

**Madison County Fire Protection District
Rexburg-Madison County Emergency Services
Combined Meeting
1300 hrs * May 14, 2025**

Minutes

Roll Call-Board members in attendance:

Brent Mendenhall, County Commissioner; Jerry Merrill, City of Rexburg Mayor; Dr. Aaron Gardner, Medical Director; Wes Donahoo, Fire Protection District Commissioner; Cole Baldwin Fire Protection District Commissioner

Others in attendance were:

Corey Child (Chief), Troyce Miskin (Deputy Chief), Amber Steckley, Abby French; Spencer Rammell, Matt Nielson, Pamela Schiess, Colin Erickson, Eric Erickson, Mike Walker (via Zoom); Stan Crittenden, Judd & Sarah Riley, Rob Ricks, David Ivey, Orin Packard, Jason Schauers, Korth Petersen, Joseph Haeberle, Jordan Kirsch, Jackson Packham, Andrew Sharp, Josh Steiner, Connor Simpson, Lydia Belnap, Gordon Richards, Robert Kohler

Meeting Called to Order: 1304

Items on the agenda include:

1. **Welcome:** Commissioner Mendenhall – welcomed those in attendance and thanked them for being there.
2. **Roll Call of Fire Protection District Board Members:** All in attendance as noted above.
3. **Roll Call of Emergency Services Board Members:** All in attendance as noted above.
4. **Approval of Minutes from last meeting—Fire Protection District:** Commissioner Baldwin motioned to dispense with the reading of the minutes and to approve the current minutes, seconded by Commissioner Donahoo, no discussion, no need for a vote (due to only two fire district commissioners present).
5. **Approval of Minutes from last meeting—Emergency Services Board:** Commissioner Baldwin (filling in for Commissioner Anderson) motioned to dispense with the reading of the minutes and to approve the current minutes, seconded by Mayor Merrill, no discussion, all ayes.
6. **FY 2026 Budget Considerations:** request for two new full-time 2080-hour employees: assistant fire inspector and fuels reduction (fuels reduction employee would be paid by ½ grant and ½ department for shift coverage); City pays Rudd & Company \$55,000 each year for an audit; City says they charge MFD 10% of the top four services (Finance, IT, Legal & HR) for providing all employer of records functions, which is about 3% of MFD's operating budget (\$295,000 for 2026); City's general fund reserve is greatly reduced and same with the fire district reserve; MFD total operating budget is \$7,296,800 million: \$3,584,676 million ambulance, \$1,349,896 million Fire District, \$2,362,228 million City; Mayor Merrill said we need to really look at controlling costs, and Commissioner Mendenhall said the County has been told to expect tax values to be flat; Mayor Merrill asked about continued certification raises and Chief Child said employees top out, but we encourage them to get certifications to better serve the community; Commissioner Baldwin said we have a very well-oiled machine and well-trained personnel and asked if there are any other bottlenecks with the budget, for example, do we have enough fire hose? Chief Child said we should have enough, but we need more and that we do maximize that budget line item every year; Matt (City CFO) said they need each entity's board approval back by end of May. Mayor Merrill made a motion for preliminary approval of the FY2026 budget, seconded by Commissioner Baldwin, all aye.
7. **Fire Prevention Program – LIV:** Stan Crittenden introduced to the board software to assist with inspection compliance. The fire safety platform, LIV, streamlines fire safety inspections, enhances compliance tracking, and simplifies communication between fire departments, businesses, and contractors. This is all done at no cost to the fire department; the businesses are simply charged a fee for their inspections. With how small our inspection department is, LIV will provide increased capacity at no cost. Commissioner Baldwin motioned to have MFD proceed with LIV and to have Chief Child sign and execute the documents with LIV, seconded by Dr. Gardner, all aye.

8. **ESNA – Additional part-time employee:** this part-time position will be paid through the net revenue that comes in from the classes we teach. Mayor Merrill motioned to approve the addition of this position, seconded by Dr. Gardner, all aye.
9. **Vehicle replacement due to accident:** the response truck used by the Captains was totaled during a lights/siren response to a child not breathing and needs to be replaced; discussion of whether any City department has any vehicles they're getting rid of that would work (they do not), or of whether purchasing a used truck and then outfitting it with everything needed would save money (it wouldn't really), what the replacement schedule for this truck was (it was purchased in 2013), noted that the light bar was taken off the truck and can be used for the replacement truck. Mayor Merrill motioned to shop around for the best deal and replace the totaled truck with a new truck, seconded by Commissioner Baldwin, all aye.
10. **Employer of Record:** Commissioner Mendenhall gave a brief history of the Joint Powers Agreement between Madison County Fire Protection District, Madison County Ambulance District and City of Rexburg Fire: the 2015 rewrite was where the City of Rexburg was legally defined as the employer of record, that a lot of things have changed in the last 10 years, that there's some conflict with procedures, that the City of Rexburg has issued two ultimatum letters to determine what to do, that #7 of the JPA says there must be a unanimous decision to make any change by the three entities (and the medical director is not included in the JPA for voting because it's solely the three entities voting); Mayor Merrill said the two City letters were for what they propose and they think it will work, but if it doesn't, then he feels we can change the employer of record; Commissioner Baldwin thinks it's not right for the City of Rexburg to tell our CEO of MFD how they can operate and to tie him up, that it's not fair to the other entities and he doesn't like the idea that one entity is limiting the rights of the other entities; Commissioner Baldwin gave high praise to Chief Child and what he's done for MFD, and said other agencies in the region also think very highly of him; Commissioner Mendenhall said we've met with attorneys, DOL and PERSI and referenced the City's letters dated 3/11/25 and 5/11/25 (but not sent until 5/14/25) and then asked the two attorneys present if an indemnity agreement would really be legally binding for the City (as referenced in the second letter) and both attorneys said no; there was a question about whether PERSI could be continued if the employer of record changes, and Chief Child explained that PERSI contributions through the fire protection district are absolutely eligible as the employer of record, because the fire district is a government entity; Dr. Gardner said he has interacted with EMS in many settings for the past 20 years and thinks it's important to highlight the diamond that is MFD in training, in care, in "personableness," that they are so so competent—he said he didn't know how to convey that enough...that he would want MFD providers to care for his family members; Dr. Gardner said his interactions with others across the state are extremely positive about MFD and said he is proud to be involved with MFD, that MFD has made an incredible effort all these years to be great, and in order to keep moving forward well, that maybe a change in the employer of record needs to be made; Dr. Gardner said he doesn't feel that a "get in line and do what we tell you" approach from the City of Rexburg is right or good; Mayor Merrill said he loves our fire department and said Chief Child and Deputy Chief Miskin have done an incredible job and that it's a great culture; Mayor Merrill said the City has been a part of making it be what it is and asked that the City be given the chance to do these things and work things out; he said Chief Child has done a magnificent job as CEO; he said the City needs to work out some nuances and he feels like there are some solutions and would like the chance to implement these things and see how they work; Deputy Chief Miskin said that historically, prior to Stephen Zollinger retiring (he's the one who wrote the JPA)—it was always intended that the Emergency Services Board had the ability and the capacity to override the City's policies when it's what's been in the best interest of MFD; he gave a recent example of a City change that's been problematic for us: the City's new job application system, and explained that this has caused frustration and has also caused us to lose applicants; Deputy Chief Miskin said MFD employees have gone in and figured out what the City's proposal would mean for them and they're not in favor of it—they absolutely want to maintain their base pay paychecks; he continued by saying that one entity (the City of Rexburg) has been trying to have a louder voice than the other entities and that was never the intent of the JPA, and said we don't feel that what the City is asking brings efficiencies for MFD or would be good for MFD; Matt said the City pays every two weeks with the actual time employees work and they want MFD to join the system with a work-around, that he thinks the 21 shift full-time employees can manage their leave and comp-time and varying paychecks for their own budgets; Commissioner Mendenhall listed out the issues that the City feels are issues and Deputy Chief Miskin said those are the smoke but that we need to address the fire—MFD is going to continually have different needs from the City; Chief Child said the purpose of the JPA since 1998 was for the Emergency Services Board to have full authority for each entity to have equal voice and now the City of Rexburg has been trying to have a louder voice; he said we want this Emergency Services Board to have the authority to represent all three entities equally and that the 2015 JPA rewrite was never intended to give one entity a louder voice than the other two entities; Commissioner Mendenhall stated that we have to abide by the 2015 JPA rewrite and said that the City has come back to us and said they can't do the 112-hour base pay paychecks because it's too much work; Mayor Merrill said the City said they thought they could do it and Matt said it would require more work and work-arounds to make the base pay paychecks work; Pamela

gave some explanation of the City's payroll processes; David said the City wants to deviate from the national standard to make their (City employees) jobs easier and said it is industry standard for every City, County and Fire District for career firefighters to be paid a base pay paycheck and the City has been providing this for us and are now not wanting to continue doing it and MFD employees are not okay with this; Mayor Merrill said the City can provide a work-around to adjust the uneven paychecks the City is wanting to do; Abby (attorney for the fire district) said of the City's list of demands that none of them are a matter of being illegal by MFD—the City's list of demands are all City of Rexburg policy decisions and nothing is against the law for what MFD is doing and wanting to continue doing; Commissioner Mendenhall said that MFD's 21 shift full-time employees function differently than a regular City department, that they're just different; Commissioner Baldwin posed a question to Chief Child: what is your level of confidence that by October 1st MFD can do everything needed to change the employer of record from the City of Rexburg to Madison County Fire Protection District? Chief Child said he has high confidence we can make it happen by October 1st (the beginning of our fiscal year); Commissioner Baldwin then posed a question to Mayor Merrill: knowing that Chief Child has high confidence in making this happen, why would you (the City of Rexburg) not be okay with a change to the employer of record? Mayor Merrill said that he doesn't personally have a lot of anxiety about it, that if that's what's best (changing the employer of record), then maybe we should do that and said he thinks maybe Chief Child and Deputy Chief Miskin are underestimating the cost they can do it on their own for; Commissioner Baldwin said we have a very dynamic fire department, including the people leading it and questioned Mayor Merrill (the City): you would stand in their way? Mayor Merrill replied and asked why can't MFD's shift full-time employees just adjust and do what the City wants? David anonymously read some text messages he'd received from other employees present during all of this discussion and said to Mayor Merrill that the employees feel the mayor is being condescending to them and trying to pull them backward for what thousands of unions across the country have achieved (and that MFD has maintained for the employees since the dissolution of the union at MFD); Chief Child commented that we appreciate the concerns brought up and said that Counties and Cities can do these things and that MFD can, too, and we can continue to do what we've been doing; Commissioner Mendenhall commented that the Emergency Services Board members answer to their respective boards; Dr. Gardner said he thinks the importance of the Emergency Services Board can't be understated, that the influence of each entity is really important to have an even voice; Dr. Gardner also commented that the people who know these issues best (MFD people) are the quietest voice; Commissioner Mendenhall said the motion from the last April 4th meeting was to maintain the base pay paychecks and that that motion stands; much discussion ensued regarding the motions from the April 4th meeting; Abby (attorney for the fire district) said there are no legal issues, that MFD has not been doing anything illegally.

