CASCADE CHARTER TOWNSHIP
5920 Tahoe Drive SE Grand Rapids, Michigan 49546-7140

M E M O

TO: Board of Trustees

FROM: Jade Smith, Township Manager
Via Lorna Nenciarini, Finance & Budget Manager

DATE: October 15, 2025

RE: FY 2026 Proposed Budget

I am pleased to present the proposed FY 2026 budget for your consideration. Financially, the upcoming year is planned to maintain a stable level of service and operations, *and* continue the implementation of several Board priorities.

This budget reflects our commitment to maintaining financial stability while continuing to invest in our team, projects, and strategic goals. Through careful planning and collaboration, we've identified key areas where we can allocate resources effectively to support our initiatives and drive growth.

Key highlights of the balanced budget include:

1. **Capital Improvements**: We're allocating funds to new projects that align with our strategic vision, ensuring long term sustainability.
2. **Operational Efficiency**: We've identified areas where we can optimize costs without compromising quality or service, allowing us to best serve the community.
3. **Employee Development**: A portion of the budget is dedicated to professional development and training opportunities, recognizing that our greatest asset is our team.
4. **Sustainability Initiatives**: We're committed to enhancing our sustainability efforts, which not only benefits the environment but also positions us favorably in the market. The efforts to preserve Cascade are represented in various areas.

As we move forward, I encourage open dialogue and collaboration. Your insights and feedback are invaluable as we implement this budget and strive toward our collective goals.

General Fund

	2025 Original Budget	2026 Budget Request	Percent Change
General Fund Revenues			
Taxes	2,906,103	3,086,577	6.2%
Licenses & Permits	446,900	425,100	-4.9%
State and Federal Grants	2,270,593	2,270,593	0.0%
Charges for Services	116,000	114,000	-1.7%
Interest & Rents	416,800	485,800	16.6%
Other Revenue	630,530	1,261,600	100.1%
Transfer In	-	-	
Total Budgeted Revenues	6,786,926	7,643,670	12.6%
General Fund Expenditures			
Personnel Services	3,431,142	3,565,870	3.9%
Supplies	116,150	113,850	-2.0%
Other Services & Charges	2,550,084	3,053,950	19.8%
Capital Outlay	333,700	348,000	4.3%
Transfer Out	41,750	145,000	247.3%
Debt Service	414,100	417,000	0.7%
Total Budgeted Expenditures	6,886,926	7,643,670	11.0%

Items of Note – General Fund

Revenues

- *Property Tax:* The Township's FY 2026 "Taxes" category is projected to increase by 6.2% when compared to the 2025 adopted budget. Three large factors influence this number: taxable values, millage rates; and property tax administration fees.
    - Between new construction and the inflationary increase allowed by Proposal A, the Township's taxable value has risen by 5.52%, to just over $2.3 billion.
    - Millage rates were set at the Board's June 11th meeting, when the L-4029 was adopted. In 1979, voters approved a maximum General Fund operating levy of 1.1000 mills. Due to multiple Headlee reductions, the maximum has been reduced to 0.9506 mills. Based on the Township's Taxable Value, the 0.1494 mill reduction equates to roughly $345,000 less in property tax income.
    - Because Property Tax Administration Fees (PTAF) are percentage-based, the amount collected increases as overall tax collections for all units rise. The Township devotes many resources toward the administration of property tax, from developing and defending property valuations (Assessing) to creating and printing bills and collecting payments (Treasurer). All taxing units (local and intermediate schools, the County, Kent District Library, etc) benefit from the Township's activities, which State law requires the Township to provide almost free of charge. To compensate for this inequity, the State allows a one percent PTAF to be added

to individual tax bills. PTAF is rising by 8%, comparing FY 2025 to FY 2026. This is 28.5% of the Taxes category.

Licenses and Permits: This category has a small (less than $22,000) decrease, which translates to a negative 4.9% change in the category. This category includes Cable TV franchise fees. This revenue has steadily declined, as fewer households choose traditional cable subscriptions.

- *State and Federal Grants:* The bulk of this category is comprised of State Shared Revenue from sales tax, and Local Community Stabilization Act (quasi personal property tax) revenue. This category has been conservatively budgeted to remain flat.

- *Charges for Services:* This category includes planning and zoning fees, sewer and water hookup fees, passport processing, and cemetery fees. This category also historically included a $2,000 budget for P.A. 198 (property tax abatement) fees, of which $1,000 has been collected in the past 2 ½ years. This $2,000 budget has been reduced to zero for administrative ease.

- *Interest/Rents*: This category is always a challenge to forecast. A modest increase in interest earnings is forecast. This shouldn't be interpreted that an interest rate increase is expected; rather, it is a recognition that the FY 2025 budget was appropriately conservative, which allows for small incremental increases. Income from Parks rentals has been increased from $6,000 in FY 2025 to $20,000 in FY 2026, to reflect additional usage based on improved athletic fields. This category also houses the revenue received from the dam lease payments, rental of land for the cellular tower at the site of the former Township Hall, and income from parks rentals.

- *Other Revenue*: The great majority of this category is the Cost Allocation Plan (CAP), also known as indirect cost recovery. The CAP measures the amount of benefit that other Funds receive from General Fund effort. During the development of the FY 2024 budget, the concept of collecting indirect costs was presented. Because the model for charging indirect costs was new to the Township, a very conservative budget number had been used. That number is being brought closer to actual for FY 2026.

