarding this proposal.

Sincerely,  
**SPALDING DEDECKER**



Lynnelle E. Berkenpas, PE  
Sr. Project Manager

ID	Task Mode	Task Name	Duration	Start	Finish	Sep 29, '24							Oct 6, '24						
						T	F	S	S	M	T	W	T	F	S	S	M	T	W
1		Cascade Rd. Bridge	0 days	Fri 9/27/24	Fri 9/27/24	◆ 9/27													
2		<b>West</b>	<b>41 days</b>	<b>Mon 10/28/24</b>	<b>Thu 12/26/24</b>														
3		<b>Deck</b>	<b>41 days</b>	<b>Mon 10/28/24</b>	<b>Thu 12/26/24</b>														
4		Misdig	0 days	Mon 10/28/24	Mon 10/28/24														
5		Road Closure Staking	0 days	Wed 10/30/24	Wed 10/30/24														
6		Road Closure	1 day	Mon 11/4/24	Mon 11/4/24														
7		Sawcut & Remove Concrete	3 days	Mon 11/4/24	Wed 11/6/24														
8		Sawcut & Remove HMA	4 days	Mon 11/4/24	Thu 11/7/24														
9		Reinforce	3 days	Fri 11/8/24	Tue 11/12/24														
10		Insatall Expansion joints	1 day	Wed 11/13/24	Wed 11/13/24														
11		Form Sidewalk Face	4 days	Thu 11/14/24	Tue 11/19/24														
12		Place Sidewalk	1 day	Wed 11/20/24	Wed 11/20/24														
13		<b>Install Parapet Wall</b>	<b>17 days</b>	<b>Fri 11/22/24</b>	<b>Wed 12/18/24</b>														
14		Reinforce	2 days	Fri 11/22/24	Mon 11/25/24														
15		Form	4 days	Tue 11/26/24	Tue 12/3/24														
16		Place	1 day	Wed 12/4/24	Wed 12/4/24														
17		Cure	14 edays	Wed 12/4/24	Wed 12/18/24														
18		Strip	1 day	Mon 12/9/24	Mon 12/9/24														
19		Install Railing	2 days	Thu 12/19/24	Fri 12/20/24														
20		Install Ornamental Fence	3 days	Mon 12/23/24	Thu 12/26/24														
21		<b>Road</b>	<b>29 days</b>	<b>Mon 11/4/24</b>	<b>Mon 12/16/24</b>														
22		Close Road	1 day	Mon 11/4/24	Mon 11/4/24														
23		Sawcut	1 day	Mon 11/4/24	Mon 11/4/24														

Project: Schedule - Cascade Ro  
Date: Fri 10/11/24

Task		Inactive Summary		External Tasks	
Split		Manual Task		External Milestone	
Milestone		Duration-only		Deadline	
Summary		Manual Summary Rollup		Progress	
Project Summary		Manual Summary		Manual Progress	
Inactive Task		Start-only			
Inactive Milestone		Finish-only			

ID	Task Mode	Task Name	Duration	Start	Finish	Sep 29, '24							Oct 6, '24							
						T	F	S	S	M	T	W	T	F	S	S	M	T	W	T
24		Remove HMA	1 day	Tue 11/5/24	Tue 11/5/24															
25		Remove Curb & Gutter	1 day	Wed 11/6/24	Wed 11/6/24															
26		Remove Sidewalk	1 day	Thu 11/7/24	Thu 11/7/24															
27		Remove Dr Structure	1 day	Wed 11/6/24	Wed 11/6/24															
28		Remove Sewer 24-48	0.5 days	Thu 11/7/24	Thu 11/7/24															
29		Remove Sewer <24	0.5 days	Thu 11/7/24	Thu 11/7/24															
30		Remove Sidewalk Pavers (Salvage)	1 day	Tue 11/5/24	Tue 11/5/24															
31		Remove Pavement	1 day	Fri 11/8/24	Fri 11/8/24															
32		Remove Gaurdrail	1 day	Thu 11/7/24	Thu 11/7/24															
33		Install & Adjust Underground Structures	1 day	Fri 11/8/24	Fri 11/8/24															
34		Install Sewer	2 days	Mon 11/11/24	Tue 11/12/24															
35		Install Aggregate Base	2 days	Wed 11/13/24	Thu 11/14/24															
36		Install Curb And Gutter	3 days	Fri 11/15/24	Tue 11/19/24															
37		Install Sidewalk	3 days	Wed 11/20/24	Fri 11/22/24															
38		Install Brick Pavers	3 days	Mon 11/25/24	Wed 11/27/24															
39		Install Hand Patch	1 day	Wed 11/20/24	Wed 11/20/24															
40		Install Gaurdrail	1 day	Mon 12/2/24	Mon 12/2/24															
41		Install Rub Rail	2 days	Tue 12/3/24	Wed 12/4/24															
42		Install Ornamental Fence	10 days	Mon 12/2/24	Fri 12/13/24															
43		Clean Up	5 days	Tue 12/3/24	Mon 12/9/24															
44		Open Road	1 day	Mon 12/16/24	Mon 12/16/24															
45		<b>East</b>	<b>62 days</b>	<b>Mon 2/17/25</b>	<b>Tue 5/13/25</b>															

Project: Schedule - Cascade Ro  
Date: Fri 10/11/24

Task		Inactive Summary		External Tasks	
Split		Manual Task		External Milestone	
Milestone		Duration-only		Deadline	
Summary		Manual Summary Rollup		Progress	
Project Summary		Manual Summary		Manual Progress	
Inactive Task		Start-only			
Inactive Milestone		Finish-only			

ID	Task Mode	Task Name	Duration	Start	Finish	Sep 29, '24							Oct 6, '24											
						T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F			
46		<b>Deck</b>	<b>61 days</b>	<b>Mon 2/17/25</b>	<b>Mon 5/12/25</b>																			
47		Misdig	0 days	Mon 2/17/25	Mon 2/17/25																			
48		Road Closure Staking	0 days	Mon 2/24/25	Mon 2/24/25																			
49		Road Closure	1 day	Mon 3/3/25	Mon 3/3/25																			
50		Sawcut	1 day	Tue 3/4/25	Tue 3/4/25																			
51		Install Facia Jacks &Planks	5 days	Tue 3/4/25	Mon 3/10/25																			
52		Remove Concrete	5 days	Tue 3/11/25	Mon 3/17/25																			
53		Remove HMA	2 days	Tue 3/18/25	Wed 3/19/25																			
54		Install Facia Forms	5 days	Tue 3/18/25	Mon 3/24/25																			
55		Reinforce	6 days	Tue 3/25/25	Tue 4/1/25																			
56		Insatall Expansion joints	1 day	Wed 4/2/25	Wed 4/2/25																			
57		Form Sidewalk Face	4 days	Thu 4/3/25	Tue 4/8/25																			
58		Place Sidewalk	2 days	Wed 4/9/25	Thu 4/10/25																			
59		<b>Install Parapet Wall</b>	<b>17 days</b>	<b>Fri 4/11/25</b>	<b>Mon 5/5/25</b>																			
60		Reinforce	2 days	Fri 4/11/25	Mon 4/14/25																			
61		Form	4 days	Tue 4/15/25	Fri 4/18/25																			
62		Place	1 day	Mon 4/21/25	Mon 4/21/25																			
63		Cure	14 edays	Mon 4/21/25	Mon 5/5/25																			
64		Strip	1 day	Fri 4/25/25	Fri 4/25/25																			
65		Install Railing	2 days	Tue 5/6/25	Wed 5/7/25																			
66		Install Ornamental Fence	3 days	Thu 5/8/25	Mon 5/12/25																			
67		Brush Block	3 days	Thu 5/8/25	Mon 5/12/25																			
68		<b>Road</b>	<b>52 days</b>	<b>Mon 3/3/25</b>	<b>Tue 5/13/25</b>																			

Project: Schedule - Cascade Ro  
Date: Fri 10/11/24

Task		Inactive Summary		External Tasks	
Split		Manual Task		External Milestone	
Milestone		Duration-only		Deadline	
Summary		Manual Summary Rollup		Progress	
Project Summary		Manual Summary		Manual Progress	
Inactive Task		Start-only			
Inactive Milestone		Finish-only			

ID	Task Mode	Task Name	Duration	Start	Finish	Sep 29, '24							Oct 6, '24						
						T	F	S	S	M	T	W	T	F	S	S	M	T	W
69		Close Road	1 day	Mon 3/3/25	Mon 3/3/25														
70		Sawcut	1 day	Wed 3/5/25	Wed 3/5/25														
71		Remove HMA	1 day	Tue 3/18/25	Tue 3/18/25														
72		Remove Curb & Gutter	1 day	Tue 3/18/25	Tue 3/18/25														
73		Remove Sidewalk	1 day	Wed 3/19/25	Wed 3/19/25														
74		Remove Dr Structure	1 day	Thu 3/20/25	Thu 3/20/25														
75		Remove Sewer 24-48	0.5 days	Fri 3/21/25	Fri 3/21/25														
76		Remove Sewer <24	0.5 days	Fri 3/21/25	Fri 3/21/25														
77		Remove Sidewalk Pavers (Sa	1 day	Fri 3/21/25	Mon 3/24/25														
78		Remove Pavement	1 day	Mon 3/24/25	Tue 3/25/25														
79		Remove Gaurdrail	1 day	Tue 3/25/25	Wed 3/26/25														
80		Install & Adjust Underground	1 day	Wed 3/26/25	Thu 3/27/25														
81		Install Sewer	2 days	Thu 3/27/25	Mon 3/31/25														
82		Install Aggregate Base	2 days	Mon 3/31/25	Wed 4/2/25														
83		Install Curb And Gutter	3 days	Wed 4/2/25	Mon 4/7/25														
84		Install Sidewalk	3 days	Mon 4/7/25	Thu 4/10/25														
85		Install Brick Pavers	3 days	Thu 4/10/25	Tue 4/15/25														
86		Install Hand Patch	1 day	Tue 4/15/25	Wed 4/16/25														
87		Install Gaurdrail	1 day	Wed 4/16/25	Thu 4/17/25														
88		Install Rub Rail	2 days	Thu 4/17/25	Mon 4/21/25														
89		Install Ornamental Fence	10 days	Mon 4/21/25	Mon 5/5/25														
90		Clean Up	5 days	Thu 4/17/25	Thu 4/24/25														
91		Open road	1 day	Tue 5/13/25	Tue 5/13/25														

Project: Schedule - Cascade Ro  
Date: Fri 10/11/24

Task		Inactive Summary		External Tasks	
Split		Manual Task		External Milestone	
Milestone		Duration-only		Deadline	
Summary		Manual Summary Rollup		Progress	
Project Summary		Manual Summary		Manual Progress	
Inactive Task		Start-only			
Inactive Milestone		Finish-only			

June 6, 2025

Mr. Aric Thorne, P.E.  
Township Engineer  
Cascade Township  
5920 Tahoe Dr SE  
Grand Rapids, MI 49546-7123

Re: Change Order Request – Cascade Road Bridge CE

Dear Mr. Thorne:

Thank you for the opportunity to work with Cascade Township to provide professional services for the Bridge rehabilitation project for Cascade Road bridge.

### **Project Summary**

The Cascade Road bridge rehabilitation project proposal dated 05/29/24 originally included 12 weeks of construction inspection at 50 hours per week and administration to accommodate the as-bid \$1,252,562.00 in construction costs. The contractor's schedule was submitted post contract execution on 10/11/24 showing a start date of 11/04/24 for Phase 1 ending on 12/16/24 for winter shutdown and returning to the project on 02/17/25 with a contract completion of 05/13/25 for a total of 19 weeks of construction. The actual schedule was as follows: Start Phase 1 on 11/09/24 ending on 12/16/24 for winter shut down and returning 03/21/25 with substantial completion of the project on 06/06/24 for a total of 16 weeks of construction which is four weeks more than our original estimated letter proposal. Additionally, the contractor consistently worked in excess of 60 hours per week, which is 10 hours per week more than originally proposed for inspection services. Additional tasks remain to complete the project. Those items include the remaining installation of the ornamental fence, brick pavers on the east side of the bridge, installation of the new bridge lighting, paint striping, and final restoration. Below is the extra effort requested for additional services including anticipated time to finish and close out the project.

### **Fee**

Based on the above, SD is requesting an additional services fee of the following:

Senior Project Manager = \$208/hour @ 28 hours = \$5,824.00

Construction Inspection = \$121/hour @ 384 hours = \$46,464.00

Construction Administration = \$140/hour @ 48/hours = \$6,720.00

Materials Testing = \$7,330.40

Total Request = \$66,338.40.00

We appreciate this opportunity, and if you have any questions or require additional information, please contact me at (616) 610-9266 or [jfortunato@sda-eng.com](mailto:jfortunato@sda-eng.com).

