



STAFF REPORT

Report To: Board of Supervisors **Meeting Date:** April 4, 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 "Stormwater Fund" as the "Stormwater Utility Fund", the "Sewer Fund," as the "Wastewater Utility Fund", and the "Water Fund" as the "Water Utility 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 505, an enterprise fund, was established in 2001, and Fund 510 and Fund 520, enterprise funds, were 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. Concurrently, the addition of the term "Utility" to each of the funds is requested as these three funds are often referred to singularly and collectively as the "Utility" Funds.

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

3/21/19 - Brought a resolution to the Board of Supervisors to rename the "Sewer Fund" alone, to the "Wastewater Fund" and the Board offered direction as to the three Utility Funds. The item was tabled to reword the Resolution to include all three Funds.

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 Funds.

Attachments:

[Sewer Fund Name Change Resolution v3.docx](#)

Board Action Taken:

Motion: _____	1) _____	Aye/Nay
	2) _____	_____

(Vote Recorded By)

RESOLUTION NO. _____

**RESOLUTION OF THE CARSON CITY BOARD OF SUPERVISORS
RENAMING THE STORMWATER DRAINAGE FUND AS THE
STORMWATER UTILITY FUND, THE SEWER FUND AS THE
WASTEWATER UTILITY FUND, AND THE WATER FUND AS THE
WATER UTILITY FUND.**

WHEREAS, NRS 354.604 provides that the Carson City Board of Supervisors may establish enterprise funds according to the needs of Carson City, and NRS 244A.057 provides that Carson City may, among other things, acquire, improve, equip, operate, and maintain drainage and flood control projects, sewerage projects, and water projects; and

WHEREAS, enterprise funds 505, 510, and 520, are together known as the utility funds; fund 505 was created in 2001 under Resolution No. 2001-R-29 and is known as the "Stormwater Drainage Fund"; and funds 510 and 520 have existed as enterprise funds since before the Nevada Legislature established Carson City as a consolidated municipality and have historically been respectively known as the "Sewer Fund" and the "Water Fund"; and

WHEREAS, fund 510, the sewer fund, now contains hundreds of accounts that pertain not only to 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; and

ABSENT: Supervisors

Robert Crowell, Mayor
Carson City, Nevada

ATTEST:

AUBREY ROWLATT, Clerk/Recorder
Carson City, Nevada