



CENTRAL VALLEY FIRE DISTRICT

215 Wings Way Belgrade, MT 59714
Phone: 406-388-4480 Fax: 406-388-6270

To: Central Valley Fire District Board of Trustees
From: Jay C Wittwer, Fire Chief
Date: October 6, 2026
RE: October 13, 2026, Board of Trustees Meeting

Members of the Board:

The regular meeting of the Central Valley Fire District Board of Trustees will take place on Tuesday, October 13, 2026, immediately following the Quarterly Meeting of the IFC Board of Appeals which begins at 5:30 PM at Fire Station 1, 215 Wings Way, in the Training Classroom.

The regular board meeting will consist of:

- Routine Business and Reports.
- Discussion of future locations for Board Meetings.
- Discussion of Community Risk Assessment & Standard of Cover process. (Approval request will take place at the November Board Meeting).
- Resolution and adoption of the Central Valley Fire District (VEBA) Voluntary Employees' Beneficiary Association, replacing current (HRA) Health Reimbursement Account.
- Discussion and approval of RUDD Audit proposal for FY26, FY27 and FY28.
- Discussion and approval of updated CVFD Personnel Manual.

Please let me know if you have any additions or corrections. Thank you for the work that you do for our communities and for our agency.

Respectfully,

Jay C Wittwer

Jay C Wittwer, Fire Chief

Upcoming Events:

Oct 14: Blazing Pumpkins, a Halloween pumpkin painting event for kids at Central Fire Station 1.
Oct 24: Assist with the Belgrade High School Key Club Annual Haunted House.
Oct 31: Main Street, Belgrade Halloween Booth with Chamber of Commerce.
~ Dec 9: Date to be determined. The Annual CVFD Christmas Party – hosted by the Trustees.

CENTRAL VALLEY FIRE DISTRICT
215 Wings Way
Belgrade, MT 59714
Chairman Ron Murray
AGENDA: October 13, 2026

ALL MEETINGS OF THE CENTRAL VALLEY FIRE DISTRICT
BOARD OF TRUSTEES ARE RECORDED.

CVFD Station 1, 215 Wings Way, Belgrade, MT

QUARTERLY MEETING OF
THE INTERNATIONAL FIRE CODE BOARD OF APPEALS: 5:30 p.m.

CALL TO ORDER:

PLEDGE OF ALLEGIANCE

ROLL CALL:

MINUTES APPROVED: July 14, 2026

ORDER OF BUSINESS:

ANNOUNCEMENT: The next Appeals meeting date is January 12, 2027

ADJOURNMENT:

REGULAR MEETING OF THE CENTRAL VALLEY FIRE DISTRICT
BOARD OF TRUSTEES

CALL TO ORDER:

ROLL CALL:

MINUTES APPROVED: September 8, 2026

FINANCIAL REVIEW & APPROVAL:

COMMUNICATIONS:

*PUBLIC COMMENT: Please state your name and address in an audible tone of voice for the record. This is the time for individuals to comment on matters falling within the purview of the Central Valley Fire District. There will also be an opportunity in conjunction with each agenda item for comments pertaining to that item. **Please limit your comments to three minutes.***

REPORTS:

Chief Report

Local 4939 Report

Volunteer Association Report

Trustee Report

Reports approved

ORDER OF BUSINESS:

DISCUSSION ITEMS:

- Discussion of Community Risk Assessment & Standard of Cover Process
- Discussion of Future Locations for Board Meetings

ACTION ITEMS:

- Consideration and Approval of RUDD Audit Proposal
- Consideration and Adoption of Resolution 262704 to Approve the Establishment of the CVFD VEBA Program
- Consideration and Approval of Personnel Manual

ANNOUNCEMENTS: Next regular meeting date is: November 10, 2026

ADJOURNMENT:



**CENTRAL VALLEY FIRE DISTRICT
INTERNATIONAL FIRE CODE
BOARD APPEALS MEETING**

215 Wings Way
Belgrade, MT 59714
406-388-4480
(Fax): 406-388-6270

MEETING PLACE: Central Valley Fire District, Station 1
215 Wings Way, Belgrade, MT

DATE: July 14, 2026

TIME: 5:30 p.m.

ATTENDANCE:		<u>(Present)</u>	<u>(Absent)</u>
<i>Board Members:</i>	Ron Murray, Chairman	X	
	Rob Holt, Vice Chairman	X	
	Mark MacLeod, Sec/Treas.	X	
	Ramie Blakeman	X	
	Joel Fassbinder	X	
<i>Chief:</i>	Jay Wittwer	X	
<i>Deputy Chief:</i>	Jeff Hurley		X
<i>EMS Chief:</i>	Pat Songer	X	
<i>Fire Marshal:</i>	Jake Zlomie		X
<i>Deputy Fire Marshal:</i>	Brandon Yung	X	
<i>Office Manager:</i>	Deb Bloem	X	

NOTICE: ALL MEETINGS OF THE CENTRAL VALLEY FIRE DISTRICT
IFC BOARD OF APPEALS ARE RECORDED

GUESTS/VISITORS: Suzanne Magin, Jerry Magin, Anthony Stratman, Samantha Honatke, John Pantano, Mike Hilbert, Pat Malley, Trisha McFarland, Joe Doidge, Kate Dinwiddie

Meeting was called to order at 5:30 p.m.
Chairman Murray led the Pledge of Allegiance.

AGENDA: As presented.

MINUTES: Trustee MacLeod moved to approve the **April 14, 2026, minutes** as submitted. Trustee Fassbinder seconded the motion. The motion was unanimously approved.

ORDER OF BUSINESS:

DISCUSSION: None.

ACTION ITEMS: None.

ANNOUNCEMENTS: The next meeting of the IFC Board of Appeals will be **October 13, 2026.**

ADJOURNMENT:

Ron Murray, Chairman

Mark MacLeod, Secretary/Treasurer

ATTEST: _____
Debbie Bloem, Clerk



**CENTRAL VALLEY FIRE DISTRICT
BOARD OF TRUSTEES MEETING**

215 Wings Way
Belgrade, MT 59714
406-388-4480
(Fax): 406-388-6270

MEETING PLACE: Central Valley Fire District, Station 6
775 Frank Road, Belgrade, MT

DATE: September 8, 2026

TIME: 5:30 pm

ATTENDANCE:		<u>(Present)</u>	<u>(Absent)</u>
<i>Trustees:</i>	Ron Murray, Chairman	X	
	Rob Holt, Vice Chairman	X	
	Mark MacLeod, Sec/Treas.	X	
	Ramie Maulding	X	
	Joel Fassbinder	X	
<i>Fire Chief:</i>	Jay Wittwer	X	
<i>Operations Chief:</i>	Jeff Hurley	X	
<i>Fire Marshal:</i>	Jake Zlomie	X	
<i>Acting Clerk:</i>	Debbie Bloem	X	

NOTICE: **ALL MEETINGS OF THE CENTRAL VALLEY FIRE DISTRICT BOARD
OF TRUSTEES ARE RECORDED**

GUESTS/VISITORS: Lee Shannon, Kathy Shannon, JoAnne Naro, Philip Naro, Jeff Royce, Nick Stinson, Joe Doidge, Deanna Barrick, Sean Rodino, Mason Bruno, Gabriel McManus, Steve Sorlie, Collin Brozka, Tyler

Samlowski, Justin Monroe, Miranda Johnson, Samantha, Honatke, Jackson, Whitaker, Rich Whitaker, Brad Appleton, Jim Martin, Chuck Romeo

Meeting was called to order at 5:30 p.m. at Station 6
Chairman Murray led the Pledge of Allegiance.

AGENDA: As presented.

MINUTES: Trustee Fassbinder moved to approve the **August 11, 2026 minutes** as submitted. Trustee Holt seconded the motion. The motion was unanimously approved.

FINANCIAL REPORTS: Trustee MacLeod moved to approve **the financial reports**. Trustee Fassbinder seconded the motion. The motion was unanimously approved.

COMMUNICATIONS: A letter of thanks from the **Monforton School Foundation**, was read thanking firefighters from CVFD for their enthusiastic help building **Layton's Playground** at Monforton School as a tribute to Layton Smith, a young man who drowned at Harrison Lake.

