



CCAA BOARD MEMO

Agenda Item: H-1

BOARD MEMO 2026-04

Meeting Date: March 18, 2026

Agenda Title: FOR DISCUSSION AND POSSIBLE ACTION: Review and Approve the FY 2026/2027 Preliminary Budget for submission to the Nevada Department of Taxation (C. Jenkins, J. Sutton).

Staff Summary: This is the review of the FY 2026/2027 Preliminary Budget. NRS statutes require that a preliminary budget must be approved and submitted to the Nevada Department of Taxation no later than April 15, 2026.

Agenda Action: Motion and Approval

Time Requested: 15 Minutes

Proposed Motion

I move to approve the FY 2026/2027 Preliminary Budget and direct staff to submit to the Nevada Department of Taxation.

CCAA'S Strategic Goal

Maintain airport infrastructure in top condition.
Maintain financial stability.

Previous Action and Executive Summary

The Preliminary Budget is approved and submitted to the Nevada Department of Taxation Annually.

Financial Information

Is there a fiscal impact?

X No Yes

If yes, account name/number & amount: N/A

Is it currently budgeted?

N/A

Alternatives

N/A

Board Action Taken:

Motion: _____

1) _____

2) _____

Aye/Nay

(Vote Recorded)

CCAA 26/27 Preliminary Budget Worksheet

	FY 24/25	FY 24/25	FY 25/26	FY 25/26	FY 26/27	FY 26/27
	Budget	Actual	Budget	Projected Actual	Budget	Notes
INCOME						
5010 - REAL/PERSONAL PROPERTY TAX						
5010.1 - Aircraft	210,000.00	193,943.55	205,000.00	193,945.68	225,500.00	When the new hangars have aircraft in them, this will increase
5010.2 - Building	155,000.00	158,681.01	145,000.00	158,682.84	162,000.00	New hangars under construction
SUB-TOTAL 5010 - REAL/PERSONAL PROPERTY TAX	365,000.00	352,624.56	350,000.00	352,628.52	387,500.00	
5050 - AIRPORT LEASES						
5050H - Hangar Lease	79,100.00	72,720.00	73,000.00	73,440.00	75,643.20	3% increase
5051 - Land Leases	245,000.00	269,041.29	320,000.00	329,943.84	349,943.84	Additional \$20,000 for new ground lease and CPI
5052 - Tower Leases	73,353.19	71,000.00	84,500.00	75,068.04	77,320.08	3% Annual increase
5053 - Lease-Mayes	6,240.00	6,240.00	6,240.00	6,240.00	6,240.00	
5056 - Lease-Gonzalez	0.00	7,258.00	7,258.00	7,258.00	7,258.00	
5054 - Through The Fence Property Tax Offset	(140,966.00)	0.00	-9,000.00	-9,000.00	-9,000.00	
SUB-TOTAL 5050 - AIRPORT LEASES	262,727.19	426,259.29	481,998.00	482,949.88	507,405.12	
5150 - Tie Down Fees	12,155.12	9,000.00	12,500.00	14,782.44	15,000.00	CPI Increase
5151 - Gate Card Fees	3,614.65	900.00	1,500.00	5,545.64	3,000.00	Likely not as high as 25/26, but should be higher than years past.
5155 - Parking Fees	0.00	200.00	500.00	0.00	200.00	Lower because not charging for overnight vehicle parking for monthly tie down customers
5200 - Fuel Flowage Fees	20,243.69	20,000.00	24,000.00	25,116.26	26,000.00	
5201 - Jet Fuel Tax	2,553.68	4,000.00	3,000.00	3,169.44	3,500.00	
5250 - Through the Fence Fees	0.00	7,200.00	9,750.00	750.00	750.00	We only get \$750 per year
5300 - Class II FBO Fees	5,400.00	12,000.00	8,000.00	5,400.00	7,200.00	Increase by at least 1 Class II FBO
5402 - Open House Income	7,700.00	10,000.00	10,000.00	22,800.00	15,000.00	Expect more participation after the success of last year
5404 - Rock Materials Sales	67,338.15	40,000.00	75,000.00	33,309.48	35,000.00	Reduced rock sales this year
5500 - Interest Income	450,913.31	65,000.00	800,000.00	32,591.90	33,000.00	
5998 - Terminal Rental	500.00	500.00	400.00	0.00	200.00	