Sincerely,

**Spalding DeDecker**

*John Fortunato*

John Fortunato  
Senior Project Manager



# CASCADE CHARTER TOWNSHIP

5920 Tahoe Drive SE Grand Rapids, Michigan 49546-7140

## REQUEST FOR BOARD ACTION

**MEETING DATE: June 25, 2025**

**ITEM: Introduction of Ordinance to Ratify Amendments to the Zoning Ordinance & Zoning Map Regarding the Airport Commerce (AC) Zoning District and Overlay Districts A, B & C**

**PRESENTER:** Michael Homier, Foster Swift

**INDIVIDUAL PRESENT:** Andrea Hendrick, Community Planning & Development Director

### **EXECUTIVE SUMMARY:**

As you may know, back in 2023, the Township adopted amendments to its Zoning Ordinance regarding the AC (Airport Commerce) zoning district. Among those amendments included establishing subzones as overlay districts in the AC zoning district to help regulate permitted uses in the area around the airport. After a public hearing (which the Township published notice of on July 20, 2023 at least 15 days in advance), the Planning Commission recommended those amendments to the Township Board in August 2023 and the Township Board subsequently adopted those amendments.

A property owner located within the subzones that were part of those amendments has filed a lawsuit against the Township arguing, in part, that the Township did not properly provide notice of the Planning Commission's public hearing on those amendments as required under the Michigan Zoning Enabling Act, MCL 125.3101, et seq (MZEA). Specifically, Fresh Coast alleges that the Township "insufficiently described the nature of the request" and "insufficiently indicated the property that is the subject of the request."

While the Township disputes that the notice of the public hearing was defective, and, in an effort to eliminate that issue from the litigation, planning staff is recommending that the Township ratify those amendments by going back through the process required under the MZEA. Another notice, describing the nature of proposed rezonings and indicating all of the properties subject to the proposed rezonings, was published in the newspaper and mailed out to the owners of the properties subject to the rezoning as well as to all persons to whom real property is assessed within 300 feet of the subject properties, pursuant to section 103 of the MZEA.

The Planning Commission held a public hearing on the item and received one response; a letter, dated June 13, 2025 from Torrance Richardson, President and CEO of the Gerald R. Ford Airport

Authority. This letter is attached for your review. This was provided to the Planning Commissioners on the date that it was received. The submission was too late to be included in the Planning Commission packet.

***Planning Commission Motion, June 16, 2025***

*Case # 23-3780 Motion was made by Member Rowland to recommend the adoption of an ordinance to ratify the Amendment of case number 23-3780 in 2023 with the following additions:*

- *Add Wireless Communication Facilities as a Special Use in Overlay A.*

*Seconded by Member Kraemer*

*Motion passed unanimously.*

**STRATEGIC PLANS/GOALS:** Land Use and Economic Development, Priority 2: Ensure that zoning processes are clear, efficient, and promote both economic development and Township planning goals. Approval enforces the intent of the original overlay creation from 2023.

**BUDGET IMPLICATIONS:** None

**IMPLEMENTATION PLAN:**

May 19, 2025: Planning Commission scheduled a public hearing for June 16

May 29, 2025: Notice provided to local paper

June 16, 2025: Recommendation by Planning Commission

June 25, 2025: Ordinance Introduced

July 9, 2025: Proposed Adoption

**DIRECTOR'S RECOMMENDATION:** Yes

**MANAGER'S RECOMMENDATION:** Yes

**ACTION REQUESTED:** Introduce Resolution 14 of 2025 – Resolution to ratify amendments to the Township Zoning Ordinance and Zoning Map regarding the Airport Commerce (AC) Zoning District and overlay districts A, B, and C.

**ATTACHMENTS:**

1. Chapter 14 Amendment
2. DRAFT – Board Resolution 14 of 2025
3. Gerald R Ford Public Comment Letter

**RESOLUTION NO. 14 of 2025**

**RESOLUTION TO INTRODUCE AN ORDINANCE TO RATIFY AMENDMENTS TO THE ZONING ORDINANCE AND ZONING MAP REGARDING THE AIRPORT COMMERCE (AC) ZONING DISTRICT AND OVERLAY DISTRICTS A, B, AND C**

At a meeting of the Township Board of Cascade Charter Township, Kent County, Michigan, held in the Wisner Center, 2870 Jacksmith Avenue SE, Grand Rapids, Michigan 49546 on the 25th day of June, 2025, at 7:00 p.m.

PRESENT: \_\_\_\_\_

ABSENT: \_\_\_\_\_

The following preamble and resolution was offered by \_\_\_\_\_ and seconded by \_\_\_\_\_.

WHEREAS, pursuant to the Michigan Zoning Enabling Act, 2006 PA 110 (“MZEA”), the Township has authority to adopt and amend zoning ordinances regulating the use of land in the Township; and

WHEREAS, in 2023, the Township adopted Ordinance No. 10, which amended the Zoning Ordinance to establish subzones as overlay districts A, B, and C in the Airport Commerce (AC) Zoning District to regulate permitted uses around the Gerald R. Ford International Airport; and

WHEREAS, a property owner within the affected subzones filed a lawsuit alleging, among other things, that the Township did not properly provide notice of the Planning Commission’s public hearing on Ordinance No. 10 of 2023, as required under the MZEA; and

WHEREAS, while the Township disputes the allegations of defective notice, the Township has decided to address this issue by ratifying Ordinance No. 10 of 2023, including publishing a new notice describing the proposed rezonings and indicating all affected properties and mailing notice to property owners and those within 300 feet of the subject properties; and

WHEREAS, following the provision of all notices required by the MZEA, the Township Planning Commission held a public hearing on June 16, 2025, to consider ratification of amendments to the Zoning Ordinance and Zoning Map of the Charter Township of Cascade regarding the Airport Commerce (AC) Zoning District and Overlay Districts A, B, and C, (the "Amendments"); and

WHEREAS, on June 16, 2025, the Planning Commission recommended ratification of the Amendments to the Township Board; and

WHEREAS, on June 16, 2025, the Planning Commission also recommended that wireless communications towers be allowed as special land use in Overlay District A as part of the Amendments;

WHEREAS, the Planning Commission transmitted its recommendations and a summary of comments received at the hearing to the Township Board; and

WHEREAS, the Township Board wishes to consider ratifying the Amendments to the Zoning Ordinance and Zoning Map, as recommended by the Planning Commission.

THEREFORE, the Township Board of the Charter Township of Cascade resolves as follows:

1. The Township introduces Ordinance No. 3 of 2025, Ordinance Ratifying Amendments to the Zoning Ordinance and Zoning Map Regarding the Airport Commerce (AC) Zoning District and Overlay Districts A, B, and C (the "Ordinance"), attached as Exhibit A.

2. The Township Board will consider adopting the Ordinance at its next regular meeting on July 9, 2025.

3. Pursuant to Section 20 of the Michigan Charter Township Act, Act 82 of 1994, MCL 42.1 *et seq.* (the "Act"), the Clerk is directed to publish the Ordinance in accordance with Section 8 of the Act by posting it in the office of the Clerk and on the Township's web site. The Clerk is further directed to publish notice of the posting in a form in accordance with the law in a newspaper of general circulation in the Township within seven (7) days after the posting. The notice, which shall be substantially in the form attached as Exhibit B, shall describe the purpose of the Ordinance and state that the Ordinance is posted in the office of the Clerk and on the Township's web site.

4. Any resolutions or portions of resolutions that are inconsistent with this resolution are hereby repealed.

YEAS: \_\_\_\_\_

NAYS: \_\_\_\_\_

STATE OF MICHIGAN                    )  
  )  
COUNTY OF KENT                    )

I, Susan Slater, Township Clerk of the Cascade Charter Township, hereby certify this to be a true and complete copy of Resolution No. 14 of 2025, duly adopted at a meeting of the Township Board held on the \_\_\_\_\_ day of \_\_\_\_\_, 2025.

\_\_\_\_\_  
Susan Slater  
Township Clerk

**EXHIBIT A**

**CASCADE CHARTER TOWNSHIP  
KENT COUNTY, MICHIGAN  
ORDINANCE NO. 3 OF 2025**

**AN ORDINANCE TO RATIFY AMENDMENTS TO THE CASCADE CHARTER  
TOWNSHIP ZONING ORDINANCE AND ZONING MAP REGARDING THE  
AIRPORT COMMERCE (AC) ZONING DISTRICT AND OVERLAY DISTRICTS A, B,  
AND C, AND TO AMEND SECTION 14.08 TO ADD WIRELESS COMMUNICATION  
FACILITIES AS A SPECIAL USE IN OVERLAY A**

**Section I. Ratification of 2023 Amendments**

The amendments to the Cascade Charter Township Zoning Ordinance and Zoning Map, as adopted in 2023 under Ordinance No. 10 of 2023, are hereby readopted and ratified in their entirety as follows, with the addition of new text in Section 14.08, indicated in italicized boldfaced font. The numerical section numbers below align with the section number in Ordinance No. 10 of 2023.

**Section 1. Amendment to Chapter 14**

Chapter 14 of the Township's Zoning Ordinance is hereby amended to read, in its entirety, as follows:

**CHAPTER 14**  
**AC Airport – Commerce District & Overlays A, B and C**

**Section 14.01 Title:**

Use Regulations Relating to the "AC" Airport-Commerce District

**Section 14.02 Intent:**

This district recognizes that the Gerald R. Ford International Airport Authority (the "Authority") is a regional airport authority formed and existing pursuant to the Regional Airport Authority Act (PA 95 of 2015, as amended) ("Act 95"), being Chapter VIIA of the Aeronautics Code of the State of Michigan (PA 327 of 1945, as amended) ("Act 327"). This district also recognizes that a portion of the Gerald R. Ford International Airport is located within the City of Grand Rapids. This district is intended to accommodate and promote aeronautical progress for the public good, and to facilitate adequate provision for a system of transportation pursuant to MCL 125.3203(1), while protecting the public health and welfare of the citizens in the Township. The provisions of this Chapter shall, however,

be in compliance with the regulations of the Michigan Aeronautics Code (MAC), the Federal Aviation Administrations (FAA), the Michigan Zoning Enabling Act (MZEA), airport zoning ordinances, relevant case law and ordinances of Cascade Township. The regulations of the Airport-Commerce District are not intended to conflict with existing or future approach protection regulations promulgated by the United States (Federal Aviation Regulation Part 77), the State of Michigan or the Authority from time to time, which are incorporated herein.

This district shall be divided into three zones, each of which shall be subject to the provisions of Section 14.18. The AC District shall be described as, the area generally surrounding the runways, hangars and control tower and shall be considered a separate zoning district. Overlays A and B shall be described as the area further removed from the airport than the AC District. Overlays A, B and C are overlay districts that implement additional regulations layered on top of the regulations in the properties' underlying zoning district(s). The following figure (Figure 14-1) further depicts each overlay:

### **AC DISTRICT**

#### **Section 14.03 Uses Permitted by Right in AC District:**

Subject to Section 14.18, in the "Airport Commerce" District no building, structure or premises shall be erected altered or used except as one or more of the following specified uses unless otherwise provided by this Ordinance:

1. Airport Operations Facilities, which are limited to:
  - a. Any Aeronautical Facility as defined in Section 3 of the Michigan Aeronautics Code (MCL 259.3).
  - b. Aircraft cleaning and janitorial services
  - c. Aircraft flight training and flying clubs
  - d. Aircraft landing facilities
  - e. Aircraft refueling and fuel storage facilities
  - f. Aircraft/aviation related servicing, repair, painting and restoration facilities
  - g. Aircraft sales
  - h. Air freight handling facilities
  - i. Airline reservation centers
  - j. Airport terminal, and all uses within the terminal building, including but not limited to restaurants, cocktail lounges, etc.
  - k. U.S. Customs clearance offices
  - l. Flying charter services
  - m. Hangar operations and aircraft storage
  - n. Sightseeing airplane service
  - o. Aeronautical and other administrative offices

- p. Airport maintenance facilities
- q. Any facility required by Federal, State or Local permits.
- 2. Airport museum
- 3. Airport viewing areas
- 4. Hotels/Motels
- 5. Rental Establishments - primarily engaged in renting, leasing, or servicing automobiles, small vans, trucks or other similar vehicles
- 6. Restaurants
- 7. Banks, credit unions, savings and loans, and similar financial institutions (including drive-through and outdoor automatic teller facilities)
- 8. Used car sales engaged only in the sale of car rental fleet on the premises. Said activity shall also have the approval of the property owner
- 9. Business service centers providing services such as telecommunications services, computer services, copying and fax services, temporary office space, or similar business - related services
- 10. Automobile Service Stations
- 11. Personal service establishments that perform service on the premises including, but not limited to, beauty parlor, barbershop, photographic studio, dry cleaning establishments, flower shops, print shops, and repair shops (watches, radio/TV, shoes, etc.)
- 12. Specialty retail shops
- 13. Freight terminals
- 14. Parking, surface and structures
- 15. Warehousing and general storage
- 16. Intermodal transportation facilities
- 17. Any governmental buildings, offices, or other facilities including, but not limited to, law enforcement facilities and County Road Commission facilities
- 18. Any public utility buildings, structures or facilities
- 19. Any building, structure or facility used in the abatement/mitigation of environmental issues including the capture, storage and treatment of de- icing/anti-icing or other agents used for aviation purposes, including facilities/structures required for environmental compliance
- 20. Any use or activity incidental to or related to "Aeronautics" as defined in Section 2 of the Michigan Aeronautics Code (MCL 259.2)
- 21. Recreational uses
- 22. Schools

**Section 14.04 Uses Permitted by Special Use Approval in AC District.**

The following uses may be permitted as a special use in the AC District:

Subject to Section 14.18, and notwithstanding any other provision of this Ordinance, Minor Mineral Resource Extraction and Major Mineral Resource Extraction in accordance with the requirements of only subsections 3 through 10 of Section 4.28 of this Ordinance. Major

Mineral Resource Extraction in this zone will not require Planned Unit Development rezoning pursuant to Chapter 16.