PUBLIC COMMENT: **Jim Martin** from Summer Ridge congratulated the District on the new Fleet Facility. He requested copies of the District's automatic and mutual aid agreements and inquired about the status of the accreditation effort and its ability to serve the entire district.

JoAnne Naro has lived in the Station 2 area for 20 years and initially the close proximity to the station made her feel very safe with fire protection and EMS response. Now she is hopeful that Station 2 will be staffed soon.

FIRE CHIEF REPORT: As submitted. **Chief Jay Wittwer** recognized Fire Marshal Jake Zlomie for his completion of the Executive Fire Officer certification. Chief Wittwer mentioned that the annual Employee Appreciation Award ceremony was held prior to the meeting. The District has been awarded a **\$600,000 SAMHSA (Substance Abuse and Mental Health Services)** grant from the Department of

Health and Human Services for rural emergency medical services training, to be dispersed over a 2 year period. These funds are dedicated to the EMS program, specifically for paramedic education and instruction costs.

The operations report reviewed the high call volume of 296 calls in August. Wildland deployments are ongoing with positive feedback. The EMS division continues successful service delivery.

Revenue enhancement processes show good results. The training division report was deferred until the training captain returns from deployment. Fire prevention engaged in community events and business compliance initiatives. The 20,000-gallon water storage at Station Four is fully operational.

Accreditation will be addressed later as a special agenda item. The District is monitoring multiple developments in the City of Belgrade that impact its services. The issue of the wells is a high priority and Chief Wittwer will share developments when information is available.

LOCAL 4939 REPORT:

As submitted. **Union President Nick Stinson** reported that crews are returning from California as the wildland season transitions. The Type III engine staffing performed well while maintaining local resources.

Two EMS members are nearing completion of paramedic school and will be able to function on the line as paramedics soon. District firefighters participated in community events like Digger Days and Belgrade Summer Nights. Public outreach included a kitten rescue video that reached ~120,000 views as well as an owl rescue. President Stinson is grateful for the great morale in the membership and the support of the board and administration.

**VOLUNTEER
ASSOCIATION REPORT:**

None.

TRUSTEE REPORT:

Trustee Rob Holt reported that he and Chief Wittwer met with the **Gallatin Gateway Fire District**, alleviating initial concerns and emphasizing shared goals. He recommended that a couple of trustees visit other districts monthly to share best practices and identify synergies.

Chief Wittwer reported that the Fire Council supports pursuing impact fees for fire districts, as the county currently collects them for water and sewer but not fire. Constituents were encouraged to attend county commission meetings to support this.

Trustee Ramie Maulding pointed out that the District protects new developments for two years before tax revenue is collected due to the state tax cycle.

Chairman Ron Murray stated that the new Fleet Facility was the result of long-term vision and team execution. The facility will generate revenue by performing fleet work for neighboring districts like Big Sky Fire, aiming to alleviate financial pressures rather than seek profit.

The property is designed for future expansion, and in-house fleet work reduces costs. A waste oil system, using community-sourced oil, was highlighted as a cost-saving innovation.

Trustee Maulding requested a report on heavy and specialty rescue and the value that is added to the department with that division.

Trustee Joel Fassbinder expressed appreciation for personnel who sacrificed during this wildland season on deployment or working extra shifts to cover the District.

Trustee Mark MacLeod shared that Chief Wittwer and he attended a memorial service remembering and honoring former Fire Chief, Chum Howe. Trustee MacLeod played the bagpipes at the ceremony.

Trustee Holt moved to accept **the reports** as submitted. Trustee Fassbinder seconded the motion. The motion was unanimously approved.

ORDER OF BUSINESS:

DISCUSSION ITEMS:

None.

ACTION ITEMS:

Discussion and Approval of the Next Steps in the Accreditation Process.

Battalion Chief Dylan White, the accreditation manager, presented his **report on the accreditation process**. CVFD is over a year and a half into the process and progressing rapidly, possibly ahead of schedule.

The four main steps are the Strategic Plan (completed), Community Risk Assessment/Standards of Cover (CRASSC) (in progress, under review), Self-Assessment Manual (SAM) (next phase), and Peer Review/Commission Hearing. The District is a little more than halfway through the process.

Integration of AAR/IAR Data into Accreditation Process

Accreditation data covers 2023-2025, with 2026 data to be added before the final review. Annual appraisals are required to maintain accreditation.

Dashboards are being developed for immediate response visibility, but the commission expects at least one full year of data for review.

There are special challenges for a District since they face a higher workload for accreditation; they must perform their own data collection (e.g., GIS mapping using Esri ArcGIS) without the support that municipal departments have from city resources.

Accreditation Benefits, Peer Review, and Funding Implications

Accreditation does place the agency in an elite group, potentially opening up funding levers due to demonstrated data quality.

The process involves peer review, which adds credibility to the agency's reports and data, a key aspect of accountability in the fire service.

ISO Ratings and Insurance Implications for Constituents

The District has an ISO 3 rating for any property within five miles of a fire station, regardless of whether it is staffed 24/7.

Constituents were advised to confirm their ISO 3 status with their insurers and to consider switching providers if told otherwise. The District operates seven stations, two of which are staffed 24/7.

Establishing Service Level Expectations and Growth Projections

The goal of accreditation is continuous improvement, using deep data analysis to inform long-term policy and financial decisions.

The process will identify areas of opportunity (e.g., response availability to population densities) rather than mandating specific actions like building new stations.

ANNOUNCEMENTS:

A 9/11 Memorial Service will be held at Fire Station 1 on Friday at 6:30 a.m. The department will also participate in a memorial service at Gallatin Speedway at 7:00 p.m. displaying the large American flag from the ladder truck.

The next regular meeting of the Central Valley Fire District Board of Trustees is scheduled for **October 13th, immediately following the Quarterly Meeting of the IFC Board of Appeals.**

ADJOURNMENT:

The meeting was adjourned at 6:41 p.m.

Ron Murray, Chairman

Mark MacLeod, Secretary/Treasurer

ATTEST: _____
Debbie Bloem, Clerk

4:21 PM

09/14/26

Central Valley Fire
Reconciliation Summary
1100 - CVFD Checking, Period Ending 08/31/2026

	<u>Aug 31, 26</u>
Beginning Balance	2,753,725.96
Cleared Transactions	
Checks and Payments - 213 items	-1,173,306.94
Deposits and Credits - 97 items	1,290,624.93
Total Cleared Transactions	<u>117,317.99</u>
Cleared Balance	<u>2,871,043.95</u>
Uncleared Transactions	
Checks and Payments - 15 items	-100,517.78
Total Uncleared Transactions	<u>-100,517.78</u>
Register Balance as of 08/31/2026	<u>2,770,526.17</u>
New Transactions	
Checks and Payments - 131 items	-574,370.33
Deposits and Credits - 27 items	94,332.96
Total New Transactions	<u>-480,037.37</u>
Ending Balance	<u><u>2,290,488.80</u></u>

Verified by:

Wittwer
Bloem
Honatke smh 10/6/26

- 1) Beginning Balance: This is the beginning checking account balance according to the County on 8/1/2026.
- 2) Cleared Balance: This is the ending checking account balance according to the County on 8/31/2026.
- 3) Register Balance: This is the ending checking account balance according to QuickBooks on 8/31/2026.
This should match the total checking account balance on the Expenditure Detail Report.
- 4) Ending Balance: This is the ending checking account balance according to QuickBooks at the date the reconciliation was performed on 9/14/26.

