

BARNSTABLE COUNTY ASSEMBLY OF DELEGATES
Report and Minutes of the Standing Committee on Finance
Proposed Ordinance 13-04
April 17, 2013

Dear Mr. Speaker and Assembly Delegates:

This is a report on Proposed Ordinance 13-04. The proposed ordinance was submitted to the Assembly of Delegates by the Board of Regional Commissioners at the Assembly of Delegates regular meeting on April 3, 2013. A public hearing was scheduled and held by the Standing Committee on Finance on Wednesday, April 17, 2013 at 1:45 p.m. The public hearing was duly advertised in the Cape Cod Times on April 10, 2013.

The purpose of the Proposed Ordinance was to add to the County's operating budget for Fiscal Year 2013, as enacted in Ordinance No. 12-04, by making supplemental appropriations for the Fiscal Year two-thousand and thirteen for the Fire Training Academy and the County Dredge.

Committee members present: Chair John Ohman, James Killion, and Julia Taylor.

Chair John Ohman opened the public hearing and read the public notice.

Fire Training Academy

Director Lee Pareseau met with the committee to explain that when the budget was developed for FY2013 the Massachusetts Maritime contract had not yet been accepted. There was a larger volume of work during FY2013 due to the acceptance of the contract.

The net revenues from this contract will amount to approximately \$75,000 for the County and will more than cover the supplemental appropriations that are being requested.

Chairman John Ohman closed the public hearing on the Fire Training Academy.

Julia Taylor motioned, and it was seconded, to recommend Proposed Ordinance 13-04 Section 1 in the amount of \$45,160 to the full Assembly. Motion carried. 3-0-0.

County Dredge

County Administrator/Finance Director Mark Zielinski met with the committee to explain that the County Dredge had been awarded an additional work contract that was beyond the scope of what had been originally planned and budgeted for FY2013. Supplemental appropriations were needed to cover salaries for this account and the money from the contract would cover the additional expense. It was also noted that the County Dredge is an enterprise fund.

Chairman John Ohman closed the public hearing on the County Dredge.

Julia Taylor motioned, and it was seconded, to recommend approval of Proposed Ordinance 13-04 Section 2 in the amount of \$57,160 to the full Assembly. Motion carried. 3-0-0.

The meeting adjourned at 2:00 p.m.

Respectfully submitted:

John Ohman, Chair

James Killion

Julia Taylor

BARNSTABLE COUNTY

In the Year Two Thousand and Thirteen

Proposed Ordinance 13-04

To add to the County's operating budget for Fiscal Year 2013, as enacted in Ordinance No. 12-04, by making supplemental appropriations for the Fiscal Year two-thousand and thirteen.

Section 1.

Based on a revised estimate of income of Barnstable County for the current fiscal year, made as of March 29, 2013, the sums set forth in section one, for the several purposes set forth therein and subject to the conditions set forth in sections four through twelve of Barnstable County Ordinance 12-04, are hereby appropriated from the General Fund as supplemental appropriations for Barnstable County for the fiscal year ending June thirtieth, two-thousand and thirteen. Said funds shall be derived from the Fire Training Academy Mass Maritime Academy contract revenues for FY2013.

<u>Budget #</u>	<u>Sub-Program</u>	<u>Group</u>	<u>\$ Amount</u>	<u>Total</u>
	PUBLIC SAFETY			
0014601	Fire Training Salaries	1	32,760	
0014602	Equipment Maintenance/Repair	2	3,000	
0014603	Supplies and Materials	3	9,400	
				\$ 45,160

Section 2.

Based on a revised estimate of income of Barnstable County for the current fiscal year, made as of March 29, 2013, the sums set forth in section two, for the several purposes set forth therein and subject to the conditions set forth in sections four through twelve of Barnstable County Ordinance 12-04, are hereby appropriated from the Dredge Fund as supplemental appropriations for Barnstable County for the fiscal year ending June thirtieth, two-thousand and thirteen. Said funds shall be derived from the Dredge program revenues for FY2013.

<u>Budget #</u>	<u>Sub-Program</u>	<u>Group</u>	<u>\$ Amount</u>	<u>Total</u>
	COUNTY SERVICES			
025501	Dredge – Salaries	1	12,000	\$ 12,000
	TOTAL SUPPLEMENTAL APPROPRIATION			\$ 57,160

(Submitted by the Board of Regional Commissioners at a regular meeting of the Assembly of Delegates on April 3, 2013.)

BARNSTABLE COUNTY ASSEMBLY OF DELEGATES
Report of the Standing Committee on Finance
Proposed Ordinance 13-02
April 17, 2013

Dear Mr. Speaker and Assembly Delegates:

This is a report on Proposed Ordinance 13-02. The Proposed Ordinance was submitted to the Assembly of Delegates by the Board of Regional Commissioners at the Assembly of Delegates regular meeting on February 6, 2013. A public hearing was scheduled and held by the Standing Committee on Finance on Wednesday, April 17, 2013 at 2:00 p.m. The public hearing was duly advertised in the Cape Cod Times on April 10, 2013.

The purpose of the Proposed Ordinance was to make appropriations for Barnstable County's operating budget for the Fiscal Year 2014, including the operations of the County Assembly, Executive branch, County agencies, boards, commissions, departments and institutions and the maintenance of certain County functions; for interest, reserve funds and serial bond requirements of the County, and for County Capital improvements and to borrow money to pay therefore.

Committee members present: Chair John Ohman, Leo Cakounes (arrived at 2:15 p.m.), Christopher Kanaga (arrived at 3:30 p.m.), James Killion, and Julia Taylor.

Chair John Ohman opened the public hearing a 2:05 p.m.

Comments:

County Administrator Mark Zielinski stated that he was confident that the County could attain the revenues projected for FY2014. He also indicated that the County is on target for reaching its projected revenues for FY2013.

Chairman Ohman pointed out that the proposed budget for FY2014 is increasing by 18.2%. Mark Zielinski provided a breakdown and explanation for the increase. A handout was provided by Mark Zielinski and will be considered an addendum to these minutes and available for viewing at the Clerk's Office.