SUB-TOTAL FEES & MISC INCOME	570,418.60	168,800.00	944,650.00	143,465.16	138,850.00	
TOTAL INCOME	1,198,145.79	947,683.85	1,776,648.00	979,043.56	1,033,755.12	
OPERATING EXPENSES						
MISCELLANEOUS OPERATION EXPENSES						
6000 - Airport Engineering	0.00	10,100.00	3,000.00	0.00	3,000.00	
6169 - Taxes and Licenses	300.00	200.00	300.00	168.00	200.00	
6130 - Dues	2,300.00	720.00	1,200.00	520.00	0.00	Consolidate with Memberships
6135 - Memberships	500.00	100.00	250.00	250.00	1,500.00	
6136 - Registration	0.00	0.00	0.00	0.00	0.00	Consolidate with Conferences
6137 - Conferences	4,500.00	5,250.64	2,500.00	2,500.00	4,500.00	
6170 - SWAAAE Travel	850.00	0.00	1,500.00	1,500.00	0.00	Consolidate with Travel
6190 - Office Expense PC Software	2,000.00	1,324.26	800.00	445.00	1,500.00	
6200 - Office Expense PC Hardware	500.00	255.64	1,250.00	1,328.28	1,500.00	
6211 - Meals and Entertainment	750.00	930.16	2,200.00	2,200.00	2,200.00	To enable the airport to spend money on meals for business reasons
6218 - Marketing and Website	2,500.00	6,927.90	6,000.00	1,630.16	5,000.00	
6369 - Travel	500.00	272.43	2,000.00	2,000.00	5,000.00	
6280 - Open House Expense	12,000.00	7,691.21	12,000.00	23,000.00	15,000.00	
SUB-TOTAL 6000-6280 - MISC OPERATING EXPENSES	26,700.00	33,772.24	33,000.00	35,541.44	39,400.00	
UTILITIES						
6238 - Stormwater Discharge Permit	0.00	1,000.00	1,000.00	1,000.00	1,000.00	
6302 - Phone & Internet	5,000.00	6,174.26	6,500.00	5,400.00	6,500.00	New connection at SRE building
6303 - Electric	19,000.00	12,507.64	19,000.00	8,949.98	12,000.00	SRE Building
6304 - Gas	1,000.00	865.81	1,500.00	410.00	1,200.00	SRE Building
6305 - Water	2,300.00	2,653.47	2,500.00	2,308.00	2,800.00	SRE Building
6306 - Carson City Landfill	1,200.00	1,587.76	1,300.00	703.76	1,000.00	New Dumpster is reducing cost
SUB-TOTAL 6301 - UTILITIES	28,500.00	24,788.94	30,800.00	17,771.74	23,500.00	
OTHER EXPENSES						
6308 - Office Expenses and Supplies	1,500.00	1,350.08	1,750.00	2,478.64	2,500.00	
6309 - Legal	100,000.00	64,025.60	100,000.00	26,300.00	80,000.00	
6310 - Security	4,000.00	4,579.88	6,400.00	3,390.00	6,400.00	Increased Rates
6311 - CCAA Printing	500.00	371.09	500.00	0.00	500.00	
6312 - Data Storage	550.00	663.53	500.00	780.00	800.00	Increased Rates
6313 - Insurance	13,000.00	21,389.69	15,000.00	22,000.00	22,000.00	
6314 - Auditing	42,000.00	27,876.25	40,000.00	40,000.00	40,000.00	
6314a - Bookkeeping (Bullis)	16,000.00	25,347.00	25,000.00	32,854.00	33,000.00	
6314b - Accounting/TMCDBooks	0.00	0.00	0.00	0.00	0.00	
6315 - Contract Services/Appraisal	14,000.00	10,500.00	7,000.00	9,680.00	10,000.00	
6316 - Bank/Square Charges	400.00	925.42	1,000.00	1,191.72	1,200.00	
6317 - Airport Equipment Maintenance	15,000.00	18,305.59	18,000.00	12,000.00	15,000.00	
6325 US Bank (Tractor)	0.00	0.00	0.00	0.00	0.00	
6317.5 - AWOS III Service Expense	7,000.00	5,936.00	7,000.00	7,000.00	7,000.00	Relocate AWOS from terminal to SRE building
6318 - Facility Maintenance	8,000.00	11,638.23	20,000.00	9,100.78	15,000.00	
6319 - Airfield Maintenance	40,000.00	21,513.07	40,000.00	40,000.00	40,000.00	Will spend the full budget for SRE building tools and equipment.
6319.5 - Gate maintenance	2,000.00	1,139.17	2,000.00	2,464.82	3,000.00	Purchase some important spare parts
6319.51 - Depreciation Expense	140,000.00	0.00	140,000.00	140,000.00	140,000.00	
SUB-TOTAL 6300 OTHER EXPENSES	403,950.00	215,560.60	424,150.00	349,239.96	416,400.00	

