

Fort Bend County Parks and Recreation
Special Revenue Fund Policy

1. Establishment

The Fort Bend County Parks and Recreation (Parks) Special Revenue Fund (Fund) was created by Commissioners Court action on:

2. Purpose

All revenues from rentals fees and charges for Parks (account 54270) may be deposited into the Fund established for the purpose of funding maintenance and operations of Parks facilities.

3. Management

Revenues in the Fund shall be allowed to accumulate year to year and not be considered to be part of Fort Bend County's General Fund. The County Auditor shall have custody of the funds and shall pay out of the Fund only upon the order of the Parks and Recreation Director or their designee. The Parks will maintain proper records of all expenditures by facility location for auditing purposes. The Fund can only be used for maintenance and operations of Parks.

4. Disestablishment

The Fund can be dissolved at any time by the vote of Commissioners Court. Should the fund dissolve, any remaining amounts in the Fund shall become part of Fort Bend County's General Fund.