

TAHOE DOUGLAS FIRE PROTECTION DISTRICT  
BOARD OF TRUSTEES MEETING  
April 16, 2025

**Those Present:**

Chief Scott Lindgren

Chairman Ben Johnson

Vice Chair Stacy Noyes (virtual)

Legal Counsel Paul Cotsonis (virtual)

Trustee John Breaux (virtual)

Trustee Dan Kruger

Trustee Ben Ward

**1. Call to Order**

Chairman Johnson called the meeting to order at 2:30 PM.

**2. Pledge of Allegiance.**

Courtney Plaut led the Pledge of Allegiance.

**3. Roll Call**

Chairman Johnson, Trustee Kruger and Trustee Ward were present.

Vice Chair Noyes and Trustee Breaux attended virtually. Quorum was met.

**4. Approval of Agenda**

Trustee Kruger made a motion to approve the agenda as presented.

Second: Trustee Ward

Motion approved: 5-0

**5. Public Comment**

None.

**6. Trustee Comments**

Trustee Kruger shared that he submitted a collection of educational materials to Chief Lindgren for review. The resources included:

1. TDFPD Wildfire Hazard Potential
2. A Photo Study of Fuel Treatment Effectiveness
3. Caldor Fire Fuel Treatment Results
4. Nevada County Fuels Management Presentation
5. Thinning and Managed Burning Forest Resilience

Trustee Kruger expressed his interest in making these documents accessible to the public.

Chairman Johnson extended his congratulations to Firefighters Aaron Allison and Chris Wade for being named Tahoe Douglas Elks Club 2025 Firefighter of the Year.

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**7. Approval of the Consent Agenda**

- a. Board Meeting Minutes 03/26/2025

Trustee Kruger made a motion to approve the Consent Agenda as presented.

Second: Trustee Ward

Motion approved: 5-0

**8. Consent items moved forward:**

None.

**9. Special Recognition**

Fire Chief Scott Lindgren

Service Recognition:

WF&F Division Chief Keegan Schafer	17 years
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Finance Manager Carrie Nolting-Bammer	15 years
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Engineer/Squad Leader Joe Stamps	3 years
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Defensible Space Inspector Max Johnson	1 year
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Human Resources Specialist Kelsey Nalder	1 year
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Honoring 2025 Firefighter of the Year Award:

Captain/Crew Foreman Aaron Allison

Engineer Chris Wade

**10. GASB 75 Actuarial Report for the Fiscal Year Ending June 30, 2024.**

Catherine L MacLeod, FSA, FCA, EA, MAAA

The District's actuary provided a presentation on the fiscal year reports.

Two reports were prepared:

- PEBP Retires (closed plan covering 5 retirees)
- GASB 75 – Other Postemployment Benefit (OPEB) District Retiree Healthcare Plan (81 actives, 52 retirees)

These reports are to support plan accounting for the fiscal year ended June 30, 2024. The OPEB report also provides information to support funding for the liability of retiree healthcare. They are based on the results of the December 31, 2023, actuarial valuations.

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What benefits are being valued?

- Medical, Dental, and Vision Coverage.
- The amount paid by the District varies based on the date hired, years of District service.
- Until July 2023, when the self-insured medical plan began, benefits also included an implicit subsidy because retiree premiums at some ages were not expected to cover their expected claims.
- The District has now shifted to a self-funded plan basis for medical, and prescription drug coverage. The liability is now determined as projected retiree claim costs and ADMIN fees.

OPEB Actuarial Valuation Process:

- Gather complete census information on current employees and retirees receiving benefits. This includes birthdates, hire dates, and years of service. It also includes current health plan enrollment information.
- Confirm the eligibility requirements, benefit levels, and current Medicare enrollment status or expected future Medicare eligibility.
- Collect the trust balance and activity in and out during each year, including the expected long-term annual return.

Prior employee activity is analyzed, such as timing and age at retirement, separation before retirement, retiree coverage elections, dependent coverage and age at death. The actuarial sets assumptions about what is expected to happen in the future. In addition, they're also projecting how much the benefit costs will increase each year.