Replacement of the County Dredge accounts for approximately one-half of the total projected budget increase. The Capital budget for Facilities, including repairs to the parking lot and sidewalk, account for another piece of the increase. The remaining difference of 1.1% reflects retirement and health insurance increases. Overall, excluding the increases to the Capital budget and the replacement of the Dredge, the budget is increasing about 7%. Budgets have been going down over the past several years with pieces of the budget cut back (supplies, materials, contractual services, etc.). But staffing levels related to the delivery of services have been maintained. There is some deferred operating spending that is reflected in the FY2014 proposed budget. There are a few new part-time positions in the Health Department (lab) and in Human Services (a Project Assistant partially covered by a grant). The Strategic Information Office also has some support budgeted for FY2014.

Commissioner Mary Pat Flynn pointed out that one of the differences between a municipal budget and the County budget is that County capital items are budgeted within the County's budget but in a municipality these items are voted on separately. Also, the County has a source of revenues for budgeted items and anticipates receiving sufficient revenues for budgeted expenses. If something is cut from the County budget the revenues are still there. Municipalities need to raise and appropriate money through taxation. If a program is cut the money is not raised through taxation. Several of the increases within the proposed FY2014 budget have revenues associated with them and offset proposed increases.

The County tries to maintain its reserves and anticipates reserves for the end of FY2013.

Written statements in support of their respective budget requests were presented by the Clerk to Chairman Ohman on behalf of Paul Niedzwiecki (Cape Cod Commission), Andrew Gottlieb (Cape Cod Water Protection Collaborative), and Beth Albert (Health & Human Services). These letters will be considered an addendum to these minutes and available for viewing at the Clerk's Office.

Clarification and response to questions asked at previous committee meetings:

Fire Training Academy

The fringe benefits account line for the Fire Training Academy reflects an increase due to plan selection changes and related retirement costs based on calculations that are done in September when the budget is prepared for the ensuing fiscal year.

Revenues generated as a result of the Massachusetts Maritime contract will be approximately \$118,000 to \$120,000 (this is not a net figure).

Bonding and Facilities

Bonding in FY2014 related to the Facilities Department reflects a potential authorization to borrow funds for targeted projects if cash is not available.

Children's Cove

The paving expenditure that is detailed in the Children's Cove budget represents the line item for the expense that is budgeted in the capital plan. This is consistently done with all capital items throughout the budget.

Health & Human Services

Health & Human Services is requesting a new position for a Project Assistant that will be partially supported by a grant. Professional services appear to be increasing but reflect contractual services that are related to the Mass in Motion grant that was not adequately funded in FY2013 when the budget was developed. The initiatives that are supported by these professional services bring in hundreds of thousands of dollars to the area. Mary Pat Flynn stated that the IRS will not allow the use of consultants to complete work that is done by someone who meets their definition of an employee.

Other comments:

Leo Cakounes said he is not in favor of splitting the Assistant County Administrator's position and removing money from the budget for this position. He would recommend that the full amount be placed back in the budget for this position and funded at 100% by the County. The position should be a fully funded County position.

Julia Taylor disagreed and felt that this is a transition budget and the proposed budget allows for a transition period during FY2014.

Mark Zielinski indicated that if Leo's rationale was followed than expenditures would be out of balance and would exceed revenues by \$93,770.

John Ohman indicated that the Standing Committee on Health & Human Services voted to support the Health & Human Services budget but also voted to increase the budget of the Elder Services Meals on Wheels Program if funds were available.

Mark Zielinski indicated that any concerns regarding legal funds that will be necessary to pay for services related to the Charter Review process can be handled through supplemental appropriations in FY2013 and FY2014.

Leo Cakounes felt that the budgeted salary for an IT Director in FY2014 did not appear to be adequate. Mark Zielinski indicated that a salary review of all employees would be completed by the new County Administrator in FY2014. This review will shed light on any of these types of issues within the County that need to be addressed.

Chairman John Ohman closed the public hearing.

Julia Taylor motioned, and it was seconded, to recommend Proposed Ordinance 13-02, the \$27,875,846 proposed budget for FY2014 to the full Assembly. Motion carried. 3-2-0. (Leo Cakounes and James Killion – voting No).

The meeting adjourned at 3:40 p.m.

Respectfully submitted:

John Ohman, Chair
Leo Cakounes
Christopher Kanaga
James Killion
Julia Taylor

BARNSTABLE COUNTY

In the Year Two Thousand and Thirteen

Proposed Ordinance 13-02

To make appropriations for Barnstable County's operating budget for the Fiscal Year 2014 , including the operations of the County Assembly, Executive branch, County agencies, boards, commissions, departments and institutions and the maintenance of certain County functions; for interest, reserve funds and serial bond requirements of the County, and for County Capital improvements and to borrow money to pay therefore.

BARNSTABLE COUNTY hereby ordains:

Section 1. To provide for the operations of the County Assembly, Executive branch, the several agencies, boards, commissions, departments and institutions of the County, and for sundry other functions, and to meet certain requirements of law, the sums set forth in Sections Two and Section Three for the several purposes and subject to the conditions specified in Sections Four through Eleven, are hereby appropriated from the County General Fund; the Cape Cod Environmental Protection Fund (CCEP Fund) established by Section 18 of the Acts of 1989, Chapter 716, as amended; the License Plate Fund; Grants and authorized borrowing, subject to provisions of Massachusetts General Laws regulating the disbursement of public funds and the approval thereof, for the fiscal year ending June thirtieth, two thousand and fourteen .

GENERAL GOVERNMENT

Section 2.

(a) To appropriate a total of \$3,949,896 for General Government; \$3,266,118 is from the County General Fund, Other Funding of \$93,778, Bonds of \$580,000 , and License Plate Funds of \$10,000 for the purposes set forth below:

EXECUTIVE

The mission of the County is to promote and sustain a pro-active open government that enhances the quality of life for the citizens of Barnstable County. The budget established each year for Barnstable County is based on the program priorities and objectives of each County department. The emphasis in the fiscal year 2014 budget process has been on finding ways to enhance the delivery of services in a cost control environment and to maintain the delivery of vital services to the towns and residents of Barnstable County. Goals and objectives are developed in conjunction with the budgets for each department.

As outlined in Article 3 of the Barnstable County Home Rule Charter, the Executive powers of the County shall be vested solely in the Board of County Commissioners and may be exercised either directly by such Board, or through the several County agencies under its direction and supervision. The Board of County Commissioners shall cause this Charter, the laws, ordinances and orders for the government and administration of the County to be enforced. The Chief Administrative Officer for the County shall be the County Administrator, who shall be appointed by a majority vote of the County Commissioners to serve for an indefinite term. The County

Administrator shall have, possess and may exercise all the powers, rights, and duties commonly associated with the office of chief administrator of a local government.

