



## STAFF REPORT

**Report To:** Board of Supervisors **Meeting Date:** March 21, 2019

**Staff Contact:** Sheri Russell, Chief Financial Officer

**Agenda Title:** For Possible Action: Discussion and possible action regarding adoption of a resolution renaming the enterprise fund currently known and referenced in City documents as the "Sewer Fund," as the "Wastewater Fund." (Sheri Russell, srussell@carson.org)

Staff Summary: The Carson City Board of Supervisors may rename an enterprise fund by resolution which describes the purpose of the fund, the resources to be used to establish the fund and the sources to be used to replenish the fund. Fund 510, an enterprise fund, was established prior to 1951 when the City and County were separate entities. At that time, the use of the term "Sewer Fund" to reference Fund 510 was appropriate. Today, however, the Sewer Fund actually relates to a wide variety of functions, including Sewerage, Wastewater Treatment and Effluent Water Management. Therefore, staff requests the designation of a more accurate name for the fund - the "Wastewater Fund" - because the term "wastewater" encompasses sewer, wastewater treatment and effluent.

**Agenda Action:** Formal Action / Motion **Time Requested:** 5 Minutes

---

### **Proposed Motion**

I move to adopt Resolution No. \_\_\_\_\_.

### **Board's Strategic Goal**

Organizational Culture

### **Previous Action**

N/A

### **Background/Issues & Analysis**

N/A

### **Applicable Statute, Code, Policy, Rule or Regulation**

NRS 354

### **Financial Information**

Is there a fiscal impact? No

If yes, account name/number:

Is it currently budgeted? No

**Explanation of Fiscal Impact:** Name will be changed for the 2020 Fiscal Year.

**Alternatives**

Do not change the name of the Fund.

**Attachments:**

[Sewer Fund Name Change Resolution.docx](#)

**Board Action Taken:**

Motion: \_\_\_\_\_

1) \_\_\_\_\_

2) \_\_\_\_\_

Aye/Nay

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
(Vote Recorded By)

**RESOLUTION NO. \_\_\_\_\_**

**RESOLUTION OF THE CARSON CITY BOARD OF SUPERVISORS  
RENAMING THE SEWER FUND AS THE WASTEWATER FUND**

WHEREAS, Fund 510 has existed as an enterprise fund since before the Nevada Legislature established Carson City as a consolidated municipality, and historically has been designated as the “Sewer Fund”; and

WHEREAS, Fund 510 now contains hundreds of accounts that pertain to not only the sewer, but also wastewater treatment and effluent, deposits into the various accounts come primarily from the rates and fees that the City charges for its provision of sewer service, and expenditures from the various accounts are generally spent on the sewer, wastewater treatment, and effluent systems; and

WHEREAS, the term “Wastewater” encompasses sewer, wastewater treatment, and effluent, more accurately describes the accounts within Fund 510, and is synonymous with the term “Sewerage” currently used in Title 12 of the Carson City Municipal Code and in the Nevada Revised Statutes; and

WHEREAS, planned amendments to the Carson City Municipal Code currently under review propose to change the term “Sewerage” to “Wastewater” in the Municipal Code.

NOW, THEREFORE, be it hereby resolved by the Carson City Board of Supervisors to change the name of Fund 510 from the “Sewer Fund” to the “Wastewater Fund.” Staff is directed to take all steps necessary to carry out Fund 510’s name change, and to ensure that all City documents are updated with the name change.

///

///

///

///

ADOPTED this \_\_\_\_\_ day of \_\_\_\_\_, 2019.

VOTE: AYES: Supervisors \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

NAYS: Supervisors \_\_\_\_\_

\_\_\_\_\_

ABSENT: Supervisors \_\_\_\_\_

\_\_\_\_\_

Robert Crowell, Mayor  
Carson City, Nevada

ATTEST:

\_\_\_\_\_  
AUBREY ROWLATT, Clerk/Recorder  
Carson City, Nevada