**Section 14.05 AC District Regulations**

Except as otherwise provided for non-aeronautical facilities within this Zoning Ordinance, all uses shall meet the requirements of the MAC and the regulations of the FAA.

There may be more than one principal building permitted on parcels within the AC District, including that area of the district covered by Overlays A and C.

Subject to Section 14.18, and with the exception of Overlays A and C, any new development or construction (including parking lots) located within 200' of Patterson Avenue, John J. Oostema Boulevard or any non-AC District zoned parcel is required to meet the bufferyard and planting requirements of Tables 20-A and 20-B, in addition to the requirements of this Chapter. Notwithstanding the foregoing, plantings shall not bear seeds or fruit and shall conform to the Airport's Wildlife Hazard Mitigation Plan, as it may be amended, which is incorporated herein by reference.

**OVERLAY A DISTRICT**

**Section 14.06 Intent**

Subject to Section 14.18, "Overlay A" District is established in addition to the AC District and applies to the area shown on the map in Figure 14-1. The intent of Overlay A is to:

1. Promote the public health, safety, and general welfare of the residents and businesses surrounding the Airport.
2. Protect the approaches to the Airport and surrounding airspace from encroachment.
3. Protect vulnerable land uses from negative impacts caused by the airport.
4. Protect state, federal, and local investments in aviation infrastructure.
5. Regulate and restrict building sites, placement of structures, and land uses by separating conflicting land uses and prohibiting certain land uses that would be detrimental to Airport operations and navigable airspace.
6. Providing a transitional area between the Airport and neighboring agricultural and residential uses.

Where there exists a conflict between any of the regulations or limitations prescribed in this Ordinance, and any other regulations applicable to the same area, whether the conflict is with respect to the height of structures or trees, the use of land, or any other matter, the more stringent limitation or regulation shall govern.

**Section 14.07 Uses Permitted by Right in Overlay A:**

Subject to Section 14.18, in the "Overlay A" District no building, structure or premises shall be erected altered or used except as one or more of the following specified uses:

1. Recreation
2. Schools
3. Churches
4. Aeronautical uses permitted in the AC zoning district

**Section 14.08 Uses permitted by Special Use Approval in Overlay A**

Subject to Section 14.18, the following uses may be permitted but are subject to the provisions and conditions outlined in Chapter 17.

1. Any governmental buildings, offices, or other facilities including, but not limited to, law enforcement facilities and County Road Commission facilities.
2. *Wireless communication equipment and support structures, when authorized as a special use by the Planning Commission subject to conformance with the standards of Section 17.03(h).*

**Section 14.09 Overlay A Standards (only applicable to non-aeronautical facilities):**

Subject to Section 14.18, any property that an Overlay A District Area boundary includes or intersects shall conform to the overlay standards when site plan review is requested in addition to any requirements in the underlying zoning district. The regulations of this District are in addition to any regulations in the underlying land use district; however, these regulations supersede all conflicting regulations of the underlying land use district to the extent of such conflict, but no further.

Subject to Section 14.18, Any parcels within the Overlay A adjacent to Thornapple River Drive shall be subject to the following requirements:

1. 100' setback and landscape buffer from Thornapple River Drive to preserve open space along the roadside, except as otherwise approved by the Planning Commission.
2. Any new development or construction (including parking lots) located within 300' of Thornapple River Drive or any non-AC District zoned parcel is required to meet the bufferyard and planting requirements of Tables 20-A and 20-B, in addition to the requirements of this Chapter.
3. The existing excavation facility located at 4190, 4126, 4072, and 4212 Thornapple River Dr shall be considered a legal non-conforming use pursuant to Chapter 22 of this Ordinance. If operations change, are abandoned or discontinued pursuant to Chapter 22, the use shall lose its legal non-conforming status.

**OVERLAY B DISTRICT**

**Section 14.10 Intent**

Subject to Section 14.18, the “Overlay B” District is established in addition to the AC District and Overlay A and applies to the area shown on the map in Figure 14-1. The intent of Overlay B is to:

1. Promote the public health, safety, and general welfare of the residents and businesses surrounding the Airport.
2. Protect the approaches to the Airport and surrounding airspace from encroachment.
3. Protect vulnerable land uses from negative impacts caused by the airport.
4. Protect state, federal, and local investments in aviation infrastructure.
5. Regulate and restrict building sites, placement of structures, and land uses by separating conflicting land uses and prohibiting certain land uses that would be detrimental to Airport operations and navigable airspace.

Where there exists a conflict between any of the regulations or limitations prescribed in this Ordinance, and any other regulations applicable to the same area, whether the conflict is with respect to the height of structures or trees, the use of land, or any other matter, the more stringent limitation or regulation shall govern.

#### **Section 14.11 Uses Permitted by Right in Overlay B:**

Subject to Section 14.18, in the “Overlay B” District no building, structure or premises shall be erected altered or used except as one or more of the following specified uses unless otherwise provided by this Ordinance:

1. Airport Operations Facilities permitted in the AC zoning district
2. Airport viewing areas
3. Airport museum
4. Business service centers providing services such as telecommunications services, computer services, copying and fax services, temporary office space, or similar business - related services.
5. Freight terminals
6. Parking, surface and structures
7. Warehousing and general storage
8. Any governmental buildings, offices, or other facilities including, but not limited to, law enforcement facilities and County Road Commission facilities.
9. Within a foreign trade zone as established pursuant to the Foreign Trade Zone Act (19 USCA §81a et seq.), any use permitted in a foreign trade zone by Federal law including, without limitation, the storage, sale, exhibition, repacking, assembly, distribution, or manufacture of goods or merchandise.
10. Executive and administrative offices, data processing centers and business offices such as real estate, insurance, and non-profit organizations.
11. Any other uses permitted in the underlying zoning district.

#### **Section 14.12 Uses permitted by Special Use Approval in Overlay B**

Subject to Section 14.18, the following uses may be permitted but are subject to the provisions and conditions outlined in Chapter 17.

1. Hotels/Motels
2. Rental Establishments - primarily engaged in renting, leasing, or servicing automobiles, small vans, trucks or other similar vehicles
3. Automobile Service Stations
4. Intermodal transportation facilities
5. Restaurants
6. Banks, credit unions, savings and loans, and similar financial institutions (including drive-through and outdoor automatic teller facilities)
7. Specialty retail shops
8. Notwithstanding any other provision of this Ordinance, Minor Mineral Resource Extraction and Major Mineral Resource Extraction in accordance with the requirements of only subsections 3 through 10 of Section 4.28 (Mineral Resource Extraction of this Ordinance. Mineral Resource Extraction in this zone will not require Planned Unit Development rezoning as regulated in Chapter 16 of this Ordinance).
9. Antenna tower and masts for cellular phone and other personal communication services, when authorized as a special use by the Planning Commission subject to conformance with the standards of Section 17.03(h).
10. Personal service establishments that perform service on the premises including, but not limited to, beauty parlor, barbershop, photographic studio, dry cleaning establishments, flower shops, print shops, and repair shops (watches, radio/TV, shoes, etc.)
11. Any other uses permitted by special use in the underlying zoning district

**Section 14.13 Overlay B Standards (only applicable to non-aeronautical facilities):**

Subject to Section 14.18, any property that an Overlay B District Area boundary includes or intersects shall conform to the overlay standards when site plan review is requested in addition to any requirements in the underlying zoning district. The regulations of this District are in addition to any regulations in the underlying land use district; however, these regulations supersede all conflicting regulations of the underlying land use district to the extent of such conflict, but no further.

**OVERLAY C DISTRICT**

**Section 14.14 Intent**

Subject to Section 14.18, the “Overlay C” District is established in addition to the AC District, Overlay A, and Overlay B and applies to the area shown on the map in Figure 14-1. The intent of Overlay C is to:

1. Promote the public health, safety, and general welfare of the residents and businesses surrounding the Airport.
2. Protect the approaches to the Airport and surrounding airspace from encroachment.
3. Protect vulnerable land uses from negative impacts caused by the airport.

4. Protect state, federal, and local investments in aviation infrastructure.
5. Regulate and restrict building sites, placement of structures, and land uses by separating conflicting land uses and prohibiting certain land uses that would be detrimental to Airport operations and navigable airspace.

Where there exists a conflict between any of the regulations or limitations prescribed in this Ordinance, and any other regulations applicable to the same area, whether the conflict is with respect to the height of structures or trees, the use of land, or any other matter, the more stringent limitation or regulation shall govern.

**Section 14.15 Uses Permitted by Right in Overlay C:**

Subject to Section 14.18, in the “Overlay C” District no building, structure or premises shall be erected altered or used except as one or more of the following specified uses unless otherwise provided by this Ordinance:

1. Those uses permitted by right in the AC zoning district.

**Section 14.16 Uses permitted by Special Use Approval in Overlay C**

Subject to Section 14.18, the following uses may be permitted but are subject to the provisions and conditions outlined in Chapter 17.

1. Those uses permitted by special use permit in the AC zoning district.

**Section 14.17 Site Plan Review:**

Due to the unique nature of the airport, the level of review by the Township within the Airport Commerce Zoning District shall be limited to non-aeronautical facilities.

All the uses in section 14.03 that fall within the AC District, that are aeronautical facilities shall be permitted as of right and shall not require Township Site Plan review approvals. However, the applicant shall be responsible to submit a site plan indicating the location of any new curb- cut to a public street in order to ensure that it meets the minimum Township standards as regulated in this Ordinance.

For those areas in Overlays A and B, aeronautical facilities in Sections 14.07 and 14.11 are not subject to site plan review but are required to submit a site plan indicating the location of any new curb- cut to a public street in order to ensure that it meets the minimum Township standards in this ordinance.

All other uses listed in the AC District and Overlays A and B shall require site plan review per Chapter 21 of this Ordinance. All uses permitted by Special Use Permit in Section 14.06 shall require site plan review per chapters 4, 17 and 21 as applicable.

All the uses that fall within Overlay C, non-aeronautical or otherwise, shall be permitted as of right and shall not require Township Site Plan review approvals. However, for non-aeronautical uses the applicant shall be responsible to submit a stormwater narrative and calculations demonstrating how the stormwater system meets the Township Stormwater Ordinance. The stormwater narrative and calculations will be required to be approved by the Township Engineer before a building permit can be issued. The applicant shall also be responsible to submit a site plan indicating the location of any new curb-cut to a public street in order to ensure that it meets the minimum Township standards as regulated in this Ordinance.

For a non-Airport use that crosses the jurisdictional boundary between the City of Grand Rapids and Cascade Township, a site plan review shall not be required if the City of Grand Rapids Building Department is permitting the project.

If at any time any use is proposed and the location of which crosses from one sub-zone to another, the more stringent regulations shall apply.

#### **Section 14.18 Exemption.**

It is acknowledged that, to the extent provided in Act 95, the Authority has all the powers of a political subdivision, which are public and governmental functions. Relative to this Chapter, such powers include, without limitation, (a) having and exercising exclusive responsibility to study and plan any improvements, expansion, or enhancements that affect the Airport, and to commission planning, engineering, economic, and other studies to provide information for making decisions about the location, design, management, and other features of the Airport or Airport Facilities, and (b) exercising responsibility for developing all aspects of the Airport and the Airport Facilities, including, but not limited to: (i) the location of terminals, hangars, aids to air navigation, parking lots and structures, cargo facilities, and all other facilities and services necessary to serve passengers and other customers of the Airport; and (ii) street and highway access and egress with the objective of minimizing, to the extent practicable, traffic congestion on access routes in the vicinity of the Airport.

#### **Section 2. Amendment to Chapter 3**

Chapter 3 of the Township's Zoning Ordinance is hereby amended to amend the definitions for "Aeronautical Facility," "Aeronautics," and "Airport" as follows:

**Aeronautical Facility:** Any device, physical or otherwise, that is an object of nature or that is human-made, that aids and is used in aeronautics.

**Aeronautics:** Any act or matter that treats or deals with flight in the airspace.

**Airport:** A publicly owned airport licensed by the Michigan Department of Transportation, Bureau of Aeronautics under Section 86 of Act 327 and includes all Airport Facilities at an airport. An airport is publicly owned if the portion used for the landing and taking off of aircraft is owned, operated, controlled, leased to, or leased by the United States or an agency or department of the United States, this state, a local government, or another public corporation. The Gerald R. Ford International Airport is an Airport located within the Township.

### **Section 3. Amendment to Chapter 18**

Section 18.13(5) is hereby amended to read, in its entirety, as follows:

5. The following apply to the AC zone and Overlay A in Chapter 14:

- a. **Maximum Stories/Height:** The maximum height in the AC District shall be limited to the maximum height permitted by the FAA. The maximum height in Overlay A shall be 45 feet.
- b. **Minimum Lot Width:** There shall be no minimum lot width in the AC District. The Overlay A area shall have a minimum lot width of 200 feet.
- c. **Setbacks:** There shall be no minimum setback requirement along the jurisdictional boundary between Cascade Township and the City of Grand Rapids as the boundary is located on the date of adoption. The table on the following page setbacks shall apply to the AC District and Overlay A (in addition to any other setbacks required in Chapter 14).

