



Commonwealth of Massachusetts
Office of the State Auditor
Suzanne M. Bump

Making government work better

Official Audit Report – Issued August 10, 2017

Barnstable County

For the period July 1, 2013 through June 30, 2015





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Making government work better

August 10, 2017

Mr. Jack Yunits, Administrator
Barnstable County
3195 Main Street
Barnstable, MA 02630

Dear Mr. Yunits:

I am pleased to provide this performance audit of Barnstable County. This report details the audit objectives, scope, methodology, findings, and recommendations for the audit period, July 1, 2013 through June 30, 2015. My audit staff discussed the contents of this report with management of the County, whose comments are reflected in this report.

I would also like to express my appreciation to Barnstable County for the cooperation and assistance provided to my staff during the audit.

Sincerely,

A handwritten signature in blue ink, appearing to read "SMB", written over a light blue circular stamp.

Suzanne M. Bump
Auditor of the Commonwealth

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EXECUTIVE SUMMARY

In accordance with Section 12 of Chapter 11 of the Massachusetts General Laws, at the request of the Barnstable County Commissioners, the Office of the State Auditor has conducted an audit of certain aspects of Barnstable County's operations for the period July 1, 2013 through June 30, 2015.

In this performance audit, we reviewed and assessed certain aspects of the County's administration of the leasing of its property, its capital expenditure program, and its non-payroll expenditures.

Below is a summary of our findings and recommendations, with links to each page listed.

Finding 1 Page 5	Barnstable County did not properly administer the leasing of its properties.
Recommendations Page 6	<ol style="list-style-type: none">1. The County should establish formal written policies and procedures regarding the leasing of its properties.2. County administrators should establish monitoring controls to ensure that these policies and procedures are followed after they have been established and implemented.3. If the County believes that some of the agreements with its tenants are not in its best interest, it may want to obtain legal advice as to whether it can renegotiate and/or terminate any of them.
Finding 2 Page 7	The County's process for financing capital projects needed improvement.
Recommendation Page 8	The County should develop and document policies and procedures regarding the issuance of debt that include steps to identify the type of debt to issue in each instance, assess whether the County can issue the debt before it seeks an ordinance from the assembly of delegates to establish the projects that should be financed with debt, and determine how and to whom the debt should be issued. This process should be monitored so that the board of County commissioners and the assembly of delegates are aware of whether debt has been issued as outlined in the approved budgets.
Finding 3 Page 9	The County inadequately documented expenditures totaling \$229,133.
Recommendations Page 10	<ol style="list-style-type: none">1. The County should establish written policies and procedures regarding non-payroll expenditures.2. County administrators should establish monitoring controls to ensure that these policies and procedures are followed after they are established.

OVERVIEW OF AUDITED ENTITY

Barnstable County operates under Chapters 34 and 35 of the Massachusetts General Laws. It consists of 15 towns: Bourne, Sandwich, Falmouth, Mashpee, Barnstable, Yarmouth, Harwich, Dennis, Brewster, Chatham, Orleans, Eastham, Wellfleet, Truro, and Provincetown. According to its website, the County’s mission is to “promote and sustain a pro-active open government that enhances the quality of life for the citizens of Barnstable County.”

The Barnstable County Home Rule Act created the County government of Barnstable, consisting of an elected assembly of delegates as the lawmaking division and a board of County commissioners responsible for carrying out the laws. The assembly of delegates consists of 15 delegates, 1 representing each of the 15 towns. Its main job is to authorize the County’s annual operating budget. The board of County commissioners consists of three elected individuals serving four-year staggered terms and is responsible for the administration of County government. Specifically, it provides oversight to County agencies, an annual operating budget, and care of County property and finances. It is also responsible for appointing the County administrator. The Barnstable County Home Rule Charter¹ authorizes the board to tax towns by requiring them to pay a certain percentage of the assessed valuation of their properties to fund regional services.

The current County administrator was appointed at the end of February 2016, and the finance director was hired at the end of September 2015; both these dates are after the audit period. Former County administrators were responsible for the County’s total revenue and expenditures for government and business activities during fiscal years 2014 and 2015, which are outlined below.

