

**NORTH LAKE TAHOE FIRE PROTECTION DISTRICT  
BOARD OF DIRECTORS SPECIAL MEETING MINUTES**

**Thursday, May 7, 2026**

**LOCATION:** 863 Tanager, Incline Village, Nevada.

**MEETING CALLED TO ORDER:** Chair Herron called the meeting to order at 1:00 p.m.

**\*Roll Call of the North Lake Tahoe Fire Protection District Board of Directors:** Upon roll call, the following Board Members were present: Susan Herron, Chairman; Charley Miller, Vice-Chairman; Denise Bremer, Secretary-Treasurer; Phil Klein, Director; Ken Leijon, Director.

**\*Guests present:** Fire Chief, Ryan Sommers, NLTFPD; Provisional Assistant Fire Chief, Jed Horan, NLTFPD; Division Chief, Isaac Powning, NLTFPD; Chief Financial Officer Jackie Dunklee, NLTFPD; Executive Administrative Assistant/Board Secretary, Devenney Leijon, NLTFPD; Provisional Battalion Chief, Justin Ashby, NLTFPD; Information Technology/Logistics Manager, Alan Green, NLTFPD; Firefighter/Paramedic, Emily Raw, NLTFPD; Accounting Specialist/Manager, Theresa Montoya-Neves, NLTFPD; Accounting Technician, Nicole Tuxon, NLTFPD. Legal Counsel, Devon Reese attended virtually.

**\*Approval of Agenda: Approved as submitted.**

**\*NRS 241.020 RE: Public Comment. This is a Time for the Public to Comment on any Matter, Whether or Not it is Included on the Agenda of this Meeting: No Public Comment.**

**CONSENT AGENDA:**

Chair Herron asked if there were any questions or concerns for the Approval of Cooperative Agreement with the Incline Village General Improvement District (IVGID) for Human Resources Consulting Services.

No questions or concerns.

Vice-Chair Miller made a motion to approve the Consent Agenda.

Secretary-Treasurer Bremer seconded the motion.

Chair Herron abstained and called the question, motion passes 4-0.

1 **OLD BUSINESS:**

2  
3 None

4  
5 **NEW BUSINESS:**

- 6  
7 **1.** Discussion of and Possible Action Regarding the Adoption and  
8 Resolution for Designation and Hiring of Supplemental Positions as  
9 Critical Need Positions for Emergency Response Activities, as  
10 presented by Fire Chief Sommers, Divisional Chief Powning, and  
11 Accounting Specialist/Manager, Thelesa Montoya-Neves.

12  
13 Fire Chief (FC) Sommers briefly explained background and purpose  
14 of the proposed agenda item. He noted that the intent was to hire  
15 local, retired, previously Public Employees' Retirement System  
16 (PERS) employed personnel under emergency hiring. FC Sommers  
17 noted that ultimately there would be no negative financial impact to  
18 North Lake Tahoe Fire Protection District (NLTFPD).

19  
20 Director Klein asked if the proposed resolution would result in  
21 protection for the hired personnel from negative impact on their  
22 retirement.

23  
24 FC Sommers confirmed.

25  
26 Vice-Chair Miller asked if there was a requirement for the personnel  
27 to have any ongoing certifications to be considered for hire.

28  
29 FC Sommers confirmed that the qualifications held by the  
30 individuals needed to be maintained.

31  
32 Chair Herron asked if NLTFPD was confident that 100%  
33 reimbursement would be received for the personnel.

34  
35 Division Chief (DC) Powning said he felt confident that with  
36 adjusted processes, reimbursement would be obtained. He  
37 expanded with examples. He noted that full reimbursement had  
38 been received for the six supplemental personnel who had been  
39 sent out on fires last year. DC Powning underscored that the  
40 personnel are specialized, critical positions locally, regionally, and  
41 nationally. He thanked FC Sommers for his support of the proposed  
42 resolution.

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1 Chair Herron asked if DC Powning was 100% confident that NLTFPD  
2 would be reimbursed.

3  
4 DC Powning said he was confident up to 99.9%.

5  
6 Chair Herron asked if there were any other questions, and being  
7 none, she asked if there was a motion.

8  
9 Secretary-Treasurer Bremer made a motion to Adopt the Resolution  
10 for Designation and Hiring of Supplemental Positions as Critical  
11 Need Positions for Emergency Response Activities.

12  
13 Director Leijon seconded the motion.

14  
15 Chair Herron asked if there were any comments.

16  
17 No comments.

18  
19 Chair Herron called the question.

