




## 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:** April 27, 2026

**RE: REVIEW OF HARTFORD FIRE DEPT BUDGET FY 07012026 - 06302027**

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Below is a list of questions that I have for the Fire Department regarding the proposed budget. I do not recommend that the city commission approve the fire department budget until all of the questions are answered in writing before the joint city commission/township meeting.

- (A2) How is your calculation as of June 30, 2026, and the budget worksheet is dated for March 2026?
- (F7) What is the actual through date?
- (H24) Why not budget for interest?
- (G27) What is this from?
- (D28) Nicol added, so we can see the original budget that was approved.
- (G39) Was this a typo? If not, what is the justification for the projected increase?
- (G45) Why was equipment maintenance doubled?
- (H51) Increase the budget amount, fire dept will have a water/sewer bill next fiscal year?
- (H61) Why transfer to the donation fund?
- (H62) Why was \$140k transferred to the millage fund? Does the millage fund have a separate budget? What is the fund balance for the millage fund?
- (D63) Was this the original budget approved? Compare with the amended budget. When was the budget amended?
- (F49) Why was a major purchase for fire equipment not taken from the millage fund?
- (H13) How did you calculate the city's total revenue of \$150,570?
- How much Fund Balance reserve does the State of Michigan recommend?

	A	B	C	D	E	F	G	H
1	04/22/2026 NSP EDITS	BUDGET REPORT FOR HARTFORD FIRE DEPTMENT						
2	Calculations as of 06/30/2026							
3								
4								
5			<b>2024-25</b>	<b>Approved</b>	<b>2025-26</b>	<b>2025-26</b>	<b>2025-26</b>	<b>2026-27</b>
6			<b>ACTIVITY</b>	<b>Budget</b>	<b>AMENDED</b>	<b>ACTIVITY</b>	<b>PROJECTED</b>	<b>REQUESTED</b>
7	<b>GL NUMBER</b>	<b>DESCRIPTION</b>			<b>BUDGET</b>	<b>THRU 06/30/26</b>	<b>ACTIVITY</b>	<b>BUDGET</b>
8	ESTIMATED REVENUES							
9	Dept 000							
10	206-000-401.000	HARTFORD TOWNSHIP	163,569.96	163,570.00	163,570.00	109,046.68	163,570.00	184,030.00
11	206-000-402.000	HARTFORD CITY	133,830.00	133,830.00	133,830.00	89,220.00	133,830.00	150,570.00
12	206-000-411.000	HARTFORD TWP MILLAGE	63,548.10	72,000.00	72,000.00	22,939.24	72,000.00	74,000.00
13	206-000-412.000	HARTFORD CITY MILLAGE	54,271.96	68,000.00	68,000.00	29,748.82	68,000.00	70,000.00
14	206-000-420.000	BANGOR TWP COST RECOVERY	5,317.05	5,000.00	5,000.00	4,407.52	5,000.00	5,000.00
15	206-000-421.000	COST RECOVERY	3,822.29	2,000.00	2,000.00	1,215.34	2,000.00	2,000.00
16	206-000-422.000	FIRE REPORTS/ FOIA	1,244.41	50.00	50.00	20.00	50.00	50.00
17	206-000-450.000	DONATIONS	74,182.28	9,600.00	9,600.00	16,951.12	16,951.00	9,600.00
18	206-000-539.000	GRANTS		2,500.00	4,627.00	4,627.00	4,627.00	2,500.00
19	206-000-582.000	TOWNSHIP GRANTS	9,600.00	0.00				11,000.00
20	206-000-584.000	VBEMS	13,820.00	11,000.00	11,000.00	10,440.00	11,000.00	10,000.00
21	206-000-660.000	CELL PHONE REIMBURSEMENT		650.00	650.00		650.00	
22	206-000-665.000	INTEREST	28,214.11	10,000.00	19,000.00	17,879.22	19,000.00	
23	206-000-673.000	SALE OF FIXED ASSETS		0.00	3,360.00	3,359.20	3,360.00	
24	206-000-686.000	FUND BALANCE TRANSFER IN		32,650.00	32,650.00		32,650.00	
25	206-000-696.000	BOND OR INSURANCE RECOVERIES	6,632.00	0.00	250,000.00	250,000.00	250,000.00	
26	Totals for dept 000 -		558,052.16	510,850.00	775,337.00	559,854.14	782,688.00	518,750.00
27								
28	TOTAL ESTIMATED REVENUES		558,052.16		775,337.00	559,854.14	782,688.00	518,750.00