Commissioner Baldwin motioned to change the employer of record from the City of Rexburg to the Madison County Fire Protection District, seconded by Commissioner Mendenhall, aye votes by Commissioner Baldwin and Commissioner Mendenhall, nay vote by Mayor Merrill; Commissioner Mendenhall said that with this vote the City of Rexburg remains the employer of record, so what now?

City Councilman Eric Erickson commented that there is now enough animosity...that the Emergency Services Board needs to take this on, that personally his "vote" would now be to change the employer of record, that it would make life better for everybody and get this animosity behind us; Commissioner Mendenhall said he believes they need to go back to their entities and talk and figure out going forward; Amber asked the board for the opportunity for MFD to address the City's list of demands and issues, this was granted, and Chief Child asked Amber to address each of the issues:

ACA

Amber explained that the City of Rexburg is an Applicable Large Employer (ALE) with regards to ACA and ACA reporting and that if we change the employer of record to the fire district, that MFD might not be considered an ALE and therefore wouldn't have all the strictness that comes with ACA in regards to limiting our non-full-time responders in the number of hours they work; Amber also emphasized that MFD has always been in compliance with this

Employer of Record

Amber explained that if we change the employer of record to the fire district, that MFD employees would be the sole employees under the fire district and therefore the sole focus, that MFD needs would be able to be handled in a very agile manner, whereas with the City of Rexburg being the employer of record, the City has hundreds of other employees and the City wants uniformity in how everything is handled for everyone, and that just doesn't work for MFD; how MFD does business as a fire department providing ambulance and fire and rescue protection for the entirety of Madison County

requires that MFD be able to do what is best for MFD and its employees; and that Madison Fire Department is not just “one of the departments” of the City of Rexburg—MFD is comprised of three taxing entities (Madison County Ambulance District, Madison County Fire Protection District, and City of Rexburg Fire) doing business as Madison Fire Department and providing ambulance and fire and rescue protection to all of the residents and property within the city limits as well as all of the residents and property outside of the city limits, meaning the entirety of Madison County; and MFD’s focus is not solely the City of Rexburg...City of Rexburg Fire is just one part of the three entities that we provide services for, and we have to make sure we’re able to provide services to everyone everywhere in the County; this means that MFD needs to perform all aspects of business with all three entities in mind while maximizing the use of the laws, procedures and parameters to perform to the best of our ability

PERSI retirement

Amber explained that PERSI retirement is a non-issue if we change the employer of record to the fire district, because the fire district is a local government entity and we can transfer our PERSI retirement from the City as the employer to the fire district as the employer

Time & Attendance

Amber said that the City’s demand that all MFD employees individually enter and approve their hours into Time & Attendance software is a policy desire and is not required by law; it is the employer’s responsibility to make sure employees are paid for all hours worked and to pay them accurately, and all MFD employees are being paid for all hours worked and are being paid accurately through MFD’s own internal auditing procedures; there is no law that requires individual employees to enter and approve their hours into any timekeeping system, and law does allow an employer (MFD) to pay employees through other means; this demand is simply the City’s desire, not law, and MFD is not doing anything illegally or out of compliance in this regard

Base Pay Paychecks & 24-day FLSA Work Period

Amber explained that base pay paychecks for shift full-time employees is the industry standard for fire departments throughout the country; the total number of all hours worked in a full calendar year are divided up by the number of paychecks received, and this is considered the base pay paycheck amount; this allows for a regular paycheck to be received while also allowing for the utilization of FLSA work periods (which is something applicable only to fire departments and law enforcement); MFD operates under a 24-day work period for all responder personnel, and the reconciliation of this 24-day work period occurs apart from the base pay paychecks for the calculation of overtime payment and the usage of leave benefits; she stated that MFD employees have made it very clear, including in this board meeting, that they do not want the base pay paychecks to be gotten rid of; MFD’s 48/96 shift schedule fits perfectly into a 24-day work period and we will not be altering our shift schedule and changing our work period; Amber said that we (MFD) have put significant time and energy into evaluating what the City is demanding and that it in no way makes things easier or better for MFD, but would actually do the opposite: it would create more work for MFD, would cause inefficiencies for MFD, would make MFD employees unhappy, and has started talk among MFD’s employee body of bringing back a union since the employer of record (City of Rexburg) is not listening to them; Amber also emphasized that the City has been paying our shift full-time employees with a base pay paycheck from the beginning, and that a change in finance/payroll/HR software by the City shouldn’t be dictating how MFD needs things to be

PERSI 8-Month Seasonal Classification

Amber stated first off that the ACA seasonal designation should not be conflated with PERSI’s 8-month seasonal classification, that they’re completely separate things, and law governing ACA seasonal designation in no way dictates utilization of PERSI’s seasonal classification; she stated that the City has been trying to say that PERSI 8-month seasonal classification employees mean they’re also ACA seasonal employees, and that is not the case; MFD has had many communications with an ACA attorney, and the ACA attorney concurs that MFD is correct; starting this year, the City of Rexburg refused to submit paperwork for MFD’s utilization of PERSI’s 8-month seasonal classification because they didn’t want the liability of it, however, our fire district attorney as well as PERSI’s attorney both concurred that there was nothing illegal or out of compliance with how we’ve been utilizing this exemption for the past 10 years; regardless, if we change the employer of record to the fire district, there will have to be a change in legislation in order to add fire districts to the list of entities that are authorized to utilize this exemption since fire districts are not right now included in that list (whereas Cities

are included in that list); or the Idaho Fire Chiefs Association might be pursuing legislation to ask for non-full-time responders to be entirely exempt from PERSI as is currently allowed for substitute teachers with school districts

Social Security

Amber said MFD will be looking into the possibility of opting out of social security due to changing the employer of record to the fire district; with the City being the current employer of record, and because they're an employer contributing to social security, MFD has been obligated to that as well, but with the change of employer to the fire district, we think we will have the option to opt out and instead put that money the employee and employer would have contributed to social security into a different retirement investment account for each applicable employee

Summary

Amber strongly emphasized that MFD has not been doing anything illegally or out of compliance; she stated that she absolutely thinks it will be in the best interest of MFD to change the employer of record to the fire district, and that by doing so, we will be in an even better position to provide ambulance and fire and rescue protection to the entirety of Madison County and do so in a way that is fiscally responsible and advantageous for MFD

Deputy Chief Miskin asked for forward movement to continue doing the good we've been doing; he stated that we have been so diligent about liability, and we have always done our due diligence; Chief Child said another benefit of changing the employer of record to the fire district would enable MFD to get our own health insurance for less money to our employee body; Abby (fire district attorney) said that changing the employer of record is not to try to get around anything and emphasized that MFD has been doing everything legally; Spencer (City attorney) asked that it be noted that legal issues can't be conflated (specifically referring to PERSI 8-month seasonal classification utilization); Matt wanted to make sure we clarify what services the fire district would be taking on—would every service be taken over by October 1st?; Chief Child said we could specify if there's a service the City provides, like IT, that we could continue having the City do those for us if everyone desires that; Dr. Gardner said he wanted to hear the Mayor's thoughts on why the City doesn't want to let go of the burden of being the employer of record for MFD; Mayor Merrill said he still has some concerns about some liabilities; he said if the employer of record is changed, the City would probably want to turn over everything and said the City is not really opposed to making the change in the employer of record.

Mayor Merrill motioned to give the Chief and Deputy Chief the authority to move forward in changing the employer of record from the City of Rexburg to the Madison County Fire Protection District, seconded by Commissioner Baldwin, all aye.

Chief Child said that two other motions needed to be made: to rewrite the JPA and present it to the Emergency Services Board, and to maintain business as normal (excluding utilizing PERSI 8-month seasonal classification), meaning MFD can expect the City to provide all the services we've been getting since the 2015 JPA rewrite and specifically about how pay is handled for the shift full-time employees; Commissioner Mendenhall said the Emergency Services Board authorizes Chief Child and Deputy Chief Miskin to begin the JPA draft rewrite and to create whatever it takes to do business with the City until October 1st and to call another meeting if needed; Commissioner Mendenhall said agenda items 11 & 12 would be vacated.

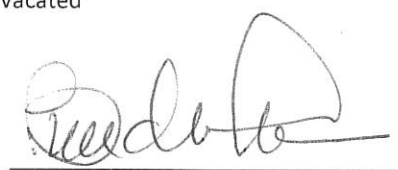
11. Base Pay – Report from City: vacated


12. PERSI RS130 Exemption Decision: vacated

13. Adjourn: 1635


Approval of Minutes:

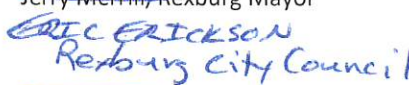

Cole Baldwin, Fire Commissioner


Brent Mendenhall, County Commissioner


Wesley Donahoo, Fire Commissioner


Jerry Merrill, Rexburg Mayor


Dr. Aaron Gardner, Assistant Medical Director


Eric Erickson
Rexburg City Council

Fiscal Year 2026 Tentative Budget Report for Budget Meeting

May-25

Fund Fire Station Building
Department Fire

Acct	Type	Org	Object	Account Description	2023 Actuals	2024 Actuals	2025 Revised Budget	2025 Actuals	2025 Proj. Actuals	2026 Proj. Budget
Revenue										
R	16399	3901		FUND TFRIN- CITY GEN/CONVERSION	\$0	\$0	(\$85,000)	(\$56,800)	(\$85,000)	(\$85,000) City Fire
R	16399	3919		FUND TFR IN- FIRE DISTRICT	\$0	\$0	(\$85,000)	(\$56,800)	(\$85,000)	(\$85,000) Fire Dist
R	16399	3937		FUND TFRIN-WILDLAND FUND	\$0	\$0	(\$185,000)	(\$124,000)	(\$185,000)	(\$185,000) Wildland
R	16480	3320		FEDERAL GRANT	\$0	\$0	(\$750,000)	\$0	\$0	\$0
R	16480	3711		INTEREST EARNED- INVESTMENTS	\$0	\$0	(\$10,000)	(\$613)	(\$2,000)	(\$4,000)
R	16480	3762		CONTRIBUTIONS-URA	\$0	\$0	\$0	\$0	\$0	\$0
R	16480	3764		CONTRIBUTION-MAD COUNTY AMB D	\$0	\$0	(\$85,000)	\$0	(\$85,000)	(\$85,000) County Amb.
R	16480	3999		FUND BAL CARRYOVER-BUDGET	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue					\$0	\$0	(\$1,200,000)	(\$238,213)	(\$442,000)	(\$444,000)
Expense										
E	16480	5501		NEW BUILDING-BURTON- 1/3 SPLIT	\$0	\$0	\$0	\$0	\$0	\$0
E	16480	5511		BUILDING ADDITION-CENTER ST1/3	\$0	\$0	\$0	\$0	\$0	\$0
E	16480	6000		CONTINGENCY-BUDGET ONLY	\$0	\$0	\$1,200,000	\$0	\$0	\$444,000 ADD to savings
Total Expense					\$0	\$0	\$1,200,000	\$0	\$0	\$444,000
Net					\$0	\$0	\$0	(\$238,213)	(\$442,000)	(\$444,000) END