20  
21 All in favor, motion passes unanimously.

- 22  
23 **2.** Discussion of and Possible Action to Approve a Plan of Correction,  
24 Pursuant to Nevada Revised Statutes (NRS) 354.6245, for Deficit  
25 Retained Earnings in the Ambulance Fund in Accordance with NRS  
26 354.626, as Reported in the Fiscal Year Ended 2025 Audited  
27 Financial Statements, presented by Chief Financial Officer Dunklee.

28  
29 Chief Financial Officer (CFO) Dunklee explained that pages 15 – 30  
30 of the Board of Directors (BOD) packet reflected the proposed  
31 Corrective Action Plan. She expanded with some historical  
32 information dating back to 1988. CFO Dunklee noted that until 2000  
33 NLTFPD had been taking all property funds into the Ambulance  
34 Fund. She continued to expand with examples noting that the  
35 Ambulance Fund was profitable until 2014 when a new  
36 Governmental Accounting Standards Board (GASB) ruling passed  
37 and NLTFPD had to recognize the pension liability. CFO Dunklee  
38 outlined the details which followed resulting in a negative retained  
39 earnings balance, a deficit retained earnings.

40  
41 Director Klein asked if there were two different points of change  
42 which had occurred. He outlined his understanding that the first had  
43 initially been the tax that was allocated for the Ambulance Fund,  
44 however, was later adjusted to go into the General Fund with the

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1 General Fund subsidizing the Ambulance Fund. He asked if it was  
2 still profitable at that point, from 2000 to 2014.

3  
4 CFO Dunklee confirmed this understanding was correct.

5  
6 Director Klein continued by outlining his understanding that the  
7 second change took place in 2014 and had been the cause of the  
8 deficit.

9  
10 CFO Dunklee confirmed.

11  
12 CFO Dunklee noted that the deficit has stayed relatively consistent  
13 and is not in violation of statute but is ill-advised. She stated that  
14 work towards the Corrective Action Plan had been underway with  
15 assessment of allocations to the Ambulance Fund as well as the tax  
16 measure parameters and the need changes moving forward. CFO  
17 Dunklee expanded with further history and examples.

18  
19 Director Klein asked if there had been a comparison between the  
20 tax for the Ambulance Fund verses the subsidy amount.

21  
22 CFO Dunklee noted that the fluctuation is blatant. She expanded  
23 with examples.

24  
25 Director Klein stated that he wanted to better understand the  
26 amount of money being collected for the Ambulance Fund.

27  
28 CFO Dunklee noted that it is a large percentage, not subject to  
29 abatement, and is about \$8 million dollars of the \$12 million that is  
30 received.

31  
32 Director Klein asked if the subsidy was significantly smaller.

33  
34 CFO Dunklee confirmed and noted that if the \$8 million dollars goes  
35 into the Ambulance Fund, those funds cannot be allocated  
36 anywhere else.

37  
38 Director Klein said that he understood. He noted that in theory  
39 when the plan was originally approved there would have been  
40 plenty of money from the tax to fund the Ambulance Fund.  
41 However, all the funds would not be usable elsewhere.

42  
43 Vice-Chair Miller remarked that they would be restricted funds.  
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CFO Dunklee confirmed.

Director Klein asked if there was a problem or just on paper.

CFO Dunklee noted that it is ill-advised.

Director Klein asked if it was possible to avoid putting all \$8 million dollars into the Ambulance Fund, suggesting possibly \$2 million dollars instead.

CFO Dunklee noted that the fund is subsidized and the subsidy had been about \$2.9 million in the last year.

Vice-Chair Miller asked if CFO Dunklee determines how much to subsidize each year.

CFO Dunklee confirmed she does and explained that part of her assessment includes subsidizing to the bottom line which means the fund is running at zero.

Director Klein asked how frequently the determination of subsidies could be changed and if it could be changed annually.

CFO Dunklee said that she did not know the answer to that yet.

Director Klein remarked that annual adjustments may be more work but possibly provide benefit.

CFO Dunklee said the subsidy has been set at 23% previously.

Director Klein noted that it does and should change.

Vice-Chair Miller asked if the subsidy would be what the budget is.

CFO Dunklee noted that the budget needed to be confirmed with assessment.

Director Klien remarked that the budget would be approved with certain items allocated to the Ambulance Fund which creates the subsidy number.

CFO Dunklee explained that the Ambulance Fund currently includes the most recently hired nine firefighter/paramedic (FF/PM)

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1 employees, but the number needs to be reassessed to determine if  
2 nine is still the correct number.