	A	B	C	D	E	F	G	H
29								
30								
31	APPROPRIATIONS							
32	Dept 336 - FIRE OPERATING							
33	206-336-702.000	BOARD SALARY	3,780.00	4,200.00	4,200.00	2,460.00	4,200.00	4,200.00
34	206-336-704.000	CHIEF SALARY	58,950.00	61,050.00	61,050.00	43,243.75	61,050.00	64,100.00
35	206-336-705.000	ASST CHIEF SALARY	24,000.00	32,000.00	32,000.00	22,894.00	32,000.00	33,600.00
36	206-336-710.000	FIREFIGHTER/ MFR	49,917.52	52,000.00	52,000.00	33,486.89	52,000.00	53,000.00
37	206-336-712.000	SHIFT COVERAGE	13,360.65	14,400.00	14,400.00	8,110.10	144,000.00	14,400.00
38	206-336-720.000	PAYROLL TAXES	11,475.62	12,000.00	12,000.00	8,429.91	12,000.00	14,500.00
39	206-336-721.000	HEALTH INSURANCE		18,000.00	18,000.00	10,679.69	18,000.00	18,000.00
40	206-336-724.000	RETIREMENT	3,558.14	3,800.00	3,800.00	2,289.45	3,800.00	3,850.00
41	206-336-730.000	GASOLINE & DIESEL	6,420.27	8,500.00	8,500.00	2,979.78	8,500.00	8,500.00
42	206-336-731.000	VEHICLE MAINTENANCE	79,480.23	10,000.00	10,000.00	10,330.83	11,000.00	10,000.00
43	206-336-733.000	EQUIPMENT MAINTENANCE	44,157.27	9,000.00	9,000.00	17,039.89	20,000.00	7,000.00
44	206-336-740.000	OPERATING SUPPLIES	352.51	500.00	500.00	15.92	500.00	500.00
45	206-336-741.000	MEDICAL SUPPLIES	3,690.07	2,500.00	2,500.00	879.52	2,500.00	2,500.00
46	206-336-742.000	ANNUAL TESTING	7,151.77	9,000.00	9,000.00	3,101.30	9,000.00	7,000.00
47	206-336-746.000	FIRE FIGHTER TOOLS & EQUIPMENT		2,500.00	466,500.00	426,375.93	466,500.00	2,500.00
48	206-336-751.000	PHONES	6,534.37	6,600.00	6,600.00	4,730.97	6,600.00	8,100.00
49	206-336-753.000	UTILITIES	8,965.79	9,500.00	9,500.00	6,542.93	9,500.00	9,500.00
50	206-336-763.000	BUILDING MAINTENANCE	19,748.80	9,500.00	9,500.00	4,105.84	9,500.00	9,500.00
51	206-336-767.000	DUES/ SUBSCRIPTIONS	4,336.28	6,200.00	6,200.00	3,244.42	6,200.00	6,200.00
52	206-336-781.000	TURN OUT GEAR/ UNIFORMS	15,359.75	15,000.00	15,000.00	15,127.52	15,250.00	15,000.00
53	206-336-785.000	EDUCATION/ TRAINING	7,604.42	8,500.00	8,500.00	6,106.83	8,500.00	7,500.00
54	206-336-796.000	PHYSICALS	6,503.52	10,000.00	10,000.00	7,520.10	10,000.00	9,000.00
55	206-336-799.000	OFFICE/ COMPUTER	3,618.06	4,500.00	4,500.00	1,522.68	4,500.00	4,500.00
56	206-336-801.000	PROFESSIONAL SERVICES	12,760.00	16,500.00	16,500.00	17,260.00	20,000.00	16,700.00
57	206-336-810.000	GRANT MATCH	2,500.00	2,500.00	2,500.00		2,500.00	2,500.00
58	206-336-815.000	GENERAL INSURANCE	24,248.46	33,000.00	33,000.00	23,366.15	33,000.00	33,000.00
59	206-336-964.000	TRANSFER TO DONATION FUND		9,600.00	9,600.00		9,600.00	9,600.00
60	206-336-965.000	TRANSFER TO MILLAGE FUND		140,000.00	140,000.00		140,000.00	144,000.00
61	Totals for dept 336 - FIRE OPERATING		418,473.50	510,850.00	974,850.00	681,844.40	1,120,200.00	518,750.00
62								
63	TOTAL APPROPRIATIONS		418,473.50		974,850.00	681,844.40	1,120,200.00	518,750.00

