

TAHOE DOUGLAS FIRE PROTECTION DISTRICT  
BOARD OF TRUSTEES Workshop  
August 20, 2025

**Those Present:**

Chief Scott Lindgren  
Chairman Ben Johnson  
Vice Chair Stacy Noyes

Trustee John Breaux  
Trustee Dan Kruger

**1. Call to Order**

Chairman Johnson called the meeting to order at 09:02AM

**2. Pledge of Allegiance.**

Steve Teshara led the Pledge of Allegiance.

**3. Roll Call**

Chairman Johnson, Vice Chair Noyes, Trustee Breaux and Trustee Kruger were all present. A quorum was met.

**4. Approval of Agenda**

Vice Chair Noyes made a motion to approve the agenda as presented.

Second: Trustee Breaux

Motion approved: 4-0

**5. Public Comment**

None.

**6. Presentation**

**Fiscal Year 2025/2026 Budget**

Alan Kalt, Nevada Public Agency Insurance Pool

Key points from the presentation:

- Audited Financial Statements Overview
- Understanding Revenues and Expenditures
- General Fund, Ambulance Fund, Combined
  - Finance Manager Nolting-Bammer reported that insurance reimbursements are low, with Medicare paying only about \$290 on ambulance bills of \$1,200 - \$1,500
  - Chief Brady advised that approximately 25% of bills are Medicare and more than 50% of bills do not get paid.
  - Nearly 90% of the budget is used for personnel costs including salaries and benefits

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- The percentage of the budget for personnel costs is rising faster than revenue
- Fire Inspector Kris Rowlett discussed that the Plan Check Fees are difficult to budget for because they depend on the type of construction happening in the District.
- Accounting Specialist French shared that the District is working to identify accurate costs associated with deploying apparatus.
- Trustee Kruger emphasized the importance of having reserve funds due to the delay in which the District gets paid.
- Capital Assets: Equipment Maintenance and Replacement
  - Chairman Johnson noted that equipment purchases had been deferred to fund employee retirement healthcare but emphasized the need to reinvest in equipment.
- District Liabilities: PERS, OPEB, Compensated Absence, Trust
- Balancing Limited Resources and Community Services

Additional discussion points:

- The Local Option Infrastructure Tax, a component of sales tax through Douglas County, may be worth exploring.
- Chief Lindgren inquired whether raising the ad valorem tax to 2.861% would benefit the District. Kalt advised that further analysis was needed.
- A suggestion was made to have the equipment paid for from a tax and then the money that is currently allocated to pay for the equipment would be money used for employee salaries.
- Trustees agreed more discussion was needed with the possibility of further review in September and the potential for a vote in October.
- Because the State requires ad valorem figures each January, any Board action must occur prior to that deadline.
- Kalt and Chief Lindgren will work with the Department of Taxation on the potential impact of a tax increase.

## **7. Presentation**

### **Historical look at Tahoe Douglas Fire Protection District's revenue sources.**

Chairman Johnson discussed historical data on TDFPD revenue streams.

Property tax revenue from the four casino resorts has decreased by half over the last 30 years, despite rising service costs.

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A portion of CTX tax is derived from transfer tax. The \$275 million sale of the Golden Nugget should have generated a \$1 million transfer fee, but by avoiding an ownership change, the fee was not collected.

Key questions raised:

- Should funding remain broad-based or be targeted toward high-demand generators (casinos, resorts, events)?
- How can service use (medical vs. fire calls) be quantified and tied to cost?
- What is the true dollar amount of capital investment required?
- Are District wages competitive enough to recruit and retain personnel?

## 8. Discussion

### Potential for future funding opportunities.

Finance Manager Nolting-Bammer reported on a recently located Memorandum of Understanding (MOU), which ensures that if redevelopment tax caps negatively impact the District's budget, Douglas County will collaborate with the District and redevelopment properties (Edgewood, casinos, Tahoe Beach Club, and the Lakeside property) to identify solutions such as direct fees or tax allocations. This MOU provides leverage to reopen funding discussions.

Captain Darr reported that Douglas County's Transient Occupancy Tax (TOT) from the Lake Tahoe Township totaled \$16.5 million in one fiscal year. While special districts cannot levy TOT directly, with the MOU in place, the District may request that Douglas County consider a dedicated room charge to support District services.

Committees were formed to research and prepare recommendations prior to the next Revenue Workshop:

- **Wages** – Compare District wages/benefits with other agencies.
- **Resort & Tourist Contributions** – Research TOT, ticket taxes, and other potential funding sources.
- **Redevelopment (MOU)** – Review the MOU, coordinate with Douglas County, and identify strategies. Steve Teshara offered to provide guidance.
- **Ad Valorem Tax** – Assess current tax rate, statutory limits, and impacts of potential increases. Alan Kalt will assist with analysis.

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- **Special Assessment (Public Relations Focus)** – Develop community outreach and education strategies regarding funding needs. Steve Teshara emphasized the District can educate but not advocate, making community involvement essential.
- **Equipment Capital Expenditures** – Establish an accurate budget for equipment costs and long-term needs.

Kathy will schedule the next Revenue Workshop.

**Meeting Adjourned at 12:12PM**