\$986,000 end

Fiscal Year 2026 Tentative Budget Report for Budget Meeting

May-25

Fund Emergency Services Operating Fund 17
Department Emergency Services

Acct	Type	Org	Object	Account Description	2023 Actuals	2024 Actuals	2025 Revised Budget	2025 Actuals	2025 Proj. Actuals	2026 Proj. Budget
Revenue										
R			17399	3901	FUND TFRIN-CITY GEN/CONVERSION	(\$1,491,188)	(\$1,936,659)	(\$1,818,200) ✱	(\$1,212,000)	(\$1,903,400) ↑ (\$2,222,500) City
R			17399	3919	FUND TFR IN- FIRE DISTRICT	(\$795,881)	(\$1,123,670)	(\$1,050,800) ✱	(\$700,000)	(\$1,064,300) ↑ (\$1,277,400) Fire Dist.
R			17399	3993	FUND TFR IN-AMB DIST	\$0	\$0	\$0	\$0	\$0
R			17480	3046	REGISTRATION-PARAMEDIC PROGAMB	(\$148,423)	(\$218,461)	(\$400,000)	(\$246,153)	(\$400,000)
R			17480	3047	REGISTRATION-EMT PROG AMB	(\$104,941)	(\$136,969)	(\$110,000)	(\$140,364)	(\$150,000)
R			17480	3048	REGISTRATION-FIRE PROG FIRE	(\$34,875)	(\$27,675)	(\$27,000)	(\$26,749)	(\$30,000)
R			17480	3076	PERMITS-FIRE PLAN CHECK FEE	(\$1,675)	(\$4,178)	(\$1,600)	(\$1,170)	(\$2,100)
R			17480	3159	RENTAL INCOME- 3 WAY SPLIT	(\$3,555)	\$0	\$0	\$0	\$0
R			17480	3325	FEDERAL GRANT- EMG 48/52	(\$11,544)	(\$10,272)	\$0	\$0	(\$50,000)
R			17480	3326	FEDERAL GRANT- EMG FIRE	(\$20,000)	\$0	\$0	\$0	\$0
R			17480	3327	FEDERAL GRANT- EMG AMB	\$0	\$0	\$0	\$0	(\$10,200)
R			17480	3356	STATE GRANT- EMG FIRE	\$0	\$0	\$0	\$0	\$0
R			17480	3357	STATE GRANT- EMG AMB	\$0	\$0	\$0	\$0	\$0
R			17480	3655	CONTRACTS-EMPG 48/52	(\$78,000)	(\$82,000)	(\$84,800)	\$0	(\$84,800)
R			17480	3755	SALE OF ASSETS-EMG 48/52	(\$1,139)	(\$1,900)	\$0	\$0	\$0
R			17480	3756	SALE OF ASSETS-EMG FIRE	\$0	\$0	\$0	\$0	\$0
R			17480	3757	SALE OF ASSETS-EMG AMB	\$0	\$0	\$0	\$0	\$0
R			17480	3758	SALE OF ASSETS-EMG ALL 3	\$0	\$0	\$0	\$0	\$0
R			17480	3769	CONTRIBUTIONS-BYU-FIRE DEPT	(\$190,000)	(\$196,667)	(\$200,000)	(\$116,667)	(\$200,000)
R			17480	3800	MISC REVENUE-CITY FIRE ONLY	\$0	\$0	\$0	\$0	\$0
R			17480	3804	MISCELLANEOUS REVENUE- 48/52	(\$75)	(\$971)	(\$800)	(\$10)	(\$500)
R			17480	3805	MISCELLANEOUS REVENUE- FIRE	(\$5)	(\$8,380)	(\$8,400)	(\$8,385)	(\$8,400)
R			17480	3806	MISCELLANEOUS REVENUE- AMB	(\$20,180)	(\$1,650)	(\$9,000)	(\$11,609)	(\$2,500)
R			17480	3807	MISCELLANEOUS REVENUE- ALL 3	(\$5)	\$0	\$0	\$0	\$0
R			17480	3808	MISCELLANEOUS REVENUE- DIST	\$0	\$0	\$0	\$0	\$0
R			17480	3890	REIMBURSEMENT OPER- AMB DIST	(\$1,948,843)	(\$2,063,951)	(\$2,155,500) ✱	(\$1,077,750)	(\$2,271,600) ↑ (\$2,766,300) County
R			17480	3891	REIMBURSEMENT EQUIP- AMB	(\$21,544)	(\$243,458)	(\$100,000)	(\$30,378)	(\$100,000)
R			17480	3892	REIMBURSEMENT EQUIP- DIST	(\$36,155)	\$0	\$0	\$0	\$0
R			17480	3893	REIMBURSEMENT EQUIP- 48/52	(\$18,908)	(\$8,764)	(\$7,000)	(\$5,432)	(\$10,000)
R			17480	3895	WILDLAND HT/LIVE IN COV 48/52	\$0	\$0	\$0	\$0	\$0
R			17480	3999	FUND BAL CARRYOVER-BUDGET	\$0	\$0	\$0	\$0	\$0
Total Revenue					(\$4,926,936)	(\$6,065,623)	(\$5,973,100)	(\$3,576,666)	(\$6,237,800)	(\$7,296,800)

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Fiscal Year 2026 Tentative Budget Report for Budget Meeting

May-25

Fund Emergency Services Operating Fund 17
Department Emergency Services

Acct	Type	Org	Object	Account Description	2023 Actuals	2024 Actuals	2025 Revised Budget	2025 Actuals	2025 Proj. Actuals	2026 Proj. Budget
Expense										
E	17480	4100		SALARIES FT 48/52	\$1,756,956	\$2,051,522	\$2,124,000	\$1,406,352	\$2,280,000	\$2,501,600
E	17480	4106		CERTIFICATION RAISES 48/52	\$0	\$0	\$30,000	\$0	\$0	\$35,000
E	17480	4109		NEW HIRE-INSP/FUEL RED. 48/52	\$0	\$0	\$0	\$0	\$0	\$222,000
E	17480	4111		PAID CALL CITY -bill at 48/52	\$6,914	\$16,011	\$7,000	\$11,819	\$22,000	\$27,000
E	17480	4112		PAID CALL FIRE DISTRICT -bill at 48/52	\$6,791	\$6,243	\$6,000	\$3,645	\$8,000	\$10,500
E	17480	4113		PAID CALL FIRE SHARED -bill at 48/52	\$7,126	\$5,978	\$7,000	\$1,306	\$8,500	\$10,500
E	17480	4114		PAID CALL AMBULANCE -bill at 48/52	\$53,183	\$24,178	\$25,000	\$5,642	\$32,000	\$52,000
E	17480	4115		PAID CALL SHIFT COVERAGE 48/52	\$365,993	\$370,467	\$346,900	\$197,089	\$487,300	\$622,800
E	17480	4120		FIRE DEPT JANITOR ALL 3	\$8,675	\$8,731	\$8,800	\$5,180	\$8,800	\$9,000
E	17480	4150		FT SHIFT COVER./OT/HT 48/52	\$188,097	\$227,461	\$193,000	\$150,622	\$230,000	\$234,700
E	17480	4151		FT FIRE CITY -bill at 48/52	\$523	\$1,039	\$600	\$92	\$600	\$800
E	17480	4152		FT FIRE DISTRICT -bill at 48/52	\$723	\$475	\$800	\$98	\$800	\$800
E	17480	4153		FT FIRE SHARED -bill at 48/52	\$13,630	\$4,666	\$6,800	\$1,820	\$6,800	\$7,000
E	17480	4154		FT FIRE AMBULANCE -bill at 48/52	\$7,055	\$4,813	\$7,500	\$4,545	\$7,500	\$7,800
E	17480	4159		BUILDING MAINT-dont use	\$0	\$0	\$0	\$0	\$0	\$0
E	17480	4160		PART TIME WAGE 48/52	\$16,743	\$43,540	\$35,000	\$28,063	\$44,000	\$45,000
E	17480	4165		PARAMEDIC PROG PT WAGE AMB	\$0	\$32,899	\$66,500	\$31,625	\$52,000	\$54,000
E	17480	4190		ACCRUED LEAVE/VACATION BUYOUT	\$25,843	\$46,295	\$48,000	\$50,311	\$50,300	\$52,000
E	17480	4200		BENEFITS- FT 48/52	\$1,043,995	\$1,154,635	\$1,194,000	\$811,458	\$1,310,000	\$1,493,900
E	17480	4201		PAID CALL BENEFITS	\$38,462	\$42,497	\$40,500	\$22,373	\$44,000	\$56,000
E	17480	4202		PAID CALL BEN-DISABILITY INSUR	\$4,669	\$5,921	\$5,900	\$5,921	\$5,900	\$6,000
E	17480	4203		BENEFITS-AMBULANCE	\$420	\$12,156	\$15,000	\$18,795	\$31,000	\$34,000
E	17480	4209		BENEFITS ON RAISES 48/52	\$0	\$0	\$0	\$0	\$0	\$0
E	17480	4250		W/C CLAIMS SURCHARGE 48/52	\$542	\$16,305	\$16,000	\$19,759	\$19,800	\$19,800
E	17480	4251		W/C REFUND 48/52	(\$17,839)	\$28,485	\$28,000	\$14,287	\$14,300	\$14,300
E	17480	4260		UNEMPLOYMENT BENEFITS 48/52	\$0	\$0	\$0	\$0	\$0	\$0
E	17480	4270		UNIFORMS -FULL TIMERS 48/52	\$9,651	\$13,309	\$12,000	\$4,967	\$12,000	\$12,200
E	17480	4271		UNIFORMS PAID CALL 48/52	\$22,319	\$12,480	\$18,600	\$4,653	\$18,000	\$18,300
E	17480	4290		WELLNESS/RECREATION PROGRAMS	\$3,649	\$6,930	\$4,200	\$3,303	\$6,700	\$7,000
E	17480	4300		SUPPLIES FIRE	\$13,735	\$10,129	\$11,000	\$940	\$10,500	\$10,800
E	17480	4313		SUPPLIES-PARAMEDIC PROGRAM	\$11,707	\$23,899	\$24,000	\$3,707	\$13,000	\$20,000

