

HOUSE No. 6337

The Commonwealth of Massachusetts

HOUSE OF REPRESENTATIVES, December 3, 1991.

The committee on Counties, to whom was referred the petition (accompanied by bill, Senate, No. 1747) of Henri S. Rauschenbach and Eric Turkington for legislation to authorize Dukes County to establish certain revolving funds, reports recommending that the accompanying bill (House, No. 6337) ought to pass.

For the committee,

BYRON RUSHING.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Ninety-One.

AN ACT AUTHORIZING DUKES COUNTY TO ESTABLISH CERTAIN REVOLVING FUNDS.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 SECTION 1. Notwithstanding any general or special law to
2 the contrary, Dukes County may annually authorize the use of
3 one revolving fund by the Airport Commission which shall be
4 accounted for separately from all other monies in such county and
5 to which shall be credited only the receipts received in connection
6 with the programs supported by such revolving fund. Expendi-
7 tures may be made from such revolving fund without further
8 appropriation, subject to the provisions of this section; provided,
9 however, that expenditures shall not be made nor liabilities
10 incurred from any such revolving fund in excess of the balance
11 of the fund nor in excess of the total authorized expenditures from
12 such fund.

13 Interest earned on any revolving fund balance shall be treated
14 as general revenue of the county. Any net income earned by said
15 revolving fund shall also be treated as general revenue of the
16 county and shall be paid to the county treasurer after all expenses
17 have satisfied. The limit of this fund authorized under this section
18 shall not exceed twenty-five percent of the amount raised by
19 taxation, fees, or assessments by the county in the most recent
20 fiscal year. Revolving fund expenditures shall not be made for the
21 purpose of paying any wages or salaries for full time employees.

22 A revolving fund established under the provisions of this act
23 shall not be by vote of the Airport Commission, upon
24 recommendation of the county commissioners. Such authoriza-
25 tion shall be made annually prior to each respective fiscal year;
26 provided, however, that each authorization for a revolving fund
27 shall specify: (1) the programs and purposes for which the
28 revolving fund may be expended: (2) the receipts which shall be

29 credited to the revolving fund; (3) the board, department, or office
30 authorized to expend from such fund; (4) a limit on the total
31 amount which may be expended from such fund in the ensuing
32 fiscal year. In any fiscal year the limit on the amount that may
33 be spend from a revolving fund may be increased with approval
34 of the appropriating authority.

35 The Airport Commission having charge of such revolving fund
36 shall report to the appropriating authority the total amount of
37 receipts and expenditures for each revolving fund under its control
38 for the prior fiscal year and for the current fiscal year through
39 December thirty-first, or such later date as the appropriating
40 authority may by vote determine and the amount of any increases
41 in spending authority granted during the prior and current fiscal
42 years, together with such other information as the appropriating
43 authority may by vote require.

44 At the close of a fiscal year in which the revolving fund is not
45 reauthorized for the following year, or in which the appropriating
46 authority changes the purposes for which money in a revolving
47 fund may be spent in the following year, the balance in the fund
48 at the end of the fiscal year shall revert to surplus revenue unless
49 the appropriating authority votes to transfer such balance to
50 another revolving fund established under this section.

1 SECTION 2. For the purposes of establishing a revolving fund
2 under the provisions of this act during fiscal year nineteen hundred
3 and ninety-three, Dukes county by vote of the Airport
4 Commission, upon the recommendation of the county commis-
5 sioners, may authorize the use of a revolving fund during said
6 fiscal year; provided, however, that prior to such vote the county
7 treasurer certifies to the appropriating authority that the
8 estimated revenue of the proposed revolving fund has not been
9 used as a local estimated receipt, offset receipt, enterprise revenue
10 or otherwise within the county's fiscal year nineteen hundred and
11 ninety-three appropriations.

1 SECTION 3. Upon acceptance of this act by the county
2 commissioners the county of Dukes is hereby authorized to tax
3 fuels used in the propulsion of aircraft under the provisions of
4 Chapter 64J of the General Laws.