Central Valley Fire Expenditure Detail Report

Accrual Basis				Sept 2026
VERIFIED BY:	DATE:	Check Number	Vendor	Amount
		2135101	Montana State Firemens Association (Life Ins)	3,227.31
Wittwer		2135102	AirNote, LLC (IT Contractor - 2 months)	14,000.00
Bloem		2135103	Alert-All Corp. (Prevention Materials)	2,312.50
Honatke	SM# 10/6/26	2135104	American Welding & Gas (Medical Supplies)	706.10
		2135105	Balco Uniform Co., Inc.	916.10
Prior Month		2135106	Benchmark Public Affairs, LLC (Lobbyist)	5,000.00
Ending Check #	2135100	2135107	Big Sky Supportive Counseling, PLLC (Health)	150.00
		2135108	Big Sky Toppers (Rescue Truck)	4,692.00
Beginning Check #	2135101	2135109	Blacked Out Tinting (Station 1 Windows)	3,076.00
Ending Check #	2135191	2135110	Blackfoot Communications (St. 1 Internet)	750.00
		2135111	Blue Cross Blue Shield of Montana (EMS Refund)	1,002.00
Voided Checks		2135112	BMB Emergency Medicine, LLC (Medical Officer)	1,000.00
2135163		2135113	Bozeman Chronicle	66.00
2135179		2135114	Churchill Equipment (Hose Testing)	115.47
2135184		2135115	COTIVITI (Insurance Reimb)	328.00
		2135116	D.E. Electric, Inc. (Shop)	4,753.97
		2135117	Dunne Communications, Inc. (Radios - from grant)	12,842.50
		2135118	Fisher's Technology (Copier Maint Agreement)	69.10
		2135119	Floyd's Truck Center (Fleet Billable)	179.92
		2135120	General Distributing Company (Medical Supplies)	17.05
		2135121	Ghost Town Coffee Roasters, Inc.	256.80
		2135122	Global Net (Internet)	159.00
		2135123	Hillyard (Supplies)	204.08
		2135124	IAFF Health & Wellness Trust (Health Ins)	109,294.76
		2135125	Interwest Tire Factory (Apparatus Maint)	360.00
		2135126	Kamp Implement Co (Equipment Maint)	451.22
		2135127	Kendall Ford Lincoln of Bozeman (App Maint)	727.57
		2135128	Kent D. Bruce Company, LLC (New Ambulance)	394.27
		2135129	Kenyon Noble Lumber Co	328.70
		2135130	Knox Company (Ambulance Equip)	1,449.00
		2135131	L&L Site Services, Inc.	476.70
		2135132	Life-Assist, Inc. (Medical Supplies)	1,822.46
		2135133	Montana Linen	223.40
		2135134	Montana Oil Supply, Inc.	3,222.95
		2135135	MSU Fire Services Training School (Fire Inst II)	190.00
		2135136	NorthWestern Energy, Inc.	627.97
		2135137	Pacific Steel & Recycling, Inc. (Fleet Billable)	46.03
		2135138	Peak CMS, LLC (Telephone System)	148.45
		2135139	Personalize It (Awards)	1,392.20
		2135140	Pintler Billing Services (EMS Billing)	11,877.05
		2135141	Precision Lawn and Landscape	2,826.55
		2135142	Quill Corporation (Office Supplies)	202.11
		2135143	Ressler Motors (Apparatus Maint)	340.90
		2135144	SAFEbuilt, LLC (Plan Review)	783.75
		2135145	Stryker Sales Corporation (EMS Supplies)	534.98
		2135146	Tritech Software Systems (Field Ops Software)	2,218.68

Central Valley Fire Expenditure Detail Report

2135147	Van Dyken Drilling, Inc. (Shop)	176.00
2135148	VendNovation, LLC (Medical Supplies)	3,400.00
2135149	W.S. Darley & Co. (Fleet Billable)	209.80
2135150	WA State Health Care Authority (EMS Refund)	1,718.41
2135151	Waterous Company, Inc. (Fleet Billable)	56.62
2135152	WEX Fleet Universal (Fuel)	660.96
2135153	COTIVITI (Insurance Reimb)	225.80
2135154	COTIVITI (Insurance Reimb)	225.80
2135155	COTIVITI (Insurance Reimb)	240.05
2135156	Diamond K MT (Wildland Truck Boxes)	11,400.00
2135157	AT&T Mobility (Cell Service)	595.14
2135158	Balco Uniform Co., Inc.	4,351.20
2135159	Belgrade Ace Hardware, Inc.	587.66
2135160	Belgrade Auto Parts, Inc.	3,438.99
2135161	COTIVITI (Insurance Reimb)	240.05
2135162	D.E. Electric, Inc. (Shop)	286.70
2135164	FirstNet (Cell Service)	591.64
2135165	Flow Tech, LLC (Shop)	2,056.05
2135166	Four Corners County W & S District	307.14
2135167	Ghost Town Coffee Roasters, Inc.	395.28
2135168	Heiman Inc. (Fleet Billable)	908.02
2135169	Hillyard (Supplies)	339.50
2135170	Kiwanis Club of Belgrade (Membership Dues)	177.00
2135171	Kussmaul Electronics (Fleet Billable)	225.07
2135172	Lamplighter Cafe Services (Coffee pot repair)	40.00
2135173	Matrix Medical Waste Service (Medical Supplies)	400.00
2135174	Mindful Path (Health)	450.00
2135175	MSC Industrial Supply Co. (Shop Supplies)	310.04
2135176	MSU Fire Services Training School (FF I)	190.00
2135177	NorthWestern Energy, Inc.	4,668.77
2135178	Personalize It (Awards)	279.20
2135180	Sirenet (Rescue & Wildland Trucks)	299.74
2135181	Taylor'd Services, LLC (Facilities Repair)	595.00
2135182	Tear It Up LLC (Document Shredding)	54.42
2135183	Total Fire Protection West, LLC (Extinguisher)	50.00
2135185	UPS Store #2899	92.14
2135186	US Digital Designs (Station Alerting)	23,276.70
2135187	Vanguard Safety Wear (PPE)	694.71
2135188	WFCA Daily Dispatch (Hiring Advertising)	575.00
2135189	IAFF Health & Wellness Trust (Health Ins)	109,294.76
2135190	RF Communications, Inc. (Radios)	5,849.04
2135191	Internal Revenue Service (Excise Tax)	361.37
ACH	Navitas Credit Corp. (Telephone System)	372.95
ACH	US Bank (Credit Cards)	46,022.62
ACH	Allegiance (HRA Management)	540.75
ACH	MissionSquare (Volunteer Retirement FY26)	33,402.50
ACH	Volunteer Expense Reimb (FY26)	4,325.00
ACH	Allegiance (HRA Funding)	6,824.22

Central Valley Fire Expenditure Detail Report

ACH	WEX Fleet Universal (Fuel)	18,519.15
ACH	US Bank (Credit Cards)	23,693.05
Total		<u>509,757.61</u>

9/4/26	Disbursed to Employees	193,803.22
	IRS	40,664.04
	St of MT	11,186.00
	MPERA	5,090.05
	FURS	43,383.58
	Mission Square	13,159.64
	Union Dues	2,359.12
	PAC Payments	652.00
	AFLAC	3,059.32
		<u>313,356.97</u>

9/18/2026	Disbursed to Employees	175,010.67
	IRS	36,088.44
	St of MT	10,045.00
	MPERA	4,508.73
	FURS	43,484.32
	Mission Square	13,226.77
		<u>282,363.93</u>

	Operating Funds Account Balance 7/31/26 *	2,543,736.70
	Aug Revenue Deposited w/ Co. Treasurer	1,290,624.93
	Aug Expenditures	<u>1,063,835.46</u>
3	Operating Funds Account Balance 8/31/26	<u>2,770,526.17</u>

Approved for Payment

Ron Murray, Chairman

Date

*The July ending balance is off by \$900 due to a previously voided check clearing the bank, the vendor has since reimbursed this payment.