The Barnstable County Commissioners meet weekly on Wednesdays at the Superior Courthouse on Route 6A in Barnstable. Through these meetings the County Commissioners make County policy, establish the goals of the County, and conduct the day-to-day business of the County.

RESOURCE DEVELOPMENT OFFICE

The Resource Development Office, founded in the belief that common problems can be solved through regional solutions, is committed to the advancement of grant programs and creative uses of existing resources on Cape Cod. Since 1994 the office has worked to build, strengthen and expand the capacity of Barnstable County departments and the 15 towns. The objective of the department is to develop methods that facilitate communication between County officials, the public, and local officials, share information and develop partnerships to further enhance regional efforts and innovations. The mission of the office is achieved through Grant Administration within Barnstable County department, Grant Development to assist the 15 Cape Cod towns, and Outreach and Education to share specialized knowledge and understanding of grant writing and grant administration to the Cape Cod community.

AmeriCorps Cape Cod is dedicated to offering a diverse group of 26 or more community service focused adults an opportunity to enhance their personal development, foster civic values, build community leadership and to address environmental and disaster preparedness and response risks in Barnstable County communities. AmeriCorps members serving in this coastal, rural residential living experience are dedicated to: Natural Resource Management, Disaster preparedness and Response, Volunteer Engagement, and Community Outreach and Education. There are also 2 Vista volunteers serving one year each that are engaged through a grant developed, implemented and managed through the RDO.

ASSEMBLY OF DELEGATES

The Barnstable County Assembly of Delegates is the legislative branch of County Government. As the County's law-making body, the Assembly's work takes the form of ordinances and resolutions which may be initiated by Delegates, Assembly committees, the Board of County Commissioners or by an initiative petition. The Assembly of Delegates appropriates the County's annual operating and capital budgets and supplemental requests. At the direction of the Speaker and the Chair of the Standing Committee on Finance, each Standing Committee of the Assembly participates in the review of the County budget. The Standing Committees meet with department managers and discuss the effectiveness of each program being operated within Barnstable County and also examine future needs for regional services within the County.

Because it is difficult to forecast the number and/or complexities of legislative initiatives that the Assembly of Delegates will be required to deal with, it is impossible to predict what the volume of output or priorities will be in any given year. The budget is designed to assure that the functions of the Assembly of Delegates are carried out and that the public is well served.

DEPARTMENT OF FINANCE

The Finance Department is responsible for the oversight of all financial activities of the County including financial reporting and auditing, management of County funds, administration of debt, processing of payroll and accounts payable, and the annual development and ongoing monitoring of the County operating and capital budgets.

The Department is also charged with the management of purchasing and group insurance programs, as well as the provision of information systems and data processing. The services provided by the Department enable the County to coordinate financial and analytic activities, control costs, and improve the overall operational effectiveness of the County with its object to identify, prioritize and provide services on a regional basis in areas of need.

INFORMATION TECHNOLOGY OFFICE

The mission of the Information Technology Office is to provide the County of Barnstable with high quality advice and support in the high technology and communication field. The IT staff will maintain the infrastructure needed to keep the County working productively. The IT staff also administers the County's networks and multi-user systems.

COUNTY SERVICES

(b) To appropriate a total of \$10,809,754 for County Services; \$6,516,990 is from the County General Fund, Grants of \$214,585 , Other Funding of \$929,859 , Bonds of \$3,111,400 , and License Plate Funds of \$36,920, for the purposes set forth below:

DEPARTMENT OF FACILITIES

The Department of Facilities is responsible for all physical plant operations, general maintenance, and planning within the County Complex, Second District Courthouse in Orleans, Children's Cove, Extension Farmhouse, White House Administration building (formerly Sheriff's Administration building), and certain county residences.

COOPERATIVE EXTENSION SERVICE

Cape Cod Cooperative Extension is Barnstable County's Education Department. County Extension programs are conducted in Barnstable County in cooperation with the University of Massachusetts in Amherst, the United States Department of Agriculture and the Woods Hole Oceanographic Institution Sea Grant Program. Cooperative Extension is supported by county, federal and state funds and operates under county, federal, state laws and agreements. The Extension staff serves as a direct link with the University of Massachusetts and the Woods Hole Oceanographic Sea Grant Program. New research findings are translated into practical applications and shared with people and communities through workshops, conferences, field demonstrations, technical assistance, educational materials, exhibits, newspaper articles, radio and television. Education programs focus on horticulture/agriculture, aquaculture, shellfish

management, coastal processes, natural resources, nutrition and food safety, water quality conservation and management, recycling, hazardous products, and 4-H youth development issues facing the County.

REGISTRY OF DEEDS

The mission of the Registry of Deeds is to deliver effective and efficient services to all users of the Registry of Deeds. The primary responsibility of the Registry of Deeds is to receive for recording instruments, documents and plans, pertaining to the titles of real estate in Barnstable County. The Registry indexes and scans these instruments, creating a database of landowners, lien holders and all other interested parties. These records are available to be researched in both book and computer formats. The Registry of Deeds has continued to expand its base of information retrieval and storage to better assist the public in its recording and research needs. Computerization of these functions has progressed a long way in allowing the Registry of Deeds to successfully handle the volume of plans and instruments processed for recording.

COUNTY DREDGE

Fiscal Year 2014 will be the eighteenth year of operation of the Barnstable County Dredge. In 1996, the County Dredge, the "Codfish" began operating to maintain the channels and harbors of the towns of Cape Cod. Through a \$1 million grant from the Massachusetts Department of Environmental Management (DEM), the County was able to capitalize the acquisition of equipment, and pass the resulting cost savings on to the Towns in the form of lower dredging rates.

The County Dredge is a 670 Series Dragon Model cutterhead dredge built by Ellicott International. The dredge is capable of dredging to a depth of 26 feet and has a rated pumping capacity of 245 cubic yards per hour. The dredge is 69 feet long and 20 feet wide. The County also owns and operates a dredge tender boat, the J. W. Doane, and a booster pump.

The dredge is managed and operated by the County with input from the Dredge Advisory Committee. The Committee is comprised of the County and a representative from each of the fourteen participating towns. The Committee provides guidance on the operational aspects of the dredge program.