<b>Setback Requirements for AC District and Overlay A</b>	
<b>Front Road</b> Oostema Blvd or any other public or private street	35'
60th	43'
Patterson	50'
Thornapple River Dr	100'
<b>Side Yard</b>	25'
<b>Rear Yard</b>	50'
<b>Between Buildings</b>	50'

### **Section 4. Amendment to Section 13.02a**

Section 13.02a of the Zoning Ordinance shall be amended to revise the last sentence as follows:

The TI District is designed specifically for two potential redevelopment areas within Cascade Township: north of 36<sup>th</sup> Street and west of I-96; and the Meadowbrook industrial area southwest of 52<sup>nd</sup> Street and Kraft Avenue.

**Section II. Validity.**

Should any portion of this Ordinance be found invalid for any reason, such holding shall not be construed as affecting the validity of the remaining portions of this Ordinance, pursuant to Chapter 26 of the Zoning Ordinance.

**Section III. Repealer.**

All other ordinances or parts of ordinances inconsistent with the provisions of this Ordinance are hereby repealed, but only to the extent necessary to give this Ordinance full force and effect.

**Section IV. Effective Date.**

This ordinance shall take effect seven (7) days upon publication in the Grand Rapids Press, a newspaper of general circulation within Cascade Charter Township.

**Section V. Effect.**

The Cascade Charter Township Zoning Ordinance, as amended, except as otherwise expressly amended herein, shall remain in full force and effect.

**EXHIBIT B**

**PLEASE TAKE NOTICE** that at its meeting on June 25, 2025, the Township Board received a proposed ordinance entitled “An Ordinance to Ratify Amendments to the Zoning Ordinance and Zoning Map Regarding the Airport Commerce (AC) Zoning District and Overlay Districts A, B, and C,” which will be considered for adoption on **July 9, 2025, at 7:00 p.m.**, at a meeting of the Township Board at Wisner Center, 2870 Jacksmith Avenue SE, Grand Rapids, Michigan 49546. The proposed ordinance would regulate the siting of solar energy systems within the Township.

The proposed ordinance is available in its entirety for public inspection. The proposed ordinance is posted at the office of the Township Clerk, 5920 Tahoe Dr. SE, Grand Rapids, MI 49546-7123 and on the website of the Charter Township of Cascade, [cascadetwp.com](http://cascadetwp.com).

Susan Slater, Clerk  
Cascade Charter Township Hall  
5920 Tahoe Dr. SE  
Grand Rapids, MI 49546-7123  
(616) 949-1508



June 13, 2025

Ms. Andrea Hendrick  
Community Planning & Development Director  
Cascade Charter Township  
5920 Tahoe Drive SE  
Grand Rapids, Michigan 49546-7123

**RE: The Township's Proposed Ratification of the Zoning Ordinance Amendment**

Andrea,

We are in receipt of the notice of public hearing set for June 16, 2025, on the Township's proposed ratification of the amendment to Chapter 14, AC Airport-Commerce District, of the Township's Zoning Ordinance (the "Amendment"). This letter serves as comments from an airport manager under Section 203(3)(b) of the Michigan Zoning Enabling Act (the "MZEA"). Please forward these comments to the Township's Planning Commission and ensure that they become part of the record of the public hearing.

We find the Township's proposed ratification of the Amendment both disappointing and perplexing in light of the clear and unambiguous Order from the Kent County Circuit Court (the "Court") declaring the Amendment unlawful. Rather than addressing the legal deficiencies identified by the Court, the proposed ratification appears to be attempting to circumvent the judicial ruling and perpetuate the very issues that led to the Amendment being invalidated in the first place. To that end, we respectfully offer the following comments to the proposed ratification of the Amendment:

**The Court's October 11, 2024, Order**

As you are undoubtedly aware, on October 11, 2024, the Court issued an Order granting summary disposition in favor of the Airport Authority and finding the Amendment void as a matter of law. In relevant part, the Court found: (i) the Township's 2023 and 2024 Master Plans were both void for failing to incorporate the Airport Layout Plan and Airport Approach Plan; (ii) the Amendment was void for creating inconsistencies with the Airport Layout Plan and Airport Approach Plan; and (iii) the Airport Authority has immunity from the Township's zoning jurisdiction thereby prohibiting the Township from regulating zoning on the property to the extent that the property is under the Airport's control.

While the Township has appealed this decision, no stay has been issued and the Order remains fully in effect. As such, a decision to ratify the previously voided Amendment would directly contravene the Court’s binding and enforceable Order. Each of the Court’s findings are addressed in greater detail below to clarify the legal basis for the Court’s decision and its relevance to the current proposed ratification.

**I. The Township’s Master Plan Amendments**

Section 203(1) of the MZEA provides that a “zoning ordinance shall be based upon a plan” which, among other things, “facilitate[s] adequate provision for a system of transportation including ... public transportation.” MCL 125.3203(1). A “plan” is then defined by the Michigan Planning Enabling Act, 2008 PA 33, to mean a “master plan” which, in relevant part, is “any plan ... used to satisfy the requirement of section 203(1) of the Michigan zoning enabling act[.]” MCL 125.3803(g)(ii).

The MZEA also lays out the relationship between a Township’s master plan and any airport approach plans created by an airport authority. MCL 125.3203(2). Section 203(2) provides:

If a local unit or government adopts or revises a plan required under subsection (1) after an airport layout plan or airport approach plan has been filed with the local unit of government, the local unit of government *shall incorporate the airport layout plan or airport approach plan into the plan adopted under subsection (1).*

*Id.* (emphasis added). As a result, the MZEA requires that any amendment to the Township’s Master Plan must incorporate the Airport Authority’s Airport Layout Plan and Airport Approach Plan (collectively, the “Airport Plans”).

With this context in mind, the Court assessed the compliance of two Master Plans. The first, approved by the Township Board on June 14, 2023 (the “2023 Master Plan”) neither attached nor even mentioned the Airport Plans. The second, approved on July 10, 2024 (the “2024 Master Plan”) attached the Airport Plans as appendices but failed to legally incorporate or even mention either of the Airport Plans in the body of the document. The Court found that neither Master Plan sufficiently incorporated the Airport Plans as required by Section 203(2) of the MZEA. Importantly, because a zoning ordinance must be based on a valid master plan, the failure to sufficiently incorporate the Airport Plans necessarily renders the Amendment invalid. Thus, before ratifying the Amendment, it is imperative that the Township first meaningfully incorporate the Airport Plans in its Master Plan.

In connection with the incorporation of the Airport Plans, the Township should also amend its Master Plan to align the future land use designations for Airport-adjacent properties with the Airport Plans. As currently written, the 2024 Master Plan imposes restrictions on certain land uses near the Airport—such as residential development, public assembly spaces, and some service facilities—that are inconsistent with both the Airport Plans and established regulatory guidance regarding compatible land use near airports. With that said, we are more than willing to provide support to the Township and provide any documents necessary for incorporation of the Airport Plans should the Township wish to amend its current Master Plan.

## **II. The Zoning Ordinance Amendment's Inconsistencies with the Airport Plans**

Section 203(4) of the MZEA states that “a zoning ordinance amendment ... shall not increase any inconsistency that may exist between the zoning ordinance or structures or uses and any airport zoning regulations, airport layout plan or airport approach plan.” MCL 125.3203(4).

Upon review of the Amendment, the Court found that it impermissibly created inconsistencies with the Airport Plans in violation of Section 203(4). Specifically, the Court noted that the Amendment creates non-compatible land uses and changes that are in conflict with the current Airport Plans, which specifically designate portions of the Airport for non-aeronautical development. By way of further example, the Airport Authority has identified the following specific areas of concern:

- Non-compatible land uses including recreation, schools, and churches being introduced to 3 runway protection zones within Overlay A, despite the fact that such uses were inconsistent with the Airport Layout Plan and Airport Approach Plan because they result in higher populations being in areas that the Airport Authority desires (and the FAA requires) be restricted to low population density for safety concerns. Moreover, such uses were inconsistent because they can promote wildlife which can cause safety issues for flights coming in and out of the Airport. The current Zoning Ordinance allows for uses that minimize these potential land use conflicts and ensures compatibility between Airport Authority operations and the surrounding community.
- The Airport Layout Plan specifically designated portions of the Airport for nonaeronautical development, in part it recognized the value of nonaeronautical revenues to support aeronautical activities and the Airport Authority's grant assurances. The proposed Zoning Ordinance Amendment introduced changes that were inconsistent with the designations contained in the Airport Layout Plan, and which also appeared to directly limit (or imply limitations on) land use in a way that was inconsistent with the Airport Layout Plan.

Consequently, the proposed Amendment fails to meet the requirements of Section 203(4) of the MZEA. Prior to adoption, we would urge the Township to revise the proposed Amendment so as to not increase any inconsistency that may exist between the Zoning Ordinance and the Airport Plans. We are willing to commit resources to support Township staff in development of complimentary zoning amendments; subject, however, to our reserved rights under Act 95 (discussed below).

### **III. The Airport Authority's Immunity from the Township's Zoning Jurisdiction**

In 2015, the legislature enacted the Regional Airport Authority Act, 2015 PA 95 ("Act 95"), a new legal framework for airport governance that provided regional airport authorities with broad powers to make decisions related to regional airport authorities' operations, financing, and land planning and economic development. Specifically, Act 95 provides the Airport Authority with "all the powers of a political subdivision" which it explicitly states, "are public and governmental functions." MCL 259.143(2).

Under Section 143(1), the Airport Authority has the power to plan, extend, maintain, construct, install, improve, enlarge, and operate all airport and airport facilities; exercise exclusive responsibility to study and plan improvements that affect the airport; and exercise responsibility for developing all aspects of the airport and airport facilities. MCL 259.143(1)(c), (g), (h).

In enacting Act 95, the Michigan legislature abandoned any distinction between aeronautical and nonaeronautical buildings or facilities. Act 95 provides clarity on the extent of the Airport Authority's power through its definitions of "airport" and "airport facilities." "Airport" is defined to include "all airport facilities" and "airport facilities" is defined to include not just "real or personal property, used for landing, taking off, taxiing, parking, or storing of aircraft, or for receiving or discharging passengers or cargo," but also all "structures, buildings, and improvements, including aeronautical and nonaeronautical" at the Airport, plus "any other improvements or facilities necessary, useful, or intended for use in the operation of an airport." MCL 259.138(2)(a)-(b).

Under this framework, the Court analyzed Section 143(3), which provides:

Except for the regional authority's exclusive jurisdiction over landing fields and other aeronautical facilities, this chapter does not limit the power of a local government in which an airport is located to zone property under the Michigan zoning enabling act, 2006 PA 110, MCL 125.3101 to 125.3702, or to engage in land planning under the Michigan planning enabling act, 2008 PA 33, MCL 125.3801 to 125.3885, with respect to property that is not part of the airport.

MCL 259.143(3). It determined that Act 95 therefore contemplates that zoning with local governments could create conflicts and consequently grants the Airport Authority exclusive jurisdiction over landing fields and other aeronautical facilities—which it clarified encompasses "structures, buildings, and improvements, both aeronautical and nonaeronautical" pursuant to MCL 259.138(b)(iii). Consequently, the Court concluded that the Airport Authority has all the powers of a local government—including zoning—and that "Act 95 vests the Airport Authority with immunity from the Township's zoning jurisdiction, and the Township cannot regulate zoning on the property to the extent the property is under the Airport's control."

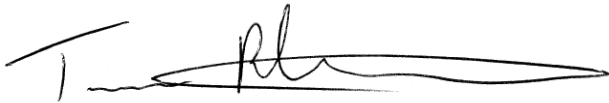
Accordingly, the proposed ratification of the Amendment under consideration at the public hearing not only contradicts the Court's Order but also exceeds the Township's legitimate authority, infringing upon the statutory powers expressly granted to the Airport Authority under Act 95. Based on the above, we respectfully request that the Township's Planning Commission

refrain from recommending the Amendment to the Township Board for approval, and instead, have Township staff amend the Master Plan to achieve compliance with both the MZEA and Act 95.

Thank you for your attention to this matter and for your consideration of the Airport Authority's comments, as required by Section 203(3) of the MZEA. It is our sincere intention to maintain a constructive dialogue and work together towards aligning both of our expectations with applicable state and federal law.

Should you require any additional information or wish to discuss this matter further, please do not hesitate to contact me.

Sincerely,

A handwritten signature in black ink, appearing to read 'T Richardson', with a long horizontal flourish extending to the right.