<u>*Expenditures*</u>

- *New Department – no new costs:* A new Information Technology (IT) Department is proposed for the FY 2026 budget. Historically and currently, IT costs were spread across the General, Fire, and Building Funds as invoices were received. This process, while clearly efficient, isn't effective at recognizing that *all* Township Funds benefit from the use of IT. In addition, it was somewhat awkward for one manager to spend other managers' budgets. The IT Department will be included in the Cost Allocation Plan indirect cost recovery, so costs will be spread across all benefitting Funds. Per the State Chart of Accounts, the new IT Department number is 228.

- *Personnel:* The overall General Fund personnel cost increase of 3.9 % is the result of:
    - The loss of 3.5 full-time equivalent employees in the Assessing Department;

- Planned step increases for the majority of Township staff, in accordance with the recently-adopted Compensation Plan;
- An across-the-board wage adjustment, again in accordance with the recently-adopted Compensation Plan;
- An updated method of assigning health insurance costs to positions. The full "Hard Cap" amount has been budgeted per position, instead of examining each position to determine if the current occupant has single, double, or family coverage.
- A $173,363 amount set aside for personnel contingencies. This is strictly a placeholder amount for possible restructuring or bolstering of staff to address Township needs. These dollars will be accessed exclusively through Board action. Without this line, the Personnel category would show a 1.1% reduction when compared to FY 2025's budget. As with all expenditure budgets, funds that are unspent at the end of the fiscal year will be added to fund balance.
- The rising cost of the MERS Defined Benefit pension plan Unfunded Accrued Liability ("UAL") payment. The UAL represents the difference between the value of the benefits that have been promised to staff over the years, and the value of the Township's contributions (that are converted into investments). From FY 2025 to FY 2026, the UAL payment has increased 18 percent (from $165,355 to $195,026). Rising payments are expected through 2039. Because the annual UAL amount is dependent upon investment returns (higher returns = less Township UAL), annual contributions aren't able to be forecasted with certainty. Looking back, the UAL contribution, for all Funds, was $279,636 in FY 2022; it will be $518,208 in FY 2026 – an 85% increase in 4 years. MERS' annual UAL contribution calculation assumes a 7% interest rate, which is the highest interest rate of all of the Township's debt. It should be noted that this pension plan has been closed to new participants for quite a few years; all but 6 current staff are covered by the MERS defined contribution plan, which has no UAL.

- *Supplies:* This category is relatively flat, varying only $2,300 in a category that is just over $100,000. A small increase in Parks and Building and Grounds supplies is offset by a small decrease in Elections supplies.

- *Other Services and Charges:* This category contains a significant number of accounts, and is a significant driver of the budget. This category houses the $550,000 Roads program (increased by $50,000 from FY 2025), where the Township partners 50-50 with the Kent County Road Commission. This ongoing project is included in the FY 2026-2031 Capital Improvement Program. This category also includes the new Assessing contract (estimated to be $275,000), as an offset to the Assessing decrease in Personnel. The new IT Department has $200,000 in expenditures in this category. Some of this amount represents a simple intra-Fund shift in Departments from Administration to IT; some of the amount also represents the IT Department assuming costs that the Fire and Building Funds previously housed, and which will be recouped through the Cost Allocation Plan. On its face, the spring and fall cleanup program budget is doubling, from $65,000 to $130,000. This is to bring the budget in line with actual usage, which was $110,000 in FY 2024. The Other Services and Charges category is where the $90,000 tree installation program is housed; it continues in FY 2026.

- *Capital Outlay:* The one-time nature of capital outlay doesn't lend itself to meaningful year-to-year analysis. Capital projects that are contained in the recently-approved Capital Improvement Plan are included in the FY 2026 budget numbers, as are small purchases that don't meet the threshold for inclusion in the CIP. Highlights for FY 2026 include the replacement of large mowers that are 15-10 years old, and typical computer purchases.

- *Transfers Out:* The statistically large change in this category is due to the reclassification of a capital item ("Greenspace/Farmland Preservation) to a Transfer Out, to comply with accounting best practice. This $100,000 Transfer Out is scheduled to occur both in FY 2025 and FY 2026. This project, included in the CIP, is intended to accumulate funds to maintain the Township's greenspace. A new Greenspace/Farmland Preservation Fund (#280) has been created to receive and hold the annual funds.

- *Debt Service:* The General Fund budget includes debt service for the recent construction of Fire Station 1.

Special Revenue Funds:

	2025 Original Budget	2026 Budget Request	Percent Change
Special Revenue Funds Revenue			
Taxes	8,067,688	8,539,983	5.9%
Licenses & Permits	2,649,500	2,879,500	8.7%
State and Federal Grants	2,248,562	207,683	-90.8%
Charges for Services	205,000	205,000	0.0%
Interest & Rents	715,841	745,841	4.2%
Other Revenue	89,326	15,089,326	16792.4%
Transfer In	68,750	178,750	160.0%
Total Budgeted Revenues	14,044,667	27,846,083	98.3%
Special Revenue Funds Expenditures			
Personnel Services	5,315,082	5,576,996	4.9%
Supplies	185,355	229,060	23.6%
Other Services & Charges	3,512,273	4,601,670	31.0%
Capital Outlay	5,434,851	18,443,175	239.4%
Transfer Out	1,061,764	157,000	-85.2%
Debt Service	420,553	450,320	7.1%
Total Budgeted Expenditures	15,929,878	29,458,221	84.9%

Items of note – Special Revenue Funds

Revenue:

- *Property Tax Revenue:* All Funds that receive tax dollars have been updated to the current millage rates (keeping the Headlee reduction in mind) and taxable value.
    - The Fire Fund continues the strategy developed during the 2024 millage renewal campaign: the recently-authorized 1.37 mills (reduced to 1.3638 due to Headlee), and the 0.4969 (formerly 0.5013) mills that expires in 2033 have been included in the budget; the 0.2222 mills from the levy that expires at the end of FY 2027 has not been included.