HEALTH AND HUMAN SERVICES

(c) To appropriate a total of \$3,826,458 for Health and Human Services; \$2,971,070 is from the County General Fund, Grants of \$493,681, and Other Funding of \$361,707 for the purposes set forth below:

DEPARTMENT OF HEALTH & THE ENVIRONMENT

The Department of Health and the Environment's objective is to protect the public health and environment and to promote the physical and mental health and well being of the residents of Barnstable County. The population growth in the region has presented unprecedented challenges to local Boards of Health to address public health, water quality, community sanitation,

wastewater disposal, workplace safety, hazardous materials, and a host of other environmental and public health issues that have heightened regional-specific significance. In addition, world events have underscored the need for preparing for emergencies that could undoubtedly challenge the public health emergency response resources. The Department addresses the public health needs of the citizenry as identified primarily by the Boards of Health, and maintains a very high level of expertise to assist both logistically and administratively to carry out programs the protect the public health and environment. Barnstable County is used by the State DPH as a model of regional efficiency as it continues its initiative to implement regionalization statewide for health department services based in part on the successes in Barnstable County. The Department's mission is supported by four divisions within the Department: Administration, Public Health Nursing, Laboratory and Environmental Health.

DEPARTMENT OF HUMAN SERVICES

The Barnstable County Human Services department plans, develops, and implements programs that enhance the overall delivery of human services in Barnstable County, and promotes the health and social well being of County residents through regional efforts designed to improve coordination and efficiency of human services and designed to strengthen the fabric of community care available to all.

CHILDREN'S COVE

Children's Cove's provides coordinated and comprehensive multidisciplinary services to child victims of sexual abuse/serious physical abuse and their families.

COUNTY ASSISTANCE TO HUMAN SERVICES PROVIDERS

Elder Services of Cape Cod and the Islands, Inc. is a not-for-profit, community based organization dedicated to promoting the welfare, enhancing the quality of life, and maintaining the dignity of elder residents of Barnstable, Nantucket, and Dukes Counties (with the exception of the Town of Gosnold). The organization works through communities and their citizens to identify and respond to the needs, problems and concerns of elders and their families.

Elder Services acts as a central resource for information and referral; as an advocate, collaborator, and catalyst for elder services; as a coordinator of services and care; as an educator; and as a provider of direct services such as Meals on Wheels.

PUBLIC SAFETY

(d) To appropriate a total of \$1,484,106 from the General Funds for the purposes set forth below:

COUNTY CONTRIBUTION TO THE SHERIFF'S DEPARTMENT

The County is mandated by the state to appropriate \$1,043,343 for the unfunded pension liability associated with Sheriff's retirees, in accordance with transfer legislation.

FIRE & RESCUE TRAINING ACADEMY

The Fire and Rescue Training Academy provides current, high-quality, safe and realistic fire and rescue training from beginning to the most advanced levels. As technology changes so does the Fire Service. The Fire and Rescue Training Academy continually reviews each program to see that they meet the most recent accepted standards. The staff of the Academy strives through continued training, practical experience, and education to be highly professional in their course presentations. The Academy designs and builds training props and scenarios that offer the student the opportunity to experience real life situations that they will have to mitigate. The Academy starts with students just entering the Fire and Rescue service offering the very basic courses. The Academy offers to the motivated students many advanced courses that are mentally and physically demanding, requiring a high amount of dedication to the Fire and Rescue Services.

PLANNING & DEVELOPMENT

(e) To appropriate a total of \$5,804,321 for Planning and Development; \$758,000 is from the County General Fund, \$3,865,063 is from the Cape Cod Environmental Protection Fund (CCEPF), and \$1,181,258 is from Grants, for the purposes set forth below:

CAPE COD COMMISSION

Recognizing that Barnstable County possesses unique natural, coastal, historical, architectural and other values and that there is regional, state and national interest in preserving these values, Chapter 716 of the Acts and Resolves of 1989, as amended by Chapter 2 of the Acts and Resolves of 1990, created the Cape Cod Commission as the regional planning and land use agency for Barnstable County. The Commission was granted authority to prepare and oversee the implementation of a regional land use policy plan, to recommend for designation specific areas of Cape Cod as districts of critical planning concern, and to review and regulate developments of regional impact. The purpose of the Cape Cod Commission is to further: the conservation and preservation of natural undeveloped areas, wildlife, flora and habitats for endangered species; the preservation of coastal resources including aquaculture; the protection of groundwater, surface water and ocean water quality, as well as the other natural resources of Cape Cod; balanced economic growth; the provision of adequate capital facilities, including transportation, water supply and solid and hazardous waste disposal facilities; the coordination of the provision of adequate capital facilities with the achievement of other goals; the development of an adequate supply of fair affordable housing; the preservation of historical, cultural, archaeological, architectural, and recreational values.

ECONOMIC DEVELOPMENT COUNCIL

The Cape Cod Economic Development Council (CCEDC) provides financing, through grants, for activities that lead to the development of a healthy year-round economy, compatible with the Cape Cod environment and culture.

WATER QUALITY INITIATIVES

During fiscal year 2004 Barnstable County created the Blue Ribbon Committee on regional wastewater. This committee was tasked with determining the scope of responsibilities with which a regional wastewater entity would be charged. The committee's mission also was to examine potential funding sources and options that may be created to fund water quality improvement projects on Cape Cod. The product of these efforts is the Cape Cod Water Protection Collaborative.

The objective of the Cape Cod Water Protection Collaborative is: to offer a coordinated approach to enhance the wastewater management efforts of towns, the Regional Government and the Community; and to provide cost effective and environmentally sound wastewater infrastructure, thereby protecting Cape Cod's shared water resources. The Collaborative seeks funding support for the Cape communities, establishes priorities, directs strategy, builds support for action, and fosters regionalism.

SHARED COSTS AND DEBT SERVICE

(f) To appropriate a total of \$2,001,311 from the General Fund for the several purposes set forth below:

This program supports costs, which are not applicable to specific county departments. These types of costs include County insurance coverage, group insurance for retirees, contingencies, and non-contributory retirement costs.

