

## David Cates

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**From:** Jodi Rogers <jodi.rogers@mtleague.org>  
**Sent:** Tuesday, February 3, 2026 8:49 AM  
**To:** David Cates  
**Subject:** public hearing

Good morning,  
Here is my report:

During the Audit in June 2025 it was discovered that the Fire Relief Fund was not funded at three times the yearly retirement payout per statute. After a discussion with the Mayor Cates, Tom Hayes, the auditor, Julie and I, it was decided to do a budget amendment to fund both fiscal year 2024 and fiscal year 2025. If we hadn't done this there would have been another finding for FY2025 when that audit was done. We will continue to monitor this to make sure it is properly funded going forward.

Have a great day.

**Jodi Rogers | Municipal Finance Director**

**Montana League of Cities and Towns**

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