

TAHOE DOUGLAS FIRE PROTECTION DISTRICT
BOARD OF TRUSTEES MEETING
March 25, 2026

Those Present:

Interim Fire Chief Bryce Cranch
Chairman Ben Johnson
Trustee John Breaux

Trustee Dan Kruger
Trustee Ben Ward
Legal Counsel Kara Hayes

1. Call to Order

Chairman Johnson called the meeting to order at 2:32 PM.

2. Pledge of Allegiance.

Kurt Schlicker led the Pledge of Allegiance.

3. Roll Call

Chairman Johnson, Trustee Breaux (Virtual; arrived in person 2:57PM), Trustee Kruger and Trustee Ward were all present. A quorum was met.

4. Approval of Agenda

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

Second: Trustee Kruger

Motion approved: 4-0

5. Public Comment

None.

6. Trustee Comments

Chairman Johnson acknowledged that Dr. Staci Baker's Facebook comments, critical of the former Fire Chief, were hidden and that she has filed a claim alleging the District violated her rights, seeking \$5,000 in damages.

Trustee Kruger noted he has not yet received a response to his January 21 request for 1-, 3- and 5-year net fee investment returns from the Edward Jones representative and requested an update.

Trustee Ward thanked everyone who participated in the Revenue Workshop on March 24th.

7. Approval of the Consent Agenda

a. Board Meeting Minutes 02/19/2026

b. Board Meeting Minutes 02/25/2026

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

Second: Trustee Kruger

Motion approved: 4-0

8. Consent items moved forward:

None.

9. Sustainable Community Advocates

Steve Teshara, Legislative and Government Affairs Consultant

Steve summarized his role in securing funding for fuels reduction and wildfire prevention, and talked about collaboration with local fire districts, the Forest Service, and Cal Fire. He provides a monthly report that is added to the board book.

Update on activities:

- Successful trip to DC with Team Tahoe, who met with senators, representatives, and the “Friends of Tahoe” group to advance legislative priorities.
- Santini-Burton Modernization Act – seeks to unlock \$400-500 million in federal funds for fuels reduction, forest health, and maintenance of federal parcels, including those purchased under the original 1980 Santini-Burton program.
- Ongoing work with Tahoe Fire and Fuels Team, TRPA committees, and the Tahoe interagency Executive Committee, keeping the District informed and advocating for projects that protect the community.

10. Review and Possible Approval of the Audit of the Fire District’s Financial Statements for Fiscal Year 2024-2025, prepared by Eide Bailly, LLP.

Kurt Schlicker, Audit Senior Manager – Eide Bailly

Page 1 – Audit Opinion

Page 5 – Management’s Discussion and Analysis - conversational overview of the financial statements and results as written by management

Page 15 – Statement of Net Position – A balance sheet of all District funds, outlining key assets including deferred outflows of resources, compensated absences, and pension liabilities.

Page 16 – Statement of Activities – Total expenses were \$24.7M, with a \$90,000 surplus, which is considered essentially break-even from a governmental perspective given the organization scope and scale.

Page 17 – Balance Sheet of Governmental Funds – Total assets are \$14.9M with \$1.8M in liabilities.

Page 19 – Income Statements of all Funds – \$21M in revenue and \$20M in expenditures, \$1.2M to subsidize the ambulance fund

Page 21-23 – Ambulance Fund – Ambulance revenues totaled \$600,000, while operating costs were \$4 million. The resulting gap is largely covered by the General Fund, supported by property taxes and state GEMT revenues. Cash flow is negative \$2.5M

Page 24 – Postemployment benefits other than pension (OPEB) – The retiree trust is very healthy and strong, essentially fully funded from an actuarial perspective.

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Chairman Johnson asked whether it would be reasonable to stop funding the well-funded post-retirement trust now, given other cash needs. Schlicker explained that the trust is \$2M overfunded from an actuarial liability standpoint. The trust had more investment income than payments out of the Trust.

Highlights of Notes to Financial Statements

Note 2 – Budgeting a loss in a deficit position regarding the Ambulance Fund

Note 3 – A summary of cash and investments including a significant investment in the local government investment pool (LGIP), maturity schedule of CDs and bonds and bond credit ratings

Note 5 – Highlights compensated absences

Note 8 – Public Employees Retirement System (PERS) - The PERS liability is a volatile estimate that can change significantly based on small differences in investment returns.

Note 9 – Sensitivity of the net/total OPEB liability/asset to changes in the discount rate

Note 11 – Implications of compensated absences

Page 55 – General Fund Budget vs. Actual – Revenues exceeded budget by about \$2M primarily due to contracts and strike teams, while expenditures were \$1.1M under budget, resulting in an overall positive budget variance of approximately \$3M.