Torrance Richardson, A.A.E.  
Gerald R. Ford International Airport Authority  
President & CEO



# CASCADE CHARTER TOWNSHIP

5920 Tahoe Drive SE Grand Rapids, Michigan 49546-7140

## REQUEST FOR BOARD ACTION

**MEETING DATE: June 25, 2025**

### **ITEM: Solicitation Ordinance Update**

**PRESENTER:** Jade Smith, Township Manager

#### **EXECUTIVE SUMMARY:**

Over the past year, Township Staff have observed a notable increase in resident complaints regarding door-to-door solicitors, particularly during the spring and summer of 2025. In response, the Board of Trustees requested a review of solicitation trends and potential improvements to the current ordinance. Around the same time, Ada Township undertook a similar review of its solicitation ordinance. Recognizing the challenges in distinguishing jurisdictional boundaries between Cascade and Ada Townships, Ada Township Clerk Jo DeMarco reached out to Cascade Staff to explore alignment opportunities between our ordinances for the mutual benefit of both communities. Ada Township approved its updated solicitation ordinance on June 9, 2025, and shared its findings and experiences with Cascade Township Staff.

Cascade's current solicitation ordinance is not providing the level of protection or sense of security that residents expect. While the number of issued solicitation permits has remained relatively stable, with 20 in 2023, 16 in 2024, and 21 issued thus far in 2025, resident concerns have increased. Complaints focus largely on after-hours solicitation and the aggressive nature of certain solicitors, particularly those from large out-of-state organizations.

**Permit trends reveal two distinct types of applicants:**

1. **Individual or small group solicitors** (one to three individuals).
2. **Large groups representing national companies**, often sending teams from out of state.

**Permit and applicant data:**

- **2023:** Seven companies were issued permits, five single-solicitor permits, three from one company, and twelve from another. The twelve included individuals with licenses from Florida (6), Washington (4), Wisconsin (1), and Arkansas (1).
- **2024:** Seven companies again, three single-solicitor permits, one for two solicitors, two for three solicitors, and one for five solicitors. Applicants were largely from Michigan, though one was from Minnesota, and another from Virginia (who failed the background check).
- **2025 (to date):** Fewer individual applicants but an increase in large groups—one single applicant, three from one company, and nine from another (out of thirteen who initially applied). This year's applicants included individuals from Georgia (1), Utah (2), Colorado (12), and Michigan (2). Four individuals were unable to produce a physical government-issued ID, as required, and did not complete the permit process.

This year, complaints have been centered on the large number of solicitors. Residents report that it is difficult to identify which individual or company is responsible for problematic behavior, as several groups offer similar services. The most common violation reported has been soliciting past ordinance-allowed hours, specifically after 9:00 PM, despite the ordinance limiting solicitation to before 7:00 PM from April 1 to September 30, and before 5:00 PM from October 1 to March 31. There have also been reports of solicitors disregarding clearly posted 'No Solicitation' signs, refusing to leave private property when asked, and behaving aggressively, at times to the extent that residents felt unsafe and contacted law enforcement.

**IMPLEMENTATION PLAN:** Upon introduction and adoption by the Board of Trustees the Ordinance will be posted and a policy document will be created to explain the process to potential solicitors. In addition, staff will create a process and educate residents on the Do Not Knock process.

**BUDGET IMPLICATIONS:** There is no budget implication or amendment that is anticipated.

**MANAGER'S RECOMMENDATION:** Approval

**ACTION REQUESTED:** Consider approval of changes to 'Chapter 329: Solicitors' of the Cascade Charter Township General Ordinance.

**ATTACHMENTS:**

- Redline version of 'Chapter 329: Solicitors' of the Cascade Charter Township General Ordinance, with proposed changes
- Resolution to Adopt an Ordinance to Amend Chapter 329 "Solicitors" in the Cascade Charter Township Code of Ordinances
- Cascade Township Current Solicitation Informational Sheet
- Cascade Township Current Business/Commercial Solicitation Application
- Cascade Township Current Nonprofit/Religious Solicitation Application

## Chapter 329

### SOLICITORS

§ 329-1.	Definitions.	§ 329-6.	Permit fee and deposit.
§ 329-2.	Permit required.	§ 329-7.	General regulations and prohibitions.
§ 329-3.	Background check.	§ 329-8.	Permit revocation; appeal.
§ 329-4.	Permit application; issuance or denial.	§ 329-9.	Violations and penalties.
§ 329-5.	Partial exemptions.		

[HISTORY: Adopted by the Township Board of the Charter Township of Cascade 11-16-2011 by Ord. No. 11-2011. Amendments noted where applicable.]

#### GENERAL REFERENCES

Disorderly conduct — See Ch. 170.

Noise — See Ch. 264.

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#### § 329-1. Definitions.

As used in this chapter, the following terms shall have the meanings indicated:

SOLICITOR, SOLICIT, SOLICITATION and SOLICITING — Any person (which includes any individual, firm, entity, corporation, association, partnership, limited liability company, or organization or its agents) traveling either by foot, wagon, automobile, vehicle, or other conveyance, from place to place, from house to house, or from street to street, taking or attempting to take orders for the sale of goods, products, or merchandise or personal property of any nature; or attempting to collect monies, pledges or donations for political, charitable, or religious causes; or for services to be furnished or performed, whether or not such person has, carries or exposes for sale a sample of the subject of such sale or whether such person is collecting advance payments on such sales or not; or any similar action or activities including those persons who call themselves transient merchants, canvassers, hucksters, peddlers or other similar terms. These activities also include political and religious can ~~These activities shall also include any actions involving the canvassing or petitioning for a public office, public official, political candidate, election, or millage or public initiative or referendum affecting public policy.~~

#### § 329-2. Permit required.

Except as otherwise provided in this chapter, no person shall solicit or act as a solicitor within Cascade Charter Township without first obtaining a permit from the Township. No permit shall be granted by the Township without prior approval by the Township Manager, Township Clerk, or such other Township official as is appointed by the Township Board. All permits shall expire 30 days after their issuance, unless renewed by the Township Manager, Township Clerk, or such other Township official as is appointed by the Township Board.

#### § 329-3. Background check.

- (a) Except for persons or solicitors that are partially exempt from this chapter pursuant to § 329-5 hereof,

a complete and comprehensive background check for each permit applicant before a Township permit is issued. Such background check may include, without limitation, a review of records of the Kent County Sheriff, Michigan State Police, and/or similar records from other states and counties. If the individual solicitor has any civil or criminal warrants outstanding, or has been convicted of any crime or offense that, in the Township's reasonable discretion, renders the individual solicitor a potential threat to the general peace and safety of the Township.

(b) Unless the applicant is charged with any violation of local, state, or federal law subsequent to filing the application, all background checks shall be valid for a period of six months following the approval of the application.

(c) During any period in which a person is licensed under this chapter, that person must inform the Township of any and all changes to the information on their application and any event that would result in a change to the information produced in their background check.

~~a background check will be performed by the Township for each individual solicitor before a Township permit is issued. The Township Board shall determine what type of background check shall be performed for different categories or types of solicitors based on the potential threat to the public health or safety.~~

#### **§ 329-4. Permit application; issuance or denial.**

A permit application may be obtained during normal business hours at the Township offices.

A. Such application shall be fully completed and filed with the Township at least 10 days prior to the date of commencement of the solicitation. The application shall contain all of the following information:

- (1) Name of the applicant and the names of those persons soliciting for the applicant. Each individual solicitor must supply, in person, a copy of their driver's license or other form of government-issued photo personal identification to the Township.
- (2) Permanent home address and local address of the applicant (and for all other persons soliciting for the applicant), and the home street address, driver's license number, and telephone number of the person or persons who will be in direct charge of conducting the soliciting activities in the Township.
- (3) A brief description of the nature of the organization and business and the goods or services to be sold or solicited.
- (4) If the solicitor is otherwise employed, the applicant shall provide the name and address of such employer.
- (5) The length of time for which the solicitation within the Township is desired.
- (6) The place where the goods or property proposed to be sold or orders taken for the sale are manufactured or produced, where such products or goods are located at the time said application is filed and the proposed method of delivery.
- (7) A statement as to approximate locations within the Township where the solicitations will take place.
- (8) Each solicitor shall sign a statement as to whether or not that solicitor (or the solicitor's firm, corporation or organization) has been convicted of a felony and/or misdemeanor theft, ~~or~~ fraud, assault, or other unlawful offense and if so, stating the nature of the offense. A "yes" response

~~may be cause for denial of a permit for the applicant if, in accordance with the standards of this section, and in the Township's reasonable discretion, the conviction renders the individual solicitor a potential threat to the general peace and safety of the Township. is cause for denial of a permit for the applicant.~~

- B. If the requirements of this chapter are met, the Township shall prepare and issue a solicitor permit to each person soliciting under the applicant. The permit shall be displayed by the solicitor at all times while soliciting in the Township and shall be presented by that person to any resident requesting identification prior to any attempt to sell a product or service to that resident.
- C. Any denial of a permit application shall be made in writing specifying the reasons for denial within three business days of the filing of a complete application. The Township may take a longer period of time in determining whether a particular permit will be issued if the background check cannot be completed in a shorter period of time. Any appeal of a permit denial pursuant to this chapter must be in writing signed by the applicant and filed with the Township within 10 days of the date of the denial. All appeals shall be decided by the Township Board.
- D. ~~A~~ The Township shall deny a solicitor permit ~~under shall be denied by the Township if~~ any of the following ~~circumstances standards are not met~~:
  - (1) Every requirement of this chapter ~~will be~~ has not been met.
  - (2) The safety of the residents of the Township will be ~~impacted~~ protected.
  - (3) ~~Neither~~ The applicant ~~nor~~ the applicant's employer or organization has been convicted of either a felony of any kind or a misdemeanor involving solicitation, theft, ~~or~~ fraud, assault, or another unlawful offense.
  - (4) ~~Neither~~ The applicant ~~nor~~ the applicant's organization is delinquent in any real or personal property taxes or other indebtedness to the Township.
  - (5) A permit approved and issued under this article shall be nontransferable.
  - ~~(4)(6)~~ Applicants may reapply for a permit 60 days after a denial or an unsuccessful appeal of a denial to the Township Board.
- E. A permit approved and issued under this article shall be nontransferable.
- F. Applicants may reapply for a permit 60 days after a denial or an unsuccessful appeal of a denial to the Township Board

**§ 329-5. Partial exemptions.**

- A. Persons engaged in political or religious canvassing are exempt from the permit and registration requirements of this chapter.
- B. Persons engaged in activity exempt from specific requirements of this chapter by virtue of state or federal law are exempt from the requirements of this chapter to the extent mandated by state or federal law.
- C. The persons identified above must otherwise comply with this chapter, including §329.7, unless otherwise specified.

~~The following persons and organizations are exempt from the permitting requirements under this chapter when engaging in the type of solicitation mentioned below in this § 329-5. Except as otherwise provided in this § 329-5, all solicitation that is exempt under this section shall still comply with the general regulations and prohibitions of § 329-7 of this chapter.~~

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- ~~A.—Solicitation for religious or charitable institutions. Any person who is soliciting for a school, state or federally registered or recognized charity, a nonprofit corporation or entity, or a church or religious society shall not be required to obtain any permit or pay any permit fee pursuant to this chapter. The solicitor for any group listed under this Subsection A must still register with the Township and provide the Township Manager, Township Clerk, or other Township official designated by the Township Board with a name, address, and a copy of their driver's license before such exempt solicitation can occur within the Township. The applicant shall provide evidence [i.e., 501(c)(3) status, etc.] to the Township that the organization for which the solicitation is taking place is a school, recognizable charitable, nonprofit or religious organization.~~
- ~~B.—Political speech or canvassing. Solicitations exclusively intended to canvass or petition for a public official, political candidate, public policy or initiative being promoted for purposes of a public referendum, initiative, millage, or election does not require any registration, permit or permit fee.~~
- ~~C.A. Any person exempt from the permitting requirements of this chapter by virtue of state or federal law.~~

**§ 329-6. Permit fee and deposit.**

- ~~A.—Except for exempt permits specified in § 329-5 hereof, a nonrefundable permit fee in the amount of~~
- ~~A. As determined by resolution of the Township Board, plus the cost of a comprehensive background check, shall be paid to the Township at the time that an application for a solicitor permit is filed with the Township.~~
- ~~B. Renewal applications, permits, and badges will require the same non-refundable fees.~~
- ~~C. The above fees may be modified by the Township Board by resolution from time to time.~~  
~~\$25 shall be paid to the Township at the time that an application for a solicitor permit is filed with the Township. If a permit renewal application is filed with the Township within the thirty day time period before the date that the original permit expires, a nonrefundable renewal permit fee in the amount of \$15 shall be paid to the Township. If an application for a permit renewal is not filed with the Township (together with the applicable fee) prior to the time the original permit expires, the application shall be deemed an application for a new solicitor permit, and the nonrefundable permit fee to be paid to the Township at the time of application shall be \$25.~~
- ~~B. Each solicitor shall also make a deposit of \$25 per permit to the Township. This deposit will be refunded upon return of the permit to the Township. Return of the permit to the Township must be made in person by each individual permittee. All permits must be returned within five days of their expiration or the deposit of \$25 shall be forfeited. The above fees and deposit may be modified by the Township Board by resolution from time to time.~~

**§ 329-7. General regulations and prohibitions.**

Unless otherwise expressly permitted by another Township ordinance or mandated by state or federal law:

- A. Where a permit is required by this chapter, it shall be unlawful for any person to engage in solicitation without having first obtained a permit issued by the Township. The permit must be visible at all times while the solicitor is engaged in the act of soliciting and shown upon the request of any person.
- B. While conducting any act of solicitation, for which a permit is required by this chapter, the solicitor shall clearly display the permit and photo identification that correctly identifies who the solicitor is and for whom the solicitor is working.
- C. No persons shall stop or park a vehicle at the curb for the purpose of solicitation from a vehicle, nor shall any person establish a stand, booth or other place of business on any street curb, sidewalk, public right-of-way or other public place. This subsection shall not be interpreted to prohibit parking for the

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purpose of making deliveries or for the purpose of consummating a business transaction with persons waiting at the curb, provided that the solicitor leaves the curb immediately after the deliveries or transactions are completed.

