

**RESOLUTION NO. 2019-R-5**

**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

WHEREAS, in conjunction with this change, all of the funds should more accurately reflect that they are utility funds.

NOW, THEREFORE, be it hereby resolved by the Carson City Board of Supervisors that:

1. the name of fund 505 is changed from the "Stormwater Drainage Fund" to the "Stormwater Utility Fund";
2. the name of fund 510 is changed from the "Sewer Fund" to the "Wastewater Utility Fund";
3. the name of fund 520 is changed from the "Water Fund" to the "Water Utility Fund";
4. staff is directed to take all steps necessary to carry out the name changes of funds 505, 510, and 520, to ensure that all City documents are updated with the name change, and to ensure that, when looking at publicly available financial documents, the public is informed that the names of the funds have changed; and
5. the funds' name changes shall be effective on July 1, 2019.

Upon motion by Supervisor Brad Bonkowski, seconded by Supervisor Lori Bagwell, the foregoing Resolution is passed and adopted this 4<sup>th</sup> day of April, 2019, by the following vote:

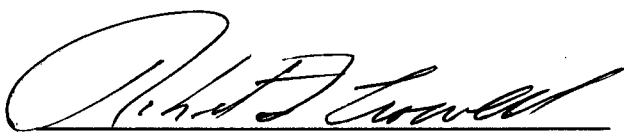
AYES: Supervisor Brad Bonkowski  
Supervisor Lori Bagwell  
Supervisor Stacey Giomi  
Supervisor John Barrette  
Mayor Robert Crowell

NAYS: None

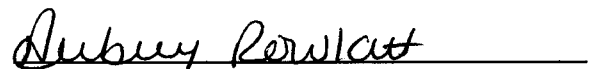
ABSENT: None

ABSTAIN: None.

ATTEST:



ROBERT L. CROWELL, Mayor



AUBREY ROWLATT, Clerk - Recorder