Fiscal Year 2026 Tentative Budget Report for Budget Meeting

May-25

Fund Emergency Services Operating Fund 17

Department Emergency Services

Acct	Type	Org	Object	Account Description	2023 Actuals	2024 Actuals	2025 Revised Budget	2025 Actuals	2025 Proj. Actuals	2026 Proj. Budget
E	17480	4314		SUPPLIES (BUILDING) ALL 3	\$9,831	\$6,373	\$10,000	\$7,062	\$9,000	\$9,000
E	17480	4315		SUPPLIES ARCHER	\$0	\$0	\$100	\$20	\$100	\$100
E	17480	4316		SUPPLIES SUGAR CITY	\$19	\$0	\$100	\$20	\$100	\$100
E	17480	4317		SUPPLIES AMBULANCE	\$49,723	\$82,051	\$60,000	\$42,482	\$70,000	\$70,000
E	17480	4318		SUPPLIES(PERSONNEL-SHOP) 48/52	\$20,767	\$13,279	\$15,000	\$5,879	\$14,000	\$14,200
E	17480	4319		SUPPLIES FROM GRANTS AMB	\$0	\$2,845	\$0	\$0	\$0	\$0
E	17480	4334		TURN-OUT GEAR FIRE	\$15,140	\$258,611	\$47,000	\$40,934	\$42,000	\$42,000
E	17480	4350		FUEL & OIL 48/52	\$0	\$155	\$0	\$82	\$0	\$0
E	17480	4351		FUEL & OIL- FIRE	\$32,900	\$32,292	\$30,000	\$18,583	\$32,000	\$33,000
E	17480	4352		FUEL & OIL- FIRE DIST ARCHER	\$1,144	\$946	\$1,000	\$127	\$1,000	\$1,000
E	17480	4353		FUEL & OIL-FIRE DISTRICT SUGAR	\$482	\$300	\$500	\$173	\$400	\$400
E	17480	4354		FUEL & OIL- AMBULANCE	\$28,446	\$22,607	\$22,000	\$13,286	\$22,500	\$23,000
E	17480	4389		SMALL TOOLS-PARAMEDIC PRG AMB	\$22,791	\$2,990	\$7,000	\$0	\$7,000	\$12,000
E	17480	4395		SMALL TOOLS- 48/52	\$17,894	\$9,333	\$10,000	\$4,530	\$10,000	\$9,000
E	17480	4396		SMALL TOOLS- FIRE	\$7,432	\$20,453	\$7,000	\$3,526	\$7,000	\$10,000
E	17480	4397		SMALL TOOLS- FIRE DISTRICT	\$0	\$0	\$0	\$0	\$0	\$0
E	17480	4398		SMALL TOOLS-AMBULANCE	\$6,467	\$8,581	\$5,000	\$11,760	\$13,500	\$24,500
E	17480	4399		SMALL TOOLS- ALL 3	\$24,890	\$8,100	\$8,500	\$0	\$8,500	\$41,500
E	17480	4400		DRUG TEST/SHOTS/BCKGRND50/50	\$670	\$232	\$500	\$415	\$600	\$600
E	17480	4409		TRANSPORT COSTS-AMBULANCE	\$8,604	\$8,519	\$9,000	\$2,349	\$8,500	\$8,600
E	17480	4434		HIRED WORK- 48/52	\$0	\$441	\$0	\$3,068	\$0	\$0
E	17480	4435		HIRED WORK-CITY	\$0	\$0	\$0	\$0	\$0	\$0
E	17480	4436		HIRED WORK- DISTRICT	\$10,008	\$8,167	\$7,000	\$5,333	\$9,000	\$9,000
E	17480	4437		HIRED WORK- FIRE	\$4,715	\$2,500	\$1,500	\$0	\$2,400	\$2,500
E	17480	4438		HIRED WORK-COLL/PARPROG/EMT	\$74,266	\$133,602	\$105,000	\$103,994	\$132,000	\$134,000
E	17480	4439		HIRED WORK-ALL 3	\$1,799	\$0	\$800	\$3,351	\$4,500	\$4,600
E	17480	4446		HIRED WORK-SHERIFF DISPATCH	\$214,153	\$258,603	\$312,900	\$138,747	\$290,000	\$312,900
E	17480	4460		INSURANCE 48/52	\$22,490	\$29,676	\$45,400	\$45,377	\$45,400	\$47,000
E	17480	4463		INSURANCE-FIRE ONLY	\$3,081	\$3,998	\$4,800	\$4,776	\$4,800	\$5,000
E	17480	4465		INSURANCE- BLDG ALL 3	\$2,923	\$3,898	\$5,400	\$5,406	\$5,400	\$5,700
E	17480	4466		INS- BLDG ARCHER FIRE DIST	\$1,047	\$1,396	\$1,900	\$1,931	\$1,900	\$3,000
E	17480	4467		INS- BLDG SUGAR FIRE DIST	\$732	\$1,193	\$1,500	\$1,540	\$1,500	\$1,700
E	17480	4471		TRAINING, TRAVEL & MTGS AMB	\$107,495	\$56,386	\$100,000	\$71,742	\$85,000	\$85,000

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Fiscal Year 2026 Tentative Budget Report for Budget Meeting

May-25

Fund Emergency Services Operating Fund 17
Department Emergency Services

Acct	Type	Org	Object	Account Description	2023 Actuals	2024 Actuals	2025 Revised Budget	2025 Actuals	2025 Proj. Actuals	2026 Proj. Budget
E		17480	4475	TRAINING, TRAVEL & MTGS 48/52	\$16,020	\$24,045	\$20,000	\$13,242	\$20,500	\$21,000
E		17480	4476	TRAINING, TRAVEL & MTGS FIRE	\$42,854	\$17,684	\$30,000	\$37,360	\$44,000	\$35,000
E		17480	4477	TRAIN, TRAVEL & MTG DISTRICT	\$381	\$226	\$0	\$104	\$200	\$200
E		17480	4478	PC RETENTION-MEALS 48/52	\$19,277	\$22,529	\$20,500	\$8,697	\$19,600	\$20,000
E		17480	4482	TRAIN/LIC/ACCR PAR PRGRM AMB	\$30,678	\$5,883	\$3,600	\$14,830	\$15,000	\$15,000
E		17480	4500	PUBLICATION & ADVERTISING48/52	\$1,536	\$2,761	\$1,500	\$2,142	\$2,400	\$2,400
E		17480	4512	TELEPHONE/INTERNET/CABLE 48/52	\$14,096	\$14,049	\$14,400	\$7,629	\$14,400	\$14,500
E		17480	4513	CELL PHONES (AMB ONLY) AMB	\$4,375	\$4,398	\$4,600	\$2,448	\$4,500	\$4,600
E		17480	4514	TELEPHONE&INTERNET DIST ARCHER	\$1,378	\$1,438	\$1,500	\$842	\$1,500	\$1,500
E		17480	4515	TELEPHONE& INTERNET DIST SUGAR	\$4,549	\$2,218	\$3,700	\$902	\$2,400	\$2,400
E		17480	4521	HEAT & LIGHTS THORNTON DIST	\$0	\$0	\$0	\$976	\$1,600	\$1,600
E		17480	4524	HEAT & LIGHTS ALL3	\$20,274	\$20,738	\$19,500	\$12,344	\$20,000	\$21,000
E		17480	4525	HEAT & LIGHTS ARCHER	\$5,702	\$4,864	\$4,500	\$3,046	\$4,800	\$5,000
E		17480	4526	HEAT & LIGHTS SUGAR CITY	\$3,578	\$3,045	\$3,300	\$1,972	\$3,200	\$3,400
E		17480	4585	WATER/SEWER/GARBAGE ALL3	\$2,634	\$2,865	\$3,400	\$2,482	\$3,500	\$3,600
E		17480	4586	WATER/SEWER/GARBAGE SUGAR CITY	\$3,157	\$3,610	\$3,400	\$1,813	\$3,600	\$3,700
E		17480	4603	BUILDING REPAIRS ALL 3	\$25,599	\$23,621	\$25,000	\$6,431	\$18,000	\$22,000
E		17480	4604	BUILDING REPAIRS ARCHER	\$3,150	\$3,311	\$3,200	\$1,777	\$3,300	\$3,300
E		17480	4606	BUILDING REPAIRS SUGAR CITY	\$1,913	\$2,643	\$3,000	\$1,137	\$2,500	\$2,600
E		17480	4614	EQUIPMENT REPAIRS- 48/52	\$15,078	\$12,995	\$11,500	\$17,885	\$22,500	\$15,500
E		17480	4615	EQUIPMENT REPAIRS- FIRE	\$57,074	\$64,566	\$60,000	\$21,094	\$56,000	\$59,000
E		17480	4616	EQUIPMENT REPAIRS- AMBULANCE	\$24,591	\$40,713	\$26,000	\$25,434	\$34,000	\$35,000
E		17480	4617	EQUIPMENT REPAIRS- ARCHER	\$1,475	\$0	\$2,000	\$88	\$1,000	\$1,000
E		17480	4618	EQUIPMENT REPAIRS- SUGAR CITY	\$45	\$38	\$500	\$0	\$200	\$200
E		17480	4619	RADIO REPAIRS/BATTERIES 48/52	\$6,219	\$8,984	\$7,800	\$711	\$7,500	\$7,600
E		17480	4644	SOFTWARE & MAINTENANCE 48/52	\$67,505	\$54,250	\$66,000	\$33,322	\$56,000	\$57,000
E		17480	4645	SOFTWARE & MAINTENANCE AMB	\$15,859	\$18,359	\$17,000	\$16,486	\$18,600	\$18,800
E		17480	4646	SOFTWARE & MAINTENANCE FIRE	\$9,212	\$7,773	\$9,300	\$3,664	\$7,800	\$7,900
E		17480	4681	LIABILITY LOSSES FIRE	\$0	\$1,680	\$0	\$0	\$0	\$0
E		17480	4682	LIABILITY LOSSES 48/52	\$0	\$1,000	\$0	\$0	\$0	\$0
E		17480	4683	LIABILITY LOSSES AMB	\$2,209	\$5,247	\$0	\$0	\$0	\$0
E		17480	4684	LIABILITY LOSSES-1/3	\$1,067	\$0	\$0	\$0	\$0	\$0
E		17480	4850	OVERHEAD-SHOP EXP-FIRE ONLY	\$0	\$0	\$0	\$0	\$0	\$0