Central Valley Fire

Payroll Summary

September 2026

	Sep 26
Employee Wages, Taxes and Adjustments	
Gross Pay	
Base Wage	297,325.14
Holiday Pay (2)	3,387.13
Kelly Time	23,842.41
Sick Leave	12,583.76
Vacation Leave	16,799.22
Acting Additional Pay	167.76
Acting Captain	559.20
Acting Engineer	1,237.44
Additional Preceptor	67.32
Additional Time	102,372.87
ALS Preceptor	337.92
BC Acting Pay	1,500.24
Holiday Pay	1,004.00
Hourly	18,685.50
Hourly - Wildland	10,419.00
Hourly Annual Leave Rate	3,863.95
Hourly Overtime	6,573.19
Hourly Sick Leave Rate	804.60
Longevity Pay	4,280.32
OT - FLSA	2,774.00
OT - Wildland	13,397.25
Taxable Per Diem	2,170.16
Total Gross Pay	524,152.38
Deductions from Gross Pay	
457(b)	-11,582.11
AFLAC	-2,506.00
FURS Employee	-37,090.42
MPERA Employee	-4,468.50
Roth 457b Plan Emp.	-2,566.20
Total Deductions from Gross Pay	-58,213.23
Adjusted Gross Pay	465,939.15
Taxes Withheld	
Federal Withholding	-61,552.00
Medicare Employee	-7,600.24
MT - Withholding	-21,231.00
Total Taxes Withheld	-90,383.24
Deductions from Net Pay	
AFLAC.1	-553.32
CVF PAC	-508.00
MSFA Employee	-3,050.06
MT Pro FF PAC	-144.00
Union Dues	-2,359.12
UnionBenevolence	-127.52
Total Deductions from Net Pay	-6,742.02
Net Pay	368,813.89
Employer Taxes and Contributions	
Medicare Company	7,600.24
457(b) Company	12,238.13
FURS Employer	49,777.49
MPERA Employer	5,130.28
Unemployment - St of MT	783.00
Total Employer Taxes and Contributions	75,529.14

Central Valley Fire

Budget vs. Actual

July through September 2026

	Amount Utilized Jul - Sep 26	Budget	\$ Over Budget	% of Budget Utilized
Operating Income/Expense				
Income				
4000 · INCOME				
Tax Income (through 8/31/26)				
4600 · 20.30 Mills Base Levy	74,313.04	4,090,653.00	-4,016,339.96	1.8%
4601 · 10.000 Mills Voted Levy	36,584.88	2,013,637.00	-1,977,052.12	1.8%
4602 · 4.56 Mills Group Benefits	22,275.47	1,226,574.00	-1,204,298.53	1.8%
Total Tax Income	133,173.39	7,330,864.00	-7,197,690.61	1.8%
Non-Tax Income				
4203 · EMS Transport	443,190.36	1,500,000.00	-1,056,809.64	29.5%
4220 · Burn Permits	0.00	500.00	-500.00	0.0%
4235 · Entitlement Payment	0.00	170,496.00	-170,496.00	0.0%
4300 · Investment Interest	40,080.67	180,000.00	-139,919.33	22.3%
4310 · Miscellaneous	0.00	7,800.00	-7,800.00	0.0%
4315 · Penalty and Interest	6,948.22	10,000.00	-3,051.78	69.5%
4320 · Deployment/Standby Fees	681,687.90	900,000.00	-218,312.10	75.7%
4325 · Subd. Review/ Inspection Fees	21,879.55	20,000.00	1,879.55	109.4%
4326 · Impact Fees	0.00	100.00	-100.00	0.0%
4328 · CPR Training	760.00	1,500.00	-740.00	50.7%
4329 · Fleet Services	56,307.65	250,000.00	-193,692.35	22.5%
4400 · Sale of Assets	11,040.00	2,500.00	8,540.00	441.6%
4012 · Donations	100.00	500.00	-400.00	20.0%
4500 · Grants	0.00	100.00	-100.00	0.0%
Total Non-Tax Income	1,261,994.35	3,043,496.00	-1,781,501.65	41.5%
Total 4000 · INCOME	1,395,167.74	10,374,360.00	-8,979,192.26	13.4%
Total Income	1,395,167.74	10,374,360.00	-8,979,192.26	13.4%
Gross Profit	1,395,167.74	10,374,360.00	-8,979,192.26	13.4%
Expense				
5200 · PERSONNEL				
5210 · PAID STAFF				
5211 · Payroll Expenses	579,767.96	3,022,815.00	-2,443,047.04	19.2%
5220 · Salary & Wages	1,168,097.67	5,152,659.00	-3,984,561.33	22.7%
5224 · Longevity Pay	11,997.12	61,163.00	-49,165.88	19.6%
5225 · Overtime	407,103.39	804,634.00	-397,530.61	50.6%
5229 · Acting Pay	6,292.91	36,050.00	-29,757.09	17.5%
5233 · Recruitment & Retention	0.00	5,000.00	-5,000.00	0.0%
5235 · HIRING EXPENSES	895.00	5,000.00	-4,105.00	17.9%
Total 5210 · PAID STAFF	2,174,154.05	9,087,321.00	-6,913,166.95	23.9%
5250 · VOLUNTEER STAFF				
5251 · Volunteer Reimbursements	0.00	7,000.00	-7,000.00	0.0%
5252 · Volunteer Staffing Retirement	0.00	40,000.00	-40,000.00	0.0%

Central Valley Fire

Budget vs. Actual

July through September 2026

	Amount Utilized Jul - Sep 26	Budget	\$ Over Budget	% of Budget Utilized
5253 · Volunteer Shift Meals	960.00	4,000.00	-3,040.00	24.0%
Total 5250 · VOLUNTEER STAFF	960.00	51,000.00	-50,040.00	1.9%
5270 · HEALTH & WELLNESS/OSHA				
5271 · Fitness	150.00	3,500.00	-3,350.00	4.3%
5272 · Physicals	0.00	22,000.00	-22,000.00	0.0%
5273 · Health & Safety	226.00	17,500.00	-17,274.00	1.3%
Total 5270 · HEALTH & WELLNESS/OSHA	376.00	43,000.00	-42,624.00	0.9%
Total 5200 · PERSONNEL	2,175,490.05	9,181,321.00	-7,005,830.95	23.7%
5300 · OPERATIONS				
5301 · Customer Credit Card Usage Fee	832.84	3,800.00	-2,967.16	21.9%
5310 · ELECTIONS	0.00	30,000.00	-30,000.00	0.0%
5320 · INSURANCE	68,499.00	70,000.00	-1,501.00	97.9%
5400 · APPARATUS				
5411 · Fuel & Oil	41,675.60	120,000.00	-78,324.40	34.7%
5412 · Fleet Services - Billable	14,049.79	82,500.00	-68,450.21	17.0%
5420 · Apparatus R & M	23,194.83	105,000.00	-81,805.17	22.1%
5455 · Equipment Annual Testing	5,125.23	21,288.00	-16,162.77	24.1%
5456 · Equipment R & M	449.55	19,947.00	-19,497.45	2.3%
5457 · Shop Tools	4,053.88	9,800.00	-5,746.12	41.4%
Total 5400 · APPARATUS	88,548.88	358,535.00	-269,986.12	24.7%
5500 · FACILITIES R & M				
5510 · Buildings & Grounds	33,441.82	75,000.00	-41,558.18	44.6%
5520 · Communication				
5521 · Cell Phone Service	3,611.78	14,400.00	-10,788.22	25.1%
5525 · Telephone Lines	1,564.20	6,257.00	-4,692.80	25.0%
5526 · Internet/Cable	4,094.30	20,000.00	-15,905.70	20.5%
Total 5520 · Communication	9,270.28	40,657.00	-31,386.72	22.8%
5541 · Electricity/Natural Gas/Propane	16,849.52	80,000.00	-63,150.48	21.1%
5542 · Garbage/Water/Sewer	2,767.88	24,000.00	-21,232.12	11.5%
Total 5500 · FACILITIES R & M	62,329.50	219,657.00	-157,327.50	28.4%
5600 · PROFESSIONAL SERVICES				
5601 · Attorney	0.00	53,000.00	-53,000.00	0.0%
5603 · Auditor	0.00	25,000.00	-25,000.00	0.0%
5605 · Business Subscript/Memberships	1,897.63	10,000.00	-8,102.37	19.0%
5606 · Billing Services Med. Transport	37,148.22	120,000.00	-82,851.78	31.0%
5609 · HR Consultant	299.13	10,000.00	-9,700.87	3.0%
5611 · IT Consultant	21,000.00	88,000.00	-67,000.00	23.9%
5613 · Medical Control Officer	3,000.00	12,000.00	-9,000.00	25.0%
5614 · Other Professional Consultants	23,533.75	140,375.00	-116,841.25	16.8%
5616 · Accreditation	0.00	30,000.00	-30,000.00	0.0%
Total 5600 · PROFESSIONAL SERVICES	86,878.73	488,375.00	-401,496.27	17.8%

