

Chapter 23

FINANCES

**ARTICLE I
Expenditures**

§ 23-1. Unpaid bills.

**ARTICLE II
Town Accounts**

§ 23-2. Annual audit.

**ARTICLE III
Revolving Funds**

§ 23-3. Permanently Established Revolving Funds.

[HISTORY: Art. I adopted as Art. 4, Section 4, of the revised bylaws of Halifax, amended 5-12-75 Annual Town Meeting, Art.15; Art. II adopted as Art. 9 of the revised bylaws of Halifax; Art. III adopted 5-8-2017 ATM, Article 6, by adding a new section to permanently establish and authorize revolving funds for use by certain town department, boards, committees, agencies or officers under MGL C. 44 §53E½. Amendments noted where applicable.]

GENERAL REFERENCES

Committees - See Ch. 13.
Purchasing - See Ch. 37.

ARTICLE I

Expenditures

[Adopted as Art. 4, Section 4, of the revised bylaws of Halifax; amended 5-12-75 Annual Town Meeting, Art. 15]

§ 23-1. Unpaid bills.

Each officer, department head, board or committee authorized to expend money shall, on June 20 of each year, transmit to the Town Accountant all unpaid bills outstanding as of that date.

ARTICLE II

Town Accounts

[Adopted as Art. 9 of the revised bylaws of Halifax]

§ 23-2. Annual audit.

There shall be an annual audit of the town's accounts under the supervision of the Director of Accounts of the Department of Corporations and Taxation in accordance with the provisions of MGL C.44, § 35.

ARTICLE III

Permanently Establishing Revolving Funds

§ 23-3. Permanently Establishing Revolving Funds [Adding onto MGL c.44 §53E½ - Accepted 1992 by Amending on 05-08-2017 ATM, Article 6; Amended ¶5. on 11-20-17 STM, Article 3]

1. PURPOSE. This by-law/ordinance establishes and authorizes revolving funds for use by town/city departments, boards, committees, agencies or officers in connection with the operation of programs or activities that generate fees, charges or other receipts to support all or some of the expenses of those programs or activities. These revolving funds are established under and governed by General Laws Chapter 44, § 53E½.
2. EXPENDITURE LIMITATIONS. A department or agency head, board, committee or officer may incur liabilities against and spend monies from a revolving fund established and authorized by this by-law/ordinance without appropriation subject to the following limitations:
 - A. Fringe benefits of full-time employees whose salaries or wages are paid from the fund shall also be paid from the fund (except for those employed as school bus drivers).

- B. No liability shall be incurred in excess of the available balance of the fund.
 - C. The total amount spent during a fiscal year shall not exceed the amount authorized by town meeting/town/city council on or before July 1 of that fiscal year, or any increased amount of that authorization that is later approved during that fiscal year by the board of selectmen and finance committee.
- 3. INTEREST. Interest earned on monies credited to a revolving fund established by this by-law/ordinance shall be credited to the general fund.
 - 4. PROCEDURES AND REPORTS. Except as provided in General Laws Chapter 44, § 53E½ and this by-law, the laws, charter provisions, by-laws, rules, regulations, policies or procedures that govern the receipt and custody of the Town monies and the expenditure and payment of Town funds shall apply to the use of a revolving fund established and authorized by this by-law/ordinance.

The town accountant shall include a statement on the collections credited to each fund, the encumbrances and expenditures charged to the fund and the balance available for expenditure in the regular report the town accountant provides the department, board, committee, agency or officer on appropriations made for its use.

- 5. AUTHORIZED REVOLVING FUNDS.
 - A. Each revolving fund authorized for use by a town/city department, board, committee, agency or officer.
 - B. The department or agency head, board, committee or officer authorized to spend from each fund.
 - C. The fees, charges and other monies charged and received by the department, board, committee, agency or officer in connection with the program or activity for which the fund is established that shall be credited to each fund by the town accountant.
 - D. The expenses of the program or activity for which each fund may be used.
 - E. Any restrictions or conditions or expenditures from each fund.
 - F. Any reporting or other requirements that apply to each fund.
 - G. The fiscal years each fund shall operate under this by-law.

AUTHORIZED REVOLVING FUNDS

A	B	C	D	E	F	G
Revolving Fund	Authorized to Spend Fund	Fees, Charges or Other Receipts Credited to Fund	Program or Activity Expenses Payable from Fund	Restricts. or Conditions on Expense Payable from Acct.	Other Requirements/ Reports	Fiscal Years
Conservation Commission	Conservation Commission	fees for review of permits, postage & advertising	consulting services, postage & ads	\$20,000	none	FY18 & thereafter
Board of Health consulting	Board of Health	fees for review of permits	consulting services	\$30,000	none	FY18 & thereafter
Recycling bins	Highway Surveyor	fees for purchase of bins	purchase of bins	\$ 5,000	none	FY18 & thereafter
Earth Removal Review	BOS	fees for review of permits	consulting services	\$10,000	none	FY18 & thereafter
Planning Board consulting	Planning Board	fees for review of permits	consulting services	\$30,000	none	FY18 & thereafter
Bldg. Inspector Consulting	Bldg. Inspector	fees for review of permits	consulting services	\$15,000	none	FY18 & thereafter
Youth & Rec. Programs	Youth & Rec.	fees for programs	Youth & Rec. Programs	\$80,000	none	FY18 & thereafter
CPR Classes	Fire Chief	fees for classes	CPR instructors & materials	\$ 5,000	none	FY18 & thereafter
ZBA consulting	ZBA	fees for review of permits, postage & advertising	consulting services, postage, legal ads	\$25,000	none	FY18 & thereafter
Library computer/ printers/ copier	Library Trustees	computer/printer/ copier fees	computer/printer/copier supplies	\$ 5,000	none	FY18 & thereafter
Selectmen legal Advertising	BOS	payments for legal ads	legal ads	\$ 1,500	none	FY18 & thereafter
Council on Aging Elderbus	Council on Aging	transportation fees and other receipts [Amended 11-20-17 STM, Article 3]	Elderbus operation including wages	\$10,000	none	FY18 & thereafter
Inspector wages	Bldg. Inspector	fees for permits	80% for plumbing, gas & wiring inspectors; remainder to general fund	\$60,000	none	FY18 & thereafter
Concession stand	BOS	use, lease & utility payments	maintenance, repairs, replacement, utility costs	\$10,000	none	FY18 & thereafter
Solar Projects	BOS	fees & payments from project applicants	consulting & legal costs	\$10,000	none	FY18 & thereafter
Library book replacement	Library Trustees	fees for lost or damaged books	book replacement	\$ 2,000	none	FY18 & thereafter