The program budget for Barnstable County is designed to accurately portray the costs of service for each department. All applicable costs have been allocated to the proper sub-program and cost center. Costs associated with employee benefits are allocated to each sub-program or department. Some elements of these programs properly remain in the Shared Costs. The following sub-programs are included in Shared Costs and Debt Service:

GROUP INSURANCE

Funding for Group Insurance includes health, dental and life insurance for County retirees through the Barnstable County Group Insurance Plan (the County contribution for active employees is budgeted within each department). The County contributes 75% of the cost of the health and dental components. The funding included in this sub-program provides the County contribution for retirees' health care plans.

SALARY RESERVE

This item is used to fund contractual increases, potential re-grades and reclassifications.

MISCELLANEOUS COSTS/OTHER COSTS

This sub-program provides funds for miscellaneous architectural and engineering services, auditing services, general counsel and special counsel services, printing and distributing the

County Annual Report, insurance premiums, conducting the County's Self-Insured Workers Compensation Program, reserves for unforeseen emergencies, funding for non-contributory pensions; and for the payment of bills from prior years.

DEBT SERVICE AND INTEREST

The County continues to have outstanding debt through the Commonwealth of Massachusetts Water Pollution Abatement Trust for the Septic Betterment Loan Program. The loan repayment proceeds will cover debt payments in principal amounts due in FY 2014 . The debt through the Water Pollution Abatement Trust is zero interest.

TOTAL FY 2014 OPERATING & CIP BUDGET

Section 3.

To appropriate a total of \$27,875,846 to fund the Operating and Capital Improvement Plan budget for Fiscal Year 2014 , to include \$ 16,997,595 from the General Fund, \$3,865,063 from the CCEPF, \$1,889,524 from grants, \$1,385,344 from Other Funds, \$3,691,400 from Bonds \$46,920 from the License Plate Fund according to the schedule set forth on the following pages.

BARNSTABLE COUNTY

Proposed Ordinance 13-02: Barnstable County's Operating and Capital Budget for FY 2014

February 20, 2013

DEPT. #	SUB PROGRAM	GRP. #	BUDGET AMOUNT	FUNDING SOURCE					OTHER	BONDS	LICENSE PLATE FUND	
				GENERAL FUND	CCEFF FUND	GRANTS						
100	GENERAL GOVERNMENT COUNTY COMMISSIONERS	1	354,729									
		2	80,243									
		3	8,500									
		4	43,000									
		5	2,500									
		9	<u>150,199</u>									
			639,171	535,393				93,778		10,000		
110	RESOURCE DEVELOPMENT OFFICE	1	417,343									
		2	84,230									
		3	34,000									
		4	46,300									
		5	7,500									
		7	58,920									
		8	18,000									
		9	<u>178,181</u>									
					844,474							
105	INFORMATION TECHNOLOGY	1	391,688									
		2	328,080									
		3	3,000									
		5	13,000									
		8	580,000									
		9	<u>120,589</u>									
			1,436,357	856,357					580,000			
130	ASSEMBLY OF DELEGATES	1	84,808									
		2	39,545									
		3	1,500									
		4	390									
		5	600									
		9	<u>198,684</u>									
			325,527	325,527								
140	DEPARTMENT OF FINANCE	1	459,684									
		2	61,327									
		3	12,850									
		4	16,900									
		5	1,000									
		6	-									
9	<u>152,606</u>											
			704,367	704,367								
GENERAL GOVERNMENT TOTAL			3,949,896	3,266,118	-	-	-	93,778	580,000	10,000		

BARNSTABLE COUNTY

Proposed Ordinance 13-02: Barnstable County's Operating and Capital Budget for FY 2014

February 20, 2013

DEPT. #	SUB PROGRAM	GRP. #	BUDGET AMOUNT	FUNDING SOURCE			OTHER	BONDS	LICENSE PLATE FUND
				GENERAL FUND	CCEFF FUND	GRANTS			
200	COUNTY SERVICES DEPARTMENT OF FACILITIES	1	941,771						
		2	771,020						
		3	123,390						
		4	20,500						
		5	10,000						
		8	1,118,100						
		9	<u>410,612</u>						
			3,395,393	2,247,073				1,111,400	36,920
230	COOPERATIVE EXT. SVCS.	1	1,035,017						
		2	209,608						
		3	62,200						
		4	52,850						
		5	3,000						
		6	-						
		9	<u>402,946</u>						
			1,765,621	1,551,036		214,585			
240	REGISTRY OF DEEDS	1	1,714,660						
		2	185,850						
		3	54,000						
		4	3,560						
		5	13,000						
		6	-						
		9	<u>747,811</u>						
			2,718,881	2,718,881					
250	COUNTY DREDGE	1	319,488						
		2	96,866						
		3	146,500						
		4	74,000						
		5	5,000						
		7	151,000						
		8	2,000,000					2,000,000	
		9	<u>137,005</u>						
			2,929,859				929,859		
260	OFFICE OF REGIONALIZATION	2	-	-					
	COUNTY SERVICES TOTAL		10,809,754	6,516,990	-	214,585	929,859	3,111,400	36,920

DEPT. #	SUB PROGRAM	GRP. #	BUDGET AMOUNT	FUNDING SOURCE		OTHER	BONDS	LICENSE PLATE FUND
				GENERAL FUND	CCEPF FUND			
300	HEALTH & HUMAN SERVICES DEPT. OF HEALTH & ENVIRONMENT	1 2 3 4 5 8 9	1,587,138 210,758 164,598 5,000 13,000 - <u>551,757</u>	1,916,863	-	361,707	-	-
310	HUMAN SERVICES	1 2 3 4 5 9	251,647 207,080 15,300 6,550 3,500 <u>65,743</u>	489,820	60,000	-	-	-
320	CHILDREN'S COVE	1 2 3 4 5 6 9	437,392 33,250 10,000 17,500 - - <u>171,245</u>	489,387	180,000	-	-	-
330	COUNTY GRANTS TO HUMAN SERVICE PROVIDERS	2 4	75,000 -	75,000	-	-	-	-
HEALTH & HUMAN SERVICES TOTAL			3,826,458	2,971,070	493,681	361,707	-	-
450	PUBLIC SAFETY COUNTY CONTRIBUTION TO SHERIFFS DEPARTMENTS	9	1,043,343	1,043,343	-	-	-	-
450	PUBLIC SAFETY TRAINING	4	-	-	-	-	-	-
460	FIRE & POLICE ACADEMY	1 2 3 4 5 6 7	268,763 32,200 36,650 4,800 5,000 - 8,500	-	-	-	-	-

BARNSTABLE COUNTY

Proposed Ordinance 13-02: Barnstable County's Operating and Capital Budget for FY 2014

