
THE TOWNSHIP OF NORVELL

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Gloria J. Hubbell, Clerk
Pamela Johnson, Trustee

Eric Johnson, Supervisor

Deserre Sauers, Treasurer
Matt Dame, Trustee

MINUTES OF A SPECIAL MEETING OF THE NORVELL TOWNSHIP BOARD Wednesday,
August 7, 2019, 106 E. Commercial St, Norvell, MI 49263 at 2:00 pm.

Present: Supervisor Eric Johnson, Clerk Gloria J. Hubbell, Treasurer Deserre Sauers, Trustee Johnson, Trustee Matt Dame, Auditor Doug Atkins and Attorney Keith Schroder.

The meeting was called to order by Supervisor Johnson at 2:00 pm and the Pledge of Allegiance was given.

Notices were posted on the front door of the hall, the office door and on the Norvell Township Web Site.

Public Comment - None

The purpose of the special meeting is to discuss with Auditor Doug Atkins and Attorney Keith Schroder the correct way to setup and establish a Capital Improvement Account to set aside money for public improvements.

Emails sent by Auditor Doug Atkins were reviewed. He outlined the Fund numbers stated in the State of Michigan Chart of Accounts and what each Fund can be used for.

Fund 401 - Capital Projects Fund. This is intended for debt financed construction projects. The borrowed money is deposited here and spent in accordance with the approved plans.

Fund 445 – Public Improvement Fund. This Fund can be established by resolution, for non-tax money (example: state revenue sharing funds). Once funds are placed here, they are restricted for public improvements defined by statute (MCL 141.262 – acquiring, constructing, altering, repairing or equipping public improvements of public buildings)

#380.000 – Fund Balance – Committed. Actually, transferring the money to the Public Improvement Fund restricts the money for spending on public improvements. Alternatively, if the board is uncomfortable with committing a significant amount of its money to such restrictions, the board can pass a motion or resolution committing General Fund money for public improvement purposes. If committing the money, the only accounting would be to establish a separate fund balance category (#380.000 – Fund Balance – Committed).

Doing this lets readers of township financials know that the board has made plans for General Fund money. This does not represent a binding commitment – future boards could reverse such commitments.

The attorney concurred with the auditor. Account 401 currently being used can be eliminated and the funds transferred to a 445 Fund, if that is what the board determines. Or closing any Capital Fund or Public Improvement Fund and running all expenditures through the General Fund.

There were many questions back and forth between individual board members, the attorney and the auditor.

Board Comments. We are waiting for a report from the engineer explaining the needed repairs of the township hall and ideas on building onto the building at 300 Mill St.

Upon motion by Trustee Johnson, seconded by Treasurer Sauers the meeting was adjourned at 3:00 pm.

Respectfully submitted,

Gloria J. Hubbell, Clerk