	LABOR EXPENSE					
	6351 - Salaries	292,000.00	283,001.80	299,000.00	265,049.98	326,550.00
	6351.5 - Overtime Budget (Airfield)	2,500.00	0.00	2,000.00	585.10	2,000.00
	6352 - Healthcare	56,250.00	59,044.05	66,000.00	58,000.00	66,000.00
	6353 - PERS Retirement Contribution	84,000.00	112,373.88	100,165.00	110,000.00	109,394.25
	6354 - Nevada Payroll	1,200.00	1,498.00	1,500.00	1,522.00	1,600.00
	6355 - Workers Compensation	5,325.00	4,061.87	8,360.00	3,241.30	4,000.00
	6356 - State Unemployment Contribution	2,870.00	0.00	2,950.00	2,950.00	3,383.65
	6476 - Uniforms	1,500.00	1,174.63	1,200.00	1,091.28	1,200.00
	SUB-TOTAL 6350 - LABOR EXPENSE	445,645.00	461,154.23	481,175.00	442,439.66	514,127.90
TOTAL OPERATING EXPENSE		904,795.00	735,276.01	969,125.00	844,992.80	993,427.90
NET OPERATING INCOME		293,350.79	212,407.84	807,523.00	134,050.76	40,327.22
FAA AIP GRANT FUNDED PROJECTS						
	6035.1 - AIP #44 Construct SRE Bldg. (40' X 80') Revenue	840,625.00	28,287.02	419,890.00	1,090,073.00	0.00
	6035.2 - AIP #44 Construct SRE Bldg. (40' X 80') Expense	-750,000.00	-28,516.72	-343,746.00	-1,288,542.94	0.00
	6036.1 - AIP #37 Acquire Snow Removal Equipment Revenue	216,000.00	196,583.76	0.00	0.00	0.00
	6036.2 - AIP #37 Acquire Snow Removal Equipment Expense	-216,000.00	-196,583.76	0.00	0.00	0.00
	6042.1 - AIP #43 Approach Lighting (Phase 3)(Const PAPI) Revenue	0.00	311,373.57	976,654.00	1,258.00	0.00
	6042.2 - AIP #43 Approach Lighting (Phase 3)(Const PAPI) Expense	0.00	-332,131.82	-1,000,000.00	-21,327.00	0.00
	6044.1 - AIP #46 - Drainage Improvements Design Revenue	140,625.00	0.00	140,625.00	100,225.00	0.00
	6044.2 - AIP #46 - Drainage Improvements Design Expense	-150,000.00	0.00	-150,000.00	-105,500.00	0.00
	AIP #48 - Aviation Demand Forecast Update Revenue	0.00	0.00	148,635.00	3,325.00	0.00
	AIP #48 - Aviation Demand Forecast Update Expense	0.00	0.00	-156,457.89	-570.00	0.00
	AIP #47 Apron Rehab Project Revenue	0.00	0.00	305,000.00	19,073.63	0.00
	AIP #47 Apron Rehab Project Expense	0.00	0.00	-320,250.00	-37,455.00	0.00
	Extend Rwy 9/27 Environmental Assessment Revenue	0.00	0.00	0.00	0.00	247,000.00
	Extend Rwy 9/27 Environmental Assessment Expense	0.00	0.00	0.00	0.00	-259,350.00
	Extend Rwy 9/27 25% Design Revenue	0.00	0.00	0.00	0.00	341,000.00
	Extend Rwy 9/27 25% Design Expense	0.00	0.00	0.00	0.00	-358,050.00
	Taxiway B Reconstruction Revenue	0.00	0.00	0.00	0.00	2,610,000.00
	Taxiway B Reconstruction Expense	0.00	0.00	0.00	0.00	-2,740,500.00
	North Apron Pavement Preservation Construction Revenue	0.00	0.00	0.00	0.00	210,000.00
	North Apron Pavement Preservation Construction Expense	0.00	0.00	0.00	0.00	-220,500.00
	Other Capital Outlay	0.00	0.00	0.00	0.00	0.00
TOTAL FAA AIP GRANT REVENUE		1,197,250.00	536,244.35	1,990,804.00	1,213,954.63	3,408,000.00
TOTAL FAA AIP GRANT EXPENSE		-1,116,000.00	-557,232.30	-1,970,453.89	-1,453,394.94	-3,578,400.00
NET FAA AIP GRANT MATCH REQ'D		81,250.00	-20,987.95	20,350.11	-239,440.31	-170,400.00
NET INCOME AFTER GRANT MATCH		374,600.79	191,419.89	827,873.11	-105,389.55	-130,072.78
						Profit of \$18,927.22 excluding depreciation and offset for TTF property tax reduction.
	6414 - Terminal Building Architect Rendering and Environmental	0.00	0.00	0.00		0.00
	6020 - Pavement Maintenance	120,000.00	0.00	300,000.00	250,000.00	198,500.00
TOTAL CCAA CAPITAL PROJECTS		120,000.00	0.00	300,000.00	250,000.00	198,500.00
TOTAL NET INCOME		254,600.79	191,419.89	527,873.11	-355,389.55	-328,572.78