- The Library Fund's recently-approved (November of 2024) 0.15 mills has been reduced to 0.1493 mills due to Headlee. This revenue provides approximately 70 percent ($325,000 of the total $462,000) of the Library's revenue.
- Special Assessment revenue for the Laraway Lake and Thornapple River Improvement Districts is projected to remain level, after a FY 2025 budget right-sizing to reflect early payoffs; individual amounts charged to property owners are unchanged.

- *Licenses and Permits:* This category houses the Building Inspection Fund's revenue. Revenue is tracked by municipality. The interplay of some units' permits being up (primarily Ada Township and East Grand Rapids), and others' projected to stay level, results in a 8.7% category increase.

- *State and Federal Grants:* Since 2022, the majority of this category revolved around the use of the Township's ~ $2 million ARPA and CARES Act allocations. As ARPA dollars have been fully expended in FY 2025, there is a drastic fall in this category's revenue. This is offset by a matching fall in budgeted expenditures in the ARPA/CARES Act Fund 282.

- *Charges for Services:* This is a two-line category: a $5,000 budget for Cemetery Care fees, and $200,000 expected from water and sewer hookup fees in the IRF Fund. There is no reason to change the budgets from FY 2025 to FY 2026.

- *Interest and Rents:* This category is exclusively earnings on investments. Small changes to interest budgets across 11 Funds comprise the 4.2% increase.

- *Other Revenue:* The $15 million increase is due to the DDA's $15 million "Village Reimagined" project placeholder. The revenue would come in the form of a bond. Prior to bond issuance, the project will need to be identified and defined, and both the DDA and the Township Board would have to approve such a large commitment.

- *Transfer In:* The five lines that comprise this category are Board-directed annual amounts. A new Greenspace Preservation Fund (#280) has a $100,000 Transfer budgeted from the General Fund, which is included in the CIP. A $40,000 Transfer from the General Fund to the Dam Major Repair Fund is also included.

Expenditures:

- *Personnel*: The comments regarding General Fund personnel cost drivers hold true for all non-General Funds that have staff, which has typically been the Fire and Building Funds. New for FY 2026, the DDA budget reflects a fully-developed (e.g. wage and benefit details) staff position, instead of a lump-sum placeholder in the FY 2025 budget.

- *Supplies:* The somewhat large (23.6%) increase in this category is due to an accounting change. Prior to FY 2024, Federal grant dollars received for Fire turnout gear was netted against the expenditure. The proper accounting shows the expenditure at a gross amount, with a transparent revenue account, which is included in the State and Federal Grants category.

- *Other Services and Charges AND Transfer Out:* These categories are being addressed together, because their large percentage swings – one up, one down – are related. When considered as a single category, the difference from FY 2025 to FY 2026 is a 4% increase. The large swing between categories is due to an accounting change related to the Cost Allocation Plan. When the CAP was established, collections were recorded through the use of Transfers Out. The transactions are more appropriately considered Other Services and Charges, and have been moved. CAP costs *are* increasing, due to IT costs that will be spread across a wider base of Funds. The *Other Services and Charges* category also includes $880,000 for the Sheriff contract; services related to the Thornapple River and Laraway Lake special assessments; and DDA special projects, as well as utility costs for all non-General Fund Township facilities. The large majority ($125,000 of a $157,000 category) of *Transfers Out* reflects a portion of Building Fund revenue for Cascade Township permits that are shared with the General Fund.

- *Capital Outlay:* Similar to the General Fund, all capital projects that are included in the 2026-2031 Capital Improvement Plan have been included in the FY 2026 budget. The DDA Fund's $15 million project is the bulk of the category.

- *Debt Service:* The DDA and Pathways Funds are in the last 3 years of paying off debt.

Fees

It is a somewhat common practice to include the municipality's schedule of fees in a budget document. As a kick-off to the Township adopting this practice, existing fee schedules and the enabling legislation that authorized them, with no further analysis or grouping, are included for the first time. No formal Board action is requested or required.

Next Steps

All of the documents that make up a legal budget, including a draft Resolution, are attached to this letter. A brief review of these documents, focusing on the colorful Budget Presentation, will occur at the October 22nd regular Board meeting. Final Board comments and feedback will be solicited. The Board will be asked to move the budget to the final adoption stage.

The November 5th Board meeting will include a Public Hearing on the FY 2026 Budget and Millage Rates. After the Public Hearing, the Board will be asked to formally adopt the FY 2026 Budget and authorize Millage Rates.

Staff takes administrative action to implement the budget in BS&A and begin planning for FY 2026 activities. Finance staff recognizes the change in seasons from "Budget" to "Audit".

RESOLUTION NO. 31-2025
CHARTER TOWNSHIP OF CASCADE
KENT COUNTY, MICHIGAN

RESOLUTION TO ADOPT THE FY 2026 CASCADE CHARTER TOWNSHIP GENERAL AND SPECIAL FUNDS BUDGET

Minutes of a regular meeting of the Township Board of Cascade charter Township, County of Kent, State of Michigan, held at the Cascade Library – Wisner Center, 2870 Jacksmith Dr. SE, Grand Rapids MI on November 5, 2025 at 7:00 p.m.