Central Valley Fire
Budget vs. Actual
July through September 2026

	Amount Utilized Jul - Sep 26	Budget	\$ Over Budget	% of Budget Utilized
5630 · PUBLIC OUTREACH				
5631 · Advert/Notices/Public Rel.	276.36	3,000.00	-2,723.64	9.2%
5632 · Meetings	5,477.17	7,500.00	-2,022.83	73.0%
5633 · Fire Prevention/Education	2,817.35	10,000.00	-7,182.65	28.2%
5635 · Awards, Ceremonies, Gifts	10,573.73	16,500.00	-5,926.27	64.1%
Total 5630 · PUBLIC OUTREACH	19,144.61	37,000.00	-17,855.39	51.7%
5650 · SUPPLIES				
5651 · IT Supplies	17,356.60	95,000.00	-77,643.40	18.3%
5652 · Medical Supplies	12,089.84	82,000.00	-69,910.16	14.7%
5653 · Office Supplies	1,464.51	9,500.00	-8,035.49	15.4%
5654 · Operating Supplies(consumables)	3,815.11	22,000.00	-18,184.89	17.3%
5656 · PPE consumables	1,264.71	15,000.00	-13,735.29	8.4%
5659 · Uniforms	8,820.67	35,000.00	-26,179.33	25.2%
5660 · Hazmat Supplies	399.98	2,000.00	-1,600.02	20.0%
5661 · Deployment expenses to be reimb	109,820.06	144,000.00	-34,179.94	76.3%
Total 5650 · SUPPLIES	155,031.48	404,500.00	-249,468.52	38.3%
5670 · TRAINING/EDUCATION				
5671 · Education - Out of District	0.00	32,550.00	-32,550.00	0.0%
5672 · Employee Education Reimbmnt	3,885.00	12,000.00	-8,115.00	32.4%
5673 · Supplies	1,121.28	13,500.00	-12,378.72	8.3%
5674 · Training - In District	6,039.00	39,397.00	-33,358.00	15.3%
5675 · Training - Administration	2,257.24	9,000.00	-6,742.76	25.1%
5677 · GVFA	0.00	5,000.00	-5,000.00	0.0%
5678 · Paramedic Assistance Program	7,549.12	17,000.00	-9,450.88	44.4%
Total 5670 · TRAINING/EDUCATION	20,851.64	128,447.00	-107,595.36	16.2%
5700 · NON-CAPITAL EQUIPMENT				
5702 · IT/Communications	0.00	15,000.00	-15,000.00	0.0%
5704 · SCBA	51.75	3,170.00	-3,118.25	1.6%
5705 · Tools & Equipment	4.82	10,000.00	-9,995.18	0.0%
5706 · EMS Equipment	33,615.60	61,666.00	-28,050.40	54.5%
Total 5700 · NON-CAPITAL EQUIPMENT	33,672.17	89,836.00	-56,163.83	37.5%
9998 · Uncoded CCD/Vendor Invoices	3,982.54	0.00	3,982.54	100.0%
Total 5300 · OPERATIONS	539,771.39	1,830,150.00	-1,290,378.61	29.5%
Total Expense	2,715,261.44	11,011,471.00	-8,296,209.56	24.7%
Net Operating Income	-1,320,093.70	-637,111.00	-682,982.70	207.2%
Reserve Income/Expense				
Reserve Income				
4603 · 14 Mills Voted Levy	51,226.20	2,819,454.00	-2,768,227.80	1.8%
Total Reserve Income	51,226.20	2,819,454.00	-2,768,227.80	1.8%
Reserve Expense				
5000 · CAPITAL IMPROVEMENT				

Central Valley Fire

Budget vs. Actual

July through September 2026

	Amount Utilized Jul - Sep 26	Budget	\$ Over Budget	% of Budget Utilized
5120 · CAPITAL RESERVE				
5121 · Apparatus	931,079.19	1,900,000.00	-968,920.81	49.0%
5122 · Facilities	40,512.86	205,800.00	-165,287.14	19.7%
5123 · Equipment	141,653.73	306,509.00	-164,855.27	46.2%
Total 5120 · CAPITAL RESERVE	1,113,245.78	2,412,309.00	-1,299,063.22	46.1%
Total 5000 · CAPITAL IMPROVEMENT	1,113,245.78	2,412,309.00	-1,299,063.22	46.1%
5100 · LOANS				
5110 · Stockman Bank	424,304.77	1,154,478.00	-730,173.23	36.8%
Total 5100 · LOANS	424,304.77	1,154,478.00	-730,173.23	36.8%
Total Reserve Expense	1,537,550.55	3,566,787.00	-2,029,236.45	43.1%
Net Reserve Income	-1,486,324.35	-747,333.00	-738,991.35	198.9%
Net Income	-2,806,418.05	-1,384,444.00	-1,421,974.05	202.7%

Reserve Balances as of 8/31/26

Apparatus Reserves	\$996,353.54
Facility Reserves	\$1,626,707.53
Equipment Reserves	\$86,381.54
Undesignated Reserves	\$228,736.25
Total	\$3,503,088.77

Operating Cash Balance as of 9/30/26 \$1,901,611.13

Submitted to the CVFD website on 9/9/2026

Hi There! My name is Baylee and I was assisted by a crew of EMTs from this station I believe, after experiencing a medical emergency on the plane this past Monday 9/7, upon landing at the airport. I just wanted to reach out and extend a thank you to those that helped me. I had never experienced any sort of medical issue before and was rather worked up, and I want to be sure you all know how much I appreciated how quickly they arrived and the help I received to get me back on my feet. So, thank you all very much again for all that you do!

September 25, 2026

Central Valley Fire District,

I am writing to extend my sincere appreciation for the Engine modules your department assigned to our district during our fire season. I want to especially acknowledge the sacrifice each crew member made by leaving their homes, families, and daily routines to support our district. This commitment to serve away from home is never taken lightly, and their willingness to step forward demonstrates the dedication and character that define your organization.

Even though this was the slowest fire season on the Klamath National Forest and the North State, their performance was consistently outstanding and contributed directly to the success and safety of our operations.

Your modules provided reliable initial attack coverage for the district, stepping in whenever needed and ensuring strong response capability. Their presence allowed us to maintain high operational readiness.

Throughout their assignment, the modules displayed professionalism that was noticed not only by our staff but by the local public. I received numerous compliments from community members regarding their respectful communication, steady presence, and overall professionalism. Their conduct consistently reflected positively on your department, and each module represented your organization extremely well.

The modules demonstrated excellent attitudes, seamless communication, a proactive work ethic, solid technical proficiency, and high professionalism during public interactions. Their dependability stood out across every shift, and they frequently anticipated operational needs, volunteered for additional tasks, and maintained a cooperative, team-centered presence that strengthened district morale and efficiency.

As your department continues to build and strengthen its wildland fire program, I want to offer several recommendations to support future assignments. Wildland fire is a national mission, and crews must be prepared for the varied and often challenging situations encountered across the United States. Both structure firefighting and wildland firefighting are forms of customer service, and providing the highest level of capability and professionalism directly benefits the communities we serve.

Recommendations:

- Arriving with more hose packs and fewer loose hose sections will support faster deployment and improved organization during initial attack operations.
- Ensuring all personnel carry a full wildland pack with at least four quarts of water will support sustained operational periods.
- Ensuring each crew member arrives with a complete set of wildland gear, including PPE, hand tools, radios, packs, and water capacity, will streamline readiness and reduce delays.
- Ensuring each crew member is issued and arrives with proper wildland PPE, including Crew Boss Wildland Pants, which offer superior durability, comfort, and performance compared to cache-issued pants. Their durability reduces long-term cost, and they provide better protection and mobility during daily operations and fire assignments.
- Establishing or maintaining a Pro Avenza account will improve navigation, map access, and shared situational awareness during initial attack and extended operations.
- Replacing traditional ice chests with a Dometic-style portable fridge system with battery backup will significantly improve the ability to keep food and water reliably cooled, reduce ice-related logistical delays, and support crews during extended field periods.
- While the apparatus assigned met minimum standards, it did not fully meet the operational needs of the district given western fire conditions and rural terrain. Future assignments would

benefit from a more capable engine suited for rugged terrain, extended initial attack, and remote response requirements.

I am available to elaborate on or discuss any of these recommendations if that would be helpful. Thank you again for providing such strong support to our district. Your engine modules upheld a high level of professionalism, teamwork, and capability, and their efforts made a noticeably positive impact on both our staff and the community. We truly value your partnership and look forward to future collaboration.