To calculate the OPEB liability, the actuarial "discounts" each estimated future benefit payment for each person from the future payment date back to the valuation date.

Chairman Johnson asked what would happen if we chose to not make the recommended contribution for the year?

MacLeod advised that once they get the current numbers, they will update the District.

The higher the discount rate, the lower the liability.

- For the PEBP valuation, the bond index rate was used (3.77% on 12/31/2023).
- For the District plan, the assumed long term trust rate of return was applied (6.5%).

Future contribution to the District Plan must be resumed/increased to the levels recommended by the actuarial or the discount rate of 6.5% will need to be lowered.

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Changes requiring deferred recognition:

- Benefit changes – None reported this period.
- Changes in assumptions or methods – An update to assumed future healthcare cost trend increased the District Plan Liability by about \$133,000. Recognized over 12.58 years.
- Plan experience – Differences between the projected liability from the prior report and updated results using the new census and new data decreased by about \$1,476,000. Also recognized over 12.58 years.
- Investment experience – Actual trust earnings during the period exceeded expected earnings by about \$1,465,000, reducing the Net OPEB Liability. This is recognized over 5 years, with the first 20% during this year.

In response to Chairman Johnson's request for updated guidance compared to nine months ago, MacLeod is already scheduled to prepare and present this information to the Board at a future date as part of the District's annual audit process.

Chairman Johnson asked for clarification on the assumptions used to value future liabilities compared to how Nevada PERS operates. MacLeod responded that PERS sets its economic assumptions – like the trust rate of return – based on data from a year or two prior, which then determines future contribution rates. A key difference with the District's OPEB plan is that the District controls it and can choose a more conservative approach. If desired, the District could choose to be less conservative in the future.

Trustee Kruger asked for clarification on the bell curve graph on page 6. MacLeod explained the graph projects the annual benefit payments expected to be made in the future – but only for current employees/retirees. It assumes some current employees may leave before qualifying for benefits, it shows the projected payments year by year until all current beneficiaries have either retired or passed away. Importantly, the graph does not include any projections for future hires, as their age, position, and likelihood of qualifying for benefits are unknown.

Chairman Johnson asked about the use of life expectancy data from a 2013 study and whether it still reflects current trends. In response, MacLeod clarified that the mortality assumptions are based on the Nevada Experience Study, which is updated roughly every 4-5 years. Although the underlying data comes from a 2010 study, adjustments have been made to project mortality improvements over time. The latest analysis used from a 2021 update, and mortality improvement factors were last revised in 2022 using data from the Society of Actuaries. No changes were made in the last couple of years due to the volatility caused by

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COVID-19.

It was noted during the discussion (P25) of the report that the actuarial recommendation is for the District to resume funding the liability as follows: 06/30/2024 for \$177,910, 06/30/2025 for \$450,866 and 06/30/2026 for \$503,700.

Vice Chair Noyes commented that the information was fascinating and appreciated the insight into MacLeod's thought process as an actuary.

**11. Discussion and Approval of Resolution #004-2025 for promotion of the Lake Tahoe Basin Wildfire Awareness Month - May 2025.**

Assistant Chief/Fire Marshal Bryce Cranch

Chief Cranch presented the resolution proclaiming Wildfire Awareness Month and noted that the resolution serves as a formality to acknowledge and reinforce ongoing awareness efforts in the Basin.

Chairman Johnson commented on the importance of making the resolution actionable.

Vice Chair Noyes made a motion to approve the Resolution #004-2025 for promotion of the Lake Tahoe Basin Wildfire Awareness Month – May 2025.

Second: Trustee Kruger

Motion approved: 5-0

**12. Update on FY 2025-2026 Tentative Budget. No action will be taken.**

Fire Chief Scott Lindgren

Chief Lindgren highlighted the FY 2025-2026 Tentative Budget.

Trust Funding - Concerns were raised regarding the proposed budget, particularly around funding the post-retirement trust and actuary's recommendation that contributions to the trust resume this year. Historically, the District funded the trust heavily, which allowed for a temporary pause in contributions. However, sustaining contributions at the recommended levels moving forward will be challenging, and a decision will need to be made regarding the extent to which the trust will be funded.

