

TAHOE DOUGLAS FIRE PROTECTION DISTRICT
BOARD OF TRUSTEES MEETING
January 19, 2022

Those Present:

Chairman Bill Kirschner
Vice Chairman Larry Schussel (Virtual)
Trustee Kevin Kjer (Virtual)

Fire Chief Scott Lindgren
Trustee Janet Murphy
Trustee Greg Felton (Virtual)
Legal Counsel Devon Reese
(Virtual)

1. Call to Order.

Meeting was called to order at 2:30pm

2. Pledge of Allegiance.

The Pledge of Allegiance was led by Chairman Kirschner.

3. Roll Call.

Chairman Kirschner, Vice Chairman Felton (Virtual), Trustee Schussel (Virtual), Trustee Murphy and Trustee Kjer (virtual) were present. A quorum was met.

4. Approval of the Agenda.

Trustee Felton made a motion to approve the agenda as written. Trustee Murphy seconded the motion. Motion approved 5-0.

5. Public Comment.

None.

6. Board Trustee Comment.

Trustee Schussel expressed his gratitude for his term as Chairman for the 2021 year. He also appreciated the end of year EMS reports that were included in Assistant Chief Cranch's Division Reports, as well as the Zephyr Crew's assistance in clearing the snow from District hydrants.

Trustee Kjer requested a moment of silence to honor past Tahoe Douglas Trustee Bob Cook.

7. Approval of the Consent Calendar.

- a. Board Meeting Minutes 12/29/2021
- b. Monthly Expenditures

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Trustee Murphy made a motion to approve the Consent Calendar. Trustee Felton seconded the motion. Motion approved 5-0.

8. For Possible Action: Consent items moved forward.

None.

9. Presentation:

Employee Recognition

Battalion Chief Brandon Brady	16 Years of Service
Captain Brandon Spry	16 Years of Service
Battalion Chief Steve Prather	16 Years of Service
Captain Kevin Green	15 Years of Service
Captain Justin Rossi	15 Years of Service
Engineer Ben Pratt	15 Years of Service
Firefighter/Paramedic Alex Dennis	6 Years of Service
Firefighter/Paramedic Greg Koeck	6 Years of Service

10. For Discussion and Possible Action:

Review and possible approval of the audit of the Fire District's financial statements for fiscal year 2020-2021 prepared by Eide Bailly LLP.

Kurt Schlicker, Audit Senior Manager – EideBailly
Carrie Nolting, Finance Manager
Bill Johnson, David, Johnson & Larsen, LTD

Pages 4-13 Management's Discussion and Analysis - Highlights that are prepared by management that discuss the overall operations of the District throughout the year.

Page 17 Statement of Net Position - The balance sheet for the District - all the budgetary funds are combined into one statement including the OPEB Trust. Audit Manager Schlicker went into further detail by showing the differences between different factors in this summary - Ambulance Fund, PERS, etc. and stated that the overall Net Position of the District is financially healthy with no cause for concern.

Page 18-19 Governmental Funds - Detailed financial statements where Audit Manager Schlicker reported the overall change in net position of the District was \$1.1M. Again, overall, very healthy net income for the District.

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Page 20-22 Ambulance Fund - Audit Manager Schlicker stated this fund will never get to zero as it includes the NVPERS liability of 4.8M which will never come due, however, must be shown. Note: correction on P21 "Loss Before Transfers" should read "Gain Before Transfers".

Page 23-24 Post Retirement Trust Audit - The Post Retirement Trust was required to be included in the audit due to changes in government standards. It was noted, the yearend dates for the Trust are different from the rest of the audit, being December 31, 2021. The Trust is overall very healthy. There were no contributions into the Trust in 2021 and the investments have been strong performers. The District is the Audit Manager's only client that has this liability fully funded.

Note 03 - A breakdown of the cash and Investments for the District as a whole. Covers investments, risk and other useful information for anyone who would like to educate themselves on the financial risks the District can face.

Note 08 - NVPERS references and updated information can be found here including a net pension liability calculator using various discount rates. This is based on an educated guess showing how percentage changes would affect the pension liability.

Note 09 - Discusses OPEB liability and also includes information regarding how the liability could vary with different percentage changes in the discount rate. Audit Manager Schlicker stated that the District has a very strong OPEB plan and it will continue to pay off in the future.

