

**Carson City Culture & Tourism Authority
Agenda Report**

Date Submitted: 05/18/22

Agenda Date Requested: 05/23/22

Time Requested: 3 Minutes

To: Carson City Culture & Tourism Authority - Board of Directors

From: Chris Kipp, Operations & Finance Manager (ckipp@visitcarsoncity.com)

Subject Title: PUBLIC HEARING: For Possible Action: Discussion and possible action regarding approval of the Carson City Culture & Tourism Authority ("CTA") Final Budget for Fiscal Year ("FY") 2023.

Staff Summary: The CTA is required by NRS 354.598 to hold a public hearing on the tentative budget, at which time interested persons must be given an opportunity to be heard. At the public hearing, the CTA Board of Directors shall indicate changes, if any, to be made in the tentative budget and shall adopt a final budget by majority vote of all members of the CTA Board of Directors.

Type of Action Requested:

Resolution

Ordinance

Formal Action/Motion

Other (Specify) Presentation Only

Recommended Board Action: I move to approve the CTA Final Budget for Fiscal Year 2023, as presented.

Applicable Statute, Code, Policy, Rule or Regulation: NRS 354.598

Fiscal Impact: Yes

Explanation of Impact: See FY 2023 Final Budget Document

Funding Source:

Supporting Material/Attachments: CTA FY 2023 Budget Document

Prepared By: Chris Kipp, Operations & Finance Manager



CARSON CITY CULTURE & TOURISM AUTHORITY
716 N CARSON ST., SUITE 100
CARSON CITY, NV 89701
(775)687-7410

Nevada Department of Taxation
1550 College Parkway, Suite 115
Carson City, NV 89706-7937

CARSON CITY CULTURE & TOURISM AUTHORITY herewith submits the (TENTATIVE) --- (FINAL) budget for the
fiscal year ending June 30, 2023

This budget contains 3 funds, including Debt Service, requiring property tax revenues totaling \$ 0

The property tax rates computed herein are based on preliminary data. If the final state computed revenue limitation permits,
the tax rate will be increased by an amount not to exceed 0 If the final computation requires, the tax rate will be
lowered.

This budget contains 3 governmental fund types with estimated expenditures of \$ 2,789,100 and
0 proprietary funds with estimated expenses of \$ 0

Copies of this budget have been filed for public record and inspection in the offices enumerated in NRS 354.596 (Local
Government Budget and Finance Act).

CERTIFICATION

I CHRIS KIPP
(Print Name)
OPERATIONS & FINANCE MANAGER
(Title)

certify that all applicable funds and financial
operations of this Local Government are
listed herein

Signed:

Dated:

Phone: 775-283-7682

APPROVED BY THE GOVERNING BOARD
Only necessary for FINAL Budget
(Signature by DocuSign is acceptable)

Signature lines for the governing board approval.

SCHEDULED PUBLIC HEARING:
(Must be held from May 16, 2022 to May 31, 2022 this year)

Date and Time: May 23rd, 2022 4:00pm

Publication Date: May 11, 2022

Place: Carson City Community Center, Robert "Bob" Crowell Board Room, 851 E. William St., Carson City, NV 89701

**CARSON CITY CULTURE & TOURISM AUTHORITY
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FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR YEAR 06/30/21	ESTIMATED CURRENT YEAR YEAR 06/30/22	BUDGET YEAR YEAR 06/30/23
General Government	3	3	3
Judicial			
Public Safety			
Public Works			
Sanitation			
Health			
Welfare			
Culture and Recreation	4	4	4
Community Support			
TOTAL GENERAL GOVERNMENT			
Utilities			
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	7	7	7

POPULATION (AS OF JULY 1)	57,073	57,429	57,774
SOURCE OF POPULATION ESTIMATE*		Nevada State Demographer	
https://tax.nv.gov/uploadedFiles/taxnvgov/Content/TaxLibrary/March%202022%20Five%20Year%20Projections.pdf			
Assessed Valuation (Secured and Unsecured Only)			
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.

CARSON CITY CULTURE & TOURISM AUTHORITY
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/23	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
ROOM TAX	\$ 407,261	\$ 520,714	\$ 520,714	\$ 520,714
Interest Income	\$ 5,886	\$ 4,080	\$ 1,800	\$ 1,800
Subtotal	\$ 413,147	\$ 524,794	\$ 522,514	\$ 522,514
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	\$ 345,088	\$ 349,211	\$ 288,291	\$ 288,292
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	\$ 345,088	\$ 349,211	\$ 288,291	\$ 288,292
TOTAL RESOURCES	\$ 758,235	\$ 874,005	\$ 810,805	\$ 810,806
EXPENDITURES				
INTERGOVERNMENTAL EXPENSES	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000
Subtotal	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)	\$ 344,024	\$ 520,714	\$ 520,714	\$ 520,714
ENDING FUND BALANCE	\$ 349,211	\$ 288,291	\$ 225,091	\$ 225,091
TOTAL COMMITMENTS & FUND BALANCE	\$ 758,235	\$ 874,005	\$ 810,805	\$ 810,805

CARSON CITY CULTURE & TOURISM AUTHORITY
(Local Government)