Fiscal Year 2026 Tentative Budget Report for Budget Meeting

May-25

Fund Emergency Services Operating Fund 17

Department Emergency Services

Acct	Type	Org	Object	Account Description	2023 Actuals	2024 Actuals	2025 Revised Budget	2025 Actuals	2025 Proj. Actuals	2026 Proj. Budget
E	17480	4854	SHOP EXPENSES	AMB	(\$26,137)	(\$30,114)	\$0	\$0	\$0	\$0
E	17480	4855	SHOP EXPENSES	DIST	\$24,374	\$28,082	\$0	\$0	\$0	\$0
E	17480	4856	SHOP EXPENSES	ALL3	\$126	\$901	\$800	\$536	\$800	\$800
E	17480	4857	SHOP EXPENSES	CITY	\$1,763	\$2,031	\$0	\$0	\$0	\$0
E	17480	4890	OVERHEAD- GENERAL ALL 3		\$206,604	\$239,004	\$267,000	\$178,000	\$267,000	\$295,000
E	17480	5187	K-12 SAW/EXTRICATIONTOOLS	FIRE	\$0	\$0	\$8,000	\$8,935	\$9,000	\$0
E	17480	5190	FIRE HOSE/ROLLER	FIRE	\$9,265	\$0	\$5,000	\$0	\$5,000	\$0
E	17480	5191	BAY FLOOR BUFFER/FINISH	3 WAY	\$0	\$0	\$0	\$0	\$0	\$16,000
E	17480	5199	ROPE RESCUE EQUIP	FIRE	\$0	\$8,961	\$0	\$0	\$0	\$5,000
E	17480	5201	AIR MONITOR (FIRE)		\$0	\$0	\$6,500	\$0	\$6,500	\$0
E	17480	5267	LOAD-ALL/TELEHANDLER-DRMO-FIRE		\$20,000	\$0	\$0	\$0	\$0	\$0
E	17480	5349	RADIO SYSTEM UPGRADES	3 WAY	\$0	\$224,499	\$147,000	\$0	\$0	\$7,000
E	17480	5512	REMODELING/SHELFING	3 WAYSPLIT	\$0	\$0	\$0	\$0	\$0	\$34,000
E	17480	5518	CARPET- 3 WAY SPLIT		\$0	\$0	\$0	\$0	\$0	\$45,000
E	17480	5559	OFFICE BUILDOUT-INSPECTOR		\$0	\$0	\$0	\$0	\$0	\$15,000
E	17480	5562	BUILD REMODEL-SLEEP AREA/BAYDR		\$9,985	\$0	\$9,000	\$0	\$9,000	\$0
E	17480	5622	ASPHALT/CONCRETE	3WAY	\$0	\$68,133	\$0	\$0	\$0	\$0
E	17480	6000	CONTINGENCY -48/52		\$0	\$0	\$63,600	\$0	\$0	\$0
Total Expense					\$4,926,936	\$6,065,623	\$5,973,100	\$3,771,196	\$6,237,800	\$7,296,800
Net					(\$0)	\$0	\$0	\$194,530	\$0	\$0

Fiscal Year 2026 Tentative Budget Report for Budget Meeting

May-25

Fund Joint Fire Equipment
Department Fire

Acct	Type	Org	Object	Account Description	2023 Actuals	2024 Actuals	2025 Revised Budget	2025 Actuals	2025 Proj. Actuals	2026 Proj. Budget
Revenue										
R			18399	3901	FUND TFRIN-CITY GEN/CONVERSION	(\$65,004)	(\$64,992)	(\$65,000)	(\$43,200)	(\$65,000)
R			18399	3919	FUND TFR IN- FIRE DISTRICT	(\$105,000)	(\$105,000)	(\$105,000)	(\$70,400)	(\$105,000)
R			18399	3920	FUND TFR IN- FIRE IMPACT	(\$39,996)	(\$40,008)	(\$40,000)	(\$27,200)	(\$40,000)
R			18480	3326	FEDERAL GRANT- EMG FIRE	\$0	\$0	(\$350,000)	\$0	(\$350,000)
R			18480	3711	INTEREST EARNED- INVESTMENTS	(\$22,981)	(\$39,209)	(\$40,000)	(\$21,379)	(\$36,000)
R			18480	3750	SALE OF ASSETS	\$0	(\$40,000)	(\$18,800)	\$0	\$0
R			18480	3760	CONTRIBUTIONS/PRIVATE GRANTS	\$0	\$0	\$0	\$0	\$0
R			18480	3894	REIMBURSEMENT EQUIP- FIRE	(\$118,116)	(\$317,369)	(\$160,000)	(\$44,906)	(\$160,000)
R			18480	3999	FUND BAL CARRYOVER-BUDGET	\$0	\$0	\$0	\$0	(\$1,435,000)
Total Revenue					(\$351,097)	(\$606,578)	(\$778,800)	(\$207,085)	(\$2,191,000)	(\$408,000)
Expense										
E			18480	4396	SMALL TOOLS- FIRE EQUIP 50/50	\$0	\$3,160	\$0	\$0	\$0
E			18480	4426	INTEREST EXPENSE	\$0	\$0	\$0	\$0	\$0
E			18480	4430	HIRED WORK/GRANT ADMIN.	\$0	\$0	\$0	\$7,000	\$25,000
E			18480	5018	HEAVY BRUSH RIG	\$84,536	\$106,898	\$0	\$0	\$0
E			18480	5019	TANKER/REPLACE ENGINE #13	\$0	\$0	\$0	\$0	\$0
E			18480	5020	FIRE ENGINE-to replace #12	\$723,071	\$0	\$0	\$0	\$0
E			18480	5021	COMMAND VEHICLES (2)	\$6,784	\$59,217	\$0	\$0	\$0
E			18480	5022	TENDER #1	\$0	\$0	\$0	\$0	\$0
E			18480	5032	TRUCK-INSPECTOR	\$0	\$71,384	\$0	\$0	\$0
E			18480	5037	SERVICE TRUCK	\$0	\$100,199	\$0	\$9,342	\$12,200
E			18480	5205	AIRPACK-20 yr/SCBA Bottle-10yr	\$0	\$0	\$0	\$0	\$0
E			18480	5206	FIT TEST/SCBA GEAR	\$0	\$0	\$0	\$0	\$0
E			18480	5531	TRAINING TOWER-50/50 FIRESPLIT	\$0	\$0	\$0	\$0	\$0
E			18480	5863	RESCUE VEHICLE (R1)	\$0	\$0	\$375,000	\$0	\$375,000
E			18480	6000	CONTINGENCY-BUDGET ONLY	\$0	\$0	\$403,800	\$0	\$0
Total Expense					\$814,391	\$340,857	\$778,800	\$16,342	\$412,200	\$408,000
Net					\$463,293	(\$265,721)	\$0	(\$190,743)	(\$1,778,800)	\$0

ADD to savings

Fiscal Year 2026 Tentative Budget Report for Budget Meeting

May-25

Fund Madison County Fire District
Department Fire

Acct	Type	Org	Object	Account Description	2023 Actuals	2024 Actuals	2025 Revised Budget	2025 Actuals	2025 Proj. Actuals	2026 Proj. Budget
Revenue										
R		19480	3000	PROPERTY TAX	(\$973,037)	(\$1,036,963)	(\$1,074,700)	(\$720,299)	(\$1,074,700)	(\$1,100,000)
R		19480	3002	PROPERTY TAX PENALTY&INTEREST	(\$3,640)	(\$3,864)	(\$4,000)	(\$2,079)	(\$3,900)	(\$4,000)
R		19480	3003	STATE AG EQUIP-PROPTAX REPLACE	(\$25,052)	(\$18,789)	(\$25,100)	(\$12,526)	(\$25,100)	(\$25,100)
R		19480	3004	STATE- PERS PROP TAX REPLACE	(\$6,940)	(\$6,940)	(\$6,900)	(\$3,470)	(\$6,900)	(\$6,900)
R		19480	3006	ELECTRICITY TAX	(\$2,985)	(\$3,627)	(\$3,000)	\$0	(\$3,600)	(\$4,000)
R		19480	3010	STATE SALES TAX	(\$69,827)	(\$65,204)	(\$72,000)	(\$34,765)	(\$70,000)	(\$70,000)
R		19480	3326	FEDERAL GRANT- EMG FIRE	\$0	\$0	\$0	\$0	\$0	\$0
R		19480	3710	INT EARNED-UNREALIZEDGAIN/LOSS	(\$11,145)	(\$790)	\$0	\$8,219	\$6,000	\$12,000
R		19480	3711	INTEREST EARNED- INVESTMENTS	(\$33,449)	(\$55,193)	(\$35,000)	(\$24,403)	(\$38,000)	(\$36,000)
R		19480	3750	SALE OF ASSETS	\$0	\$0	\$0	\$0	\$0	\$0
R		19480	3764	CONTRIBUTIONS-MADISON COUNTY	(\$110,000)	\$0	\$0	\$0	(\$65,000)	\$0
R		19480	3892	REIMBURSEMENT EQUIP- DIST	\$0	\$0	\$0	\$0	\$0	\$0
R		19480	3999	FUND BAL CARRYOVER-BUDGET	\$0	\$0	(\$20,300)	\$0	(\$1,288,400)	Gain (\$430,500)
Total Revenue					(\$1,236,077)	(\$1,191,371)	(\$1,241,000)	(\$789,323)	(\$2,569,600)	Gain (\$430,500)
										To Balance
Expense										
E		19480	4300	SUPPLIES	\$0	\$0	\$0	\$0	\$0	\$0
E		19480	4390	SMALL TOOLS/TURNOUT GEAR	\$0	\$0	\$0	\$0	\$0	\$0
E		19480	4426	INTEREST EXPENSE	\$0	\$0	\$0	\$952	\$1,000	\$0
E		19480	4490	BANKING FEES	\$0	\$26	\$100	\$0	\$100	\$100
E		19480	4500	PUBLISHING/ADVERTISING	\$51	\$74	\$100	\$0	\$100	\$100
E		19480	4890	OVERHEAD- GENERAL	\$0	\$0	\$0	\$0	\$0	\$2,500
E		19480	4918	FUND TFR -JOINT FIRE EQUIP	\$0	\$0	\$0	\$0	\$0	\$0
E		19480	5025	PURCHASE ENGINE 12- CITY SHARE	\$0	\$40,000	\$0	\$0	\$0	\$0
E		19480	5207	TURNOUT GEAR	\$0	\$0	\$0	\$0	\$0	\$5,000
E		19480	5545	LAND/BUILDING PURCHASE	\$30,803	\$28,841	\$0	\$0	\$100,000	\$182,400
E		19480	5623	SEAL COAT SUGAR & ARCHER STAT	\$15,500	\$5,500	\$0	\$0	\$0	\$7,000
E		19480	5723	NEW WELL CONSTRUCTION-THORNTON	\$0	\$226,316	\$0	\$4,211	\$168,000	\$0
E		19480	6000	CONTINGENCY-BUDGET ONLY	\$0	\$0	\$0	\$0	\$0	\$0
E		19499	4916	FUND TFR-OUT-FIRE STAT BLDG	\$0	\$0	\$85,000	\$56,800	\$85,000	\$85,000
E		19499	4917	FUND TFR -JOINT FIRE OPERATION	\$795,881	\$1,123,670	\$1,050,800	\$700,000	\$1,064,300	\$1,277,400
E		19499	4918	FUND TFR -JOINT FIRE EQUIP	\$105,000	\$105,000	\$105,000	\$70,400	\$105,000	\$105,000
Total Expense					\$947,235	\$1,529,427	\$1,241,000	\$832,363	\$1,523,500	\$1,664,500
Net					(\$288,841)	\$338,055	\$0	\$43,040	(\$1,046,100)	End