PRESENT:

ABSENT:

The following preamble and resolution were offered by Board Member _____ and supported by Board Member _____.

WHEREAS, Michigan Public Act 2 of 1968, as amended, requires that the Cascade Charter Township Board adopt budgets for the General Fund and all Special Revenue Funds, and

WHEREAS, the Cascade Charter Township Board has reviewed the proposed 2026 budgets for the General Fund and all Special Revenue Funds as prepared by the Township Manager and Township Treasurer; and

WHEREAS, on June 11, 2025, the Township Board passed a resolution to approve the levy of the 2025 millage rates, which fund the FY 2026 budgets; and

WHEREAS, for the purpose of the FY 2026 budgets the 2025 millage rates are adopted by resolution as follows:

Operating Millage:	0.9506
Voted Police Millage:	0.2053
Voted Fire Millage:	0.4969
Voted Fire Millage:	1.3638
Voted Police Millage:	0.2435
Voted Pathway Millage:	0.3438
Voted Open Space Millage:	0.2248
Voted Library Milage:	0.1493
Total	**3.9780**

WHEREAS, on November 5, 2025 at 7:00 pm the Cascade Charter Township Board held a public hearing to solicit input from the public on the proposed Fiscal Year 2026 budgets.

NOW, THEREFORE, BE IT RESOLVED THAT, the Cascade Charter Township Board adopts the 2026 budgets for the General Fund and all Special Revenue Funds as attached to this Resolution at ***the departmental level***.

YEAS:

NAYS:

ABSTAIN:

ABSENT:

RESOLUTION DECLARED ADOPTED

_____

Susan B. Slater, Township Clerk

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 November 5, 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 was kept and will be or have been made available as required by said Act.

Dated:_____

_____

Susan B. Slater, Township Clerk

Cascade Charter Township
General Fund Operating Budget
Fiscal Year 2026

	2024 Actual	2025 Projected	2026 Recommended
Revenue By Source:			
Taxes	2,715,026	2,960,099	3,086,577
Licenses & Permits	457,008	398,883	425,100
State and Federal Grants	2,422,044	2,274,208	2,270,593
Charges for Services	125,786	115,700	114,000
Interest & Rents	516,123	484,647	485,800
Other Revenue	1,437,521	1,007,466	1,261,600
Transfer In	223,500	-	-
Total Revenues	**7,897,008**	**7,241,003**	**7,643,670**
Expenditures by Function:			
General Government	3,220,543	3,606,576	4,775,643
Public Works	1,048,906	1,378,608	1,245,379
Community & Economic Development	262,425	317,568	346,449
Culture & Recreation	244,312	305,010	463,199
Capital Outlay	697,782	349,479	251,000
Transfers Out	549,655	141,750	145,000
Debt Service	417,700	414,100	417,000
Total Expenditures	**6,441,323**	**6,513,091**	**7,643,670**
Net of Revenue/Expenditures	1,455,685	727,912	-
Beginning Fund Balance	5,794,766	7,250,451	7,978,363
Ending Fund Balance	7,250,451	7,978,363	7,978,363
Fund Balance as a Percent of Expenditures	112.6%	122.5%	104.4%
Expenditures by Type:			
Personnel	2,719,541	3,075,548	3,565,870
Operating	2,010,037	2,514,165	3,167,800
Transfers Out	549,655	141,750	145,000
Capital & Debt Service	1,162,090	781,628	765,000
	6,441,323	**6,513,091**	**7,643,670**

BUDGET REPORT FOR CASCADE CHARTER TOWNSHIP

Calculations As Of 12/31/2026

GL Number	Description	2024 Activity	2025 PROJECTED	2026 REQUESTED
101				
000	REVENUES	7,897,008	7,241,003	7,643,670
101	TOWNSHIP BOARD	171,249	177,620	164,703
172	TOWNSHIP MANAGER		339,938	375,782
201	FINANCE		200,657	238,659
215	CLERK		71,610	110,839
225	ADMINISTRATIVE	1,334,717	527,414	720,830
228	INFORMATION TECHNOLOGY			220,000
250	BENEFITS/INSURANCE	707,882	944,127	1,137,956
253	TREASURER		220,255	241,568
257	ASSESSING	312,225	314,654	348,580
262	ELECTIONS	156,974	76,945	75,000
265	BUILDING AND GROUNDS	537,496	605,123	798,931
270	HUMAN RESOURCES		128,233	169,432
276	CEMETERY	15,241	2,670	23,400
443	YARD WASTE REMOVAL	109,554	120,000	140,000
444	S/A IMPROVEMENT FUNDS	94,056		
445	DRAIN	8,401	11,000	19,000
446	ROADS	482,618	680,000	564,000
447	ENGINEERS/ ENGINEERING	170,845	389,938	280,979
448	STREET LIGHTS	168,191	175,000	218,000
701	PLANNING	262,425	317,568	346,449
756	PARKS	238,576	297,604	432,299
803	HISTORICAL	5,736	7,406	30,900
901	CAPITAL OUTLAY	697,782	349,479	251,000
965	CONTINGENCIES			173,363
966	TRANSFERS OUT	549,655	141,750	145,000
990	DEBT SERVICE	417,700	414,100	417,000
Fund 101 - GENERAL FUND:				
TOTAL ESTIMATED REVENUES		7,897,008	7,241,003	7,643,670
TOTAL APPROPRIATIONS		6,441,323	6,513,091	7,643,670
NET OF REVENUES & APPROPRIATIONS:		1,455,685	727,912	0
BEG. FUND BALANCE - ALL FUNDS		5,794,766	7,250,451	7,978,363
END FUND BALANCE - ALL FUNDS		7,250,451	7,978,363	7,978,363

