

RESOLUTION

NO: 2023-09-159

LIVINGSTON COUNTY

DATE: September 11, 2023

Resolution Authorizing the County Treasurer to Establish the County Parks Donation Fund 209 – Treasurer

WHEREAS, the County intends to receive donations from citizens specifically restricted for use of maintenance and improvements to county parks; and

WHEREAS, GASB (Governmental Accounting Standards Board) requires the use of Special Revenue Funds to account for and report revenue sources that are restricted or committed for restricted purposes; and

WHEREAS, the Treasurer recommends the creation of a Special Revenue Fund specifically to account for the receipt and expense of donated funds specifically committed for the purpose of maintaining and improving county parks; and

WHEREAS, the donations collected within this fund shall be appropriated by the County Board of Commissioners for the sole purpose of maintaining and improving the county parks; and

WHEREAS, all expenditures of the fund will follow the county's accounts payable policy and procedures.

THEREFORE, BE IT RESOLVED the Livingston County Board of Commissioners hereby authorizes the Livingston County Treasurer to establish the County Parks Donation Fund to be used strictly for recording receipt and use of donated funds specifically designated for maintaining and improving county parks.

BE IT FURTHER RESOLVED the Board of Commissioners authorizes any budget amendments or line item-item transfers needed to effectuate this project.

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**MOVED:
SECONDED:
CARRIED:**