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Fiscal Year 2026 Tentative Budget Report for Budget Meeting

May-25

Fund Fire Impact Fund City
Department Fire

Acct	Type	Org	Object	Account Description	2023 Actuals	2024 Actuals	2025 Revised Budget	2025 Actuals	2025 Proj. Actuals	2026 Proj. Budget
Revenue										
R	20480	3517		IMPACT FEES-FIRE	(\$42,844)	(\$33,618)	(\$35,000)	(\$28,857)	(\$41,800)	(\$41,800)
R	20480	3711		INTEREST EARNED- INVESTMENTS	(\$795)	(\$1,083)	(\$800)	(\$10)	(\$200)	(\$200)
R	20480	3999		FUND BAL CARRYOVER-BUDGET	\$0	\$0	(\$6,300)	\$0	(\$3,000)	<i>begin</i> \$0
Total Revenue					(\$43,639)	(\$34,701)	(\$42,100)	(\$28,867)	(\$45,000)	(\$42,000)
Expense										
E	20480	4430		HIRED WORK	\$0	\$0	\$0	\$0	\$0	\$0
E	20480	5534		IMPACT FEE STUDY	\$0	\$0	\$0	\$0	\$5,000	\$0
E	20480	6000		CONTINGENCY-BUDGET ONLY	\$0	\$0	\$2,100	\$0	\$0	\$2,000 <i>END</i>
E	20499	4901		FUND TFR -GENERAL FUND	\$0	\$0	\$0	\$0	\$0	\$0
E	20499	4918		FUND TFR -JOINT FIRE EQUIP	\$39,996	\$40,008	\$40,000	\$27,200	\$40,000	\$40,000
Total Expense					\$39,996	\$40,008	\$42,100	\$27,200	\$45,000	\$42,000
Net					(\$3,643)	\$5,307	\$0	(\$1,667)	\$0	\$0

Fiscal Year 2026 Tentative Budget Report for Budget Meeting

May-25

Fund Fire Department Employee Fund
Department Fire

Acct	Type	Org	Object	Account Description	2023 Actuals	2024 Actuals	2025 Original Budget	2025 Revised Budget	2025 Actuals	2025 Proj. Actuals	2026 Proj. Budget
Revenue											
R		21480	3711	INTEREST EARNED- INVESTMENTS	(\$875)	(\$1,193)	(\$1,000)	(\$1,000)	(\$470)	(\$1,000)	(\$1,000)
R		21480	3760	CONTRIBUTIONS/PRIVATE GRANTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
R		21480	3774	CONTRIBUTIONS-CANCER VICTIMS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
R		21480	3775	CONTRIBUTIONS-BURNOUT FUND	(\$1,000)	\$0	(\$500)	(\$500)	\$0	\$0	(\$500)
R		21480	3800	MISCELLANEOUS REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
R		21480	3999	FUND BAL CARRYOVER-BUDGET	\$0	\$0	(\$1,500)	(\$1,500)	\$0	(\$26,600)	(\$1,500)
Total Revenue					(\$1,875)	(\$1,193)	(\$3,000)	(\$3,000)	(\$470)	(\$27,600)	(\$3,000)
Expense											
E		21480	4300	SUPPLIES	\$703	\$0	\$1,000	\$1,000	\$0	\$0	\$1,000
E		21480	4441	FUNDRAISING EXP-ESD EMP FUND	\$0	\$0	\$0	\$0	\$0	\$0	\$0
E		21480	4442	BURNOUT EXPENSES-ESD EMP FUND	\$0	\$0	\$800	\$800	\$0	\$0	\$800
E		21480	4470	TRAINING, TRAVEL, & MEETINGS	\$0	\$0	\$1,200	\$1,200	\$0	\$0	\$1,200
E		21480	6000	CONTINGENCY-BUDGET ONLY	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Expense					\$703	\$0	\$3,000	\$3,000	\$0	\$0	\$3,000
Net					(\$1,173)	(\$1,193)	\$0	\$0	(\$470)	(\$27,600)	\$0

Fiscal Year 2026 Tentative Budget Report for Budget Meeting

Fund		Wild Land							
Department		Fire							
Acct									
Type	Org	Object	Account Description	2023 Actuals	2024 Actuals	2025 Revised Budget	2025 Actuals	2025 Proj. Actuals	2026 Proj. Budget
Revenue									
R	37480	3655	CONTRACTS-FUEL REDUCTION GRANT	(\$77,876)	(\$58,743)	(\$250,000)	(\$8)	(\$70,000)	(\$70,000)
R	37480	3711	INTEREST EARNED- INVESTMENTS	\$0	\$0	\$0	(\$6,538)	(\$10,500)	(\$6,000)
R	37480	3896	REIMBURSEMENT EQUIP- WILDLAND	(\$80,743)	(\$104,517)	(\$110,000)	(\$23,192)	(\$90,000)	(\$90,000)
R	37480	3897	1% ALL EQUIP REIMB- WILDLAND	(\$3,151)	\$0	(\$5,000)	\$0	\$0	\$0
R	37480	3898	ADMINISTRATIVE REIMB- WILDLAND	(\$38,330)	(\$91,307)	(\$60,000)	(\$10,680)	(\$86,000)	(\$88,000)
R	37480	3899	WAGE REIMBURSEMENT- WILDLAND	(\$529,040)	(\$1,114,015)	(\$800,000)	(\$185,405)	(\$900,000)	(\$930,000)
R	37480	3900	SUPPLY REIMBURSEMENT- WILDLAND	(\$99,769)	(\$196,963)	(\$90,000)	(\$18,225)	(\$110,000)	(\$110,000)
R	37480	3999	FUND BAL CARRYOVER-BUDGET	\$0	\$0	(\$193,100)	\$0	(\$685,500)	(\$202,100)
Total Revenue				(\$828,909)	(\$1,565,546)	(\$1,508,100)	(\$244,047)	(\$1,952,000)	(\$1,496,100)
Expense									
E	37480	4118	WILDLAND DEPLOY WAGES	\$460,538	\$904,219	\$680,000	\$382,838	\$800,000	\$830,000
E	37480	4160	PART TIME WAGE	\$13,166	(\$294)	\$16,000	\$0	\$0	\$0
E	37480	4161	PT WAGES-FUEL REDUCTION GRANT	\$63,580	\$51,120	\$250,000	\$265	\$60,000	\$61,000
E	37480	4200	BENEFITS	\$80,378	\$196,257	\$100,000	\$100,670	\$185,000	\$188,000
E	37480	4201	PAID CALL BENEFITS	\$12,918	\$20,991	\$25,000	\$7,788	\$23,500	\$25,000
E	37480	4251	W/C REFUND	(\$6,929)	(\$7,491)	(\$7,500)	(\$7,013)	(\$7,000)	(\$7,000)
E	37480	4300	SUPPLIES	\$46,364	\$15,915	\$15,000	\$7,767	\$16,000	\$18,000
E	37480	4301	SUPPLIES-FUEL REDUCTION GRANT	\$7,938	\$16,286	\$13,000	\$46	\$13,000	\$13,500
E	37480	4351	FUEL & OIL- FIRE	\$16,797	\$25,733	\$22,000	\$6,317	\$23,000	\$24,000
E	37480	4396	SMALL TOOLS- FIRE	\$2,399	\$16,827	\$0	\$3,420	\$6,500	\$7,500
E	37480	4426	INTEREST EXPENSE	\$0	\$0	\$0	\$1,155	\$1,200	\$800
E	37480	4430	HIRED WORK	\$0	\$0	\$0	\$0	\$0	\$0
E	37480	4460	INSURANCE	\$9,274	\$13,108	\$10,200	\$10,219	\$10,200	\$11,000
E	37480	4470	TRAINING, TRAVEL, & MEETINGS	\$83,268	\$171,136	\$80,000	\$48,782	\$118,000	\$125,000
E	37480	4510	TELEPHONE & INTERNET	\$2,305	\$1,717	\$2,400	\$893	\$1,700	\$1,800
E	37480	4610	EQUIPMENT REPAIRS	\$18,816	\$6,817	\$15,000	\$3,874	\$12,000	\$12,500
E	37480	4640	COMPUTER PROGRAM/SOFTWARE MAIN	\$1,917	\$0	\$2,000	\$0	\$0	\$0
E	37480	4850	OVERHEAD-SHOP EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0
E	37480	5524	STORAGE BLDG-ARCHER-1/3 SPLIT	\$0	\$0	\$100,000	\$76,481	\$100,000	\$0
E	37480	5837	TRUCK LIFT	\$0	\$39,999	\$0	\$0	\$0	\$0
E	37480	6000	CONTINGENCY-BUDGET ONLY	\$0	\$0	\$0	\$0	\$0	\$0
E	37499	4916	FUND TFROUT-FIRE STAT BLDG	\$0	\$0	\$185,000	\$124,000	\$185,000	\$185,000
Total Expense				\$812,749	\$1,472,339	\$1,508,100	\$767,501	\$1,548,100	\$1,496,100
Net				(\$16,160)	(\$93,207)	\$0	\$523,454	(\$403,900)	\$0

Analysis of Subsidies for Public Safety 2022-2026

		Actual		Actual		Actual		Forecast		Estimate	
General Revenues Rexburg City		2022		2023		2024		2025		2026	
Property Tax	01411-3000	\$ 5,896,529	\$	6,293,908	\$	6,630,639	\$	6,932,400	\$	7,350,000	
Sales Tax	01411-3010	\$ 3,695,524	\$	3,845,256	\$	3,901,674	\$	3,993,600	\$	4,069,800	
Total General Revenues		\$ 9,592,053	\$	10,139,164	\$	10,532,313	\$	10,926,000	\$	11,419,800	
				6%		4%		4%		5%	19%
General Revenues Fire District											
Property Tax	19480-3000	\$ 912,924	\$	973,037	\$	1,036,963	\$	1,074,700	\$	1,100,000	
Sales Tax	19480-3010	\$ 61,243	\$	69,827	\$	65,204	\$	70,000	\$	70,000	
Total General Revenues		\$ 974,167	\$	1,042,864	\$	1,102,167	\$	1,144,700	\$	1,170,000	
				7%		6%		4%		2%	20%
Subsidies:											
City Fire											
Fire Dept-City Fire	01499-4917	\$ 1,313,697	\$	1,491,188	\$	1,936,658	\$	1,903,400	\$	2,222,500	
Growth Percent				14%		30%		-2%		17%	69%
Ambulance District											
Growth Percent	17480-3890	\$ 1,469,781	\$	1,948,843	\$	2,063,951	\$	2,271,600	\$	2,766,300	
				33%		6%		10%		22%	88%
Fire District											
Growth Percent	19499-4917	\$ 815,803	\$	795,882	\$	1,123,670	\$	1,064,300	\$	1,277,400	
				-2%		41%		-5%		20%	57%
Emergency Services Operating Expenses Only (No Capital) Fire											
Operating Fund 17		\$ 4,403,111	\$	4,887,686	\$	5,764,030	\$	6,208,300	\$	7,174,800	
				11%		18%		8%		16%	63%
Operating Expenses Only Police Departments in General Fund											
		\$ 5,567,671	\$	6,002,162	\$	6,999,153	\$	7,662,300	\$	8,186,100	
				8%		17%		9%		7%	47%