BUDGET REPORT FOR CASCADE CHARTER TOWNSHIP

Calculations As Of 12/31/2026

GL Number	Description	2024 Activity	2025 PROJECTED	2026 REQUESTED
CEMETERY TRUST FUND				
000	REVENUES	13,526	9,930	11,750
276	CEMETERY	9		51,000
Fund 151 - CEMETERY TRUST FUND:				
TOTAL ESTIMATED REVENUES		13,526	9,930	11,750
TOTAL APPROPRIATIONS		9	0	51,000
NET OF REVENUES & APPROPRIATIONS:		13,517	9,930	(39,250)
BEG. FUND BALANCE		142,436	155,953	165,883
END FUND BALANCE		155,953	165,883	126,633
FIRE FUND				
000	REVENUES	3,219,027	4,353,109	4,335,943
250	BENEFITS/INSURANCE	856,573	959,446	1,175,428
336	FIRE DEPARTMENT	2,576,374	2,763,074	2,852,840
901	CAPITAL OUTLAY	50,702	1,024,851	172,000
966	TRANSFERS OUT	2,000	2,000	2,000
Fund 206 - FIRE FUND:				
TOTAL ESTIMATED REVENUES		3,219,027	4,353,109	4,335,943
TOTAL APPROPRIATIONS		3,485,649	4,749,371	4,202,268
NET OF REVENUES & APPROPRIATIONS:		(266,622)	(396,262)	133,675
BEG. FUND BALANCE		949,013	682,396	286,134
END FUND BALANCE		682,391	286,134	419,809
POLICE FUND				
000	REVENUES	962,265	980,159	1,064,476
301	POLICE DEPARTMENT	860,170	828,096	1,271,100
Fund 207 - POLICE FUND:				
TOTAL ESTIMATED REVENUES		962,265	980,159	1,064,476
TOTAL APPROPRIATIONS		860,170	828,096	1,271,100
NET OF REVENUES & APPROPRIATIONS:		102,095	152,063	(206,624)
BEG. FUND BALANCE		2,035,609	2,137,704	2,289,767
END FUND BALANCE		2,137,704	2,289,767	2,083,143
OPEN SPACE FUND				
000	REVENUES	501,297	528,639	546,030
751	OPEN SPACE PRESERVATION	59,041	47,028	79,150
901	CAPITAL OUTLAY			150,000
965	CONTINGENCIES	323,836		
990	DEBT SERVICE		317,106	323,000
Fund 208 - OPEN SPACE FUND:				
TOTAL ESTIMATED REVENUES		501,297	528,639	546,030
TOTAL APPROPRIATIONS		382,877	364,134	552,150
NET OF REVENUES & APPROPRIATIONS:		118,420	164,505	(6,120)
BEG. FUND BALANCE		910,794	1,029,213	1,193,718
END FUND BALANCE		1,029,214	1,193,718	1,187,598
DAM MAJOR REPAIR FUND				
000	REVENUES	76,763	67,000	75,000
901	CAPITAL OUTLAY			85,000
Fund 211 - DAM MAJOR REPAIR FUND:				
TOTAL ESTIMATED REVENUES		76,763	67,000	75,000
TOTAL APPROPRIATIONS		0	0	85,000
NET OF REVENUES & APPROPRIATIONS:		76,763	67,000	(10,000)
BEG. FUND BALANCE		678,108	754,872	821,872
END FUND BALANCE		754,871	821,872	811,872
PATHWAYS FUND				
000	REVENUES	762,246	823,010	844,564
575	MICHIGAN STRATEGIC GRANT	243,044		
758	PATHWAYS	111,645	43	143,050
901	CAPITAL OUTLAY	693,941	14,163	950,000
Fund 216 - PATHWAYS FUND:				
TOTAL ESTIMATED REVENUES		1,005,290	823,010	844,564
TOTAL APPROPRIATIONS		805,586	14,206	1,093,050
NET OF REVENUES & APPROPRIATIONS:		199,704	808,804	(248,486)
BEG. FUND BALANCE		186,571	386,275	1,195,079
END FUND BALANCE		386,275	1,195,079	946,593
HAZMAT FUND				