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NVPERS Increases - Another significant budget impact is the 8.75% increase in Nevada PERS employer contributions for safety employees, which represents a substantial financial burden for the District.

Consolidated Tax (CTX) Shortfall - Over the past four to five years, CTX revenue has consistently fallen short of state projections. The state requires the District to use their projected figures in the budgeting process. When actual revenue comes in lower than projected, it results in a budget shortfall. A representative from the state will give a presentation at a future board meeting, and Chief Lindgren plans to ask for clarification on the discrepancies.

Due to the District's limited geographic area, there is a minimal opportunity for large-scale redevelopment compared to other districts. While the District saw a \$1.3 million dollar increase in allowed ad valorem tax revenue, the ad valorem cap and abatement limits the increase in ad valorem received to \$308,000. Growth is constrained by the lack of new housing development. Additionally, rising salaries and benefits continue to offset this revenue increase.

Chairman Johnson inquired about any cancelled grants. Chief Lindgren confirmed that no current grants have been cancelled. Additionally, the Tahoe Fire and Fuels Team (TFFT) in collaboration with Team Tahoe, successfully secured renewed funding through the Lake Tahoe Restoration Act, which had previously expired. The act is now funded for the next 15 years, providing long-term support for the Wildland Fire & Fuels Division.

Vice Chair Noyes asked about potential impacts from the Department of Justice and the US Forest Service. Chief Lindgren reported no immediate impacts, although the situation could change.

The tentative budget projects an ending fund balance of \$14,748 in the general fund. Chief Lindgren noted that this shortfall must be addressed by a reduction in Trust funding (1), adjustments to staffing levels (2) or reductions for capital projects/equipment purchases (3).

The current tentative budget reflects nine funds; however, the final budget will include a tenth fund. This addition is due to a finding from the recent audit, which led to the requirement that the District establish a Self Insurance Internal Service Fund for managing the district self insured health plan.

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Vice Chair Noyes suggested the District look into a ticket sales tax. Chief Lindgren agreed and it's something that the District wants to research.

### **13. District Divisions**

#### ***Assistant Chief/Fire Marshal Bryce Cranch - Fire Prevention Bureau***

Chief Cranch recognized PIO Turner for her contributions to public education and information, noting her recent press release as an excellent example of her efforts. Additionally, he commended Inspector Rowlett for his leadership on casino-related construction and improvement projects. Kudos to Rowlett for his dedication and effectiveness in holding large properties accountable, particularly in addressing open permits and compliance issues.

Chief Cranch shared photos highlighting ongoing casino remodels and noted the significant number of active projects. He emphasized that there is a lot happening within the Fire Prevention Division, with multiple developments underway and continued efforts to manage and oversee these improvements.

Chief Cranch highlighted the importance of keeping the public informed through social media, especially regarding road closures and active incidents. He commended PIO Turner for her proactive work in coordinating a press release that involved collaboration with NDOT, NHP and DCSO. *The message served as a "tactical pause" prompted by a series of incidents in District – including a rear-end collision, a near miss and a third consecutive event which included a fatality. The press release urged the public to slow down, stay alert and avoid impaired driving.*

Vice Chair Noyes inquired about the status of the Douglas County Vacation Home Rental (VHR) Advisory Committee, noting that the County announced its potential disbandment at a recent county commissioner's meeting. She asked Chief Cranch whether the committee's dissolution would impact the District and whether the county could effectively take on the committee's responsibilities.

Chief Cranch acknowledged the matter is currently under discussion and noted that he does not have extensive background on the committee. He shared that he has attended a few appeal hearings before the advisory board and observed that public attendance at those meetings has declined significantly compared to past VHR meetings, which were often highly attended and occasionally required law enforcement presence for crowd control. He indicated that it is difficult to fully assess the impact of the committees' disbandment at this time. The VHR's in the District are highly regulated with a lot of collaboration from, TDFPD, County Code Enforcement and the Building Department.