ESD OPERATIONS EXPENSE RECONCILIATION
17480

AS OF: 5/14/2025

Percent
Change

FY 26 Tentative Budget

OPERATIONS	TOTAL	DISTRICT	CITY	AMB	Fire vs. Amb split per	Compared to FY24 Actual
PERSONNEL						
4100 Salaries -Fulltimers	2,501,600	444,162	856,670	1,200,768	48/52	
4107 Merit Removed	35,000	6,214	11,986	16,800	48/52	
4106 Certification Raises	-	0	0	0	48/52	
4109 New-Hire Budget	222,000	39,416	76,024	106,560	48/52	New hires - 2
4111 PC --City Fire	27,000	4,794	9,246	12,960	city only to 48/52	
4112 PC --District Fire	10,500	1,864	3,596	5,040	Dist only to 48/52	
4113 PC --Training Fire	10,500	1,864	3,596	5,040	fire only to 48/52	
4114 PC --EMS (inc. training)	52,000	9,233	17,807	24,960	amb only to 48/52	
4115 PC --ESD Shift Coverage	622,800	110,579	213,277	298,944	48/52	
4120 Janitor	9,000	3,000	3,000	3,000	3-Way	
4150 Overtime-- Fulltimers Shift Coverage OT/HT	234,700	41,671	80,373	112,656	48/52	
4151 Overtime-- Fulltimers City	800	142	274	384	city only to 48/52	
4152 Overtime-- Fulltimers District	800	142	274	384	Dist only to 48/52	
4153 Overtime-- Fire Shared	7,000	1,243	2,397	3,360	fire only to 48/52	
4154 Overtime-- Fulltimers Ambulance	7,800	1,385	2,671	3,744	amb only to 48/52	
4160 Part-timers	45,000	7,990	15,410	21,600	48/52	
4165 Paramedic Prog PT Wage AMB	54,000	0	0	54,000	amb only	
4190 Accrued Leave/Vacation Buyout/W-C Refund	52,000	9,233	17,807	24,960	48/52	
4200 Benefits-- Fulltimers	1,493,900	265,243	511,585	717,072	48/52	
4201 Benefits-- PC	56,000	9,943	19,177	26,880	pd call time	
4202 Benefits-- Vol Disability	6,000	1,065	2,055	2,880	pd call time	
4203 BENEFITS-Paramedic Prog Amb	34,000	0	0	34,000	amb only	
4250 W/C Claims Surcharge	19,800	3,516	6,780	9,504	48/52	TBD
4251 W/C Refund	14,300	2,539	4,897	6,864	48/52	TBD
4260 Unemployment Benefits	-	0	0	0	48/52	
4270 Uniforms-Full Time	12,200	2,166	4,178	5,856	48/52	
4271 Uniforms-Paid Call	18,300	3,249	6,267	8,784	pd call time	
4290 Wellness/Recreation Programs	7,000	1,243	2,397	3,360	48/52	
TOTAL PERSONNEL	5,554,000	971,896	1,871,744	2,710,360		34.25%
OTHER OPERATIONS						
4300 Supplies-Fire Only	10,800	3,688	7,112	0	fire only	
4313 Supplies-Paramedic Program	20,000	0	0	20,000	amb only	
4314 Supplies-Building	9,000	3,000	3,000	3,000	3-WAY	
4315 Supplies-Archer	100	100	0	0	Dist only	
4316 Supplies-Sugar City	100	100	0	0	Dist only	
4317 Supplies-Ambulance Only	70,000	0	0	70,000	amb only	
4318 Supplies-Personnel & Office	14,200	2,521	4,863	6,816	48/52	
4319 Supplies from Grants	-	0	0	0	amb only	
4334 Turn-out Gear	42,000	14,341	27,659	0	fire only	
4351 Gas & Oil -Fire	33,000	11,268	21,732	0	fire only	
4352 Gas & Oil -Archer	1,000	1,000	0	0	Dist only	
4353 Gas & Oil-Sugar	400	400	0	0	Dist only	
4354 Gas & Oil -Ambulance	23,000	0	0	23,000	amb only	
4389 Small Tools/Paramedic Prg AMB	12,000	0	0	12,000	amb only	
4395 Small Tools/Small Equip.	9,000	1,598	3,082	4,320	48/52	
4396 Small Tools/Small Equip.	10,000	3,414	6,586	0	fire only	
4397 Small Tools/Small Equip.	-	0	0	0	Dist only	
4398 Small Tools/Small Equip.	24,500	0	0	24,500	amb only	
4399 Small Tools/Small Equip.	41,500	13,833	13,833	13,833	3-WAY	
4400 Hired Work-Drugs/Background/Consult	600	107	205	288	48/52	
4409 Ambulance Transport Costs	8,600	0	0	8,600	amb only	
4434 Hired Work - 48/52	-	0	0	0	48/52	

ESD OPERATIONS EXPENSE RECONCILIATION

17480

AS OF:

5/14/2025

Percent

Change

FY 26 Tentative Budget

OPERATIONS	TOTAL	DISTRICT	CITY	AMB	Fire vs. Amb split per	Compared to FY24 Actual
4436 Hired Work- District	9,000	9,000	0	0	Dist only	
4437 Hired Work - Fire	2,500	854	1,646	0	fire only	
4438 Hired Work-- Ambulance Coll./Paramedic Prog	134,000	0	0	134,000	amb only	
4439 Hired Work- All 3	4,600	1,533	1,533	1,533	3-WAY	
4446 Sherriff Dispatch	312,900	55,556	107,152	150,192	48/52	TBD
4460 Insurance -Personnel Liability	47,000	8,345	16,095	22,560	48/52	TBD
4463 Insurance -Fire Equipment	5,000	1,707	3,293	0	fire only	TBD
4465 Insurance -Building only	5,700	1,900	1,900	1,900	3-WAY	TBD
4466 Insurance -Archer	3,000	3,000	0	0	Dist only	TBD
4467 Insurance -Sugar City Bldg	1,700	1,700	0	0	Dist only	TBD
4471 Training -Ambulance Only	85,000	0	0	85,000	amb only	
4475 Training -Fire & Ambulance	21,000	3,729	7,191	10,080	48/52	
4476 Training -Fire Only	35,000	11,951	23,049	0	fire only	
4477 Training -District	200	200	0	0	Dist only	
4478 PC Retention Meals	20,000	3,551	6,849	9,600	48/52	
4482 Train/LIC/Accr Par Prgrm Amb	15,000	0	0	15,000	amb only	
4500 Publication/Advertising	2,400	426	822	1,152	48/52	
4512 Telephones & Internet	14,500	2,574	4,966	6,960	48/52	
4513 Cell Phones -Amb Only	4,600	0	0	4,600	amb only	
4514 Telephone-Archer	1,500	1,500	0	0	Dist only	
4515 Telephone/Internet-Sugar City	2,400	2,400	0	0	Dist only	
4521 Heat & Lights Thornton District	1,600	1,600	0	0	Dist only	
4524 Heat & Lights	21,000	7,000	7,000	7,000	3-WAY	
4525 Heat & Lights-Archer	5,000	5,000	0	0	Dist only	
4526 Heat & Lights-Sugar City	3,400	3,400	0	0	Dist only	
4585 Water/Sewer/Garbage	3,600	1,200	1,200	1,200	3-WAY	
4586 Water/Sewer/Garbage-Sugar City	3,700	3,700	0	0	Dist only	
4603 Building Repairs	22,000	7,333	7,333	7,333	3-WAY	
4604 Building Repairs-Archer	3,300	3,300	0	0	Dist only	
4606 Building Repairs-Sugar City	2,600	2,600	0	0	Dist only	
4614 Office Equipment Repairs	15,500	2,752	5,308	7,440	48/52	
4615 Equipment Repairs -Fire	59,000	20,145	38,855	0	fire only	
4616 Equipment Repairs -Ambulance	35,000	0	0	35,000	amb only	
4617 Equipment Repairs -Archer	1,000	1,000	0	0	Dist only	
4618 Equipment Repairs - Sugar Ciy	200	200	0	0	Dist only	
4619 Radio Repairs & Batteries	7,600	1,349	2,603	3,648	48/52	
4644 Software & Maintenance	57,000	10,120	19,520	27,360	48/52	
4645 Software & Maintenance	18,800	0	0	18,800	amb only	
4646 Software & Maintenance	7,900	2,697	5,203	0	fire only	
4681 Liability Losses-Fire Only	-	0	0	0	fire only	
4682 Liability Losses-48/52	-	0	0	0	48/52	
4683 Liability Losses-Amb Only	-	0	0	0	amb only	
TOTAL OTHER OPERATIONS	1,325,000	238,693	349,591	736,716		-4.48%
SMALL CAPITAL DETAIL						
*****Fire Shared*****						
5201 Air Monitor	-	0	0	0	fire only	
5199 Rope Rescue	5,000	1,707	3,293	0	fire only	
5190 Fire Hose/Roller	-	0	0	0	fire only	
5187 K-12 Saw/Extrication Tools	-	0	0	0	fire only	
Subtotal	5,000	1,707	3,293	0		
*****Ambulance Only*****						
Subtotal	-	0	0	0	amb only	
*****All Three Shared (48/52)*****						
Subtotal	-	0	0	0	48/52	
*****Fire District Only*****						
Subtotal	-	0	0	0	Dist only	
*****All Three Shared (3-WAY)*****						
5349 Radio System Upgrades	7,000	2,333	2,333	2,333	3-WAY	