3  
4 Director Klein remarked that since the number has been set for a  
5 very long time, it may need to be adjusted more frequently,  
6 possibly annually.

7  
8 CFO Dunklee outlined what is currently being assessed for further  
9 determination.

10  
11 FC Sommers explained the background related to determination for  
12 the nine FF/PM. He noted that NLTFPD initially hired nine in the aim  
13 to staff a paramedic at each station.

14  
15 Director Klein asked if the nine FF/PM covers every station, not just  
16 one station.

17  
18 FC Sommers confirmed.

19  
20 Director Klein asked if that meant that there were funds allocated to  
21 every station as a result.

22  
23 FC Sommers confirmed.

24  
25 Director Klein said that he agreed that further assessment was  
26 needed to determine what changes will be allowed moving forward.

27  
28 CFO Dunklee agreed.

29  
30 Director Klein mentioned that he was happy to provide any  
31 assistance that may be needed.

32  
33 FC Sommers reminded the BOD that the assessment is underway  
34 due to the audit findings.

35  
36 Director Klein said he felt adjusting is good and corrections need to  
37 be made.

38  
39 CFO Dunklee noted there are many things to look at and consider.

40  
41 Director Klein remarked that the work is important and will not be  
42 solved in one meeting.

43  
44 CFO Dunklee agreed and recommended that it be budgeted to zero.

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1 Director Klein remarked that there is no issue from the Ambulance  
2 Fund side.

3  
4 CFO Dunklee stated that subsidy will still be needed since the  
5 Ambulance Services billing revenue does not cover the operational  
6 cost of the Ambulance Fund.

7  
8 Vice-Chair Miller said he understood why initial coordination had  
9 been implemented to keep the funds unrestricted.

10  
11 CFO Dunklee stated that no additional funding would go into the  
12 Ambulance Fund.

13  
14 Vice-Chair Miller remarked that it does not take away from the fact  
15 that there is not enough revenue to fund the Ambulance Fund.

16  
17 CFO Dunklee agreed and noted that was another topic that could be  
18 looked at, if desired.

19  
20 Director Leijon asked if the accounting goal which was identified  
21 through the audit was to get to a zero.

22  
23 CFO Dunklee said that the accounting goal is to eliminate the write  
24 up and eliminate an ill-advised operation per the Nevada  
25 Department of Taxation (NVTax).

26  
27 Director Leijon asked if the goal was a requirement of statute.

28  
29 CFO Dunklee said that it was not a violation of statute.

30  
31 Director Klein asked if cleanup needs to be completed to possibly  
32 pursue additional funds in the future.

33  
34 CFO Dunklee noted that cleanup does not need to occur prior.

35  
36 Director Klein remarked that there may be impact on public  
37 perception.

38  
39 CFO Dunklee agreed. She then noted that while the initial intent  
40 was to staff a paramedic at each station, current staffing exceeds  
41 that parameter today.

42  
43 Director Klein remarked that the law could be examined to  
44 determine what flexibility there may be.

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1 CFO Dunklee expanded with some additional examples and noted  
2 that a workshop could be scheduled to examine further, if needed.

3  
4 Vice-Chair Miller asked if another ambulance tax may be needed.

5  
6 CFO Dunklee stated that a tax change would go in front of voters.

7  
8 Vice-Chair Miller remarked that most of the calls NLTFPD receives  
9 are for ambulance and Emergency Medical Services (EMS).

10  
11 Director Klein said questions may be received as to why more of the  
12 budget cannot be allocated to those services instead of tax dollars.

13  
14 Chair Herron said that she believed that part of the answer may be  
15 that the tax has not been increased in 44 years. She noted that 80-  
16 90% of the calls NLTFPD receives are for PM/EMS. Chair Herron  
17 said that NLTFPD could rely on the experts, but that timing would  
18 be critical. She noted the 2027 legislative session and said she feels  
19 that a change would best be made in off years. Chair Herron  
20 remarked that 2027 may not be feasible, but a change should be  
21 looked at for 2029.

22  
23 Secretary-Treasurer Bremer asked if the off year instead meant  
24 that a change would need to be looked at for 2026 or 2028.

25  
26 Chair Herron said that the work to get a change on the ballot would  
27 be completed in 2027 or 2029. She noted that starting the  
28 conversation with legislators now is probably necessary. Chair  
29 Herron asked if Legal Counsel Devon Reese had timing suggestions.