February 20, 2013

DEPT. #	SUB PROGRAM	GRP. #	BUDGET AMOUNT	GENERAL FUND	FUNDING SOURCE CCEFF FUND	GRANTS	OTHER	BONDS	LICENSE PLATE FUND
9			84,850						
	PUBLIC SAFETY TOTAL		1,484,106	440,763					
	PLANNING & DEVELOPMENT								
500	CAPE COD COMMISSION	1	2,760,620						
		2	740,200						
		3	102,350						
		4	240,600						
		5	78,500						
		7	500						
		9	1,063,551						
500	CAPE COD COMMISSION SALARY RESERVES	1	60,000						
			5,046,321		3,865,063	1,181,258			
	COUNTY/CCC JOINT INITIATIVES								
		1	81,000						
		2	275,000						
			356,000	356,000					
560	WATER QUALITY INITIATIVES	1	-						
		2	102,000						
		4	300,000						
		5	-						
		9	-						
			402,000	402,000					
	PLANNING & DEVELOPMENT TOTAL		5,804,321	758,000	3,865,063	1,181,258			
	SHARED COSTS & DEBT SERVICE								
901	Group Health Ins.	9	1,028,637						
930	Salary Reserves	1	125,000						
900	Contributory Retirement	9	100,374						
910	Miscellaneous & Contingent	2	153,300						
		3	1,000						
		4	238,500						
		5	5,000						
		9	50,000						
930	Reserve Fund	7	25,000						
930	Stabilization Fund	7	25,000						
910	Prior Years Bills	7	4,500						
903	Non-Contributory Pensions	1	15,000						
		9	5,000						
			1,776,311	1,776,311					
920	Debt Service	7	225,000	225,000					

BARNSTABLE COUNTY

**Proposed Ordinance 13-02: Barnstable County's Operating and Capital Budget for FY 2014
February 20, 2013**

SHARED COSTS & DEBT SERVICE TOTAL	2,001,311	2,001,311	-	-	-	-	-
TOTAL FY 2014 BARNSTABLE COUNTY BUDGET	27,875,846	16,997,595	3,865,063	1,889,524	1,385,344	3,691,400	46,920

Section 5.

(a) Appropriations shown according to numbered groups within departmental Budget Items and Programs are made for expenditure for general purposes as follows:

- Category A - Group 1 - for salaries and other compensation for personal services;
- Category B - Group 8 - for capital structures, improvements and CIP;
- Category C - Group 9 - for fringe benefits; and
- Category D - Group 2 - for contractual services, Group 3 - for supplies and materials, Group 4 - for other current charges, Group 5 - for equipment and CIP Equipment and Obligations, and Group 7 - for not otherwise classified.

(b) Funds appropriated in any category may not be transferred to another category without the prior written approval of the Board of County Commissioners and the ratification of such approval by a majority vote of the Assembly of Delegates. Such ratification may be by Resolution.

Section 6. No liability in excess of the total appropriations for any departmental Budget Item or Program as provided in this ordinance shall be incurred by any official of the County except in cases of emergency and then only upon the prior written approval of the Board of County Commissioners. The amount and circumstances of any such liability approved by the Board of County Commissioners, the Assembly of Delegates shall act on said approval by Resolution.

Section 7. No transfers shall be made from the Capital Stabilization Fund (Budget Item 930) except pursuant to a supplemental appropriation ordinance.

Section 8. Transfers to departmental Budget Items or Programs may be made from the Reserve Fund (Budget Item 930) for extraordinary, unforeseen, necessary, non-recurring liabilities, provided that any such transfer shall be approved by the Board of County Commissioners and by a vote of the Assembly of Delegates, representing a majority of the population of Barnstable County.

Section 9.

(a) Transfers from the Reserve for Salary Adjustments (Budget Items 930 and 500) may be made only for increases in compensation for personal services in accordance with the Barnstable County personnel compensation plan approved in writing by the Board of County Commissioners or pursuant to the terms of any collective bargaining agreement covering employees of Barnstable County executed by the Board of County Commissioners.

(b) Transfers within the General Fund for fringe benefits (Group 9) may be made from sub-programs with excess appropriations in Group 9 to sub-programs where original appropriations are insufficient to cover the direct allocation of group insurance costs, retirement assessments, workers' compensation claims, and payroll tax contributions. Such transfers shall be determined by the Director of Finance/Treasurer, with approval of the County Commissioners.

Section 10. Usual expenses of travel, including highway tolls and parking fees, necessary for the performance of the duties of any County official or employee, other than travel from home to

the regular workplace of such official or employee, shall be eligible for reimbursement, provided that no expenditure shall be made for the reimbursement of expenses of travel outside the Commonwealth unless such travel shall have been approved in advance in writing by the department head or other County official designated by the Board of County Commissioners to determine the expenditure of funds appropriated for such Budget Item. Such travel by any department head or other such designated official shall have been so approved by the Board of County Commissioners. The Board of County Commissioners shall from time to time promulgate a schedule of standard mileage rates for reimbursement of travel by private automobile designed fairly to reflect the full, actual costs of motor vehicle operation. Such funds shall be expended from the department budget.

Section 11. Notwithstanding any other provision of this ordinance, expenditures from the appropriation for the Assembly of Delegates (Budget Item 130) shall be as determined by the Assembly of Delegates which may authorize the Speaker or the Deputy Speaker or a designee of the Assembly to approve for payment any expenditure or liability incurred by any Delegate or by any officer, employee or consultant of the Assembly in the proper performance of his duties as such.

Section 12. The Board of County Commissioners may borrow money in anticipation of, and to be repaid from, the County tax for the fiscal year ending June thirtieth, two thousand and fourteen levied pursuant to Section thirty and thirty-one of Chapter thirty-five of the general laws, and obligated state revenues to be paid to the County for said fiscal year. Such borrowing shall not exceed the sum of (i) one half the amount of such tax plus (ii) the amount of such state revenues. They may issue therefore County notes maturing within one year after the date of the loan for which they are issued is incurred. Such notes, if issued for less than one year, may be renewed from time to time; provided, that the period from the date of the original loan to the date of maturity of any refunding loan shall not exceed one year. Notes issued hereunder may be sold at such discount or bear such rate, or rates, of interest as the County Treasurer may deem proper with the approval of the County Commissioners; any discount to be treated as interest paid in advance, pursuant to Section thirty-seven of Chapter thirty-five of the general laws, Article 4, Section 4-2 (1) of the Barnstable County Home Rule Charter and Section 2.6 of the Administrative Code of Barnstable County. Such notes shall be signed by the Treasurer or Assistant Treasurer, countersigned by a majority of the Board of County Commissioners, and shall expressly be made payable from the taxes or state revenues of said fiscal year, but shall nevertheless be negotiable.