FUND **V&T CAPITAL PROJECTS FUND**

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/23	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
ROOM TAX	\$ 407,261	\$ 520,714	\$ 520,714	\$ 520,714
Interest Income	\$ 3,272	\$ 2,160	\$ 1,950	\$ 1,950
Subtotal	\$ 410,533	\$ 522,874	\$ 522,664	\$ 522,664
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	\$ 191,829	\$ 196,307	\$ 310,726	\$ 310,726
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	\$ 191,829	\$ 196,307	\$ 310,726	\$ 310,726
TOTAL RESOURCES	\$ 602,362	\$ 719,181	\$ 833,390	\$ 833,390
EXPENDITURES				
INTERGOVERNMENTAL EXPENSES	\$ 406,055	\$ 408,455	\$ 404,875	\$ 404,875
Subtotal	\$ 406,055	\$ 408,455	\$ 404,875	\$ 404,875
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE	\$ 196,307	\$ 310,726	\$ 428,515	\$ 428,515
TOTAL COMMITMENTS & FUND BALANCE	\$ 602,362	\$ 719,181	\$ 833,390	\$ 833,390

CARSON CITY CULTURE & TOURISM AUTHORITY
(Local Government)

FUND **CAPITAL PROJECTS FUND**

TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
GENERAL FUND	V&T Capital Projects Fund	6	\$ 520,714			
SUBTOTAL						
SPECIAL REVENUE FUNDS				GENERAL FUND	9	\$ 520,714
SUBTOTAL						

CARSON CITY CULTURE & TOURISM AUTHORITY
(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

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: 82nd Session; February 1, 2023 to May 31, 2023

1. Activity:	NONE
2. Funding Source:	
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	\$ _____ 0

Entity: CARSON CITY CULTURE & TOURISM AUTHORITY

Budget Year 2022-2023

Page: 12
Schedule 30

SCHEDULE OF EXISTING CONTRACTS

Budget Year 2022-2023

Local Government: CARSON CITY CULTURE & TOURISM AUTHORITY

Contact: DAVID PETERSON, EXECUTIVE DIRECTOR

E-mail Address: dpeterson@visitcarsoncity.com

Daytime Telephone: 775-687-7410

Total Number of Existing Contracts: 3

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure F23 2023-23	Proposed Expenditure 2023-2024	Reason or need for contract:
1	Casey Neilon, Inc.	8/11/2020	6/30/2023	\$ 13,500		FY22 Audit & Financial Statements
2	KPS3	4/9/2019	6/30/2023	\$ 173,500		Creative Content/Development & Public Relations
3	KPS3	5/14/2019	6/30/2023	\$ 50,000		Web/Digital Development
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20	Total Proposed Expenditures			\$ 237,000	\$ -	

Additional Explanations (Reference Line Number and Vendor):

SCHEDULE OF PRIVATIZATION CONTRACTS

Budget Year 2022-2023

Local Government: CARSON CITY CULTURE & TOURISM AUTHORITY

Contact: DAVID PETERSON, EXECUTIVE DIRECTOR

E-mail Address: dpeterson@visitcarsoncity.com

Daytime Telephone: 775-687-7410

Total Number of Privatization Contracts: 0

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure F23 2023-23	Proposed Expenditure 2023-2024	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									

Attach additional sheets if necessary.



Proof and Statement of Publication
AD #:

PO Box 648, Carson City, NV 89702
580 Mallory Way, Suite 200, 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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legals- carson city

legals- carson city

The Carson City Culture & Tourism Authority will be holding a Public Hearing on its tentative budget for FY22/23 on Monday, May 23rd at 4:00 pm in the Robert “Bob” Crowell Board Room of the Carson City Community Center at 851 E. William St., Carson City, NV. Copies of the tentative budget are online at VisitCarsonCity.com and on file and available for public inspection from 9 am to 5 pm from Monday through Friday at the office of the Carson City Culture & Tourism Authority – 716 N. Carson Street, Suite 100, Carson City, Nevada.

Pub Date: May 11, 2022

Ad # 24130



STATE OF NEVADA
DEPARTMENT OF TAXATION

Web Site: <https://tax.nv.gov>

1550 College Parkway, Suite 115
Carson City, Nevada 89706-7937
Phone: (775) 684-2000 Fax: (775) 684-2020

Call Center: (866) 962-3707

LAS VEGAS OFFICE

700 E. Warm Springs Rd, Ste., 200
Las Vegas, Nevada 89119
Phone (702) 486-2300 Fax (702) 486-2373

RENO OFFICE

4600 Kietzke Lane
Building L, Suite 235
Reno, NV 89502
Phone: (775) 687-9999
Fax: (775) 688-1303

STEVE SISOLAK

Governor

JAMES DEVOLLD

Chair, Nevada Tax Commission

SHELLIE HUGHES

Executive Director

May 4, 2022

Chris Kipp, Operations Manager
Carson City Culture & Tourism Authority
716 N. Carson Street, Suite 100
Carson City, NV 89701

Re: Tentative Budget – Fiscal Year 2022-23

Dear Ms. Kipp:

The Department of Taxation has examined your fiscal year 2022-23 tentative budget pursuant to NRS 354.596(5) and finds it to be in compliance with the law and appropriate regulations.

Please be reminded a proof of publication of the notice of the public hearing must be transmitted to the Department with your final budget per NRS 354.598 (3).

Should you have any questions, please do not hesitate to contact me at (775) 684-2092 or by e-mail at tthorpe@tax.state.nv.us.

Sincerely,

A handwritten signature in blue ink, appearing to read "A. Thorpe".

Ande Thorpe, Budget Analyst
Local Government Finance
Division of Local Government Services
Department of Taxation