Schlicker explained that he would advocate for a conservative budget approach, while noting the need to balance expenditures not exceeding budget with operational needs. Revenue projections may be set based on the Board’s fiscal approach, and maintaining expenditures within approximately 10% of budget is a reasonable target.

Trustee Kruger expressed concern that there was no explanation for budgeting negative net changes in most funds, while the Aviation Fund reflected a positive net change.

Page 76 – Report on Internal Controls

Finding #1 – Financial Close and Reporting

This is a continuous finding that states concern for outsourcing the preparation of the financial statements by the auditor rather than management. It is considered a weakness in internal controls and is reported annually.

Chairman Johnson explained that this is a reasonable practice for a small District that lacks sufficient staff to prepare the financial statements internally.

Finding #2 – Receivable and Revenue Accruals

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Certain receivables and revenues were not recorded in the appropriate period. A process exists to determine, based on the timing of collection, whether amounts can be recognized as revenue. Additionally, one bill was recorded twice but was identified and removed during the audit.

Finding #3 – Self-Insurance Liabilities

The District can be presented with claims far after the year or original claim date. The District does not have an adequate process for ensuring payments after year end for claims incurred were recorded or estimated.

Chairman Johnson asked what can the District do better as an organization from an accounting standpoint.

Schickler recommended the District work toward more timely financial reporting, ideally by the statutory November deadline or at least by December. Current reports, delayed nine to ten months, reduce their usefulness. He suggested discussing resources or process improvements to accelerate the timeline.

Schickler also explained that the Board used to get monthly financial statements, if the Board is not getting timely financial reports, they cannot react to issues that may arise. He also suggested a clear segregation of duties to review invoicing to avoid duplication.

Trustee Kruger made a motion to approve the audit of the Fire District’s financial statements for fiscal year 2024-2025 as prepared by Eide Bailly, LLP.

Second: Trustee Ward

Motion approved: 4-0

11. Discussion and Possible Approval of the Two-year Collective Bargaining Agreement from March 25, 2026 – June 30, 2028 between Local 2441 and TDFPD – Supervisory (Battalion Chiefs).

Interim Fire Chief Bryce Cranch

Chief Cranch listed the major highlights including recognizing the Battalion Chiefs as nonexempt to qualify for FLSA and overtime pay, an increased pay scale to reflect the six percent raises in the future years, and an MOU to solve the back pay issues.

Chief Brady commented that this was an interest based bargaining approach with the shared goal of recruitment, retention, and reducing compaction. He mentioned the Fire Chief and Assistant Fire Chief will need to revisit their contracts to address compaction.

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Chairman Johnson stated that the contract mirrored the Union contract that was approved last year which was thoroughly reviewed by legal counsel at that time. Johnson acknowledged that current Legal Counsel Kara Hayes did not review this contract.

Chief Cranch explained that there is still the ability to have a Fire Chief or Assistant Fire Chief cover the position of Battalion Chief if needed.

Accounting Specialist French explained that the new pay structure will start for the Battalion Chiefs on April 12th and incentives will go into effect on July 1st.

Trustee Ward made a motion to approve the two-year collective bargaining agreement from March 25, 2026 - June 30, 2028 between Local 2441 and TDFPD - Supervisory (Battalion Chiefs).

Second: Trustee Breaux

Motion approved: 4-0

12. Interim Fire Chief Compensation

Chairman Ben Johnson

Chairman Johnson proposed to the Board that Chief Cranch receive the 5% pay increase other employees received to account for the PERS increase and receive 10% pay compensation for an acting position to reflect what the Union contract states.

Chief Brady confirmed that the Battalion Chiefs, Assistant Chief, and Fire Chief initially did not receive the same raises as the union and other administrative staff. The new Battalion Chief contract, including back pay, brought them 5% closer to the Assistant Chief position, creating potential compaction issues.

Chairman Johnson explained that the 10% acting pay would retroact to February 19th, 2026 when Chief Cranch was appointed interim Fire Chief and the 5% pay increase would apply July 13th, 2025, to account for the PERS increase start date.

Finance Manager Nolting-Bammer clarified to be consistent with the rest of the organization the motion should state the retro 10% increase would apply back to June 29th, 2025 and a reduction as of July 13th, 2025, for the PERS increase and a 10% increase effective February 19th when Chief Cranch was named interim.

Trustee Breaux made a motion to give Chief Cranch 10% retroactive pay to June 29th and 10% retroactive pay to February 19th, 2026.

Second: Trustee Ward

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Chairman Johnson stated that the Board’s intent is to ensure consistent treatment across the organization and asked Finance Manager Nolting-Bammer to inform the Board if their motion differs from how others were treated.