GL Number	Description	2024 Activity	2025 PROJECTED	2026 REQUESTED
HAZMAT FUND				
000	REVENUES	20,566	6,900	6,350
344	HAZMAT	20,658	4,000	11,250
Fund 218 - HAZMAT FUND:				
TOTAL ESTIMATED REVENUES		20,566	6,900	6,350
TOTAL APPROPRIATIONS		20,658	4,000	11,250
NET OF REVENUES & APPROPRIATIONS:		(92)	2,900	(4,900)
BEG. FUND BALANCE		43,032	42,938	45,838
END FUND BALANCE		42,940	45,838	40,938
LARAWAY LAKE IMPROVEMENT FUND				
000	REVENUES	12,319	12,325	12,325
444	S/A IMPROVEMENT FUNDS	9,413	12,500	14,500
Fund 220 - LARAWAY LAKE IMPROVEMENT FUND:				
TOTAL ESTIMATED REVENUES		12,319	12,325	12,325
TOTAL APPROPRIATIONS		9,413	12,500	14,500
NET OF REVENUES & APPROPRIATIONS:		2,906	(175)	(2,175)
BEG. FUND BALANCE		10,906	13,811	13,636
END FUND BALANCE		13,812	13,636	11,461
THORNAPPLE RIVER IMPROVEMENT FUND				
000	REVENUES	126,983	100,900	102,900
444	S/A IMPROVEMENT FUNDS	29,909	60,500	121,400
Fund 230 - THORNAPPLE RIVER IMPROVEMENT FUND:				
TOTAL ESTIMATED REVENUES		126,983	100,900	102,900
TOTAL APPROPRIATIONS		29,909	60,500	121,400
NET OF REVENUES & APPROPRIATIONS:		97,074	40,400	(18,500)
BEG. FUND BALANCE		181,477	278,550	318,950
END FUND BALANCE		278,551	318,950	300,450
BROWNFIELD REDEVELOPMENT AUTHORITY FUND				
000	REVENUES	104,562	69,220	85,532
571	BDR- REMEDIATION	6,262	1,200	7,000
990	DEBT SERVICE			30,620
Fund 243 - BROWNFIELD REDEVELOPMENT AUTHORITY FUND:				
TOTAL ESTIMATED REVENUES		104,562	69,220	85,532
TOTAL APPROPRIATIONS		6,262	1,200	37,620
NET OF REVENUES & APPROPRIATIONS:		98,300	68,020	47,912
BEG. FUND BALANCE		47,762	146,062	214,082
END FUND BALANCE		146,062	214,082	261,994
IRF				
000	REVENUES	1,664,655	176,300	357,404
225	ADMINISTRATIVE	411,987	30,541	1,830,000
901	CAPITAL OUTLAY	550,111	924,023	
966	TRANSFERS OUT	223,500		
Fund 246 - IRF:				
TOTAL ESTIMATED REVENUES		1,664,655	176,300	357,404
TOTAL APPROPRIATIONS		1,185,598	954,564	1,830,000
NET OF REVENUES & APPROPRIATIONS:		479,057	(778,264)	(1,472,596)
BEG. FUND BALANCE		2,937,929	3,612,227	2,833,963
FUND BALANCE ADJUSTMENTS		195,241		
END FUND BALANCE		3,612,227	2,833,963	1,361,367
DDA				
000	REVENUES	1,566,595	1,673,898	16,806,507
190	DDA OPERATIONS/CONSTRUCTION	886,715	654,162	1,307,978
250	BENEFITS/INSURANCE		2,749	38,144
901	CAPITAL OUTLAY	677,362	2,100,000	15,050,000
966	TRANSFERS OUT	1,044,000		
990	DEBT SERVICE	96,900	96,000	96,700
Fund 248 - DDA:				
TOTAL ESTIMATED REVENUES		1,566,595	1,673,898	16,806,507
TOTAL APPROPRIATIONS		2,704,977	2,852,911	16,492,822
NET OF REVENUES & APPROPRIATIONS:		(1,138,382)	(1,179,013)	313,685
BEG. FUND BALANCE		3,529,943	2,391,560	1,212,547
END FUND BALANCE		2,391,561	1,212,547	1,526,232
BUILDING FUND				

BUDGET REPORT FOR CASCADE CHARTER TOWNSHIP

Calculations As Of 12/31/2026

GL Number	Description	2024 Activity	2025 PROJECTED	2026 REQUESTED
BUILDING FUND				
000	REVENUES	3,070,269	2,807,570	3,031,000
250	BENEFITS/INSURANCE	496,030	612,170	716,862
371	BUILDING DEPARTMENT	1,665,319	1,928,044	2,038,999
964	PAYMENTS TO OTHER TOWNSHIPS	579,629	476,757	584,200
966	TRANSFERS OUT	102,000	30,000	30,000
Fund 249 - BUILDING FUND:				
TOTAL ESTIMATED REVENUES		3,070,269	2,807,570	3,031,000
TOTAL APPROPRIATIONS		2,842,978	3,046,971	3,370,061
NET OF REVENUES & APPROPRIATIONS:		227,291	(239,401)	(339,061)
BEG. FUND BALANCE		4,618,696	4,845,988	4,606,587
END FUND BALANCE		4,845,987	4,606,587	4,267,526
LIBRARY FUND				
000	REVENUES	1,873,504	452,212	462,302
790	LIBRARY	236,188	214,478	322,000
901	CAPITAL OUTLAY	1,552,727	2,302,733	
Fund 271 - LIBRARY FUND:				
TOTAL ESTIMATED REVENUES		1,873,504	452,212	462,302
TOTAL APPROPRIATIONS		1,788,915	2,517,211	322,000
NET OF REVENUES & APPROPRIATIONS:		84,589	(2,064,999)	140,302
BEG. FUND BALANCE		2,347,279	2,431,868	366,869
END FUND BALANCE		2,431,868	366,869	507,171
GREENSPACE/FARMLAND PRESERVATION				
000	REVENUES		100,000	100,000
Fund 280 - GREENSPACE/FARMLAND PRESERVATION:				
TOTAL ESTIMATED REVENUES		0	100,000	100,000
TOTAL APPROPRIATIONS				
NET OF REVENUES & APPROPRIATIONS:		0	100,000	100,000
BEG. FUND BALANCE		0	0	100,000
END FUND BALANCE		0	100,000	200,000
OPIOID SETTLEMENT FUND				
000	REVENUES	11,837	4,500	4,000
631	SUBSTANCE ABUSE			4,000
Fund 284 - OPIOID SETTLEMENT FUND:				
TOTAL ESTIMATED REVENUES		11,837	4,500	4,000
TOTAL APPROPRIATIONS		0	0	4,000
NET OF REVENUES & APPROPRIATIONS:		11,837	4,500	0
BEG. FUND BALANCE		8,754	20,591	25,091
END FUND BALANCE		20,591	25,091	25,091
Report Totals:				
TOTAL ESTIMATED REVENUES - ALL FUNDS		14,229,458	12,165,672	27,846,083
TOTAL APPROPRIATIONS - ALL FUNDS		14,123,001	15,405,664	29,458,221
NET OF REVENUES & APPROPRIATIONS:		106,457	(3,239,992)	(1,612,138)
BEG. FUND BALANCE - ALL FUNDS		18,628,307	18,930,009	15,690,017
FUND BALANCE ADJUSTMENTS - ALL FUNDS		195,241		
END FUND BALANCE - ALL FUNDS		18,930,005	15,690,017	14,077,879