Page 52-57 Governmental Fund Budget Breakdowns - This section shows consolidated budget information throughout the year including the different funds and areas of revenue.

Page 75 Auditor's comments – Synopsis of current year recommendations and prior year recommendations

Page 76-78 Single Audit - Audit of compliance requirements for federal grants, no findings were found. This is not the norm for government agencies and the District should be proud of this.

Internal Control Finding 2021-001 – This is a continuous finding from previous years for the District. The finding states the concern for outsourcing our District financials to a third party. EideBailly) creates the financials rather than being prepared internally. This is a conscious decision by the District and is a common practice. Schlicker stated that EideBailly estimated it took 150 hours to prepare the financial statements alone.

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Trustee Felton clarified that our current process of preparing our financial statements is in fact a legal process and is conducted by other government agencies. This is very common, but something that needs to be communicated to the public.

Audit Manager Schlicker agreed that this process is legal and very common across the country.

Trustee Felton asked if the financial statements are being prepared throughout the course of the year or at the end of the Fiscal Year.

Audit Manager Schlicker responded that they do have to wait for the books to be closed with the final number at the end of the year before beginning the process of preparing the reports.

Trustee Felton stated that the restatements on the cover letter seemed to have increased from prior years and asked if there is a reason for this.

Audit Manager Schlicker explained that they usually increase every year based on revenue. There are different ways that the District recognizes business revenue vs. government revenue which could also be why it appears different.

Trustee Felton made a motion to approve the audit of the Fire District's financial statements for fiscal year 2020-2021 prepared by EideBailly LLP. Trustee Murphy seconded the motion. Motion approved 5-0.

11. Discussion and Possible Action:

Review and possible approval of Annual Board Goals & Objectives for the FY 2022-2023 budget process.

Fire Chief Lindgren

Goal 1 - Expand the Fuels Reduction Program through contracts with other Lake Tahoe agencies to reduce the risk of wildfire around Lake Tahoe.

Goal 2 - Implement a career development plan to develop a highly trained workforce and provide a clear path of advancement within divisions.

Goal 3 - Maintain general readiness of all personnel and equipment at all times.

Goal 4 - Continue to build an aviation program to reduce the risk of wildfire and protect the life, property and forest of Lake Tahoe.

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Goal 5 - Continue to advance capital projects such as the station remodels at ST 22 & 25, Stateline Fire Station, Public Safety Pier, and Mechanic Shop.

Trustee Felton asked if the reintegration of the Prevention Division was to be included in Goal 5.

Fire Chief Lindgren stated that he absolutely has plans to bring the Fire Prevention Bureau (FPB) back under the same roof to eliminate the isolation as well as the financial strain of paying rent. The plan is to include the FPB in the office space that will be located at the Stateline Fire Station location near the old Wells Fargo building. Goal #5 will be amended to state that.

Trustee Kjer asked if we could include the fire break plan around our district with the intentions of Goal #1.

Chief Lindgren agreed with the inclusion of the fire break in Goal #1.

Trustee Schussel made a motion to approve the Annual Board Goals & Objectives for the FY 2022-2023 Budget Process with amended Goals #1 & #5. Trustee Kjer seconded the motion. Motion approved 5-0.

12. Report Item:

District Division Reports

Assistant Chief Bryce Cranch

Mechanic Dagenhart - is a huge asset to the District with his knowledge and consistent commitment.

A-Shift - Water leak was resolved at station 21 with the help of KGID. Chief Lucas continues to hold good relationships with our outside vendors.

B-Shift - Chief Brady secured a POOL/PACT Grant and introduced Valor Resiliency training to all District personnel which was highly praised by all who participated and provided some helpful tools to better our mental health with the high stress and demands this job requires.

C-Shift - Training Captain Position implementation - a training captain position has been created for each shift to assist in the weekly, quarterly and recertification needs, to better ensure accuracy and safety on the line as well as back up to the Battalion Chief as needed.

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Annual Call Statistics - Chief Cranch included yearly summaries of our ambulance and alarm calls for the years 2019, 2020, and 2021. A bigger year for calls in 2021 vs. 2020, possibly due to events and holiday celebrations returning.

Zephyr Heights Water Leak – Crews worked a major water leak in Zephyr Heights throughout the night and into the following day assisting homeowners.

