

1 RESOLUTION NO. 2018-R-5

2 A RESOLUTION CREATING THE ARTS AND CULTURE FUND,

3 A SPECIAL REVENUE FUND

4 WHEREAS, NRS 354.612 provides that the Carson City Board of Supervisors may
5 establish a special revenue fund by resolution which describes the purpose of the fund, the
6 resources to be used to establish the fund, the sources to be used to replenish the fund, the method
7 for controlling the expenses and revenues of the fund, and the method by which a determination
8 will be made as to whether the balance of the fund is reasonable and necessary to carry out the
9 purpose of the fund.

10 NOW, THEREFORE, the Carson City Board of Supervisors does hereby resolve:

11 1) The purpose of the fund is to account for the 1% transient lodging tax dedicated to
12 funding the employment and administration of the Arts and Culture Coordinator, the associated
13 costs in diversifying cultural offerings that allow Carson City to compete in the cultural tourism
14 market, and all operational costs associated with the implementation of the Carson City Arts and
15 Culture Master Plan; and

16 2) The resources used to establish and replenish the fund is the 1% transient lodging tax
17 remitted to Carson City by the Carson City Culture and Tourism Authority; and

18 3) The method for controlling expenses and revenues of the fund is the budgeting and
19 financial accounting policies administered by the City Finance Department. The fund will be
20 exempt from annual City cost allocation plan charges. Any General Fund administrative costs
21 associated with the fund will be covered pursuant to the 1st Amended Cooperative Agreement
22 between the City and the Carson City Culture and Tourism Authority for administrative services;
23 and

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2 4) The Arts and Culture Coordinator will make an annual determination as to whether the
3 balance, reserve, or retained earnings of the fund are reasonable and necessary to carry out the
4 purpose of the fund.

5 Upon motion by Supervisor Karen Abowd, seconded by Supervisor Lori Bagwell, the
6 foregoing Resolution was passed and adopted this 5th day of April, 2018, by the following vote:

7 AYES: Supervisor Karen Abowd
8 Supervisor Lori Bagwell
9 Supervisor Brad Bonkowski
10 Supervisor John Barrette
11 Mayor Robert Crowell

12 NAYS: None.

13 ABSENT: None.

14 ABSTAIN: None.

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ROBERT L. CROWELL, Mayor

16 ATTEST:

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19 SUSAN MERRIWETHER, Clerk - Recorder

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