Section 13.

(a) The Board of County Commissioners is hereby authorized to make necessary repairs, replacements and improvements to, and to purchase and install equipment for use in, building and facilities of the County, and to employ professional services for the design of such repairs, replacements, improvements and for the specifications of such purchases and installation of equipment, as presented in the FY 2014 Capital Improvement Plan and appropriated in the FY 2014 departments' budgets.

(b) For the purpose set forth in section 12(a), the County Treasurer, with the approval of the County Commissioners, may borrow from time to time, on the credit of the County, such sums as may be necessary but not exceeding in the aggregate, three million, six hundred ninety one

thousand, four hundred dollars, , and may issue bonds or notes of the County therefore, which shall bear on their face the words, Barnstable County Facilities and Equipment Loan, County Ordinance of 2014 . Each authorized issue shall constitute a separate loan, and such loans shall be payable in not more than ten years from their dates.

(c) All bonds or notes issued pursuant to the ordinance shall be signed by the County Treasurer and countersigned by a majority of the County Commissioners. The County may sell securities at public or private sale upon such terms and conditions as the County Commissioners may deem proper but not for less than their par value. Indebtedness incurred under this ordinance shall, except as herein provided, be subject to Chapter thirty-five of the Massachusetts General Laws.

(Submitted by the Board of Regional Commissioners at the Assembly of Delegates regular meeting on February 20, 2013.)

5/1/13

Leo Cakounes'

PROPOSED AMENDMENT TO
PROPOSED ORDINANCE 13-02

To reduce the Barnstable County proposed operating expense budget for FY2014 to \$27,782,068 and to reduce revenues from Other Funds to \$1,291,566 as follows....

Under General Government (Section 2.a.) Department 100 County Commissioners

- Group #1 (Wages and Salaries) reduce to \$276,229
- Group #9 (Fringe Benefits) reduce to \$134,921

Which will now revise Department 100 County Commissioners expense budget to \$545,393.

And....

Under General Government (Section 2.a.) Funding Source for Department 100 County Commissioners

- Group #1 (for "Other Funds" or revenues) reduce to 0.

Which will now revise Department 100 County Commissioners revenue budget to 0.

Thereby reducing the appropriations and revenues to equal a balanced General Government total budget of \$3,856,118.

AMENDMENT: Barnstable County Proposed Revenue fiscal year 2014 General Government

Table #1 County Commissioners Office

Proposed Income	93,778.00
Amendment	0

AMENDMENT: General Government, County Commissioners Office SALARY/WAGE

Line # 0011001 5100 Proposed Budget	354,729.00
Line # 0011001 5100 Amendment	276,229.00

NOTE: This action removes the 75% of salary for the Assistant Administrator Position. The Proposed Budget had Cape Light Compact paying 75% of this positions salary. The County to pay 25% remaining salary amount.

Total Salary (No benefits calculated)	104,665.00
CLC Share (No benefits calculated)	78,500.00
County 25% (No Benefits calculated)	26,165.00 (to remain in salary/wage))

AMENDMENT: General Government, County Commissioners Office FRINGES

Fringes Total Proposed budget	150,199.00
Fringes Total Amendment	134,921.00

Remove from the following line items:

0011009 5983	13,590.00
0011009 5984	1,177.00
0011009 5981	511.00
TOTAL REMOVED	15,278.00

NOTE: Add total Fringe Benefit removed and total salary removed 15,278 + 78,500 = 93,778

Expense side removed 93,778 Revenue side reduced 93,778

Total budget proposed 27,875,846.00

Total AMMENDED Budget 27,782,068.00

REMOVES THE FULL CONTRIBUTION FROM CLC OF \$ 93,778.00

\$78,500.00 from salary/wage commissioners

\$15,278.00 from benefits commissioners

Notes: Still remaining in the Commissioners Budget is the County share of Salary & Benefits for the Assistant Administrator position. , It is proposed in this amendment to leave that amount available in FY 14 for rising health costs, Human Service part time position, or possible future transfer to increase in New IT Director salary and benefits.

Discussion:

The amendment is being brought forward to eliminate any conflict of interest between the County Staff and Agencies of which the County is Fiscal Agent. In this case Cape Light Compact.

Furthermore: Presently it has been presented that the Assistant Administrator concentrates 75% of allocated time to the duties under Cape Light Compact, (hence the suggested 25-75 salary split). For purpose of discussion the county has one 25% position.

In FY 14 the County will be hiring a new County Administrator which position will be relieving the current Chief Financial Administrator of 50% of his present duties.

For purpose of discussion, in FY 14 the County will have two positions that are presently being accomplished by one. It seems that the Assistant Administrators duties of 25% could be accomplished by the New Administrator with the ability to assume new duties having only filled 75% of its time.

FY 13 the County has 1.25 positions doing 125% work load, in FY 14 that is increased to 2.25 positions doing same work load of 125%, divided equally it is 55% work load each, With the above amendments the County ends up with 2.0 positions and salary reserve of 25% incase needed. If

the work load is increased in FY 14 by 25% increasing the 125% to 150% of work load still only allocates 75% load to each with possible reserve.

BARNSTABLE COUNTY

In the Year Two Thousand and Thirteen

Proposed Ordinance 13-02

To make appropriations for Barnstable County's operating budget for the Fiscal Year 2014 , including the operations of the County Assembly, Executive branch, County agencies, boards, commissions, departments and institutions and the maintenance of certain County functions; for interest, reserve funds and serial bond requirements of the County, and for County Capital improvements and to borrow money to pay therefore.

BARNSTABLE COUNTY hereby ordains:

Section 1. To provide for the operations of the County Assembly, Executive branch, the several agencies, boards, commissions, departments and institutions of the County, and for sundry other functions, and to meet certain requirements of law, the sums set forth in Sections Two and Section Three for the several purposes and subject to the conditions specified in Sections Four through Eleven, are hereby appropriated from the County General Fund; the Cape Cod Environmental Protection Fund (CCEP Fund) established by Section 18 of the Acts of 1989, Chapter 716, as amended; the License Plate Fund; Grants and authorized borrowing, subject to provisions of Massachusetts General Laws regulating the disbursement of public funds and the approval thereof, for the fiscal year ending June thirtieth, two thousand and fourteen .

