



## City of Hartford \* County of Van Buren \* State of Michigan

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**TO:** Mayor Danger and the Hartford City Commission

**FROM:** Nicol Pulluam, City Manager 

**DATE:** June 22, 2026

**RE:** **APPROVAL OF ACCOUNTING SERVICE AGREEMENT**

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### **ITEM BEFORE THE COMMISSION:**

The item before the Commission is to approve a one-year accounting service agreement with Joseph Mangan for accounting and treasury support to the treasury department.

### **DISCUSSION:**

The city manager would like to initiate the hiring process for a city treasurer. The position has been posted on the Michigan Municipal League (MML), the city's Facebook page, the city website, the Michigan Municipal Association of Treasurers, and Indeed. Unfortunately, we did not receive any qualified applicants with experience in local government. Therefore, I will restart the advertising process for the open position.

In the event we do not receive qualified applicants again, Joe has agreed to provide training and recommend training opportunities for the new employee.

The city requires accounting and treasury support until the treasurer position is filled. This support will include accounts payable, payroll, journal entries, bank reconciliation, monitoring cash flows and investment funds, settlements with the county, tax and unemployment filings, budget amendments, restructuring bank accounts, beginning audit preparation, preparing reports for city commission meetings, budget assistance, and other accounting functions to ensure consistency within the treasury department.

The agreement for this support will be effective from July 1, 2026, through June 30, 2027, and will be billed at a rate of \$125 per hour. This rate is significantly lower than both the L&A hourly rate and the previous treasurer's salary. For comparison, the former firm, L&A, charged \$2,000 weekly; the previous treasurer earned \$1,615 per week, while Joe Mangan will charge \$1,375 per week.

### **RECOMMENDATION:**

The city commission approves a one-year accounting services agreement with Joe Mangan for accounting and treasury support to the treasury department, expiring on June 30, 2027. The contract is \$125 per hour; he averages 44 hours per month. Authorize the City Manager to execute the accounting service agreement.



## ACCOUNTING AND TREASURY SERVICES AGREEMENT

This Accounting and Treasury Services Agreement, dated this \_\_\_\_ day of \_\_\_\_\_, 2026, (the “Agreement”) is made by and between the CITY OF HARTFORD, a Michigan home rule city, whose principal business address is 19 West Main Street, Hartford, MI 49057 (“City”), and JOSEPH STEPHEN MANGAN, an individual with an address of 2367 Shoreham Dr, Saint Joseph, MI 49085 (“Contractor”).

1. General Agreement. The City agrees to retain Contractor and Contractor agrees to be retained by the City as an independent contractor to perform the following accounting and treasury support services, in consultation with the City Manager:

- A. Accounts payable processing and payroll administration.
- B. Preparation of journal entries and bank reconciliations.
- C. Monitoring cash flows and investment funds.
- D. Settlement with the County, and tax and unemployment filings.
- E. Budget amendments, restructuring of bank accounts, and beginning audit preparation.
- F. Preparing reports for City Commission meetings and budget assistance.
- G. Other functions as needed to ensure consistency within the treasury department (collectively, the “Services”).

2. Payment for Services. The City agrees to pay Contractor at a rate of \$125 per hour for the Services, payable within 30 days of Contractor's invoicing. Invoices shall be submitted at least once per month. Contractor may set his work schedule as Contractor deems appropriate in consultation with the City Manager.

3. Relationship Created. Under all circumstances, Contractor is not an employee of the City for any purpose whatsoever but is an independent contractor. Under all circumstances, Contractor’s employees (if any) shall remain solely employees of the Contractor, and under no circumstances will Contractor’s employees become employees of the City for purposes of this Agreement. Contractor will make all pertinent electronic, paper, and technology documentation related to the Services available to the City at no extra expense (other than time charged at Contractor’s ordinary hourly rate), upon request. Nothing in this Agreement shall be construed as creating an exclusive arrangement between the City and the Contractor. Contractor is free to perform services for other clients to the extent doing so does not interfere with Contractor’s ability to perform the Services required under this Agreement.

4. Expenses and Taxes. Contractor shall provide and be responsible for all necessary expenses in fulfilling the obligations under this Agreement. The City will not reimburse Contractor for any expenses, except mileage traveled by Contractor on behalf of the City at the then-current IRS rate.

5. Termination. Either party may terminate this Agreement upon 30 days’ prior written notice to the other party. Additionally, either party may terminate this Agreement immediately upon a material breach by the other party.

6. Term. The term of this Agreement shall commence March 23, 2026, and shall terminate June 30, 2027 (the “Term”). The parties may extend this Agreement beyond the Term upon mutual written agreement.

7. Insurance Matters. Contractor shall obtain and maintain, at its sole expense, commercial general liability insurance with limits of no less than \$300,000 per occurrence and \$600,000 aggregate, with the City named as an additional insured on the policy. Contractor represents and warrants that it will provide evidence of the required coverage to the City upon execution of this Agreement and at any time upon the City's request. Contractor acknowledges and agrees that the City shall not provide workers' disability compensation insurance, unemployment compensation insurance, or any other insurance coverage for the Contractor or its employees, either during or after the Term of this Agreement.

8. Indemnification by Contractor. Contractor agrees to indemnify, defend, and hold harmless the City, its officers, agents, and employees, against and from any liability or claim (including, but not limited to, actual attorney fees and costs) whether for injury to persons, including death, or damage to property occurring during the Term of this Agreement and arising from the negligence or intentional wrongdoing of Contractor (including Contractor's agents or employees).

9. Confidentiality. Contractor acknowledges that, in the course of performing the Services, Contractor may have access to confidential financial information, records, and data of the City and its residents. Contractor agrees to maintain the confidentiality of all such information and shall not disclose it to any third party without the prior written consent of the City, except as required by law.

10. Miscellaneous. This is the entire agreement of the parties and supersedes any prior agreement. This Agreement can only be modified in writing signed by the parties hereto. The Agreement replaces and supersedes any prior agreements which may have existed between the parties, whether oral or written, concerning this subject matter. Captions appearing at the beginning of each section or within sections are provided for convenience only, shall not be deemed a part of this Agreement, and shall have no independent significance. No terms or provisions of this Agreement shall be deemed waived by the City or Contractor, and no breach excused by the same, unless the waiver or consent is in writing and signed by the City or Contractor, as the case may be. If any provision of this Agreement shall be held to be invalid, the remaining provisions of this Agreement shall not be affected thereby and may be modified by a court of competent jurisdiction. This Agreement shall be construed in accordance with the internal laws of the State of Michigan, excluding any applicable conflict of law provisions.

IN WITNESS WHEREOF, the parties hereto have signed this Agreement as of the day and year first above provided.

CITY OF HARTFORD

CONTRACTOR

By: \_\_\_\_\_  
Nicol Pulluam, City Manager

By: \_\_\_\_\_  
Joseph Stephen Mangan

Date: \_\_\_\_\_

Date: \_\_\_\_\_

By: \_\_\_\_\_  
RoxAnn Rodney-Isbrecht, City Clerk

Dated: \_\_\_\_\_