TAHOE DOUGLAS FIRE PROTECTION DISTRICT
BOARD OF TRUSTEES Workshop
October 16, 2025

Those Present:

Chief Scott Lindgren
Chairman Ben Johnson
Trustee John Breaux
Trustee Dan Kruger
Trustee Ben Ward

1. Call to Order

Chairman Johnson called the meeting to order at 1:04 PM

2. Pledge of Allegiance.

Chief Sommers led the Pledge of Allegiance.

3. Roll Call

Chairman Johnson, Trustee Breaux, Trustee Kruger, and Trustee Ward were all present. A quorum was met.

4. Approval of Agenda

Trustee Breaux made a motion to approve the agenda as presented.
Second: Trustee Ward
Motion approved: 4-0

5. Public Comment

None

6. Approval of Meeting Minutes 09/18/2025

Trustee Kruger made a motion to approve the meeting minutes
Second: Trustee Ward
Motion approved: 4-0

7. Presentation

North Lake Tahoe Fire Protection District Financial Overview
Chief Ryan Sommers

Chief Sommers explained that North Lake Tahoe Fire is facing budget challenges similar to Tahoe Douglas Fire. North Tahoe Fire has just started the process with Washoe County to increase their tax scale. Washoe County has the same 3% cap growth on property tax as Douglas County which does not keep up with inflation

Chief Sommers explained that Chief Mike Brown and his company R&R Partners have served as North Lake Tahoe Fire's Lobbyist for about seven years, providing legislative support, monitoring bills, and advocating for fire districts on key issues. Chief Sommers credited Brown with helping him navigate the legislative process and strongly recommended R&R as an asset for any district.

North Lake Fire is exploring potential revenue opportunities by researching construction impact fees like those used in California, which are not currently implemented in Nevada.

Chief Lindgren and Chief Sommers agreed that tourism heavily impacts their districts without providing revenue support. Both noted they receive no share of transient occupancy taxes and need to explore new funding options.

Chief Sommers discussed using services to recoup fire costs from incidents, with fees based on actual personnel and equipment costs. Chief Lindgren noted Tahoe Douglas's "crash tax" for nonresidents generates little revenue and could be revisited.

Chief Lindgren shared insights from a meeting with various Fire Chief's from mountain communities, noting many face similar budget challenges. He highlighted Vale, Colorado's lift-ticket tax generating $8 M annually

North Lake Fire has about 2,200 calls for service annually, similar to Tahoe Douglas Fire.

Chief Sommers explained that personnel costs make up 88% of North Lake's budget and it is currently unsustainable. Staffing shortages remain and the District cannot fully fund all budgeted positions.

Chief Sommers explained that he encourages sending staff including administrative, mechanics, and even himself to off-site assignments saves salary costs by reducing overtime and backfill expenses.

Conversation focused on the retirement system (PERS), the "kicker," and complex calculations affecting retirement payouts. They highlighted that while Nevada's PERS is well-managed, future increases and legislative changes could strain districts.

Chairman Johnson suggested inviting the PERS CFO who lives in District to a meeting for a presentation.

It was suggested we have a combined Board meeting with North Lake Tahoe in the next calendar year.

North Lake District Size:

- 16 square miles
- Stations - 3
- Minimum 24/7 line staff - 12

- Full-time other than the line - 28
- Full-time line staff - 39

Chief Sommers discussed additional revenue streams, including fire and fuels work. The seasonal Wildland program, employing 60 staff, costs the District just $700,000 and is funded through grants and fire-related revenue, enabling the District to bill approximately $4.1 million this year. Additionally, North Tahoe Fire has partnered with a private contractor, providing crews at full burden rates for fuel projects.

Captain Darr asked about hiring and how many firefighters left to other agencies. Sommers explained they have people leave because of their strict Temporary Acting Paramedic (TAP) process.

Chief Sommers said their District uses a spreadsheet to show employees their full compensation, not just base pay, emphasizing the importance of educating staff on total compensation. Chief Sommers agreed to share the spreadsheet.

Chief Sommers explained the benefits of their employees and the goal to fully fund the Post Retiree Trust, currently every employee is giving back $40 a paycheck to help fund the trust.

Chairman Johnson explained the goal of the committee and our willingness to join forces with North Lake Fire.

Chief Sommers top priority for revenue increase is moving the sliding scale for their tax rate. That is where TDF and NLTF differ, TDF is a 318 and not a 474.
Per Washoe county, NLTFD is at the top of the ad valorem scale and need to go before the county commissioners.

Chief Lindgren and Vice Chair Noyes met with the head of the Lake Tahoe Visitors Authority, Carol Chaplin, and Lou Feldman, an attorney, yesterday and learned it may be more effective to negotiate individually with resorts like Edgewood, the Ridge, and Zephyr Cove rather than pursue legislation or a general tax. The recommendation is to first engage the Star Community, a group of resort executives, to explore options.

Chief Brown added that a ballot question in the 2026 election would need to be submitted by March or April. Changing from a 318 to a 474 would involve the county commissioners but it would be a vote of the people.

8. Review
Review of Previous Budget Workshop
Chief Lindgren

Chief Lindgren reported the District is working to recover past redevelopment and LED abatement funds, potentially freeing $500K–$600K. The district is also exploring resort fees, tax adjustments, and a possible public vote to support ambulance funding.

Chairman Johnson explained that we have asked the county to act on the Memorandum of Understanding (MOU), and we requested a date for a meeting with Kathy Lewis, the COO and Assistant County Manager.