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***Assistant Chief/Special Ops Kevin Lawson - Operations***

Chief Lawson addressed the Board and community members, referencing information previously shared in the division reports and operational announcements. He emphasized one of his key priorities: **operational readiness**, highlighting the guiding principle, *“If you stay ready, you don’t have to get ready.”*

Chief Lawson explained that operational readiness encompasses all aspects of the organization – physical fitness, mental preparedness, training, equipment, prevention efforts and administration – stating that every area plays a role in overall readiness.

Chief Lawson highlighted the recent Engineer Academy, calling it a significant success. Despite challenges related to timing and planning, the academy was effectively executed thanks to the efforts of several Captains and other personnel who stepped up to support the program.

Updates on upcoming leadership and training:

- Battalion Chief Academy (Early May)
- Extended Attack (Late April)

Chief Lawson emphasized the importance of collaboration and mentorship, reinforcing the philosophy of *“one team, one mission.”*

Chief Lawson also addressed the progress of committees and working groups, noting a shift toward more effective, action-oriented efforts. While he acknowledged past concerns about the inefficiency of traditional committees, he praised the momentum of current working groups – particularly those with a regional focus. Chief Lawson currently chairs a Regional Operations Committee, co-chaired by a representative from Truckee Meadows Fire Protection District, Chief Schum, which is helping to build stronger partnerships and productive dialogue across fire agencies.

***Recognition & Role Update – Captain Chris Peterson***

Chief Lawson acknowledged the outstanding work of Captain Peterson, noting his strong skillset, knowledge and contributions to training consistently across the District. He explained that historically, each shift (A, B and C) had its own training captain, which sometimes resulted in variations in training delivery and focus. After nine months of observation and feedback, Chief Lawson proposed a more unified approach to training.

Captain Peterson provided an overview of the recent Engineer Test, which was held in Carson City. The testing process spanned five days and included nine candidates. Of those, six candidates successfully passed the test, while three did not meet the required standards. Captain



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Peterson noted that the candidates who did not pass will undergo remedial training to ensure proficiency moving forward. He also extended his appreciation to the proctors who assisted with the testing and to all divisions involved in the coordination and support of the process.

***Division Chief Keegan Schafer - Wildland Fire & Fuels***

Chief Schafer highlighted:

- Kudos to Battalion Chief Matt Fogarty for his contributions to teaching at the Capital City Regional Fire Academy (CCRFA).
- A successful Fire Adapted Communities (FAC) meeting was held at the Kahle Community Center, with the goal of identifying a community leader for the Kingsbury neighborhood.
- Pursuing grant funding opportunities for the summer.
- Crews will begin project work in the valley in coordination with Nevada Energy.

***ADO Kate Warner - Administration Division***

ADO Warner highlighted:

- 66 females are currently registered for the Silver State Women in Fire (SSWIF) event scheduled for Saturday, May 31<sup>st</sup>.
- All Trustees are invited to attend the SSWIF event and DS Van De Hey will send a calendar invitation.

ADO Warner also announced that the Nevada Beach Pavilion has been booked for the Recognition25 event on June 22, 2025. More details to come.

**14. Review of Monthly Fire District Reports and Activities and Annual Goals and Objectives. No action will be taken.**

Fire Chief Scott Lindgren

Chief Lindgren announced:

- Promotions & Badge Pinning (May 28<sup>th</sup>)
  - o 2 Firefighters promoted to Engineer
  - o 1 Engineer promoted to Captain
  - o 4 Engineer/Squad Leader Promotions
- Marine 24 Update
  - o Experienced a prop strike on an uncharted rock (the hazard has been added to the charts)
    - One of three motors out of service
    - Boat was pulled from the water for repairs and maintenance
  - o Reserve Boat in Use

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- The Phoenix is currently in service as a reserve boat

Upcoming Event:

- Community-focused event on prevention of wildfires
- Date: April 17<sup>th</sup>
- Hosted By: Tahoe Fire and Fuels Team (TFFT)
- Locations: South Lake Tahoe High School
- Time: 5:30pm – 7:30pm

**15. Public Comment**

None.

**16. Confirm next meeting, Wednesday, May 28, 2025 at 2:30pm; possible agenda items.**

Meeting adjourned at: 5:07pm

**Submitted by:**

Amanda Van De Hey  
District Specialist