



FlyCarsonCity.com

CCAA BOARD MEMO

Agenda Item: H-2

BOARD MEMO 2026-10

Meeting Date: May 20, 2026

Agenda Title: FOR DISCUSSION AND POSSIBLE ACTION: Review and discuss changes, if any, to the tentative FY 2026–2027 budget and adopt the resulting final budget pursuant to NRS 354.598 (C. Jenkins, J. Sutton).

Staff Summary: This item constitutes the public hearing for the FY 2026–2027 Carson City Airport Authority (CCAA) final budget, as required by Nevada law and NRS 354.598. The tentative budget was approved by the CCAA Board on March 18, 2026, and submitted to the Nevada Department of Taxation on April 13, 2026. Adjustments to FY 2025 actuals were made to align with audited financial statements. Additional changes from the preliminary budget include updates to staff salaries and computer hardware. Staff recommends adoption of the final budget as presented.

Agenda Action: Motion

Time Requested: 15 Minutes

Proposed Motion

I move to approve the final FY 2026-2027 budget and authorize Staff to transmit it to the Nevada Tax Commission per NRS 354.598.

CCAA’S Strategic Goal

Support economic activity in the region
Maintain financial stability

Previous Action and Executive Summary

The Carson City Airport Authority (CCAA) is required by Nevada Revised Statutes (NRS 354.598) to adopt and certify a final budget for Fiscal Year 2026-2027 no later than June 1, 2026. The tentative budget was approved by the CCAA on March 18, 2026, and submitted to the Nevada Department of Taxation on April 13, 2026, in compliance with state law.

A notice of the public hearing to consider the final budget was published as required. Upon approval, the certified final budget, signed by a majority of CCAA members, and the affidavit of publication must be transmitted to the Nevada Tax Commission.

Adjustments were made to the FY 2025 actual figures to align with the most recent audited financial statements. Additional changes from the preliminary budget include updates to staff salaries and computer hardware. The budget is now ready for final adoption.

Staff recommends approval of the final budget for Fiscal Year 2026-2027.

Financial Information

Is there a fiscal impact?

No X Yes

If yes, account name/number & amount: Complete budget; all accounts

General Fund

Is it currently budgeted?

Alternatives

Do not approve the budget and be in default of the state law.

Board Action Taken:

Motion: _____

1) _____

2) _____

Aye/Nay

(Vote Recorded)

Budget Summary for Airport Authority of Carson City
 Schedule S-1

REVENUES	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 06/30/25 (1)	ESTIMATED CURRENT YEAR 06/30/26 (2)	BUDGET YEAR 06/30/27 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/27 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
Property Taxes	352625	352629	387500	\$	387500
Other Taxes					
Licenses and Permits					
Intergovernmental Resources	526806	1213955	3408000		3408000
Charges for Services	391694	603614	630855		630855
Fines and Forfeits					
Miscellaneous	465774	4294	400		400
TOTAL REVENUES	1736899	2174492	4426755		4426755
EXPENDITURES-EXPENSES					
General Government	1356633	2135388	4418990		4418990
Judicial					
Public Safety					
Public Works					
Sanitation					
Health					
Welfare					
Culture and Recreation					
Community Support					
Intergovernmental Expenditures					
Contingencies					
Utility Enterprises					
Hospitals					
Transit Systems					
Airports					
Other Enterprises					
Debt Service - Principal					
Interest Cost					
TOTAL EXPENDITURES-EXPENSES	1356633	2135388	4418990		4418990
Excess of Revenues over (under)					
Expenditures-Expenses	380266	39104	7765		7765

Budget Summary for Airport Authority of Carson City
 Schedule S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 06/30/25 (1)	ESTIMATED CURRENT YEAR 06/30/26 (2)	BUDGET YEAR 06/30/27 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/27 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
OTHER FINANCING SOURCES (USES):					
Proceeds of Long-term Debt					
Sales of General Fixed Assets					
Operating Transfers (in)					
Operating Transfers (out)					
TOTAL OTHER FINANCING SOURCES (USES)					
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses (Net Income)	380266	39104	7765		7765
FUND BALANCE JULY 1, BEGINNING OF YEAR	2804234	3184500	3223604		3223604
Prior Period Adjustments					
Residual Equity Transfers					
FUND BALANCE JUNE 30, END OF YEAR	3184500	3223604	3231369		3231369
TOTAL ENDING FUND BALANCE	3184500	3223604	3231369		3231369

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR YEAR 06/30/25	ESTIMATED CURRENT YEAR YEAR 06/30/26	BUDGET YEAR YEAR 06/30/27
General Government			
Judicial			
Public Safety			
Public Works			
Sanitation			
Health			
Welfare			
Culture and Recreation			
Community Support			
TOTAL GENERAL GOVERNMENT			
Utilities			
Hospitals			
Transit Systems			
Airports	4	4	4
Other			
TOTAL			
	4	4	4

POPULATION (AS OF JULY 1)	58923	60266	61888
SOURCE OF POPULATION ESTIMATE*	State Certified	State Certified	State Certified
Assessed Valuation (Secured and Unsecured Only)	\$2,545,236,822	\$2,608,605,932	\$2,721,699,308
Net Proceeds of Mines			
TOTAL ASSESSED VALUE			
TAX RATE			
General Fund			
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds			
Enterprise Fund			
Other			
TOTAL TAX RATE			

* Use the population certified by the state in March each year. Small districts may use a number developed per the instructions (page 6) or the best information available.