- D. No person shall operate or maintain any stand, structure, building or vehicle on or near to any public right-of-way for the service of customers or for solicitation in such a manner that requires customers to stand, occupy or congregate within the public roadway.
- E. No person shall conduct any solicitation so as to obstruct any street, alley, sidewalk or driveway except as may be necessary and reasonable to consummate a permitted transaction or at any time after having been requested to desist by any public officer because of congested or dangerous traffic conditions or for the public health, safety or welfare.
- F. No person shall engage in any solicitation on any property against the wish or desire of the property owner or the tenant or occupant of the property or any property listed on the "Do-Not-Knock Registry" as described in Section § 329-9 and maintained by the Township Clerk or their designee. No person shall engage in any solicitation on any property against the wish or desire of the property owner or the tenant or occupant of the property. No person shall trespass on the property of another while engaged in solicitation.
- G. No person engaged in any solicitation shall visit any dwelling or residence without an appointment where a sign is displayed stating "No peddlers," "No solicitors," "No sales," "No trespassing" or words of similar meaning.
- H. No person engaged in solicitation shall, while in a stationary position in any public place, shout, cry out his goods or merchandise, nor blow any horn, ring any bell, broadcast or play any sound, or use any other similar device to attract the attention of the public.
- I. Except for exempt persons under Section § 329-5, No persons shall travel from door to door, street to street, or place to place within the Township while engaged in solicitation except between the following hours:
- (1) April 1 to September 30: 9:00 a.m. to 7:00 p.m.
  - (2) October 1 to March 31: 9:00 a.m. to 5:00 p.m.
- J. No person engaged in any solicitation shall enter upon a property or call upon any occupant of the property by any means of entry or contact other than approaching the front entry door of the premises. No person engaged in any solicitation shall enter into an attached or detached garage, side yard, or a rear yard, unless invited by the occupant of the premises.
- K. A permit under this chapter shall not be granted to any person owing any real or personal property taxes or other indebtedness to the Township or who contemplates using any personal property on which personal property taxes are owing in the operation of a business.
- L. No person shall block or impede the passage of the person being solicited.
- M. No person who is soliciting shall follow the person being solicited after that person has objected to the solicitation or asked the solicitor to leave.
- N. No person shall use any threatening or offensive behavior or language when engaging in solicitation.

**§ 329-8. Permit revocation; appeal.**

- A. A permit issued pursuant to this chapter may be revoked by the Township. Such revocation shall be done by the Township Manager, Township Clerk, or such other Township official as is appointed by the Township Board.

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B. The applicant may appeal the revocation of the applicant's permit revoked pursuant to this chapter by filing an appeal with the Township Board. Any such appeal must be in writing (signed by the applicant) and filed with the Township within 10 days of the date of the permit revocation.

C. When considering whether or not to revoke a permit issued under this chapter (or during an appeal of such a revocation), the Township official or body involved shall consider the following:

- (1) Whether one or more provisions of this chapter have been violated.
- (2) Whether continued solicitation by the applicant pursuant to the permit would endanger the health, safety, or welfare of Township residents or property owners.
- (3) Whether there were material misrepresentations in the permit application.
- (4) Whether the applicant/solicitor has previously had his/her permit revoked under this section.

~~(3)~~D. A person whose permit has been revoked under this section may reapply for a new permit 30 days after the revocation. The expiration of the 30-day period is not determinative as to whether a new permit will be issued.

**§ 329-9. Do Not Knock Registry**

A. The Township Clerk shall establish and maintain a Do Not Knock Registry for Township residents.

B. Any person in lawful possession and occupancy of any residence, house, apartment, or other dwelling, or any person in lawful possession of an apartment complex within the Township, may request that the Township place and maintain their residence, house, apartment, dwelling, or apartment complex on the Do Not Knock Registry by submitting a written request on a form supplied by the Township. The written request shall contain the following:

- (1) The name of the person completing the form.
- (2) The complete address of the residence, house, apartment, dwelling, or apartment complex to be placed on the registry.
- (3) The date the form was completed.
- (4) A statement that solicitors shall not knock, ring the doorbell, or otherwise physically call at his or her residence, house, apartment, dwelling, or apartment complex.
- (5) Any other information reasonably required by the Township to verify the identity of the person completing the form as a lawful occupant and possessor of the residence, house, apartment, dwelling or to verify the identity of an owner of an apartment complex.

C. Any board of a neighborhood condominium association that is located on a private road or private street, if authorized by the association bylaws, may request that the Township add the neighborhood condominium association to the Do Not Knock registry by submitting a request in writing to the Township. The written request shall contain the following information:

- (1) The name of the neighborhood condominium association and the name of the board members completing the form.
- (2) The location of the condominium association, the name of the private road or private street on which the association is located, and a list of addresses of residences located within the association.

- (3) The date the form was completed.
- (4) A statement that solicitors shall not knock, ring the doorbell, or otherwise physically call at the residences located within the association.
- (5) Any other information reasonably required by the Township to verify the location of the association, the board members, and the association bylaws authorizing such request.
- D. Any person in lawful possession and occupancy of any residence, house, apartment, or other dwelling within the Township, or any owner of an apartment complex may request that the Township remove his or her residence, house, apartment, apartment complex, or dwelling from the Do-Not-Knock Registry by submitting a written request to the Township. The written request shall contain the following:
- (1) The name of the person or persons completing the form.
- (2) The complete address of the residence, house, apartment, apartment complex, or dwelling to be removed from the registry.
- (3) The date the form was completed.
- (4) A statement that his or her residence, house, apartment, apartment complex, or dwelling shall be removed from the Do Not Knock Registry.
- (5) Any other information reasonably required by the Township to verify the identity of the person completing the form as a lawful occupant and possessor of the residence, house, apartment, or dwelling, or to verify the identity of the owner of an apartment complex.
- E. After being placed on the Do Not Knock Registry, a residence, house, apartment, apartment complex, or dwelling, shall remain on the registry until one of the following occurs:
- (1) The Township receives a written request to remove the residence, house, apartment, apartment complex, or dwelling from the registry pursuant to this section.
- (2) The Township receives written notice that that person who submitted the request to have the residence, house, apartment, apartment complex, or dwelling added to the registry pursuant to subsection (a) above is no longer a lawful possessor or occupant of the premises or owner of an apartment complex.
- (3) The Township receives a property transfer affidavit notifying the Township Assessor that there has been a transfer of ownership for the residence, house, apartment, apartment complex, or dwelling.
- F. After being placed on the Do Not Knock Registry, a neighborhood condominium association shall remain on the registry until the following occurs:
- (1) The board of the neighborhood condominium association submits a written request to the Township requesting that the neighborhood condominium association be removed from the registry.
- G. The Township Clerk, or their designee, shall provide a copy of the then-current Do Not Knock Registry to each person issued a permit pursuant to this article. A copy of the Do Not Knock Registry shall also be available for public inspection in the Township Clerk's office during regular business hours.
- H. The failure to add or remove a residence, house, apartment, apartment complex, dwelling, or neighborhood condominium association to or from the Do Not Knock registry shall not be grounds for any claim against the Township.

**§ 329-910. Violations and penalties.**

- A. Any person who violates any of the provisions of this chapter shall ~~be responsible for a municipal civil infraction upon conviction be deemed guilty of a criminal misdemeanor~~ and shall be ~~punished by subject to~~ a fine of not ~~more less than \$150 nor more than \$500 or imprisonment in the county jail for not to exceed 93 days, or by both such fine and imprisonment,~~ plus the costs of prosecution., ~~as permitted by law.~~
- B. ~~Second and subsequent violations.~~ Repeat offenses under this chapter shall ~~constitute a criminal~~ be subject to increased fines as provided by this section below. ~~As used in this section, "repeat offense" means a second (or any subsequent) misdemeanor upon a conviction and shall be punished by a fine of not more than \$500 or imprisonment, plus costs of prosecution as permitted by law. As used in this of the same requirement or other provision of this chapter, repeat offense means a second (or any subsequent) violation of the same requirements or other provision of this chapter committed by a person within one year of the person having been found responsible for or convicted of violating this article.prior conviction. The increased fine for a repeat offense under this chapter shall be as follows:~~
- (1) ~~The fine for the second conviction shall not be less than \$250, plus costs.~~
- (2) ~~The fine for any third or subsequent conviction shall not be less than \$500 each, plus costs.~~
- C. Each day on which any violation of this chapter occurs or continues constitutes a separate offense subject to separate sanctions.
- D. The person or persons authorized by the Township Board shall enforce this chapter and may issue appearance tickets for violations of this chapter.
- E. In addition to the above, the Township shall have such other remedies as are accorded to it for a violation of this chapter pursuant to law and equity. Any remedy or remedies pursued by the Township shall be deemed cumulative and shall not preclude the Township from pursuing other remedies available at law or equity.

**RESOLUTION NO. 15-2025**

**RESOLUTION TO INTRODUCE AN ORDINANCE TO AMEND CHAPTER 329  
“SOLICITORS” IN THE CASCADE CHARTER TOWNSHIP CODE OF ORDINANCES**

At a meeting of the Township Board of Cascade Charter Township, Kent County, Michigan, held in the Wisner Center, 2870 Jacksmith Avenue SE, Grand Rapids, Michigan 49546 on the June 25, 2025, at 7:00 p.m.

PRESENT: \_\_\_\_\_

ABSENT: \_\_\_\_\_

The following preamble and resolution was offered by \_\_\_\_\_ and seconded by \_\_\_\_\_.

WHEREAS, the Township finds that regulation and permitting of solicitors within the Township is in the best interest of the public health, safety, and welfare of the community; and

WHEREAS, the Township wishes to update its existing regulations regarding solicitors; and

WHEREAS, Section 20 of the Michigan Charter Township Act, Act 359 of 1947, MCL 42.1 *et seq.*, as amended (“Act”), requires each proposed ordinance be introduced in written or printed form, identified by a number and short title and, following introduction of the proposed ordinance, requires the Clerk to publish the proposed ordinance as provided in the Act; and

WHEREAS, the Township has caused to be prepared an ordinance to amend its existing regulations regarding solicitors within the Township; and

NOW, THEREFORE, the Township Board of Cascade Charter Township, Kent County, Michigan, resolves as follows:

1. The Township hereby introduces Ordinance 4-2025, “An Ordinance To Amend Chapter 329 ‘Solicitors’ in the Cascade Charter Township Code of Ordinances,” attached as **Exhibit A**.

2. The Township Board will consider adopting the Ordinance at a meeting on July 9, 2025, at 7:00 p.m.

3. Pursuant to Section 20 of the Act, the Clerk is directed to publish the Ordinance in accordance with Section 8 of the Act by posting the Ordinance in the office of the Clerk and on the Township's web site. The Clerk is further directed to publish notice of posting in a form substantially conforming to that attached as **Exhibit B** to this resolution describing the purpose of the Ordinance and that the Ordinance is posted in the office of the Clerk, on the Township's web site and in a newspaper of general circulation in the Township within seven (7) days of the posting.

4. A copy of this Resolution is available for examination at the office of the Township Clerk, and copies may be provided for a reasonable charge.

5. Any and all resolutions that are in conflict with this Resolution are hereby repealed to the extent necessary to give this Resolution full force and effect.

YEAS: \_\_\_\_\_

NAYS: \_\_\_\_\_

STATE OF MICHIGAN            )  
  )  
COUNTY OF KENT                )

**CERTIFICATION**

I HEREBY CERTIFY that the foregoing is a true and complete copy of a resolution adopted by the Township Board of Cascade Charter Township, County of Kent, Michigan, at a regular meeting held on June 25, 2025 and that said meeting was conducted and public notice of said meeting was given pursuant to and in full compliance with the Open Meetings Act, being Act 267, Public Acts of Michigan, 1976, and that the minutes of said meeting were kept and will be or have been made available as required by said Act.

