The California Tahoe Joint Powers Authority

3066 Lake Tahoe Blvd, South Lake Tahoe CA 96150
Phone- (530) 542-6250 Fax- (530) 542-6261

Executive Director
Ryan Wagoner

Board of Directors
John Rice, Irene Kaelin,
Katie Gray, Keith Roberts, Heather Horgan

JPA Board of Directors
Regular Meeting
Wednesday, October 14, 2026 at 9:00am
3066 Lake Tahoe Blvd and Zoom
Meeting Minutes

1. **Regular Meeting- Call to Order/ Roll Call/ Pledge of Allegiance**

   A. Director Rice called the meeting to order at 9:00am

   B. Board Attendees
   - John Rice, Chair of the Board
   - Irene Kaelin, Vice Chair
   - Katie Gray, Director
   - Keith Roberts, Director

   Other Attendees
   - Ryan Wagoner, CTESOA Executive Director
   - Carley Riedel, CTESOA
   - Megan Aquino, CTESOA
   - Chief McNamara, LVFPD

   Virtual Attendees
   - Heather Horgan, Director; non-voting
   - Kristine Guth, EDC
   - Robert Merritt, CPA
   - Nick Clair, Attorney

   C. Communications from the Audience on Non-Agenda Items

   None.

   Public's chance to speak on any Non-Agenda Items

   None.

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D. Note about California's Open Meeting Law

1. Approval of the Agenda

Director Kaelin moved to approve the agenda with no changes. Director Gray seconded. No further discussion. Motion carried unanimously.

2. Approval of the Meeting Minutes from July 15, 2026

Director Kaelin moved to approve the meeting minutes from July 15, 2026. Director Roberts seconded. No further discussion. Motion carried unanimously.

3. Audit Presentation for FY 24-25

Executive Director Wagoner reported that the auditors provided the audit in draft form on Monday and that a presenter was not available for this meeting. A special meeting will be scheduled for the audit presentation. Accountant Robert Merritt reported that he completed the financial statements and the Management Discussion & Analysis (MD&A) and sent them to the auditors last week for their concurring (partner) review. The board may still add to the MD&A over the next few weeks. He confirmed there were no audit adjustments and that the JPA had another favorable fiscal year. The audit began in August and is expected to be completed within one to two weeks. In response to a question from Director Rice, Executive Director Wagoner noted that the auditors used AI tools for the first time this year, which added to the volume of information requests and extended the timeline. The process is expected to move more quickly in future years. Director Rice reported that he spoke with the auditors regarding the Executive Director's performance and transactions, and the conversation went well. No action was taken on this item.

4. Review of Budget to Actual

Accountant Robert Merritt reported that the JPA is about 17% through the fiscal year and most accounts are under budget. Three accounts are over budget due to timing. Insurance is about $32,000 over budget due to a large first premium payment in July, and the variance will decrease over the year. Ambulance maintenance is over budget due to Lake Valley's bills in July and August, including a $10,000 transmission replacement on an older ambulance. Software

licensing is about $5,000 over budget due to a $6,000 annual payment to Streamline at the start of the fiscal year. The second payment on the Stryker lease for the chest compression systems was made, with three payments remaining. Executive Director Wagoner noted that one audit recommendation is increased board oversight. In response, staff is creating a board portal on the JPA website where board members can view monthly financial reports and email questions to the Executive Director. Discussion only; no action taken.