ESD OPERATIONS EXPENSE RECONCILIATION
17480

AS OF: 5/14/2025

Percent
Change

FY 26 Tentative Budget					Fire vs. Amb	Compared to
OPERATIONS	TOTAL	DISTRICT	CITY	AMB	split per	FY24 Actual
5562 Building Remodel-Shelfing	34,000	11,333	11,333	11,333	3-WAY	
5559 Office Buildout -Inspector	15,000	5,000	5,000	5,000	3-WAY	
5518 Carpet	45,000	15,000	15,000	15,000	3-WAY	
5191 Bay Floor Buffer/Finish	16,000	5,333	5,333	5,333	3-WAY	
Subtotal	117,000	39,000	39,000	39,000		
Total Small Capital	122,000	40,707	42,293	39,000		-59.55%
SUB-TOTAL	7,001,000	1,251,296	2,263,628	3,486,076		
4850 Shop Expenses-Fire		0	0	0	fire only	TBD
4854 Shop Expenses-Ambulance		0	0	0	amb only	
4855 Shop Expenses- Fire District Only		0	0	0	Dist only	
4856 Shop Expenses- 3-WAY	800	267	267	267	3-WAY	
4857 Shop Expenses- CITY		0	0	0	city only	
4890 Administration-Overhead	295,000	98,333	98,333	98,333	3-WAY	
6000 Contingency --Fire Only		0	0	0	fire only	
6000 Contingency --Ambulance Only		0	0	0	amb only	
6000 Contingency		0	0	0	48/52	
6000 Contingent Grant Projects		0	0	0	fire only	
TOTAL ALL EXPENSES	7,296,800	1,349,896	2,362,228	3,584,676		20.30%*
REVENUES						
3807 Misc. Revenue/Sale of Assets-All Three	-	0	0	0	3-WAY	
3159 Rental Income from Rent	-	0	0	0	3-WAY	
3755 Revenue From Sale of Assets-48/52	0	0	0	0	48/52	
3655 Bill to County-Contract EMPG	-85,000	-15,092	-29,108	-40,800	48/52	
3325 Federal Grants-48/52	-50,000	-8,878	-17,122	-24,000	48/52	
3893 Equipment Reimbursements From Wildland Fires 48/52	-10,000	-1,776	-3,424	-4,800	48/52	
3769 Contributions-BYUI 48/52	-200,000	-35,510	-68,490	-96,000	48/52	
3804 Miscellaneous Revenue 48/52	-500	-89	-171	-240	48/52	
3895 Wildland HT FT Coverage 48/52 Wildland Fires		0	0	0	48/52	
3804 Misc. Revenues-48/52	0	0	0	0	48/52	
3891 Equipment Reimbursements From Wildland Fire	-100,000	0	0	-100,000	amb only	9.48%
3357 Ambulance State Grant		0	0	0	amb only	
3757 Sale of Assets-Amb Only		0	0	0	amb only	
3046 Registration-Paramedic Program	-400,000	0	0	-400,000	amb only	
3047 Registration-EMT Program	-150,000	0	0	-150,000	amb only	
3806 Miscellaneous Revenue-Amb Only	-2,500	0	0	-2,500	amb only	
3892 District Equipment Reimbursements From Wildland Fires		0	0	0	Dist only	
3808 Miscellaneous Revenues-fire District only	-	0	0	0	Dist only	
3326 Federal Grants-Fire Only		0	0	0	fire only	
3356 State Grants-Fire Only		0	0	0	fire only	
3756 Sale of Assets-Fire Only		0	0	0	fire only	22.28%
3076 Fire Plan/Sprnkr Check Fees FIRE	-2,100	-717	-1,383	0	fire only	
3048 Registration-Fire Program	-30,000	-10,243	-19,757	0	fire only	
3805 Miscellaneous Revenues-fire only	-500	-171	-329	0	fire only	
TOTAL ALL REVENUES	(1,030,600)	-72,475	-139,785	-818,340		
REMAINDER Receivable/(Payable)	6,266,200	1,277,421	2,222,443	2,766,336		
		17399-3919	17399-3901	17480-3890	Account	

Percentage of Costs 100% 20.39% 35.47% 44.15%

Using Updated Value and Population				To Update
SHARES BREAKDOWN	TOTAL	DISTRICT	CITY	AMB
PROPERTY GROSS VALUE	3,793,193,931	1,576,987,248	2,216,206,683	
PERCENT	1.00	0.42	0.58	
POPULATION COUNT	54,547	14,572	39,975	
PERCENT	1.00	0.27	0.73	
AVERAGE PERCENT	1.00	0.18	0.34	0.48
PERCENT-District/City/Amb	1.00	0.18	0.34	0.48
FIRE ONLY PERCENT	1.00	0.34	0.66	
CAPITAL PERCENT-District/City	1.00	0.50	0.50	
CAPITAL PERCENT-All 3	1.00	0.33	0.33	0.33

Not Available Yet



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03/11/2025

Reference: Emergency Services Operational Agreement-Compliance

Dear Emergency Services Board Members,

As the City of Rexburg is the stated employer of record for the employees of Madison Fire Department, the City of Rexburg's Legal, Finance, and Human Resources departments recognized the following issues with regards to Madison Fire Department:

1. Hours are not reported when worked, which causes improper reporting to government agencies and inaccurate paystubs. This also causes employees to be unable to read their paystubs and ensure the accuracy of their pay. As well as problems maintaining an accrual balance that is current
2. Wildland hours are not reported when worked and therefore are being excluded from the calculation of overtime – in violation of the FLSA.
3. Employees are not entering or approving their own time in the timekeeping system -in violation of City policy and leaving the organization open to potential litigation.
4. Personnel status classifications have not complied with the ACA and PERSI.

City of Rexburg's Legal, Finance, and Human Resources departments have spent many months researching and consulting with Department of Labor, ACA attorneys and PERSI management. The City of Rexburg has determined that to comply with the laws, and for business efficiencies and consistency in policy management, it is necessary to implement changes for the Madison Fire Department employees. We believe the following solutions address the aforementioned issues and are in the best interest of the MFD employees and all entities involved. They are as follows:

1. All MFD employees enter and approve their own time in the electronic timekeeping system.
2. Employees are paid from the timekeeping system all the hours worked when they are worked - including vacation and sick leave (remove base pay and utilize actual hours worked).
3. Overtime pay is calculated for all hours worked, including contracted (wildland) hours. We are very mindful of the need for the services provided to the community and the difficulty managing overtime these changes may create. Chief Miskin suggested exploring a 14-day or 28-day overtime period that would align with the pay period for all other city employees. City staff believe the 14-day overtime period will be in the best interest of MFD employees and allow MFD management to create internal policies to prioritize station staffing over wildland deployments while managing overtime.
4. All positions adhere to personnel status classifications as laid out by the employer of record (please see attached).

These items benefit the employee with a paystub that is accurate and transparent and pay that is timely. It benefits the employer of record by streamlining processes and removing inefficiencies. It also mitigates potential liability for all associated entities. It benefits taxpayers by removing the waste caused by business inefficiencies and non-compliance with laws and regulations.



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For the city to continue as the employer of record all the above-mentioned changes must be implemented. Currently the Fire Board has on their agenda a proposal to change the authority of the Fire Chief to dictate to the City which policies they will recognize and adhere to. City officials have no interest in remaining the employer of record under this proposed change.

It is important to note that the City of Rexburg is not asking to dissolve the current joint venture or partnership. We are asking the Emergency Services Board to ensure compliance with the current agreement or select a new entity to be designated the employer of record. We recognize that the Joint Venture has created cost efficiencies and can continue to create cost efficiencies for the taxpayers of Madison County.

If the decision is made to change the current agreement and appoint a new employer of record, it is imperative that the new employer of record understands the liability they are accepting without the listed changes. The newly designated entity needs to be in place as the employer of the Madison Fire Department employees by June 3rd, 2025.

If the City of Rexburg is the employer of record for any amount of time, compliance by Madison Fire Department with all policies will be required.

We ask that the Emergency Services Board make a decision regarding this matter and respond to the City of Rexburg no later than April 2nd, 2025, so that the entities can properly budget for any anticipated changes during the Fiscal Year 2026 budget process.

The 2015 Joint Venture Operational Agreement is also attached.

The matters regarding this letter have been discussed by the Rexburg City Council Members, The Mayor, and City staff.

Thank you,

City of Rexburg Mayor Jerry Merrill

City of Rexburg City Council President Mikel Walker

City of Rexburg City Council Members Robert Chambers, Bryanna Johnson, Colin Erickson, Eric Erickson, and David Reeser



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05/11/2025

Reference: Emergency Services Operational Agreement-Compliance

Dear Emergency Services Board Members,

As the City of Rexburg is the stated employer of record for the employees of Madison Fire Department, the City of Rexburg has determined that to comply with all laws, create business efficiencies and consistency in policy management, it is necessary to implement changes for the Madison Fire Department. The following solutions will be implemented to protect all entities involved from liabilities and to enhance services to MFD employees. They are as follows:

1. All MFD employees will enter and approve their own time in the electronic timekeeping system.
2. Employees will be paid through the employer's electronic timekeeping system for all hours worked when they are worked (including deployed hours) and leave when taken. Base pay will be removed and actual hours worked will be paid every two weeks.
3. Overtime pay will continue to be calculated on a 24-day overtime period. Deployed hours will be paid at a premium rate when they are worked and the premium rate will cover the overtime in that period. The City will adhere to recommendations made by the Department of Labor. The new agreement signed by Ken Anderson, the Fire Chief, and the employees is problematic where it refers to tying pay for wildlands to an hourly rate for exempt employees. This agreement needs to be revised, and the City of Rexburg needs to have the opportunity to review the agreement going forward. The City needs to sign that agreement as the employer of record.
4. All part-time positions will adhere to personnel status classifications as laid out by the employer of record. No seasonal employee may work longer than 6 months. Any employee who will be working over 20 hours in any given week, who are not on PERSI, will be classified as a variable-hour employee so they can be appropriately tracked. All variable hour employees must be tracked each week by fire management to assist them in the scheduling of employees and made available to HR/Payroll to ensure they are working within the appropriate boundaries set by PERSI statute, the ACA, and business efficiencies. Please see the attached document for guidance on adhering to part-time requirements. Compliance with these classifications is a condition for employment with the City of Rexburg. Human Resources/Payroll will notify the affected employees immediately and they will be trained in the electronic timekeeping system during the week of May 19th. The City's electronic timekeeping system will be the way employees will be paid from that date forward.

This is not an attempt to dissolve the current joint venture or partnership. We recognize that the Joint Venture has and can continue to create cost efficiencies for the taxpayers of Madison County, whom we serve. However, Fire Management has expressed the possibility of moving to a new employer of record. This must be done by a unanimous vote of the board. Until such a vote occurs, Madison Fire Department employees and management will need to adhere to all aforementioned policies.



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In the event that a new employer of record is chosen to disregard the legal and professional opinion of the current employer regarding these changes outlined above to comply with PERSI, overtime, and ACA law, the City of Rexburg would require an indemnity agreement with the new employer of record to absolve the City of Rexburg from future claims that may arise.

As mentioned, the City of Rexburg must comply with all laws, as stated in the joint-venture agreement, and will make these changes to do so. We believe that the current agreement is working and will continue to create business efficiencies and significant overhead savings for the Madison Fire Department and the taxpayers that fund each entity. We request the support of the Emergency Services Board in this effort as we make these necessary changes to comply with the law. We also ask that you direct your Fire Administration and employees to cooperate with City Staff to make these necessary changes moving forward.

Thank You

City of Rexburg Mayor Jerry Merrill

City of Rexburg Council President Mikel Walker

City of Rexburg City Council Members Robert Chambers, Bryanna Johnson, Colin Erickson, Eric Erickson, and David Reeser