License Plate Camera - License plate reader cameras were installed throughout the District with the assistance of Trustee Felton and are already assisting in stopping crimes both in the District and state wide.

Security - Security Consultation with DSCO as well as training for our line staff to better prepare ourselves for domestic terrorism.

Academy Graduation - Academy Graduation on 01/22/22 three firefighters.

Fire Marshal Eric Guevin

2022 Predictions - The Prevention staff is predicting a busy 2022 - Celebrity Golf Tournament will fall on the 4th of July holiday weekend and there are 15 concerts and events already scheduled for the 2022 summer season.

Alarm Systems - New fire alarm system in the Harrah's building.

Zephyr Heights - The water line break has required a lot of our residents to put in claims with Douglas County. Fire Prevention has been assisting with this process.

Vacation Home Rental - VHR committee did not accept the settlement agreement so the county will move into the federal court system. They have increased the number of vacation home rentals to 650 total permits issued.

Special Events - Four special event permits were processed in the last month including the New Year's Eve Fireworks at Stateline.

New Construction - Aspen Drive building project updates are underway with plans to complete the project in 14 months which will include vacation condos, parking and a spa location. Most of the utilities and foundation are already in place so the contractor should be able to stick to the predicted timeline. Tahoe Beach Club has also come forward with phase three of their building plans which will include an addition of 5 buildings with 8 condo units.

NDOT Meeting - Met to discuss the pedestrian concerns and plans for the Zephyr Cove area to avoid contact with vehicle traffic.

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FMO Keegan Schafer

NV Energy - Growing the WFF Division, currently there are 3 full time employees but plan to increase to 19 full time personnel positions opportunities through this next year.

Fire Breaks - Firefighting resource to build and implement fire breaks throughout the state of NV to align with the 2022-2023 Goals & Objectives.

Office Manager Kate Warner

Paramedic Scholarship - The Zephyr Crew Paramedic Scholarship has been awarded to Everett Bertolone- Smith with a second interview for another candidate next week.

HR Software - Researching software for HR and payroll to improve our current processes including the recruiting and onboarding processes for new employees.

Insurance - Insurance is wrapped for the year, estimates have been submitted for our workers comp renewal with POOL/PACT and Warren Reed.

Benefit Summaries - Accounting Specialist French is compiling Total Compensation Statements for each employee to see a breakdown of their District salary and benefits.

GEMT Reporting – Finance Manager Nolting is updating the GEMT reports and switching gears from the audit to focus on FEMA deadlines and other grant needs.

Electronic Filing - Administrative Assistant Warner has been scanning all our employees Payroll and HR folders to help digitize our records and improve productivity.

13. Report Item:

Review of Monthly Fire District Activities

Fire Chief Lindgren

Annual All Hands Meetings – All-Hands Meetings were conducted with each division and each shift which allowed for smaller groups and more intimate conversation. Chief Lindgren plans to continue to conduct these meetings twice a year for the district to keep our priorities and expectations in line.

Marine 24 - A marine insurance investigator thinks the boat will be completely totaled and plans are underway to ship it to the manufacturer for repair. In the meantime, our old Marine 24, which had been purchased by the Tahoe Douglas Rotary and donated to DCSO Search and Rescue, will be in use.

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14. Report Item:

OPERATION: Save the Tahoe Basin - Fire Rescue Helicopter Program

Fire Chief Lindgren

GIS Consultant Garth Alling prepared a proposal to map the entire Nevada side of the basin with a cost estimate of \$20,000. After meeting with the Parasol Impact Committee, they have approved to pay for the cost of the mapping summary that is required to get this ball rolling. The District appreciates their support of this program.

Thanks to the connections through Chairman Kirschner, Tahoe Douglas has secured a celebrity spokesperson, Helen Mirren. The Tahoe Beach Club has also offered to host an owners' event as a fundraiser.

Tahoe Douglas has also discussed the idea of all the program's marketing to be done by The Parasol Group and has requested a presentation at the next BOT meeting.

A primary goal right now is finding a location in the District to be centrally located for more immediate response.

Discussion Confirm next meeting, with a proposed date of Wednesday, February 16, 2022 with a start time of 2:30 p.m. and possible agenda items.

Adjourn.