30  
31 Legal Counsel Devon Reese said that timing is everything and work  
32 would need to be completed ahead of time. He suggested that Chair  
33 Herron and FC Sommers would be best suited to speak with a  
34 legislator and it may be good to see if a conversation can be started  
35 with Senator Krasner to determine what the process may look like.  
36 He noted that if it was the interest of the BOD, he would work with  
37 FC Sommers to determine the best timeline.

38  
39 Director Klein remarked that the process should be started soon.

40  
41 Chair Herron agreed, noting that it is not a quick process. She  
42 asked the BOD to refer to page 29 in the BOD packet which outlined  
43 a timeline to keep in mind. Chair Herron asked CFO Dunklee if there  
44 were legislative dollars in the NLTFPD budget currently.

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1 CFO Dunklee said there was a retainer for this year and that there  
2 should be additional legislative funds in the budget for 2027.

3  
4 Chair Herron asked if there were any questions. Hearing none, she  
5 asked if there was a motion.

6  
7 Director Klein made a motion to Approve a Plan of Correction,  
8 Pursuant to Nevada Revised Statutes (NRS) 354.6245, for Deficit  
9 Retained Earnings in the Ambulance Fund in Accordance with NRS  
10 354.626, as Reported in the Fiscal Year Ended 2025 Audited  
11 Financial Statements.

12  
13 Secretary-Treasurer Bremer seconded the motion.

14  
15 Chair Herron asked if there were any comments.

16  
17 No comments

18  
19 Chair Herron called the question.

20  
21 All in favor, motion passes unanimously.

- 22  
23 **3.** Discussion of and Possible Action to Approve a Plan of Correction,  
24 Pursuant to Nevada Revised Statutes (NRS) 354.6245 for  
25 Noncompliance with Nevada Administrative Code (NAC) 354.750  
26 Requiring Biannual Physical Inventory Observation, as Reported in  
27 the Fiscal Year Ended 2025 Audited Financial Statements, presented  
28 by Chief Financial Officer Dunklee.

29  
30 CFO Dunklee noted that the physical inventory count was again  
31 noted for correction this year. She expanded with background  
32 information about the policies around inventory stating that they  
33 are currently being revamped. CFO Dunklee said that the physical  
34 inventory count would be completed by June 30, 2026.

35  
36 Chair Herron told the BOD that she had requested that CFO  
37 Dunklee add that the BOD had adopted the plan of correction today  
38 and add the words "Adopt Inventory Policy" to clarify that the  
39 Inventory Policy will come back before the BOD during the May 27,  
40 2026, BOD Meeting.

41  
42 Chair Herron asked if there were any questions. Hearing none, she  
43 asked if there was a motion.

44

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1 Director Klein made a motion to Approve a Plan of Correction,  
2 Pursuant to Nevada Revised Statutes (NRS) 354.6245 for  
3 Noncompliance with Nevada Administrative Code (NAC) 354.750  
4 Requiring Biannual Physical Inventory Observation, as Reported in  
5 the Fiscal Year Ended 2025 Audited Financial Statements inclusive  
6 of the additions as requested by the BOD.

7  
8 Secretary-Treasurer Bremer seconded the motion.

9  
10 Chair Herron asked if there were any comments.

11  
12 No comments.

13  
14 Chair Herron called the question.

15  
16 All in favor, motion passes unanimously.

17  
18 **4.** Board of Directors Budget Workshop to Discuss and Review the  
19 Fiscal Year 2026-2027 Tentative Budget, presented by Chief  
20 Financial Officer Dunklee.

21  
22 CFO Dunklee distributed the BOD Budget Workshop packets to the  
23 BOD and meeting attendees and completed the Fiscal Year 2026-  
24 2027 Tentative Budget presentation, outlining main highlights.

25  
26 Discussion occurred throughout CFO Dunklee's presentation.


27  
28 A recording of the Fiscal Year 2026-2027 Tentative Budget  
29 presentation is available to the public and may be accessed through  
30 NLTFPD Administration Office or [www.nltfpd.org](http://www.nltfpd.org) through a Public  
31 Records Request.

32  
33 Determination was made that another budget meeting was not  
34 needed prior to the May 27, 2026, BOD Meeting.

35  
36 **\*NRS 241.020 RE: Public Comment. This is a Time for the Public to**  
37 **Comment on any Matter, Whether or Not it is Included on the**  
38 **Agenda of this Meeting. No Public Comment.**

39  
40 **Meeting Adjournment 2:30 p.m.**

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44   
Devenney Leijon, Secretary

  
Susan Herron, Chairman