5. **Approval of Final Budget for FY 26-27**

Executive Director Wagoner presented the final budget highlights. The 4.1% assessment increase reflects a 1.5% base contract escalator plus a forecast 2.6% ambulance inflation factor. The inflation factor is set by the state during the calendar year and was estimated with the county's assistance. Interfacility transfer (IFT) revenue was reduced. This revenue comes from an agreement with Barton for transfers over 100 miles billed at $63 per patient mile. The transports were funded by one-time county TOT funding to Barton, which the county has advised is nearly spent. The JPA is not contractually obligated to provide these transports and accepts them only when system status allows. If the funding ends, Barton may face higher costs, seek another provider or renegotiate, or receive reduced service. Executive Director Wagoner noted the JPA is often Barton's best option because its units are local and have four-wheel drive, and that Highway 50 closures this winter could force long detours on these transfers. At Director Rice's suggestion, Executive Director Wagoner will raise the issue with Barton's medical director at next month's CQI meeting. Capital outlay of $230,000 includes $205,000 to pay off the current lease on the last remount. A new lease will be entered for the remount approved in July, not to exceed $225,000. This requires drawing $60,000 from designated reserves, which anticipated revenue from Alpine County of about $130,000 per year could offset. Insurance is down $45,000 because the JPA has had no reportable accidents since 2017. The 401(k) employer match increased from 3% to 6% to help the JPA stay competitive. Following a roughly 30% health insurance increase, the JPA switched providers to hold the increase to about 20%. Staff agreed to take on an additional 2%, now paying 22% of premiums, to keep their current level of benefits. Executive Director Wagoner is working with Lake Valley to tighten medical supply restocking to one-for-one replacement of supplies used. Lake Valley administration was reduced because the shared administrator position with Lake Valley was removed. JPA ETO was increased to bring accrual rates closer to private providers, which were about 25% higher. Time remains capped annually (use it or lose it) to avoid unfunded liability. In response to a question from Director Gray,

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Accountant Robert Merritt reported a total fund balance of about $995,000 from 2005 and a money market reserve balance of about $560,000 at the end of August. In response to another question from Director Gray, Executive Director Wagoner explained that one ambulance is currently leased (about $60,000 per year), and ambulances move to reserves at 150,000 miles under the county contract. On winter preparedness, Executive Director Wagoner noted that the city and county provide snow removal, the new station has a generator and garages, and the JPA will meet with Caltrans regarding road access for public safety personnel. Director Rice noted a November 19th meeting in Sacramento with the Department of Transportation and Caltrans and offered to bring the JPA's concerns. At Accountant Robert Merritt's request, the $70,000 building account will be split into Building Maintenance ($65,000) and Offsite Storage ($5,000). Executive Director Wagoner noted a possible cost related to a failed flow test at the station, with responsibility not yet determined. Director Roberts moved to approve the Final Budget for FY 26-27. Director Kaelin seconded. No further discussion. Motion carried unanimously.

6. **Approval of Ambulance Surplus**
   - **VIN: 1FDRF3HN7LEC75147**

Executive Director Wagoner requested approval to surplus the ambulance (VIN: 1FDRF3HN7LEC75147) identified for the remount approved in July, which has approximately 167,000 miles. Under the remount bid, the manufacturer pays $750 for the old chassis. Director Kaelin moved to approve the ambulance surplus. Director Gray seconded. No further discussion. Motion carried unanimously.

7. **Alpine County Draft Proposal**

Executive Director Wagoner presented a draft agreement with Alpine County, adapted from the county's existing agreement with East Fork Fire. Alpine County returned minor changes the evening before the meeting, which have not yet been reviewed, and an agreement is expected before ski season. Key terms include an annual payment of $128,000, a $1,000 charge for each dry run over 25 per year, payment at the county rate for unreimbursed transports, and response only when at least two JPA units remain available in the service area. JPA crews would operate under El Dorado County protocols, billing would be retroactive to July 1, and the term would align with the JPA's contract extension. Executive Director Wagoner suggested Kirkwood consider a backup plan, such as a standby contract during peak periods, since a JPA unit will not

always be available. Director Kaelin stated that a Lake Valley board member requested a letter be sent to Kirkwood homeowners. The board agreed that any notice to Kirkwood homeowners should come from Alpine County or Kirkwood rather than the JPA. JPA counsel Nick Clair advised that El Dorado County approval is not legally required but recommended routing the agreement to the county for review. A special meeting will be scheduled for the audit presentation and the Alpine County agreement. Discussion only; no action taken.

E. Adjournment

Director Rice adjourned the meeting at 10:05am.