



TOWN OF PLYMOUTH

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Chapter 143

DEPARTMENTAL REVOLVING FUNDS (Voted at various meetings)

1. Purpose. This by-law establishes and authorizes revolving funds or use by town 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 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.
 - 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 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 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 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. 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. The Table establishes:
 - A. Each revolving fund authorized for use by a town department, board, committee, agency or officer,
 - B. The department head or agency head, board, committee, or officer authorized to spend from each fund,
 - C. The fees, charges and other monies charged and received by this 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. The fiscal years each fund shall operate under this by-law ordinance.

A Revolving Fund	B Department, Board, Committee, Agency or Officer Authorized to spend from Fund	C Fees, Charges or other Receipts Credited to Fund	D Program or Activity Expenses Payable from Fund	E Fiscal Years
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Manomet Village Parking	Director of Planning & Development	Those identified as payments made in lieu of on-site parking.	As provided by Section 305.12 of the Zoning Bylaw, these five funds may be used within their respective village centers for parking related uses including land acquisition, facility construction, and the preparation of plans and specifications.	Fiscal Year 2019 and subsequent years
Cedarville Village Parking	Director of Planning & Development	Those identified as payments made in lieu of on-site parking.	As provided by Section 305.12 of the Zoning Bylaw, these five funds may be used within their respective village centers for parking related uses including land acquisition, facility construction, and the preparation of plans and specifications.	Fiscal Year 2019 and subsequent years
West Plymouth Village Parking	Director of Planning & Development	Those identified as payments made in lieu of on-site parking.	As provided by Section 305.12 of the Zoning Bylaw, these five funds may be used within their respective village centers for parking related uses including land acquisition, facility construction, and the preparation of plans and specifications.	Fiscal Year 2019 and subsequent years
No. Plymouth Village Parking	Director of Planning & Development	Those identified as payments made in lieu of on-site parking.	As provided by Section 305.12 of the Zoning Bylaw, these five funds may be used within their respective village centers for parking related uses including land acquisition, facility construction, and the preparation of plans and specifications.	Fiscal Year 2019 and subsequent years
Plymouth Center Village Parking	Director of Planning & Development	Those identified as payments made in lieu of on-site parking.	As provided by Section 305.12 of the Zoning Bylaw, these five funds may be used within their respective village centers for parking related uses including land acquisition, facility construction, and the preparation of plans and specifications.	Fiscal Year 2019 and subsequent years
Animal Shelter Adoption	Director of Marine & Environmental Affairs	Those identified as those arising from deposits/spaying & neutering.	In accordance with G.L c.140 §139A, all animals placed for adoption must be spayed or neutered. This fund provides for other expenditures as authorized by §139A as well as a refund of a \$30 deposit, when proof of spaying or neutering procedure is provided. To be used for the care, health & welfare of the animals, equipment, supplies & capital expenditures.	Fiscal Year 2019 and subsequent years
State Boat Ramp	Harbor Master	Those identified as relating to State Boat Ramp daily parking receipts, annual parking passes, parking fines, seasonal lease storage space, and special event receipts.	This fund shall be used salaries and benefits of full-time staff and part-time staff and other expenses for the purposes of managing, controlling and providing a higher level of public safety at the boat ramp.	Fiscal Year 2019 and subsequent years