Cascade Charter Township

Building Permit Fee Schedule

The following building permit fee schedule was adopted by Cascade Charter Township on October 13th, 2021 and takes ***effect on Jan 1, 2022*** *by virtue of sections 6 and 22 of Act 230 1972 as amended.*

Building permits calculated with BVD cost table (all applicable):

$140 base fee plus $3.50 per thousand

- The total cost of the improvement is based on the *International Code Council BVD square foot cost table, periodically updated by Building Official.*
- Plan review fees for structures regulated by the residential code are included.
- Pre-manufactured unit fees are based on 50% of the normal on-site construction permit fee.

Standard Fee Building Permits **not** calculated with BVD cost table:

Residential:	
Interior remodel (includes 2 inspections)	$175
Deck	$175
Inground Pool (includes 2 inspections)	$175
Above ground or storable pool	$85
Demolition	$85
Roofing	$85
Egress window	$85
Commercial:	
Sign	$85
Demolition	$70 plus (.02 per square foot)
Additional inspections(each)	$70

Other permits: $70 base fee plus $70 per inspection

Commercial Plan Review

Plan review and administration base fee (commercial only)…….$70.00 plus

$0 to $1,250,000…….0.0015 x calculated building value

$1,250,000 to $5,000,000……$1,875 plus 0.0005 x value over $1,250,000

$5,000,000 plus……..$3,750 plus 0.0004 x value over $5,000,000

Commercial Remodel (when BVD table not applicable)

- Calculated using stated value as documented by applicant and approved by building official
- Includes total cost of construction activity excluding landscaping, parking or similar

Cemetery Fees

As of January 1, 2023, the following fees will be charged:

Full Interment Charges:
$800.00 (M-F until 3:30 pm)
$1,000.00 (M-F after 3:30 pm or on Saturday)

Cremains Interment Charges:
$200.00 (M-F until 3:30 pm)
$400.00 (M-F after 3:30 pm or on Saturday)

Columbarium Interment Charges:
$100.00 (M-F until 3:30 pm)
$300.00 (M-F after 3:30 pm or on Saturday)

Headstones and foundation settings are paid directly to the monument company chosen by the family.

A reservation fee for unused sites is paid by previous residents now living outside the Township. (Non-resident fee of $10/per gravesite/per year).

Fire Department

Review	*Fee*

Site Plan Review, Fire Suppression Inspections
Covered under Building Dept annual cost sharing plan.

False Alarm Ordinance – Part II. *General Legislation Ch. 92*
After 2 false alarms in 365 day timeframe.

1st Offense	$50
2nd Offense	$75
3rd Offense	$150
4th or more	$300

Burning Ordinance– Part II. *Violations Ch. 129*
Chapter 40-IV, Civil Infraction — Up to $500

Fire Lanes Ordinance – Part II. *Ch. 194*
Chapter 40-IV, Civil Infraction — Up to $500

Hazardous/Flammable Materials Ordinance – *Ch. 222. 3-7*

Where the Township becomes involved in a call for assistance in connection with a hazardous materials incident or a release, actual costs incurred by the Township in responding to such a call may be imposed upon the responsible party or parties, including but not limited to:

A. Charges for each pumper required, in the opinion of the officer in command, to stand by at the hazardous materials incident.

B. Charges for each water tender required, in the opinion of the officer in command, to be utilized in responding to the hazardous materials incident.

C. Charges for each additional Fire Department vehicle required, in the opinion of the officer in command, to be utilized in responding to the hazardous materials incident.

D. All personnel-related costs incurred by the Township as a result of responding to the hazardous materials incident. Such costs may include, but are not limited to, wages, salaries and fringe benefits and insurance for full-time and part-time firefighters, overtime pay and related fringe benefit costs for hourly employees, and fire run fees paid to on-call firefighters. Such personnel-related charges shall commence after the first hour that the Fire Department has responded to the hazardous materials incident and shall continue until all Township personnel have concluded hazardous materials incident-related responsibilities.

E. Other expenses incurred by the Township in responding to the hazardous materials incident, including but not limited to rental or purchase of machinery, equipment, labor, consultants, legal and engineering fees, medical and hospitalization costs, and the replacement costs related to disposable personal protective equipment, extinguishing agents, supplies, water purchased from municipal water systems and meals and refreshments for personnel while responding to the hazardous materials incident.

F. Charges to the Township imposed by any local, state, or federal government entities related to the hazardous materials incident.

G. Costs incurred in accounting for all hazardous material incident-related expenditures, including billing and collection costs.