	A	B	C	D	E	F	G	H
64								
65	NET OF REVENUES/APPROPRIATIONS - FUND 206		139,578.66		(199,513.00)	(121,990.26)	(337,512.00)	
66	BEGINNING FUND BALANCE		609,098.12		748,676.78	748,676.78	748,676.78	411,164.78
67	ENDING FUND BALANCE		748,676.78		549,163.78	626,686.52	411,164.78	411,164.78

03/11/2026

BUDGET REPORT FOR HARTFORD FIRE DEPARTMENT  
 Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
ESTIMATED REVENUES						
Dept 000						
206-000-401.000	HARTFORD TOWNSHIP	163,569.96	163,570.00	109,046.68	163,570.00	184,030.00
206-000-402.000	HARTFORD CITY	133,830.00	133,830.00	89,220.00	133,830.00	150,570.00
206-000-411.000	HARTFORD TWP MILLAGE	63,548.10	72,000.00	22,939.24	72,000.00	74,000.00
206-000-412.000	HARTFORD CITY MILLAGE	54,271.96	68,000.00	29,748.82	68,000.00	70,000.00
206-000-420.000	BANGOR TWP COST RECOVERY	5,317.05	5,000.00	4,407.52	5,000.00	5,000.00
206-000-421.000	COST RECOVERY	3,822.29	2,000.00	1,215.34	2,000.00	2,000.00
206-000-422.000	FIRE REPORTS/ FOIA	1,244.41	50.00	20.00	50.00	50.00
206-000-450.000	DONATIONS	74,182.28	9,600.00	16,951.12	16,951.00	9,600.00
206-000-539.000	GRANTS		4,627.00	4,627.00	4,627.00	2,500.00
206-000-582.000	TOWNSHIP GRANTS	9,600.00				11,000.00
206-000-584.000	VBEMS	13,820.00	11,000.00	10,440.00	11,000.00	10,000.00
206-000-660.000	CELL PHONE REIMBURSEMENT		650.00		650.00	
206-000-665.000	INTEREST	28,214.11	19,000.00	17,879.22	19,000.00	
206-000-673.000	SALE OF FIXED ASSETS		3,360.00	3,359.20	3,360.00	
206-000-686.000	FUND BALANCE TRANSFER IN		32,650.00		32,650.00	
206-000-696.000	BOND OR INSURANCE RECOVERIES	6,632.00	250,000.00	250,000.00	250,000.00	
Totals for dept 000 -		558,052.16	775,337.00	559,854.14	782,688.00	518,750.00
TOTAL ESTIMATED REVENUES		558,052.16	775,337.00	559,854.14	782,688.00	518,750.00