Recreation Fund	Recreation Director	Those identified as relating to recreational programs.	This fund shall be used for salaries and benefits of full-time staff, part-time and seasonal staff, as well as facility and capital expenses and other expenses related to recreation programs.	Fiscal Year 2019 and subsequent years
Vocational Technical Services Fund	School Department	Those identified as arising from the Vocational/Educational Studies Programs enumerated above	<p>This fund shall be for the salaries, benefits & expenditures of the following programs:</p> <p>a) Automotive b) CAD/CAM c) Carpentry d) Child Care e) Computer Science f) Marine Technology g) Culinary Arts h) Distributive Education i) Design & Visual Communication</p> <p>j) Electronics k) Graphic Arts l) Metals/Welding m) Plumbing n) Cosmetology o) Electrical</p>	Fiscal Year 2019 and subsequent years
Plymouth Beach Fund	Director of Marine & Environmental Affairs	Those identified as seventy-five percent (75%) of non-resident parking receipts at Plymouth Beach, in addition to one-hundred percent (100%) of Plymouth Long Beach 4x4 sticker fees.	This fund shall be used for salaries and benefits of full time staff, part-time salaries of seasonal NRO's, police details, and for capital expenses and other expenses incurred for the purposes of providing maintenance and public safety of Plymouth Long Beach and repairs to the seawall.	Fiscal Year 2019 and subsequent years
Cemetery Repair & Beautification Fund	Cemetery Superintendent	Those arising from foundation revenue.	This fund shall be used for capital expenses and other expenses incurred for beautifying, restoring, researching, and repairing town cemeteries.	Fiscal Year 2019 and subsequent years
Council On Aging Programs Fund	Director of –	Those identified as relating to Council on Aging programs including revenue received as reimbursement from The Friends charity group	This fund shall be for contractual services and other expenses related to programs for senior citizens and expenses to include credit card banking fees	Fiscal Year 2019 and subsequent years
CAL Café Nutrition and Council On Aging Meals on Wheels Donation Fund	Director of –	Those identified as relating to the CAL Café Nutritional Program and donations for the Council on Aging Meals on Wheels program.	This fund shall be for Cal Café revenue sources, expenses, supplies, salaries, and staffing as well as donation payment to Old Colony Elder Services for meals.	Fiscal Year 2023 and subsequent years
Fire Safety and Prevention	Fire Chief	Those identified as relating to permits issued and inspections performed by the Plymouth Fire Department, Fire Prevention Division.	This fund shall be for salaries and benefits and to support the operational cost of services provided within the Fire Prevention Division including capital expenses and other expenses.	Fiscal Year 2019 and subsequent years

Fire Alarm Master Box Services	Fire Chief	Those identified as relating to fire alarm services performed by the Plymouth Fire Department, Fire Alarm Division.	This fund shall be for salaries, benefits, public safety equipment, materials, as well as capital expenses and other expenses used in accordance with Fire Alarm Services.	Fiscal Year 2019 and subsequent years
Local Hazardous Materials Program	Fire Chief	Those identified as relating to fees collected by the Fire Department as a result of responding and mitigating hazardous materials incidents either in Plymouth or by mutual aid responses.	This fund shall be to replace, repair and/or purchase equipment and supplies used during hazardous materials incidents and to support the operational cost of services provided within the Fire Department Local Hazardous Materials Program.	Fiscal Year 2019 and subsequent years
Cedarville Community Center	Fire Chief	Those identified as fees collected from the hourly rental fees for the use of the Cedarville Community Center.	The funds will be used to pay for regular cleaning of the facility as well as to replace, repair, or purchase supplies used for the cleaning and up-keep of the Community Room.	Fiscal Year 2019 and subsequent years
Memorial Hall		Those identified as relating to rental fees associated with Memorial Hall	This fund shall be for salaries and benefits of full-time staff and part-time staff, maintenance and operation of Memorial Hall including capital expenses and other expenses.	Fiscal Year 2019 and subsequent years
Compost Bins	Assistant DPW Director	Those identified as relating to the sale of compost bins.	This fund shall be for purchasing compost bins.	Fiscal Year 2019 and subsequent years
Hedges Pond	Recreation Director	Those identified as program fees from Recreation Dept. Day Program, daily-parking fees, special event & rental fees.	The funds will be used to cover Recreation Dept. seasonal salaries and operational expenses for the facility as well as capital expenses.	Fiscal Year 2019 and subsequent years
School-Custodial-Details-	School-Department	Those received from fees from rental of school facilities.-	This fund shall be for payment of Custodial Overtime Salaries for building use.-	Fiscal Year 2019 and subsequent years
1820 Court House Maintenance Revolving Fund	Town Manager in consultation with the Community Preservation Committee	Those received from fees and other revenues collected with respect to use of the 1820 Court House and Court House Green	The fund shall be for the maintenance of the 1820 Court House, façade, roof, cupola, courtroom and Vermont Marble Staircase.	Fiscal Year 2019 and subsequent years

Shellfish Upweller	Harbor Master	Those identified as fees charged for upweller space	This fund shall be used to support the recreational shellfish program such as shellfish relays, future recreational oyster harvest, DMEA upweller to raise seed, or grant matching funds.	Fiscal Year 2019 and subsequent years
Little Red Schoolhouse	Town Managers Office and/or Finance Office	Usage fee from building reservations	Maintenance, repairs, supplies, and/or improvements to the building	Fiscal Year 2022 and subsequent years
Plymouth County Outreach (PCO)	Chief of Police	Annual dues collected from PCO member departments	PCO Initiative to assist those struggling with substance abuse disorders, mental health disorders, and/or behavioral health disorders.	FY2020 and subsequent years.
EV Charging	Director of Energy & Environment	Any Fees collected for use of the EV charges	This fund shall be used for electricity charges, equipment and recurring network software costs	