\_\_\_\_\_  
Susan B. Slater, Township Clerk

**EXHIBIT A**

**CASCADE CHARTER TOWNSHIP**

**ORDINANCE NO. 4-2025**

**AN ORDINANCE TO AMEND CHAPTER 329 “SOLICITORS” IN THE CASCADE  
CHARTER TOWNSHIP CODE OF ORDINANCES**

Cascade Township ordains:

**Section 1. Amendment of Chapter 329.** Chapter 329 “Solicitors” of the Cascade Charter Township Code of Ordinances is amended in its entirety to read as follows:

**§ 329-1. Definitions.**

As used in this chapter, the following terms shall have the meanings indicated:

SOLICITOR, SOLICIT, SOLICITATION and SOLICITING — Any person (which includes any individual, firm, entity, corporation, association, partnership, limited liability company, or organization or its agents) traveling either by foot, wagon, automobile, vehicle, or other conveyance, from place to place, from house to house, or from street to street, taking or attempting to take orders for the sale of goods, products, or merchandise or personal property of any nature; or attempting to collect monies, pledges or donations for political, charitable, or religious causes; or for services to be furnished or performed, whether or not such person has, carries or exposes for sale a sample of the subject of such sale or whether such person is collecting advance payments on such sales or not; or any similar action or activities including those persons who call themselves transient merchants, canvassers, hucksters, peddlers or other similar terms. These activities also include political and religious can

**§ 329-2. Permit required.**

Except as otherwise provided in this chapter, no person shall solicit or act as a solicitor within Cascade Charter Township without first obtaining a permit from the Township. No permit shall be granted by the Township without prior approval by the Township Manager, Township Clerk, or such other Township official as is appointed by the Township Board. All permits shall expire 30 days after their issuance, unless renewed by the Township Manager, Township Clerk, or such other Township official as is appointed by the Township Board.

**§ 329-3. Background check.**

- A. Except for persons or solicitors that are partially exempt from this chapter pursuant to § 329-5 hereof, a complete and comprehensive background check for each permit applicant before a

Township permit is issued. Such background check may include, without limitation, a review of records of the Kent County Sheriff, Michigan State Police, and/or similar records from other states and counties. If the individual solicitor has any civil or criminal warrants outstanding, or has been convicted of any crime or offense that, in the Township's reasonable discretion, renders the individual solicitor a potential threat to the general peace and safety of the Township.

- B. Unless the applicant is charged with any violation of local, state, or federal law subsequent to filing the application, all background checks shall be valid for a period of six months following the approval of the application.
- C. During any period in which a person is licensed under this chapter, that person must inform the Township of any and all changes to the information on their application and any event that would result in a change to the information produced in their background check.

**§ 329-4. Permit application; issuance or denial.**

A permit application may be obtained during normal business hours at the Township offices.

- A. Such application shall be fully completed and filed with the Township at least 10 days prior to the date of commencement of the solicitation. The application shall contain all of the following information:
  - (1) Name of the applicant and the names of those persons soliciting for the applicant. Each individual solicitor must supply, in person, a copy of their driver's license or other form of government-issued photo personal identification to the Township.
  - (2) Permanent home address and local address of the applicant (and for all other persons soliciting for the applicant), and the home street address, driver's license number, and telephone number of the person or persons who will be in direct charge of conducting the soliciting activities in the Township.
  - (3) A brief description of the nature of the organization and business and the goods or services to be sold or solicited.
  - (4) If the solicitor is otherwise employed, the applicant shall provide the name and address of such employer.
  - (5) The length of time for which the solicitation within the Township is desired.
  - (6) The place where the goods or property proposed to be sold or orders taken for the sale are manufactured or produced, where such products or goods are located at the time said application is filed and the proposed method of delivery.
  - (7) A statement as to approximate locations within the Township where the solicitations will take place.
  - (8) Each solicitor shall sign a statement as to whether or not that solicitor (or the solicitor's firm, corporation or organization) has been convicted of a felony and/or misdemeanor theft, fraud, assault, or other unlawful offense and if so, stating the nature of the offense. A "yes" response may be cause for denial of a permit for the applicant if, in accordance with

the standards of this section, and in the Township's reasonable discretion, the conviction renders the individual solicitor a potential threat to the general peace and safety of the Township.

- B. If the requirements of this chapter are met, the Township shall prepare and issue a solicitor permit to each person soliciting under the applicant. The permit shall be displayed by the solicitor at all times while soliciting in the Township and shall be presented by that person to any resident requesting identification prior to any attempt to sell a product or service to that resident.
- C. Any denial of a permit application shall be made in writing specifying the reasons for denial within three business days of the filing of a complete application. The Township may take a longer period of time in determining whether a particular permit will be issued if the background check cannot be completed in a shorter period of time. Any appeal of a permit denial pursuant to this chapter must be in writing signed by the applicant and filed with the Township within 10 days of the date of the denial. All appeals shall be decided by the Township Board.
- D. The Township shall deny a solicitor permit under any of the following circumstances:
  - (1) Every requirement of this chapter has not been met.
  - (2) The safety of the residents of the Township will be impacted.
  - (3) The applicant or the applicant's employer or organization has been convicted of either a felony of any kind or a misdemeanor involving solicitation, theft, fraud, assault, or another unlawful offense.
  - (4) The applicant or the applicant's organization is delinquent in any real or personal property taxes or other indebtedness to the Township.
  - (5) A permit approved and issued under this article shall be nontransferable.
  - (6) Applicants may reapply for a permit 60 days after a denial or an unsuccessful appeal of a denial to the Township Board.
- E. A permit approved and issued under this article shall be nontransferable.
- F. Applicants may reapply for a permit 60 days after a denial or an unsuccessful appeal of a denial to the Township Board

**§ 329-5. Partial exemptions.**

- A. Persons engaged in political or religious canvassing are exempt from the permit and registration requirements of this chapter.
- B. Persons engaged in activity exempt from specific requirements of this chapter by virtue of state or federal law are exempt from the requirements of this chapter to the extent mandated by state or federal law.
- C. The persons identified above must otherwise comply with this chapter, including §329.7, unless otherwise specified.

### **§ 329-6. Permit fee.**

- A. Except for exempt permits specified in § 329-5 hereof, a nonrefundable permit fee As determined by resolution of the Township Board, plus the cost of a comprehensive background check, shall be paid to the Township at the time that an application for a solicitor permit is filed with the Township.
- B. Renewal applications, permits, and badges will require the same non-refundable fees.
- C. The above fees may be modified by the Township Board by resolution from time to time.

### **§ 329-7. General regulations and prohibitions.**

Unless otherwise expressly permitted by another Township ordinance or mandated by state or federal law:

- A. Where a permit is required by this chapter, it shall be unlawful for any person to engage in solicitation without having first obtained a permit issued by the Township. The permit must be visible at all times while the solicitor is engaged in the act of soliciting and shown upon the request of any person.
- B. While conducting any act of solicitation for which a permit is required by this chapter, the solicitor shall clearly display the permit and photo identification that correctly identifies who the solicitor is and for whom the solicitor is working.
- C. No persons shall stop or park a vehicle at the curb for the purpose of solicitation from a vehicle, nor shall any person establish a stand, booth or other place of business on any street curb, sidewalk, public right-of-way or other public place. This subsection shall not be interpreted to prohibit parking for the purpose of making deliveries or for the purpose of consummating a business transaction with persons waiting at the curb, provided that the solicitor leaves the curb immediately after the deliveries or transactions are completed.
- D. No person shall operate or maintain any stand, structure, building or vehicle on or near to any public right-of-way for the service of customers or for solicitation in such a manner that requires customers to stand, occupy or congregate within the public roadway.
- E. No person shall conduct any solicitation so as to obstruct any street, alley, sidewalk or driveway except as may be necessary and reasonable to consummate a permitted transaction or at any time after having been requested to desist by any public officer because of congested or dangerous traffic conditions or for the public health, safety or welfare.
- F. No person shall engage in any solicitation on any property against the wish or desire of the property owner or the tenant or occupant of the property or any property listed on the "Do-Not-Knock Registry" as described in Section § 329-9 and maintained by the Township Clerk or their designee. No person shall engage in any solicitation on any property against the wish or desire of the property owner or the tenant or occupant of the property. No person shall trespass on the property of another while engaged in solicitation.
- G. No person engaged in any solicitation shall visit any dwelling or residence without an appointment where a sign is displayed stating "No peddlers," "No solicitors," "No sales," "No trespassing" or words of similar meaning.

- H. No person engaged in solicitation shall, while in a stationary position in any public place, shout, cry out his goods or merchandise, nor blow any horn, ring any bell, broadcast or play any sound, or use any other similar device to attract the attention of the public.
- I. Except for exempt persons under Section § 329-5, no persons shall travel from door to door, street to street, or place to place within the Township while engaged in solicitation except between the following hours:
  - (1) April 1 to September 30: 9:00 a.m. to 7:00 p.m.
  - (2) October 1 to March 31: 9:00 a.m. to 5:00 p.m.
- J. No person engaged in any solicitation shall enter upon a property or call upon any occupant of the property by any means of entry or contact other than approaching the front entry door of the premises. No person engaged in any solicitation shall enter into an attached or detached garage, side yard, or a rear yard, unless invited by the occupant of the premises.
- K. A permit under this chapter shall not be granted to any person owing any real or personal property taxes or other indebtedness to the Township or who contemplates using any personal property on which personal property taxes are owing in the operation of a business.
- L. No person shall block or impede the passage of the person being solicited.
- M. No person who is soliciting shall follow the person being solicited after that person has objected to the solicitation or asked the solicitor to leave.
- N. No person shall use any threatening or offensive behavior or language when engaging in solicitation.

#### **§ 329-8. Permit revocation; appeal.**

- A. A permit issued pursuant to this chapter may be revoked by the Township. Such revocation shall be done by the Township Manager, Township Clerk, or such other Township official as is appointed by the Township Board.
- B. The applicant may appeal the revocation of the applicant's permit revoked pursuant to this chapter by filing an appeal with the Township Board. Any such appeal must be in writing (signed by the applicant) and filed with the Township within 10 days of the date of the permit revocation.
- C. When considering whether or not to revoke a permit issued under this chapter (or during an appeal of such a revocation), the Township official or body involved shall consider the following:
  - (1) Whether one or more provisions of this chapter have been violated.
  - (2) Whether continued solicitation by the applicant pursuant to the permit would endanger the health, safety, or welfare of Township residents or property owners.
  - (3) Whether there were material misrepresentations in the permit application.
  - (4) Whether the applicant/solicitor has previously had his/her permit revoked under this section.
- D. A person whose permit has been revoked under this section may reapply for a new permit 30 days after the revocation. The expiration of the 30-day period is not determinative as to whether a new

permit will be issued.

**§ 329-9. Do Not Knock Registry.**

- A. The Township Clerk shall establish and maintain a Do Not Knock Registry for Township residents.
- B. Any person in lawful possession and occupancy of any residence, house, apartment, or other dwelling, or any person in lawful possession of an apartment complex within the Township, may request that the Township place and maintain their residence, house, apartment, dwelling, or apartment complex on the Do Not Knock Registry by submitting a written request on a form supplied by the Township. The written request shall contain the following:
  - (1) The name of the person completing the form.
  - (2) The complete address of the residence, house, apartment, dwelling, or apartment complex to be placed on the registry.
  - (3) The date the form was completed.
  - (4) A statement that solicitors shall not knock, ring the doorbell, or otherwise physically call at his or her residence, house, apartment, dwelling, or apartment complex.
  - (5) Any other information reasonably required by the Township to verify the identity of the person completing the form as a lawful occupant and possessor of the residence, house, apartment, dwelling or to verify the identity of an owner of an apartment complex.
- C. Any board of a neighborhood condominium association that is located on a private road or private street, if authorized by the association bylaws, may request that the Township add the neighborhood condominium association to the Do Not Knock registry by submitting a request in writing to the Township. The written request shall contain the following information:
  - (1) The name of the neighborhood condominium association and the name of the board members completing the form.
  - (2) The location of the condominium association, the name of the private road or private street on which the association is located, and a list of addresses of residences located within the association.
  - (3) The date the form was completed.
  - (4) A statement that solicitors shall not knock, ring the doorbell, or otherwise physically call at the residences located within the association.
  - (5) Any other information reasonably required by the Township to verify the location of the association, the board members, and the association bylaws authorizing such request.
- D. Any person in lawful possession and occupancy of any residence, house, apartment, or other dwelling within the Township, or any owner of an apartment complex may request that the Township remove his or her residence, house, apartment, apartment complex, or

dwelling from the Do-Not-Knock Registry by submitting a written request to the Township. The written request shall contain the following:

- (1) The name of the person or persons completing the form.
  - (2) The complete address of the residence, house, apartment, apartment complex, or dwelling to be removed from the registry.
  - (3) The date the form was completed.
  - (4) A statement that his or her residence, house, apartment, apartment complex, or dwelling shall be removed from the Do Not Knock Registry.
  - (5) Any other information reasonably required by the Township to verify the identity of the person completing the form as a lawful occupant and possessor of the residence, house, apartment, or dwelling, or to verify the identity of the owner of an apartment complex.
- E. After being placed on the Do Not Knock Registry, a residence, house, apartment, apartment complex, or dwelling, shall remain on the registry until one of the following occurs:
- (1) The Township receives a written request to remove the residence, house, apartment, apartment complex, or dwelling from the registry pursuant to this section.
  - (2) The Township receives written notice that that person who submitted the request to have the residence, house, apartment, apartment complex, or dwelling added to the registry pursuant to subsection (a) above is no longer a lawful possessor or occupant of the premises or owner of an apartment complex.
  - (3) The Township receives a property transfer affidavit notifying the Township Assessor that there has been a transfer of ownership for the residence, house, apartment, apartment complex, or dwelling.
- F. After being placed on the Do Not Knock Registry, a neighborhood condominium association shall remain on the registry until the following occurs:
- (1) The board of the neighborhood condominium association submits a written request to the Township requesting that the neighborhood condominium association be removed from the registry.
- G. The Township Clerk, or their designee, shall provide a copy of the then-current Do Not Knock Registry to each person issued a permit pursuant to this article. A copy of the Do Not Knock Registry shall also be available for public inspection in the Township Clerk's office during regular business hours.
- H. The failure to add or remove a residence, house, apartment, apartment complex, dwelling, or neighborhood condominium association to or from the Do Not Knock registry shall not be grounds for any claim against the Township.