Respectfully,



Terry Williamson (Buck)
District Fire Management Officer

Forest Service
Klamath National Forest,
Salmon River Ranger District

p: 707-499-6580
terry.williamson@usda.gov

11263 N. Hwy 3
Fort Jones, CA 96032

September 25, 2026

CVFD

Thank you so much for your willingness to serve as cover resources on the Salmon Scott for such a long duration. Like Buck mentioned this was a one off year for us but it was reassuring to myself and Danika to know that we had cover resources willing and available if there was a need for a large incident. You also quickly became integrated into our districts team culture which we really appreciate and know that sometimes being the “new person” is not always the easy thing to do. The Salmon Scott leadership team has some of the highest expectations when it comes to preparedness, safety and community engagement. As you all know, it’s a small community that we work in and public trust is a major focus of ours. Thank you for showing up in the most professional way and fostering what is most important to us here locally.

Cheers



Natalie Kelly
Acting Deputy Forest Supervisor

Forest Service
Klamath National Forest

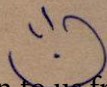
c: 530-598-5512
natalie.kelly@usda.gov

1711 S. Main Street
Yreka, CA 96097
www.fs.usda.gov



Central Valley

Meant for your
Amazing crew



Passed on to us from
Pintler Billing

To the Members of the ambulance service,

First of all, "thank you" for being there whenever you are needed. You responded to our household more than once and you came to the "Y" for one of my co-Parkinson's persons when he fell. You are appreciated wherever you are called to duty. (Note sent with payment).

Sincerely,

Sue and John

To The Members of the Ambulance per
First of all, "thank you" for
being there whenever you are
needed. You responded to our
household more than once and
you came to the "Y" for one of
my co-Parkinson's persons when
he fell. You are appreciated
wherever you are called to
duty.
Enclosed is a check for part of the



CENTRAL VALLEY FIRE DISTRICT

215 Wings Way Belgrade, MT 59714
Phone: 406-388-4480 Fax: 406-388-6270

To: CVFD Board of Trustees
From: Jay C Wittwer, Fire Chief
Date: October 7, 2026
RE: September 2026 – Fire Chief's Report

Operations Report:

September incidents:

Total August Incidents:	282
Mutual Aid:	11 (8 received)
Fire Calls:	12 (3 structure fires)
Station 2 Calls:	14 (less than .5 per day)

Recruitment is still open for entry level firefighters and firefighter paramedics in order to create a current hiring eligibility list for future hires.

Wildland Report:

Update from the Wildland Manager:

California crews are back. We had a very successful season. We received communication from the overhead for the Klamath and Salmon Scott River Ranger District as follows:

Central Valley Fire District,

I am writing to extend my sincere appreciation for the Engine modules your department assigned to our district during our fire season. I want to especially acknowledge the sacrifice each crew member made by leaving their homes, families, and daily routines to support our district. This commitment to serve away from home is never taken lightly, and their willingness to step forward demonstrates the dedication and character that define your organization.

Even though this was the slowest fire season on the Klamath National Forest and the North State, their performance was consistently outstanding and contributed directly to the success and safety of our operations.

Your modules provided reliable initial attack coverage for the district, stepping in whenever needed and ensuring strong response capability. Their presence allowed us to maintain high operational readiness.

Throughout their assignment, the modules displayed professionalism that was noticed not only by our staff but by the local public. I received numerous compliments from community members regarding their respectful communication, steady presence, and overall professionalism. Their conduct consistently reflected positively on your department, and each module represented your organization extremely well.

The modules demonstrated excellent attitudes, seamless communication, a proactive work ethic, solid technical proficiency, and high professionalism during public interactions. Their dependability stood out across every shift, and they frequently anticipated operational needs, volunteered for additional tasks, and maintained a cooperative, team-centered presence that strengthened district morale and efficiency. ~ Buck

The Seasonal Wildland Crew will be wrapping up on October 15th. The crew that we had performed well and was a great next step in the seasonal program.

We now will be moving into planning and training for next year's season.

EMS Division Report:

September 2026 EMS Summary:

CVFD responded to:

- 171 EMS incidents during September,
- 129 CVFD patient transports,
- 33 patient refusals, and a transport rate of approximately 75%.

MEDIC 5-2 responded to 38 incidents and completed 35 transports. MEDIC 5-2 continued to see significant interfacility demand, with approximately 30 transfer-related requests during the month.

MEDIC 5-2 continues to demonstrate strong operational and financial value for the District. Available year-to-date data shows sustained transport demand, continued long-distance transport utilization, and mature collections. In addition to its primary IFT/LDT role, MEDIC 5-2 remains available for 911 response when not committed to a transfer, providing surge capacity, backup ambulance coverage, and additional system resilience during periods of concurrent demand.

CVFD received a SAMHSA grant to support opioid-response efforts, workforce development, training, care coordination, and quality-improvement initiatives. In addition, the Montana State RTF

equipment grant will provide EMS equipment for the district's interfacility transport program, helping support critical-care transport requests from Critical Access Hospitals.

MEDIC 5-2 Update:

Below is a breakdown of volume for Medic 5-2/IFT calls for the month of September.

Flight Teams (0): Flight teams are now being billed directly to patients as opposed to the air ambulance companies.

Interfacility Transfers (29 calls for service, 76% of call volume)

**To streamline numbers, I have combined Long Distance Transports with IFTs.

911 Calls (9 calls for service, 24% of call volume)

Some items of note:

- Medic 5-2 saw a 30% increase in calls for service in September compared to August.
- September saw a 28% increase in total gross revenue compared to August.
- YTD total gross billings higher than normal.
 - September was 61% higher than the average.
- We received 6 calls for service from BDH.
- 34% of calls were ALS, 66% were BLS.
- We had 1 > 911 refusal.

We also had three critical care transfers, accounting for almost 8% of transfers, as well as one transport in which we utilized high flow oxygen via nasal cannula.

In speaking with many of the facilities we transport for, the increase in IFT call volume had two components:

1. Consistent ALS staffing and M5-2 availability in August put CVFD first in line on several facilities' call lists.
2. Inclement weather which resulted in multiple IFT requests being turned down by air ambulance on several days throughout the month.

Training Division Report:

Crews' focus for September Training:

Continued progress to achieve annual training hours required for ISO for company training, training at facilities, hazmat, officer, new driver and existing driver.

With a focus on low angle rescue, tech rescue with airbag lifts, and residential sims as well as search and rescue, career development efforts continue on all levels to obtain IFSAC pro board certifications.

EMS division is qualifying new drivers on the Transit Medic unit and going through extensive precepting processes for new members. County wide meeting to continue to enhance County wide EMS training program.