APPROPRIATIONS

Dept 336 - FIRE OPERATING

206-336-702.000	BOARD SALARY	3,780.00	4,200.00	2,460.00	4,200.00	4,200.00
206-336-704.000	CHIEF SALARY	58,950.00	61,050.00	43,243.75	61,050.00	64,100.00
206-336-705.000	ASST CHIEF SALARY	24,000.00	32,000.00	22,894.00	32,000.00	33,600.00
206-336-710.000	FIREFIGHTER/ MFR	49,917.52	52,000.00	33,486.89	52,000.00	53,000.00
206-336-712.000	SHIFT COVERAGE	13,360.65	14,400.00	8,110.10	144,000.00	14,400.00
206-336-720.000	PAYROLL TAXES	11,475.62	12,000.00	8,429.91	12,000.00	14,500.00
206-336-721.000	HEALTH INSURANCE		18,000.00	10,679.69	18,000.00	18,000.00
206-336-724.000	RETIREMENT	3,558.14	3,800.00	2,289.45	3,800.00	3,850.00
206-336-730.000	GASOLINE & DIESEL	6,420.27	8,500.00	2,979.78	8,500.00	8,500.00
206-336-731.000	VEHICLE MAINTENANCE	79,480.23	10,000.00	10,330.83	11,000.00	10,000.00
206-336-733.000	EQUIPMENT MAINTENANCE	44,157.27	9,000.00	17,039.89	20,000.00	7,000.00
206-336-740.000	OPERATING SUPPLIES	352.51	500.00	15.92	500.00	500.00
206-336-741.000	MEDICAL SUPPLIES	3,690.07	2,500.00	879.52	2,500.00	2,500.00
206-336-742.000	ANNUAL TESTING	7,151.77	9,000.00	3,101.30	9,000.00	7,000.00
206-336-746.000	FIRE FIGHTER TOOLS & EQUIPMENT		466,500.00	426,375.93	466,500.00	2,500.00
206-336-751.000	PHONES	6,534.37	6,600.00	4,730.97	6,600.00	8,100.00
206-336-753.000	UTILITIES	8,965.79	9,500.00	6,542.93	9,500.00	9,500.00
206-336-763.000	BUILDING MAINTENANCE	19,748.80	9,500.00	4,105.84	9,500.00	9,500.00
206-336-767.000	DUES/ SUBSCRIPTIONS	4,336.28	6,200.00	3,244.42	6,200.00	6,200.00
206-336-781.000	TURN OUT GEAR/ UNIFORMS	15,359.75	15,000.00	15,127.52	15,250.00	15,000.00
206-336-785.000	EDUCATION/ TRAINING	7,604.42	8,500.00	6,106.83	8,500.00	7,500.00
206-336-796.000	PHYSICALS	6,503.52	10,000.00	7,520.10	10,000.00	9,000.00
206-336-799.000	OFFICE/ COMPUTER	3,618.06	4,500.00	1,522.68	4,500.00	4,500.00
206-336-801.000	PROFESSIONAL SERVICES	12,760.00	16,500.00	17,260.00	20,000.00	16,700.00
206-336-810.000	GRANT MATCH	2,500.00	2,500.00		2,500.00	2,500.00
206-336-815.000	GENERAL INSURANCE	24,248.46	33,000.00	23,366.15	33,000.00	33,000.00
206-336-964.000	TRANSFER TO DONATION FUND		9,600.00		9,600.00	9,600.00
206-336-965.000	TRANSFER TO MILLAGE FUND		140,000.00		140,000.00	144,000.00
Totals for dept 336 - FIRE OPERATING		418,473.50	974,850.00	681,844.40	1,120,200.00	518,750.00
TOTAL APPROPRIATIONS		418,473.50	974,850.00	681,844.40	1,120,200.00	518,750.00

NET OF REVENUES/APPROPRIATIONS - FUND 206

BEGINNING FUND BALANCE

ENDING FUND BALANCE

139,578.66	(199,513.00)	(121,990.26)	(337,512.00)	
609,098.12	748,676.78	748,676.78	748,676.78	411,164.78
748,676.78	549,163.78	626,686.52	411,164.78	411,164.78