### **§ 329-10. Violations and penalties.**

- A. Any person who violates any of the provisions of this chapter shall be responsible for a municipal civil infraction and shall be subject to a fine of not more than \$500 plus the costs of prosecution.,

as permitted by law.

- B. Second and subsequent violations. Repeat offenses under this chapter shall constitute a criminal misdemeanor upon a conviction and shall be punished by a fine of not more than \$500 or imprisonment, plus costs of prosecution as permitted by law. As used in this chapter, repeat offense means a second (or any subsequent) violation of the same requirements or other provision of this chapter committed by a person within one year of the person having been found responsible for or convicted of violating this article.
- C. Each day on which any violation of this chapter occurs or continues constitutes a separate offense subject to separate sanctions.
- D. The person or persons authorized by the Township Board shall enforce this chapter and may issue appearance tickets for violations of this chapter.
- E. In addition to the above, the Township shall have such other remedies as are accorded to it for a violation of this chapter pursuant to law and equity. Any remedy or remedies pursued by the Township shall be deemed cumulative and shall not preclude the Township from pursuing other remedies available at law or equity.

**Section 2. Validity and Severability.**

If any portion of this Ordinance is found invalid for any reason, such holding will not affect the validity of the remaining portions of this Ordinance.

**Section 3. Repealer.**

All other ordinances inconsistent with the provisions of this Ordinance are hereby repealed to the extent necessary to give this Ordinance full force and effect.

**Section 4. Effective Date.**

This Ordinance takes effect 30 days after notice of adoption is published.

## **EXHIBIT B**

**PLEASE TAKE NOTICE** that at its meeting on June 25, 2025, the Township Board received a proposed ordinance entitled “An Ordinance to Amend Chapter 329 ‘Solicitors’ In The Cascade Charter Township Code of Ordinances,” which will be considered for adoption on **July 9, 2025, at 7:00 p.m.**, at a meeting of the Township Board at Wisner Center, 2870 Jacksmith Avenue SE, Grand Rapids, Michigan 49546. The proposed ordinance would amend existing regulations regarding solicitors in the township.

The proposed ordinance is available in its entirety for public inspection. The proposed ordinance is posted at the office of the Township Clerk, 5920 Tahoe Dr. SE, Grand Rapids, MI 49546-7123 and on the website of the Charter Township of Cascade, [cascadetwp.com](http://cascadetwp.com).

Susan Slater, Clerk  
Cascade Charter Township Hall  
5920 Tahoe Dr. SE  
Grand Rapids, MI 49546-7123  
(616) 949-1508



## Cascade Township Solicitation Information

Solicitors are anyone who travels from location to location in an attempt to take orders, collect funds for services, or collect monies, pledges, or donations. Cascade categorizes solicitation into three designations with distinct rules: Commercial/Business, Nonprofit/Religious, and Political.

Solicitation Rules by Designation			
	Commercial/Business	Nonprofit/Religious	Political
<b>Application with Township</b>	Yes	Yes	No
<b>10-Day Lead Time</b>	Yes	Yes	No
<b>Background Check Required</b>	Yes	No	No
<b>Pay Permit Fee &amp; Deposit</b>	Yes	No	No
<b>Submit 501(c)(3)</b>	No	Yes	No
<b>Permit Visible</b>	Yes	No	No
<b>“No Solicitation” Clause</b>	Yes	Yes	Yes
<b>Specified Solicitation Times</b>	Yes	Yes	Yes

### Application with Township

Commercial/Business and Nonprofit/Religious organizations are required to fill out a permit application and submit a copy of their government-issued photo ID, in person, to register their solicitation activities with Cascade Township. Commercial/Business organizations will then be issued a permit; Nonprofit/Religious organizations do not receive a permit. Organizations can only be registered and receive permits during normal Township business hours. (M-F: 8am-5pm)

Political speech and canvassing do not require any registration, permits, or permit fees.

### 10-Day Lead Time

Commercial/Business and Nonprofit/Religious organizations must fully complete the application and file it with the Township a minimum of 10 days prior to the date of solicitation commencement.

### Background Check Required

A background check will be performed by the Township for each individual solicitor with Commercial/Business organizations.



### **Pay Permit Fee & Deposit**

- \$25 Non-refundable permit fee
- \$25 Refundable permit deposit (If permit is returned to the township within 5 days of expiration)
- \$15 Renewal Fee (if renewal is filed with Township within 30-days of previous permit expiration)

Nonprofit/Religious and Political organizations do not receive a permit and therefore do not need to pay any permit fees nor a deposit.

### **Submit 501(c)(3)**

Nonprofit/Religious organizations must provide the Township a copy of their 501(c)(3) paperwork.

### **Permit Visible**

Commercial/Business solicitors must wear their Township provided solicitation permit in a clearly displayed manner, at all times, while soliciting, and show it upon the request of any person.

### **“No Solicitation” Clause**

No person engaged in any solicitation shall visit any dwelling or residence without an appointment where a sign is displayed stating “No peddlers,” “No solicitors,” “No sales,” “No trespassing” or words of similar meaning.

### **Specified Solicitation Times**

Solicitation is only allowed in Cascade Township during the following hours:

- April 1 to September 30: 9:00 am to 7:00 pm
- October 1 to March 31: 9:00 am to 5:00 pm

### **Denial Information**

*A permit may be denied if: every requirement of the ordinance is not met, safety of Township residents is in question, the applicant or their employer/organization have been convicted of a misdemeanor involving solicitation, theft, or fraud, or any felony, or the applicant/their organization are indebted to the township.*

*Any denial must be made, in writing, by the township, within three business days of the solicitor filing a complete application. The Township may require a longer lead time if the background check cannot be completed in a shorter period of time. Any appeal of the denial must be in writing signed by the applicant and filed with the township within 10 days of the date of the denial. Appeals are decided by the Township Board.*



# Cascade Charter Township

5920 Tahoe Dr SE, Grand Rapids, MI 49546  
Phone: (616) 949-1500 Fax: (616) 285-6747

## Solicitation Permit Application Commercial or Business

### Applicant Information

Full Name: \_\_\_\_\_ Date: \_\_\_\_\_  
*Last First M.I. Must be filed 10+ days prior to solicitation date*

Home Address: \_\_\_\_\_  
*Street Address*  
\_\_\_\_\_  
*City State ZIP Code*

Local Address: \_\_\_\_\_  
*(If different from home address and applicable)*  
*Street Address*  
\_\_\_\_\_  
*City State ZIP Code*

Personal Phone: \_\_\_\_\_ Email: \_\_\_\_\_

*Name and Address of any Additional Current Employers:* \_\_\_\_\_

### Soliciting Organization

Organization Name: \_\_\_\_\_

Organization Address: \_\_\_\_\_  
*Street Address Apartment/Unit #*  
\_\_\_\_\_  
*City State ZIP Code*

Organization Phone: \_\_\_\_\_ Organization Email: \_\_\_\_\_

Organization Description: \_\_\_\_\_

Goods/Services Sold/Soliciting: \_\_\_\_\_

Place Manufactured/Produced: \_\_\_\_\_

Place of Storage: \_\_\_\_\_

Method of Delivery: \_\_\_\_\_

Area of Solicitation: \_\_\_\_\_ Dates of Activity: \_\_\_\_\_

Names of Additional Solicitors for Applicant: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Fees and Attachments**

To be considered, you must attach a copy of your driver's license or other form of government issued photo personal identification.

Permits last 30 days and must be renewed within 5 days of expiration to qualify for the permit renewal fee (\$15). If renewed more than 5 days after permit expiration, a new permit will be issued and the new permit fee will apply (\$25).

Refundable deposit will be returned if the ID badge is returned to the township within 5 or less days of expiration. If the badge is not returned within 5 or less days of expiration and the permit is not renewed, the refundable deposit is forfeited.

Fees:	Non-Refundable Permit Fee	\$25 per permit issued
	Refundable Permit Deposit (See Section 12.005)	\$25
	Permit Renewals (if renewed within 5 days of expiration)	\$15 per 30-day permit extension

**Certification**

Pursuant to Township Ordinance, each solicitor shall complete a signed statement. Please note a "yes" response is cause for denial of a license.

The license application may be obtained during normal business hours at the Township offices. Such application shall be applied for at least ten (10) business days prior to the date of conducting such solicitation.

I HEREBY CERTIFY that neither this corporation, firm, person, or organization that will be engaged in active solicitation within Cascade Charter Township for me or on my behalf have ever been convicted of a felony and/or a misdemeanor, theft, or fraud.

I UNDERSTAND that all solicitation must comply with Cascade Charter Township Ordinance No. 11-2011 (the Cascade Charter Township Solicitation Ordinance), being Part 12, Sections 12.001 – 12.11.

I HEREBY CERTIFY that answers given here and on the previous pages numbered 1 (the previous page) to 2 (this page) are true and complete to the best of my knowledge.

Have you ever been convicted of a felony? YES  NO

If yes, explain the nature of the offense: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
*Name of Applicant (Print)*

\_\_\_\_\_  
*Signature of Applicant*

\_\_\_\_\_  
*Date*

**Office Use Only**

Date Received: \_\_\_\_\_ Date Approved/Denied: \_\_\_\_\_ Approved/Denied By: \_\_\_\_\_

Reason Denied: \_\_\_\_\_ Renewal Paid: \_\_\_\_\_ Renewed Until: \_\_\_\_\_

Valid Until: \_\_\_\_\_ Permit Fee/Deposit Paid: \_\_\_\_\_ Deposit Refunded: \_\_\_\_\_



# Cascade Charter Township

5920 Tahoe Dr SE, Grand Rapids, MI 49546  
Phone: (616) 949-1500 Fax: (616) 285-6747

## Solicitation Permit Application Nonprofit or Religious

### Applicant Information

Full Name: \_\_\_\_\_ Date: \_\_\_\_\_  
*Last First M.I. Must be filed 10+ days prior to solicitation date*

Home Address: \_\_\_\_\_  
*Street Address*  
\_\_\_\_\_  
*City State ZIP Code*

Local Address: \_\_\_\_\_  
*(If different from home address and applicable)*  
*Street Address*  
\_\_\_\_\_  
*City State ZIP Code*

Personal Phone: \_\_\_\_\_ Email: \_\_\_\_\_

Name and Address of any Additional Current Employers: \_\_\_\_\_

### Soliciting Organization

Organization Name: \_\_\_\_\_

Organization Address: \_\_\_\_\_  
*Street Address Apartment/Unit #*  
\_\_\_\_\_  
*City State ZIP Code*

Organization Phone: \_\_\_\_\_ Organization Email: \_\_\_\_\_

Organization Description: \_\_\_\_\_

Type of Organization: Church/Religious  Non-profit/Charity

Type of Solicitation: \_\_\_\_\_

Area of Solicitation: \_\_\_\_\_

Dates of Activity: \_\_\_\_\_

Names of Additional Solicitors for Applicant: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Attachments**

To be considered, you must attach a copy of your driver's license or other form of government issued photo personal identification.

You will also need to attach evidence (i.e., 501(C)(3) status, etc.) that the organization for which the solicitation is taking place is a school, recognizable charitable, non-profit, or religious organization. This exempts the organization from the permit fee detailed in section 12.005 of the Cascade Charter Township Ordinance No. 11-2011.

**Certification**

Pursuant to Township Ordinance, each solicitor shall complete a signed statement. Please note a "yes" response is cause for denial of a license.

The license application may be obtained during normal business hours at the Township offices. Such application shall be applied for at least ten (10) business days prior to the date of conducting such solicitation.

I HEREBY CERTIFY that neither this corporation, firm, person, or organization that will be engaged in active solicitation within Cascade Charter Township for me or on my behalf have ever been convicted of a felony and/or a misdemeanor, theft, or fraud.

I UNDERSTAND that all solicitation must comply with Cascade Charter Township Ordinance No. 11-2011 (the Cascade Charter Township Solicitation Ordinance), being Part 12, Sections 12.001 – 12.11.

I HEREBY CERTIFY that answers given here and on the previous pages numbered 1 (the previous page) to 2 (this page) are true and complete to the best of my knowledge.

Have you ever been convicted of a felony? YES  NO

If yes, explain the nature of the offense: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
*Name of Applicant (Print)*

\_\_\_\_\_  
*Signature of Applicant*

\_\_\_\_\_  
*Date*

**Office Use Only**

Date Received: \_\_\_\_\_ Date Approved/Denied: \_\_\_\_\_ Approved/Denied By: \_\_\_\_\_

Reason Denied: \_\_\_\_\_ 501(c)(3) Submitted: \_\_\_\_\_ Renewed Until: \_\_\_\_\_

Valid Until: \_\_\_\_\_