CASCADE CHARTER TOWNSHIP
Freedom of Information Act Request Cost Worksheet

Pursuant to Section 4 of the Michigan Freedom of Information Act, MCL 15.234, the following costs will be charged for responses to FOIA requests, according to the FOIA Fee Schedule adopted and periodically revised by the township board.		
Copying (per copy cost): Copying costs may be charged if a copy of a public record is requested, or if a copy is required to allow for blacking out exempt information, to protect old or delicate original records, or because the original record is a digital file or database not available for public inspection. Letter (single-sided): 8 cents per page Letter (double-sided): 14 cents per page Legal (single-sided): 10 cents per page Legal (double-sided): 18 cents per page 11" x 17" (single-sided): 14 cents per page 11" x 17" (double-sided): 26 cents per page 24" x 36": $2.00 per page Other Media (tape/disk/drive): _____ Cost: _____	Number of pages: x _____ = x _____ = x _____ = x _____ = x _____ = x _____ = x _____ = x _____ = x _____ =	Total Cost $_____ $_____ $_____ $_____ $_____ $_____ $_____ $_____ $_____
Labor Cost for Copying/Scanning/Preparing: Hourly Wage Charged: $18.00	Number of minutes: x _____ =	Total Cost $_____
Mailing: No. 10 Business Envelope: 4 cents 9 x 12 Envelope: 6 cents 10 x 13 Envelope: 14 cents Other: ___ cents Postage (select method): $ .49 per stamp $_____ per pound $_____ per package	Number of envelopes: x _____ = x _____ = x _____ = x _____ = Actual Postage: x _____ = x _____ = x _____ =	Total Cost $_____ $_____ $_____ $_____ $_____ $_____ $_____
Labor Cost for Search and Separating Exempt from Non-Exempt Information (hourly wage): Due to the nature of the request, a labor charge may be charged for the search, examination, review, and (*if appropriate*) the deletion and separation of exempt from non-exempt information as provided in Section 4 of the Freedom of Information Act, MCL 15.234. This fee is being charged because failure to do so would result in unreasonably high costs to the township, specifically: _____ _____ Hourly Wage Charged: _____	Number of minutes: x _____ =	Total Cost $_____
	Subtotal	$_____
Proof or Affidavit of Indigency Submitted	Subtract $20.00	$_____
	Estimated Cost	$_____
Note: When estimated Cost Exceeds $50.00. Good Faith Deposit of 50% Required Before Request Will Be Processed	50% Deposit Date Paid: _____	$_____
Note: Request Will Be Processed, But Balance Must Be Paid Before Copies May Be Picked Up, Delivered, or Mailed	**Balance Due** Date Paid: _____	$_____

Hotel License Fee Schedule

Review	*Fee*
License Application	
Hotel Business License Application	$1,100
Extended Stay Hotel License Application	$1,200
License Renewal	
Hotel Business License Renewal	$500
Extended Stay Hotel License Renewal	$600
Remediation Plan Review	$1,400
Amendments	
Transfer Application	$100
Additional Inspection	
Property Maintenance Inspection	$175
Fire Safety Inspection	$250
Safety & Security Inspection	$150
Quarterly Report	
Extended Stay Quarterly Report	$100

Park Fee Schedule

Cascade Township Park Pavilion
Price quoted is for one time period: 10:00 am - 3:00 pm OR 4:00 pm - 9:00 pm

# of People	Non - Profit or Resident	Non - Resident	Corporate (Resident & Non-Resident)
1-200	$75.00	$150.00	$250.00
Over 200*	$150.00*	$300.00*	$500.00*

*Groups over 200 persons will be required to pay a $100.00 damage deposit and pay the Township for three portable toilets for up to 300 people (plus an additional portable toilet for every additional 100 people). The Township will rent the portable toilets in order to ensure timely delivery, pick-up and maintenance. All fees are payable before a reservation can be confirmed.

*Groups over 500 persons will be required to pay $100 for extra garbage pick up, payable with the fee before the reservation can be confirmed.

Fees for portable toilets are as follows:

Three portable toilets*	$250.00
Additional Standard Portable toilet	$70.00
Additional Handicapped Accessible toilet**	$110.00

*Price includes two (2) standard and one (1) handicapped accessible
**Every third portable toilet shall be handicapped accessible

Park Area	Resident	Non - Resident
Cascade Twp Park Gazebo (accommodates 25 people)	$30.00	$50.00
Leslie E. Tassell Park Wisner Pavilion/Terrace (accommodates 50 people)	$75.00	$125.00

Planning Department

Review	*Escrow*	*Fee*
Site Plan Review		
Site Plan Review	$500	$1,500
Site Plan Review- Administrative	$500	$1,200
Special Use Permit		
Type 1		$500
Type 2		$1,100
Planned Unit Development		
New Planned Unit Development (SPR included)	$5,000	$3,800
Text Amendment		$1,000
Minor Amendment		$1,200
Other Amendments		$2,500
Site Condominium	$5,000	$1,500 + $25 per lot
Variance		
Residential Dimensional Variance		$500
Dimensional Variance		$1,200
Planning Director Appeal		$1,000
Zoning Ordinance Amendment		
Text Amendment		$3,800
Map Amendment		$2,700
Lot Split		
Land Division (per division)		$150
Lot Line Adjustment		$75
Zoning Verification		
Planned Unit Development Verification		$225
Non – Planned Unit Development Verification		$150

Solicitation Permit

Pay Permit Fee

- $25 30-Day Permit Fee
- Cost of a Comprehensive Background Check

Nonprofit/Religious and Political/K-12 organizations do not receive a permit and therefore do not need to pay any permit fees nor a deposit.