Airport Authority of Carson City
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA

ALL EXISTING OR PROPOSED
 GENERAL OBLIGATION BONDS, REVENUE BONDS,
 MEDIUM-TERM FINANCING, CAPITAL LEASES AND
 SPECIAL ASSESSMENT BONDS

* - Type
 1 - General Obligation Bonds
 2 - G.O. Revenue Supported Bonds
 3 - G.O. Special Assessment Bonds
 4 - Revenue Bonds
 5 - Medium-Term Financing

6 - Medium-Term Financing - Lease Purchase
 7 - Capital Leases
 8 - Special Assessment Bonds
 9 - Mortgages
 10 - Other (Specify Type)
 11 - Proposed (Specify Type)

(1) NAME OF BOND OR LOAN List and Subtotal By Fund	(2) TYPE *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 7/1/2026	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/27		(11) (9)+(10) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
FUND								\$	\$	\$
Lease Transaction-Mayes	Long-te	50 Years	312000	7/1/2021	6/30/2073	0%	\$156,970.00	\$0.00	\$6,240.00	\$6,240.00
Lease Transaction-Gonzales	Long-te	50 Years	362890	9/1/2005	8/31/2055	0	\$218,943.00	\$0.00	\$7,258.00	\$7,258.00
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
TOTAL ALL DEBT SERVICE										\$ 13,498.00

SCHEDULE C-1 - INDEBTEDNESS

Airport Authority of Carson City
 (Local Government)

LOBBYING EXPENSE ESTIMATE

Pursuant to NRS 354.600 (3), each (emphasis added) local government budget must obtain a separate statement of anticipated expenses relating to activities designed to influence the passage or defeat of legislation in an upcoming legislative session.

Nevada Legislature: 84th Session; February 1, 2027 to May 31, 2027

1. Activity:	<u>None</u>	
2. Funding Source:	<u>N/A</u>	
3. Transportation		\$ _____ -
4. Lodging and Meals		\$ _____ -
5. Salaries and Wages		\$ _____ -
6. Compensation to Lobbyists		\$ _____ -
7. Entertainment		\$ _____ -
8. Supplies, Equipment & Facilities; Other Personnel and Services Spent in Carson City		\$ _____ -
Total		\$ _____ -

Entity: Airport Authority of Carson City

Budget Year 2026-2027

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Schedule 30

SCHEDULE OF EXISTING CONTRACTS

Budget Year 2026-2027

Local Government: Airport Authority of Carson City
Contact: Jim Sutton
E-mail Address: jsutton@flycarsoncity.com
Daytime Telephone: (775) 841-2255

Total Number of Existing Contracts: _____

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2026-27	Proposed Expenditure FY 2027-28	Reason or need for contract:
1	Hinton Burdick			\$ 40,000	\$ 40,000.00	Annual Audit and Possible Single Audit
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20	Total Proposed Expenditures			40000	40000	

Additional Explanations (Reference Line Number and Vendor):

SCHEDULE OF PRIVATIZATION CONTRACTS

Budget Year 2026-2027

Local Government: Airport Authority of Carson City
Contact: Jim Sutton
E-mail Address: jsutton@flycarsoncity.com
Daytime Telephone: (775) 841-2255

Total Number of Privatization Contracts: _____

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2026-27	Proposed Expenditure FY 2027-28	Position Class or Grade	Number of FTEs employed by Position Class or Grade	Equivalent hourly wage of FTEs by Position Class or Grade	Reason or need for contract:
1										
2										
3										
4										
5										
6										
7										
8	Total									

Page: _____

Attach additional sheets if necessary.

Schedule 32



Proof and Statement of Publication
AD #:

PO Box 648, Carson City, NV 89702
1071 S Carson St, Carson City, NV 89701
(775) 881-1201 FAX: (775) 887-2408

Customer Account #:

Legal Account

Jodi Lynn Dark says:

That she is a legal clerk of the
Nevada Appeal a newspaper published
Wednesday and Saturday
at Carson City, in the State of Nevada.

Copy Line

PO #:

AD #:

of which a copy is hereto attached, was published
in said newspaper for the full required period of
time(s) commencing on
and ending on,
all days inclusive.

Signed:

Jodi Lynn Dark

Statement:

Date	Amount	Balance
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