SPECIAL FUNDS FOR DEPARTMENTAL PROGRAMS AND SERVICES

SPECIAL FUND	LOCAL ACCEPTANCE	TOWN MEETING/ CITY COUNCIL ACTION	DEPARTMENT/ ACTIVITIES	MUNICIPAL SALARIES	CAPITAL ITEMS/ DEBT SERVICE	SPENDING CEILING	REVENUE SOURCE	INTEREST	FUND BALANCE	OTHER ACCOUNTING PROCEDURES	OTHER
RECEIPTS RESERVED G.L. c. 40, § 5F	NO	APPROPRIATION	AMBULANCE SERVICE RECREATION FACILITY (GYM, POOL, GOLF COURSE, BEACH, SKATING RINK)	YES	YES	NONE	USER FEES	GENERAL FUND	CARRIES FORWARD TO NEXT FY		APPROPRIATIONS FROM AVAILABLE FUNDS (ACTUAL RECEIPTS)
PARKS AND RECREATION G.L. c. 44, § 53D	YES	NONE, UNLESS ANNUAL AUTHORIZATION REQUIRED BY BY-LAW/ ORDINANCE	PARKS AND RECREATIONAL PROGRAMS AND SERVICES	PART-TIME, SEASONAL, TEMPORARY ONLY	YES, IF IN DIRECT SUPPORT OF/ NECESSARY TO PROGRAM OPERATION	NONE	PARTICIPATION FEES AND PROGRAM RECEIPTS	REVOLVING FUND	BALANCE OF $10,000 OR LESS CARRIES FORWARD TO NEXT FY BALANCE OVER $10,000 CLOSES TO GENERAL FUND		EXPENDITURES FROM AVAILABLE FUNDS (ACTUAL RECEIPTS)
OFFSET RECEIPTS G.L. c. 44, § 53E	YES	APPROPRIATION	ANY DEPARTMENTAL OPERATING BUDGET	YES	NO	PRIOR FY ACTUAL RECEIPTS UNLESS PRIOR APPROVAL OF BOA	DEPARTMENT PROGRAM/ SERVICE USER FEES	GENERAL FUND	CLOSE TO GENERAL FUND AT END FY	DEFICIT RAISED IN NEXT FY LEVY IF NOT COVERED	APPROPRIATIONS FROM ESTIMATED RECEIPTS
DEPARTMENTAL REVOLVING G.L. c. 44, § 53E½	NO	BY 7/1 ANNUAL AUTHORIZATION OF ANNUAL TOWN MEETING OR TOWN/CITY COUNCIL(WITH MAYOR'S RECOMMENDATION) AFTER 7/1 AUTHORIZATION VOTE OF SPECIAL TOWN MEETING OR TOWN/CITY COUNCIL (WITH MAYOR'S RECOMMENDATION) ONLY IF NEW REVENUE NOT IN TAX RATE	ANY DEPARTMENT ACTIVITY/ PROGRAM EXCEPT WATER/ SEWER/ HOSPITAL	YES	YES, IF WITHIN SCOPE OF AUTHORIZATION	1% OF PRIOR YEAR'S TAX LEVY	DEPARTMENTAL RECEIPTS GENERATED BY ACTIVITY OR PROGRAM	GENERAL FUND	CARRIES FORWARD TO NEXT FY IF REAUTHORIZED IF NOT, CLOSES TO GENERAL FUND UNLESS TRANSFERRED TO ANOTHER DEPT. REVOLVING FUND	FULL TIME EMPLOYEE BENEFITS CHARGED TO REVOLVING FUND	EXPENDITURES FROM AVAILABLE FUNDS (ACTUAL RECEIPTS) SPENDING CEILING ON ALL DEPT. REVOLVING FUNDS OF 10% OF PRIOR YEAR'S LEVY FUND CEILING MAY BE RAISED DURING YEAR BY SELECTMEN/WITH FINCOM APPROVAL OR CITY COUNCIL/ WITH MAYOR/MANAGER APPROVAL
ENTERPRISE G.L. c. 44, § 53F½	YES FOR EACH ENTERPRISE	APPROPRIATION	UTILITY, HEALTH CARE, RECREATION, TRANSPORTATION FACILITY	YES	YES	NONE	ALL REVENUES DERIVED FROM ENTERPRISE ACTIVITY	ENTERPRISE FUND	FY OPERATING SURPLUS CLOSES TO RETAINED EARNINGS	GAAP FIXED ASSET ACCOUNTING RETAINED EARNINGS DEFICIT RAISED IN NEXT FY LEVY IF NOT COVERED	APPROPRIATIONS FROM ESTIMATED REVENUES AND AVAILABLE FUNDS RETAINED EARNINGS AVAILABLE FOR APPROPRIATION ONLY AFTER BOA CERTIFICATION

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