Chief has discussed with the Board the possibility of entering a contract with R&R and sought everyone's input on signing an agreement. Chairman Johnson and the Board agree that utilizing Chief Brown and R&R would be valuable. The majority opinion from the Workshop is that Chief Brown would be beneficial to bring in as a consultant.

9. Committee Reports
Chairman Ben Johnson

Wage Comparison Committee:
Captain Isenberg combined Employee-Management Relations Board (EMRB) data, union contracts, and direct contracts into one comprehensive salary survey.

Chief Lindgren explained that some agencies recently used outside salary surveys, but sharing is limited by contract clauses. Regional chiefs are considering pooling resources for a standardized annual survey.

Accounting Specialist French explained that differences in work weeks, overtime, benefits, PERS, and FLSA rules make direct comparisons complex.

Discussion was had about comparing only wages vs wages plus all the other benefits included in the employee package.

Trustee Ward explained that we need a single source of truth of wages that every party agrees on whether it be a 3rd party survey.

Chief Lindgren asked that the committee get together and discuss these topics further and bring it back to the next workshop meeting.

Resort Tourist Contribution Committee: FF/P Joe Fording joined the committee and will pull call reports and stats from First Due and ERS.

Redevelopment (MOU) Committee: Currently there is no need to meet as the District is waiting on Douglas County for a meeting.

Ad Valorem Tax Committee: We need further discussion with Chief Mike Brown before moving forward.

Special Assessment (PR Focus) Committee and Equipment/Capital Expenditure Committee: No updates currently.

Trustee Kruger discussed the NRS 318 vs NRS 474 comparison chart that he created, see attached.

9. Public Comment

None

8. Adjourn

Meeting Adjourned at 3:52 PM

Submitted by:

Kathy Donovan
Administrative Assistant/Board Clerk

NRS 318 vs. NRS 474 Comparison

v1 Draft 10/16/2025

	NRS Chapter 318 https://www.leg.state.nv.us/nrs/NRS-318.html	NRS Chapter 474 https://www.leg.state.nv.us/nrs/NRS-474.html
Scope	Governs general improvement districts	Governs county fire protection districts
Initial Creation	Via county commission ordinance or property owner petition, must be more than 7 miles from existing town or city (NRS 318.055)	Requires a petition from property owners (25% threshold) followed by an election or commissioner ordinance (NRS 474.020)
Function	21 basic powers, allowing entity to bundle services including fire protection, EMS, fire flow, and other items into one entity (NRS 318.116)	Narrowly limited to fire and emergency medical services (EMS), including wildland fire management and cooperation with state agencies. (NRS 474.180, 474.470, 474.495, 474.511)
Governance	Governed by an appointed or elected board of trustees (NRS 318.080)	Elected board of directors (nonpartisan, 4-year terms) or the county commissioners as the board (NRS 474.130-160)
Funding Mechanisms	Ad valorem property taxes and bonds, diverse options, including special assessments on benefited properties, service fees/tolls, and varying tax limits. (NRS 318.225) There is also a procedure for collection of service charges to individual properties on the tax roll. (NRS 318.201)	Ad valorem property taxes and bonds, caps taxes at 1% of assessed value with two funds: operating fund and emergency fund. (NRS 474.510)
Reorganization	Cannot directly reorganize into NRS 474. Process not explicitly outlined in Nevada statutes, requires dissolution of the existing NRS 318 district (NRS 318.490–318.510) followed by creation of a new NRS 474 district by the County Board of Commissioners (per NRS 474.460) involves petitions, elections, and approvals; may face revenue limits under NRS 354 during transition.	Can directly reorganize into NRS 318 to add services like water for fire flow, and other items allowed under NRS 318.116. Reorganization initiated by petition of majority of property owners or by County Board of Commissioners resolution. Approval requires hearing by commissioners, and an ordinance reorganizing the district pursuant to chapter 318 (NRS 474.537).
Reorganization Cost	318 to 474: Dissolution/creation (NRS 318.490, NRS 474.460) involves legal, election, and administrative costs. No clear process, so unknown costs and unknown timeframe.	474 to 318: defined process, likely baseline legal and administrative costs. (NRS 474.537)
Revenue Allocation	Fire receives only a portion based on other GID allocation, subject to overall Nevada tax caps: \$3.64 per \$100 combined rate limit under NRS 361.453.	100% of line item taxes go to fire-related activities, including an emergency fund capped at \$1-1.5 million. (NRS 474.510)
Max Ad Valorem Rate	General levy split between overlap GIDs, maximum allowed base of \$0.8863, TDFPD currently limited by other GIDs to \$0.6381	Up to \$1 per \$100 (1%) dedicated to fire, statute silent on procedure to increase current rate. Per NRS 474.200 County Commissioners levy the tax, so possibly submitted to the Commission and subject to their approval.
Additional Ad Valorem Funding	Voter Override: TDFPD could seek a ballot question for a 3-5 cent increase (up to 5% over cap), as it did in 2008 for wildland fires (\$0.05, expiring 2039)	Maximum of 1% (NRS 474.510)
Revenue Growth Limits	Ad Valorem subject to NRS 354 (e.g., 3-6% annual increase cap)	Ad Valorem subject to NRS 354 (e.g., 3-6% annual increase cap)
Other Revenue Sources	Levies for specific items (NRS 318.230) Levies for reserve funds (NRS 318.250) Bonds (NRS 318.275-350), grants, plus diverse options like special assessments, user fees, and other revenue generating operations.	Bonds, fees, grants, fire-specific contributions (e.g., from state/federal agencies for wildland fires)
Funds	Statute is silent on required funds, apparently as needed.	Required dedicated emergency fund, up to \$1.5M. Required operating fund. Unclear if other funds are allowed.