

RESOLUTION NO. 2025-R-16

A RESOLUTION OF THE CARSON CITY BOARD OF SUPERVISORS RENAMING THE SOUTH CARSON STREET NEIGHBORHOOD IMPROVEMENT DISTRICT FUND AS THE NEIGHBORHOOD IMPROVEMENT DISTRICTS FUND, A SPECIAL REVENUE FUND.

WHEREAS, NRS 354.604 provides that the Carson City Board of Supervisors may establish a special revenue fund by adopting a resolution which describes the purpose of the fund, the resources to be used to establish the fund, the sources to be used to replenish the fund, the method for controlling the expenses and revenues of the fund, and the method by which a determination will be made as to whether the balance of the fund is reasonable and necessary to carry out the purpose of the fund; and

WHEREAS, the Carson City Board of Supervisors has created the South Carson Street Neighborhood Improvement District under NRS Chapter 271; and

WHEREAS, the name South Carson Street Neighborhood Improvement District Fund 237 is too narrow, and the City needs to account for more than one Neighborhood Improvement District under one Fund; and

WHEREAS, Carson City has currently established two Neighborhood Improvement Districts, the South Carson Street Neighborhood Improvement District and the Downtown Neighborhood Improvement District, and may establish additional Neighborhood Improvement Districts in the future;

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

- 1) The name of special revenue fund 237 is changed from the "South Carson Street Neighborhood Improvement District Fund" to the "Neighborhood Improvement Districts Fund".
- 2) The purpose of the fund is to account for funds, including, but not limited to, special assessments, license fees and contributions from Carson City, paid by Carson City, the business owners in the Neighborhood Improvement Districts established in Carson City or others to provide for the maintenance of improvements contained within the borders of the Neighborhood Improvement Districts.
- 3) The resources used to establish and replenish the fund include the prior balance in the "South Carson Street Neighborhood Improvement District Fund"; the prior balance in the "Downtown Neighborhood Improvement District", a Custodial Fund; the annual assessments to be paid from all assessed properties within each Neighborhood

Improvement District; the license fees, if any, that are paid by businesses within a Neighborhood Improvement District for licensing right-of-way from Carson City; any contributions made by Carson City to a Neighborhood Improvement District; and any other contributions to a Neighborhood Improvement District from Carson City, businesses within a Neighborhood Improvement District or any other source.


- 4) The method for controlling expenses and revenues of the fund is the budgeting and financial accounting policies administered by the Carson City Finance Department.
- 5) The Carson City Public Works Department will make an annual determination as to whether the balance, reserve or fund balance of the fund is reasonable and necessary to carry out the purpose of the fund. This annual determination must be made separately for each Neighborhood Improvement District within the fund.
- 6) Staff is directed to take all steps necessary to carry out the name changes of fund 237; to ensure that all City documents are updated with the name change; to ensure that, when looking at publicly available financial documents, the public is informed that the names of the funds have changed, and to account for the funds of each Neighborhood Improvement District separately within the fund.
- 7) The fund's name change shall be effective July 1, 2025.

ADOPTED this 20th day of June, 2025.

AYES: Supervisor Stacey Giomi  
Supervisor Maurice White  
Supervisor Lisa Schuette  
Mayor Lori Bagwell

NAYES: None

ABSENT: Supervisor Curtis Horton

ATTEST:  
  
WILLIAM SCOTT HOEN, Clerk-Recorder



LORI BAGWELL, Mayor