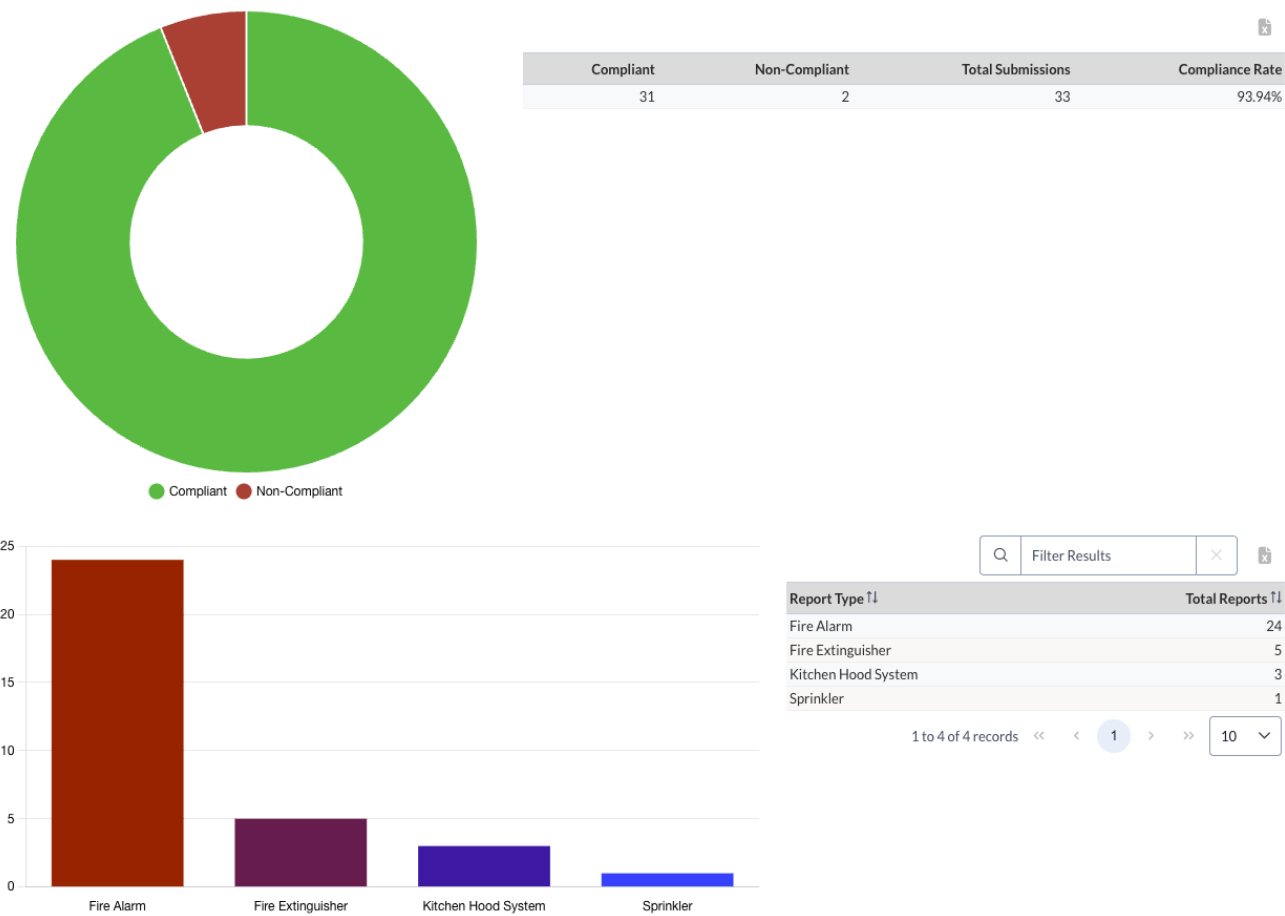
Wildland-County red card committee and training review to follow up with training needs for the upcoming 2027 season process will begin at the end of this year for the upcoming months.

The training facility was shared with multiple LE agencies GCSO, Belgrade PD, Bozeman PD as well as the FBI. Our training facility continues to be recognized by the county both fire and LE agencies and nationally for its capabilities. A plan to maintain those and expand those are in the future.

Fire Prevention Report:

Fire Prevention updates for September:

- State of Montana Fire Code Adoption - The State of Montana has adopted a new Fire Code across the State. This new adoption aligns with the State Building Code, however, furthers the divide and access to Fire Agencies across the state to have an active part in construction.
- ITM Reports - Platform switch is occurring on October 15th, and now Bozeman, Big Sky, and CVFD Jurisdiction will all report using the same platform:



Community Involvement & Education report:

- a. On-going CPR and First Aid Classes continue to be held at CVFD and the Belgrade Library. Closed out an outstanding summer with the last Belgrade Summer Nights event. Summer Nights ran five Wednesday evenings throughout the summer.
- b. September 11th Memorial events, open to the community:
 - a. 25th Anniversary program around the Flagpole at 6:30am the morning of September 11th.
 - b. 7:00 pm Gallatin Speedway – the CVFD Ladder Truck displayed the large USA Flag, for the memorial service at the front end of the Friday night races.
- c. COT (Community Outreach Team). We continue to seek opportunities for outreach.

Accreditation Process - Center for Public Safety Excellence – Based on Quality Improvement:

Accreditation Officer, Battalion Chief White:

For September the Accreditation Team has completed the District's Community Risk Assessment and Standards of Cover (CRA/SOC), modules 5, 6, and are working on 7. The results will be shared with board members to review, discuss and approve during the November 2026 Board Meeting.

Revenue Enhancement Processes:

- a. The District's Strategic Plan, continues to be a guide for our processes.
- b. A number of efforts have increased revenues within the EMS Division. M5-2 continues to be successful in providing a high level of service to our communities and our partners in the Gallatin area. We are investigating placing this unit in service for a 24-hour period.
- c. Annual adjustments continue to address current standards, which is increasing collection rates.
- d. Administration continues to provide a reporting document to keep the Board informed monthly with tracking the programs that are in place.

County Wide EMS System:

- a. The County wide Administration and Operational groups continue working to establish a plan that will bring a sustainable EMS system to the greater Gallatin area.
- b. Trustee Holt, and EMS Chief Songer have been and will continue to join the monthly meetings.
- c. Future meetings will focus on those results.

City of Belgrade and District development projects:

10.06.2026 city council meeting highlights:

Water system report:

- The City of Belgrade is joining with other cities across the State; to change the way water wells are addressed by the state. Bottom line, to allow municipalities to utilize the well water and get that water into their water piping / distribution systems.
 - Well #5 is not able to produce as in the past. The water is 20 feet lower than it was 10 years ago. There are restrictions from the state, that will not allow this well to go deeper, thus the first point made above.

A new Dog Kennel was approved at this meeting.

- More Public attended this city council meeting for this issue than I have ever seen before. They are concerned that the kennel is too close to their homes, some homes are within 150 feet of the new site.
 - They were also concerned that the airport air traffic would cause the dogs to bark more. The site is very close to the landing zone of the airport.
 - Ground traffic, including bikes and automobiles will cause an unsafe environment for the school age children.
 - The location is near the warehouses to the North of Cruiser and Dry Creek.
 - The City Manager stated that over the next 18-24 months Cruiser will be widened between Jack Rabbit and Dry Creek Rds. A round-a-bout will also be going in a Cruiser and Dry Creek.

Even with all the public comment, the city council with a split vote of 4 vs 2, approved this conditional permit for the new dog kennel business to move forward.



RUDD & COMPANY^{LLC}

certified public accountants | business consultants

October 2, 2026

Central Valley Fire District
Attn: Jay Wittwer, Fire Chief
215 Wings Way
Belgrade, MT 59714

Dear Chief Wittwer and the Board:

Thank you for the opportunity to provide professional audit services to Central Valley Fire District ("the District") for the fiscal years ending June 30, 2026, 2027 and 2028. We have enjoyed our working relationship with the District and would like to continue as your auditors. We are committed to providing you with the highest quality service and we ensure timely, effective and efficient services.

Selecting Rudd & Company, *PLLC* as your professional audit firm presents important advantages. As your prior auditors, we already have an in-depth understanding of your organization and can start your audit soon after your fiscal year end. We offer an experienced audit team that will provide quality service in an efficient manner and realistic fees that will include proactive value-added advice and recommendations.

Our fee proposal to perform the financial statement audit, prepare your financial statements and maintain your depreciation for the years ending June 30, 2026, 2027, and 2028 is \$22,500, \$23,750, and \$25,000, respectively. These fees include related advice and consultations necessary for the audit engagement as well as throughout the year.

Please see our latest peer review letters for your reference.

We hope our proposal conveys our commitment to the District, and we look forward to continuing a relationship with you. Please feel free to contact Dane Hancock, Partner, at (406) 585-3393 or dhancock@ruddco.com if you have any questions.

Sincerely,

Rudd & Company, PLLC

Rudd & Company, *PLLC*

Peer Review

We affirm that since inception we have received “pass” peer review ratings and do not have a history of substandard work. Our most recent peer review was completed on September 23, 2025.

BradyMartz

Report on the Firm's System of Quality Control

September 23, 2025

To the Partners of Rudd and Company, PLLC and
the Peer Review Committee of the Nevada Society of CPAs (NVCPA)

We have reviewed the system of quality control for the accounting and auditing practice of Rudd and Company, PLLC (the Firm) in effect for the year ended March 31, 2025. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included an engagement performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act; an audit of an employee benefit plan, and an audit performed under FDICIA.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Rudd and Company, PLLC in effect for the year ended March 31, 2025, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Rudd and Company, PLLC has received a peer review rating of *pass*.