GENERAL GOVERNMENT

Section 2.

(a) To appropriate a total of ~~\$3,856,118~~ ~~3,949,896~~ for General Government; \$3,266,118 is from the County General Fund, ~~Other Funding of \$93,778~~, Bonds of \$580,000 , and License Plate Funds of \$10,000 for the purposes set forth below:

EXECUTIVE

The mission of the County is to promote and sustain a pro-active open government that enhances the quality of life for the citizens of Barnstable County. The budget established each year for Barnstable County is based on the program priorities and objectives of each County department. The emphasis in the fiscal year 2014 budget process has been on finding ways to enhance the delivery of services in a cost control environment and to maintain the delivery of vital services to the towns and residents of Barnstable County. Goals and objectives are developed in conjunction with the budgets for each department.

As outlined in Article 3 of the Barnstable County Home Rule Charter, the Executive powers of the County shall be vested solely in the Board of County Commissioners and may be exercised either directly by such Board, or through the several County agencies under its direction and supervision. The Board of County Commissioners shall cause this Charter, the laws, ordinances and orders for the government and administration of the County to be enforced. The Chief Administrative Officer for the County shall be the County Administrator, who shall be appointed by a majority vote of the County Commissioners to serve for an indefinite term. The County

BARNSTABLE COUNTY

Proposed Ordinance 13-02: Barnstable County's Operating and Capital Budget for FY 2014

February 20, 2013

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County Annual Report, insurance premiums, conducting the County's Self-Insured Workers Compensation Program, reserves for unforeseen emergencies, funding for non-contributory pensions; and for the payment of bills from prior years.

DEBT SERVICE AND INTEREST

The County continues to have outstanding debt through the Commonwealth of Massachusetts Water Pollution Abatement Trust for the Septic Betterment Loan Program. The loan repayment proceeds will cover debt payments in principal amounts due in FY 2014 : The debt through the Water Pollution Abatement Trust is zero interest.

TOTAL FY 2014 OPERATING & CIP BUDGET

Section 3.

To appropriate a total of ~~\$27,782,068~~ 27,875,846 to fund the Operating and Capital Improvement Plan budget for Fiscal Year 2014 , to include \$ 16,997,595 from the General Fund, \$3,865,063 from the CCEPF, \$1,889,524 from grants, ~~\$1,291,566~~ 385,344 from Other Funds, \$3,691,400 from Bonds \$46,920 from the License Plate Fund according to the schedule set forth on the following pages.

BARNSTABLE COUNTY
Proposed Ordinance 13-02: Barnstable County's Operating and Capital Budget for FY 2014
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DEPT. #	SUB PROGRAM	GRP. #	BUDGET AMOUNT	GENERAL FUND	FUNDING SOURCE		GRANTS	OTHER	BONDS	LICENSE PLATE FUND		
					GENERAL FUND	CCEFF FUND						
100	GENERAL GOVERNMENT COUNTY COMMISSIONERS	1	276,229					0				
		2	80,243									
		3	8,500									
		4	43,000									
		5	2,500									
		9	<u>134,921</u>									
			545,393		535,393				0		10,000	
		110	RESOURCE DEVELOPMENT OFFICE	1	417,343							
				2	84,230							
3	34,000											
4	46,300											
5	7,500											
7	58,920											
8	18,000											
9	<u>178,181</u>											
	844,474				844,474							
105	INFORMATION TECHNOLOGY	1	391,688									
		2	328,080									
		3	3,000									
		5	13,000									
		8	580,000									
		9	<u>120,589</u>									
			1,436,357		856,357					580,000		
		130	ASSEMBLY OF DELEGATES	1	84,808							
				2	39,545							
3	1,500											
4	390											
5	600											
9	<u>198,684</u>											
	325,527				325,527							
140	DEPARTMENT OF FINANCE			1	459,684							
				2	61,327							
		3	12,850									
		4	16,900									
		5	1,000									
		6	-									
		9	<u>152,606</u>									
			704,367		704,367							
		GENERAL GOVERNMENT TOTAL			3,856,118	3,266,118	-	-	0	580,000	10,000	

BARNSTABLE COUNTY
Proposed Ordinance 13-02: Barnstable County's Operating and Capital Budget for FY 2014
February 20, 2013

SHARED COSTS & DEBT SERVICE TOTAL	2,001,311	2,001,311	-	-	-	-	
TOTAL FY 2014 BARNSTABLE COUNTY BUDGET	27,782,068	16,997,595	3,865,063	1,889,524	1,291,566	3,691,400	46,920

To: Assembly Members
From: Deborah L. McCutcheon, Truro Representative
Re: CLC "Audit"/Request for Agenda Discussion and Invitation to Attend

Recently, we have received a document entitled "Report on Applying Agreed Upon Procedures, Energy Efficiency and Power Supply Reserve Funds" dated February 26, 2013, and prepared by Sullivan, Rogers & Company, LLC, Certified Public Accountants.

The Cover Memo to this document, sent to our Clerk, states:

From: Maggie Downey
Sent: Thursday, April 04, 2013 9:55 AM
To: Janice O'Connell
Subject: RE: CLC Audit

...
The auditor has completed Phase I of their work, Agreed Upon Procedures, see attached. The Cape Light Compacts audits for CY2009-2011 will be completed by June 30th.

Please note this is also on the Compact's web site
Maggie

Contrary to this claim, the Auditor who prepared the report stated:

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion on the appropriateness of the Funds' disbursements for the period identified above and compliance with MGL Chapter 30B as it related to the procurement of the Compact's electric suppliers. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

See: "Report" at page 5.

This report and the conflicting characterizations of the nature and scope of the accountants' engagement raises more questions than it answers, particularly in light of the public announcement last year that CLC would hire an outside accounting firm to conduct a complete audit.

Motion: That the CLC Audit and all matters relevant thereto be put on the Agenda for the next Assembly meeting, and Dr. Joyce Flynn, Chair of the Cape Light Compact be invited to attend, with whomever she chooses to assist her, to discuss this report and other matters pertaining thereto.