Motion approved: 4-0

13. Discussion and Possible Action to Amend the TDFPD 2024-2029 Strategic Plan Regarding the Aviation Program.

The Board will discuss and possibly take action on a proposed modification to the District’s Strategic Plan (Goal #7: Tahoe Area Aviation Program). The proposed modification may involve, without limitation, the potential deactivation and removal of the Helicopter/Aerial Firefighting Program and the associated Aviation Fund.

Chairman Ben Johnson

Chairman Johnson added the item to address concerns that a standalone aviation program may not be realistic. He asked staff to explore collaboration or partnership options and consider how available funds could support a helicopter program.

Chief Cranch shared the website, Tahofirehelicopter.com, and explained that a new 501(c)(3) is in the application phase to fundraise for a Tahoe fire helicopter. Options include transferring funds to another agency including Lake Tahoe Regional Fire Chiefs, North Lake Tahoe Fire Protection District, a standalone 501(c)(3), or pursuing alternative ways to meet the program’s mission. He noted concerns about approvals and accountability of funds.

Chief Brady proposed collaborating with Nevada Division of Forestry (NDF) or Battle Born Medevac. He noted that building a standalone program could take 5–7 years and is costly. The District’s contributions to the Wildland Fire Protection Program (WFPP) provide access to NDF’s existing aviation program, which could be strengthened through staffing partnerships.

Chairman Johnson raised concerns from a resident standpoint about delays and emphasized meeting donor intent. He proposed pausing the current effort and not spending District or donor funds at this time.

The Board discussed pausing the helicopter program, reviewing available funds, and exploring alternatives. The main considerations included donor intent, fund accountability, legal limits, high costs, and lack of operational details. The Board agreed that more information is needed before any final decision.

Legal Counsel Hayes noted there is no legal obligation to act urgently and that the strategic plan’s reference to an “aviation program” is broad and open to interpretation.

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Chairman Johnson recommended not making a motion at this time. He instructed staff to remove the aviation donation option from the District website while continuing to evaluate all program opportunities.

14. Special Recognition

Interim Fire Chief Bryce Cranch

Service Recognition:

Battalion Chief Chris Lucas	22 years
Interim Fire Chief Bryce Cranch	22 years
Fuels Management Officer Keegan Schafer	18 years
Captain Nate Johnson (Retired)	16 years
Captain Ryan Sanders	13 years
Captain William Darr	13 years
Captain Chad Baker	13 years
Captain Mark Norwood	13 years
Captain Andy Isenberg	13 years (total)
Engineer Benjamin Arrate	13 years
Engineer Ryan Pruitt	13 years
Engineer Kurt Hamann	13 years
Engineer Jesse McDonald	13 years
Firefighter/Paramedic Shane Gump	7 years
Engineer Jacob Looney	7 years
Firefighter/Paramedic Josh Wesson	5 years
Firefighter/Paramedic Kevin Schoonmaker	5 years
Captain/Crew Foreman Jared Correll	5 years (Seasonal since 2014)
Captain/Crew Foreman/Mechanic Brody Zink	5 years (Seasonal since 2014)
Captain/Crew Foreman Conner Bradley	5 years (Seasonal since 2015)
Firefighter/Paramedic Sean Van Steyn	4 years

Interim Positions:

Interim Assistant Chief Steve Prather
Interim Fire Marshal Kris Rowlett

15. District Divisions

The Board did not have any further questions on the reports provided.

16. Report on Revenue Generation Workshop

Chairman Ben Johnson

Chairman Johnson and Trustee Ward thanked the team for participation on a complex, slow moving issue. Progress is being made and work will continue over the rest of the month

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

Interim Fire Chief Bryce Cranch

Monthly Report

- Successfully responded to a small structure fire at Harrah's.
- The St. Baldrick's event was a success.
- Received a donation from Kiwanis to provide wildland boots for Fire Science students.

Top Priorities:

- Completing the current budget.
- Preparing the tentative budget.
- Rebuilding relationships with the local fire chiefs, stakeholders, partners, and the labor union.
- Reviewing and canceling unnecessary contracts.
- Finalizing Union contracts and MOUs.
- Appointing interim positions.

18. Public Comment

Jodie Nelson introduced herself, stating that she has filed for candidacy to run for a Board seat. She is a long-time Tahoe resident, retired CPA, and former 14-year trustee of Kingsbury General Improvement District, attending meetings now to be prepared if elected in the fall.

19. Confirm next meeting, Wednesday, April 22nd, 2026, at 2:30pm, possible agenda items.

Confirmed as scheduled.

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Chairman Johnson will be unavailable for the next meeting but confirmed that the rest of the Board will attend. It was suggested that, with Vice Chair Noyes attending remotely, she may designate a Chairman to lead the meeting.

20. Adjourn

Meeting adjourned at 5:27 PM.

Submitted by:

Kathy Donovan

Administrative Assistant/Board Clerk