Brady, Martz and Associates, P.C.
Minot, North Dakota

January 30, 2026

Blayne McArthur
Rudd & Company PLLC
124 E Main St
Rexburg, ID 83440-1912

Dear Blayne McArthur:

It is my pleasure to notify you that on January 28, 2026, the Nevada Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is September 30, 2028. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,



Kary Arnold
Finance and Peer Review Program Manager
karnold@nevadacpa.org
(775) 826-6800

cc: Tina Nordquist, Dane Hancock

Firm Number: 900010091000

Review Number: 614885

CENTRAL VALLEY FIRE DISTRICT

RESOLUTION NO. **262704**

Establishing the Central Valley Fire District VEBA Program

A RESOLUTION OF THE BOARD OF TRUSTEES OF THE CENTRAL VALLEY FIRE DISTRICT ESTABLISHING A VOLUNTARY EMPLOYEES' BENEFICIARY ASSOCIATION (VEBA) PROGRAM, AUTHORIZING THE CREATION OF A GOVERNMENTAL VEBA TRUST, AND SETTING FORTH GENERAL PURPOSES, FUNDING AUTHORITY, AND ADMINISTRATIVE STRUCTURE.

SECTION 1 – TITLE, AUTHORITY, AND PURPOSE

1.1 Title

This Resolution shall be known as the *Central Valley Fire District Voluntary Employees' Beneficiary Association (VEBA) Program Establishment Resolution* ("Resolution").

1.2 Authority

This Resolution is adopted pursuant to the authority of the Board of Trustees of the Central Valley Fire District under:

- Montana Code Annotated (MCA) governing local government powers and public employment;
- Applicable provisions of the Internal Revenue Code (IRC), including §§ 105, 106, 213(d), and 501(c)(9);
- Applicable IRS guidance governing governmental VEBA trusts;
- Federal law recognizing governmental plans exempt from ERISA; and
- Applicable provisions governing Montana Public Employees' Retirement System (PERS) and Montana Firefighters' Unified Retirement System (FURS), where applicable.

1.3 Purpose and Intent

The purpose of this Resolution is to establish a tax-advantaged post-employment health reimbursement arrangement through a Voluntary Employees' Beneficiary Association (VEBA) trust to:

- Provide eligible employees with dedicated funds for qualified medical expenses;
- Support post-employment medical security for retirees;
- Improve recruitment, retention, and workforce stability;
- Provide a cost-effective alternative to taxable cash-out of leave balances;
- Reduce payroll tax exposure for both employees and the District where legally permissible;
- Maintain compliance with federal and Montana law; and
- Establish a sustainable long-term retiree health funding mechanism.

SECTION 2 – LEGISLATIVE FINDINGS

The Board of Trustees finds that:

2.1 The Central Valley Fire District employs full-time firefighters and staff whose work involves hazardous duties and long-term occupational health risks.

2.2 Retiree medical costs represent a significant and increasing financial burden for employees and the District.

2.3 A VEBA trust structured under IRC § 501(c)(9) provides a legally recognized, tax-advantaged mechanism for funding qualified medical expenses.

2.4 The establishment of a VEBA program supports prudent fiscal planning and aligns best practices in public-sector compensation systems.

2.5 The VEBA Program is intended to supplement, not replace, existing retirement systems under PERS and FURS.

SECTION 3 – ESTABLISHMENT OF VEBA TRUST

3.1 The District hereby authorizes the establishment of a Voluntary Employees' Beneficiary Association (VEBA) Trust in accordance with IRC § 501(c)(9).

3.2 The VEBA Trust shall be established as a governmental plan intended to qualify for exemption from ERISA pursuant to federal law governing governmental plans.

3.3 The VEBA Trust shall be irrevocable with respect to employer contributions once deposited, subject to applicable plan documents and IRS requirements.

3.4 The Trust shall be used solely to provide benefits described in IRC §§ 105 and 106, including reimbursement of qualified medical expenses under IRC § 213(d).

SECTION 4 – ELIGIBLE EMPLOYEES

4.1 Participation shall include all **full-time employees of the Central Valley Fire District**, referring to **Members**, including:

- IAFF-represented employees;
- Non-represented full-time employees; and
- Any additional employee classifications designated by the Board.

4.2 Eligibility shall be subject to the terms of this Resolution, applicable collective bargaining agreements, and the governing VEBA Plan Document.

SECTION 5 – FUNDING AUTHORITY

5.1 The Board authorizes employer contributions to the VEBA Trust as part of the District's employee benefit program.

5.2 Contributions shall be made in accordance with Board-approved budgets and/or collective bargaining agreements.

5.3 Employer contributions are intended solely as health benefit contributions and shall not constitute wages or salary except where required by law.

SECTION 6 – INITIAL EMPLOYER CONTRIBUTION STRUCTURE

The Board establishes the following initial contribution framework, subject to future modification by Board action or collective bargaining:

6.1 Single Coverage Employees *

- Annual Contribution: **\$3,400**
- Quarterly Deposits: **\$850**
- Deposit Dates: January 1, April 1, July 1, October 1

6.2 Employee + Family Coverage *

- Annual Contribution: **\$4,600**
- Quarterly Deposits: **\$1,150** Deposit Dates: January 1, April 1, July 1, October 1
*(see addendum A – to address 1/1/27)

SECTION 7 – LEAVE CONVERSION AUTHORITY

7.1 Upon a qualifying separation, the district authorizes conversion of accrued sick leave into VEBA contributions, subject to applicable law and collective bargaining agreements.

7.2 Default structure (subject to vote of membership, Section 8.4):

- Upon a qualifying separation, members in good standing shall receive VEBA contributions in lieu of taxable cash for the entire amount of the percentage of unused sick leave that has been agreed upon (as of January 1, 2027 that amount is 25% of their unused sick leave at time of separation, any future adjustments to that amount will be addressed through an addendum to Section 7). Employees shall receive no other payout for accrued sick leave.

7.3 Leave conversion shall be processed as a pre-tax qualified VEBA contribution to the extent permitted under federal law and addressed in District policy and/or collective bargaining agreements.

SECTION 8 – ADMINISTRATION

8.1 The Board retains authority to appoint:

- VEBA Trustee;
- Third-Party Administrator (TPA); and
- Investment providers.

8.2 The Fire Chief or designee may be delegated administrative responsibility for day-to-day program operations.

8.3 The VEBA Trust shall be administered in compliance with applicable federal tax law and IRS guidance governing governmental VEBA arrangements.

8.4 The VEBA Trust Recordkeeping Fee shall be invoiced to CVFD for fees while members are employed with CVFD and fees will transfer to the member when there is a separation from service with the district.

8.5 Upon implementation, exit from, or prior to any changes to the VEBA program, all members shall conduct a majority vote to affirm or deny the change.

- The Fire Chief or designee shall be delegated to administer the vote.

SECTION 9 – COMPLIANCE WITH LAW

9.1 The VEBA Program shall comply with:

- IRC §§ 105, 106, 213(d), and 501(c)(9);
- IRS guidance applicable to governmental VEBA trusts;
- ERISA governmental plan exemption provisions;
- Montana Code Annotated applicable to public employers;
- PERS and FURS regulations; and
- Any other applicable federal or state law.

SECTION 10 – NON-PENSIONABLE COMPENSATION

Employer contributions to the VEBA Trust are intended to be employer-paid health benefits and shall not constitute compensation for purposes of:

- Montana Public Employees' Retirement System (PERS);
- Firefighters' Unified Retirement System (FURS);
- Overtime calculations;
- Pension benefit calculations; or

- Any other compensation-based benefit, unless otherwise required by law.

SECTION 11 – AMENDMENT AND TERMINATION

11.1 The Board reserves the right to amend this Resolution by subsequent Board action.

11.2 The VEBA Program may be modified or terminated consistently with applicable law, collective bargaining agreements, and the governing Trust documents.

11.3 Upon termination, assets shall be distributed only in accordance with IRC § 501(c)(9) requirements and governing plan documents.

SECTION 12 – EFFECTIVE DATE

This Resolution shall take effect upon adoption by the Board of Trustees of the Central Valley Fire District.

SECTION 13 – CERTIFICATION

PASSED AND ADOPTED by the Board of Trustees of the Central Valley Fire District this 13th day of October, 2026.

Chair, Board of Trustees: _____

Attest: _____

District Office Manager: _____

