

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 fifteen 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 2015 Capital Improvement Plan and appropriated in the FY 2015 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, two million, eight hundred fifty one

thousand, eight 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 2015 . 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 19, 2014.)