	Fiscal Year 2014	Fiscal Year 2015
Total Revenue	\$29,631,935	\$30,141,391
Total Expenditures	30,501,705*	31,537,804*
Balance	<u>(\$ 869,770)</u>	<u>(\$1,396,413)</u>

* The County’s financial statements for fiscal years 2014 and 2015 show that reserves were used to fund the fiscal year operating budgets.

1. In 1989, the Barnstable County Home Rule Charter was enacted by an act of the Massachusetts General Court and confirmed by a majority of Barnstable County voters.

AUDIT OBJECTIVES, SCOPE, AND METHODOLOGY

In accordance with Section 12 of Chapter 11 of the Massachusetts General Laws, the Office of the State Auditor has conducted a performance audit of certain activities of Barnstable County for the period July 1, 2013 through June 30, 2015.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Below is a list of our audit objectives (which were agreed to by Barnstable County officials), indicating each question we intended our audit to answer; the conclusion we reached regarding each objective; and where each objective is discussed in the audit findings.

Objective	Conclusion
1. Did leases and uses of County property during the audit period comply with applicable General Laws, other authoritative pronouncements, and the Barnstable County Home Rule Charter?	No; see Finding <u>1</u>
2. Did the County properly administer its Capital Expenditure Program to ensure that expenditures were authorized and funded in compliance with applicable General Laws and the Barnstable County Home Rule Charter and were formally approved by the board of County commissioners?	No; see Finding <u>2</u>
3. Were certain County-identified expenditures that were made during the audit period properly authorized, documented, and allowable in accordance with applicable General Laws and other authoritative guidance?	No; see Finding <u>3</u>

To achieve our objectives, we performed the following procedures:

- For the leasing and use of County-owned property, we examined all the available lease documents and a list of the 16 tenants who occupied County-owned property during the audit period. We also examined the agendas and minutes for the meetings of the board of County commissioners and the assembly of delegates during our audit period to determine whether leases were properly executed and recorded in accordance with the General Laws and other applicable requirements.

- For the funding of capital expenditures through bonds and notes, we obtained from County officials the capital expenditure amounts proposed and funded by the County during the audit period. We examined ordinances approved by the assembly of delegates during the audit period to identify the types and amounts of capital expenditures that were proposed and approved. Finally, we listed the capital expenditure amounts and determined whether and how these capital projects were funded.
- For expense testing, we selected a nonstatistical sample of 95 non-payroll operational expenditures, totaling \$229,133, made during the audit period (out of a total of 375 expenditures, totaling \$311,596) to determine whether they were reasonable and allowable and whether there was adequate supporting documentation. Because we applied a nonstatistical approach, the results of our test cannot be projected to the entire population and apply only to the items selected.
- We determined the reliability of data from the County's financial-reporting system by performing a source-documentation review between the system and original source documents, such as payment vouchers and warrants, for certain transactions. In addition, we compared these documents to the general ledger for accuracy. We also made relevant inquiries of management personnel who were responsible for the reliability of the data. We determined that the data were sufficiently reliable for the purposes of our audit report.

DETAILED AUDIT FINDINGS WITH AUDITEE'S RESPONSE

1. Barnstable County did not properly administer the leasing of its properties.

For all nine properties owned by Barnstable County that were leased during the audit period, there was insufficient evidence that the County followed proper leasing requirements. Requirements that the County did not follow included (1) first offering the properties to the Commonwealth and the cities and towns in which the properties are located, (2) having an independent appraisal done within the previous fiscal year, and (3) maintaining adequate documentation of its actions regarding the leasing of these properties, such as approved ordinances and leases.

Further, seven tenants occupied County properties with no leases and, according to County records, were not paying any rent to the County; in addition, five of these seven had their utilities, grounds maintenance, information technology (IT) expenses, and parking lot use paid for by the County. For example, according to County officials, the Cape Light Compact occupied approximately 1,803 square feet of the Superior Courthouse building during the audit period and did not pay any rent to the County. In addition, the County paid for utilities, maintenance, parking, and occasionally IT assistance. As a result, the County lost a substantial amount of revenue that it could have used to fund its operations and capital projects. Further, because it did not enter into formal written leases with all of its tenants, the County did not formally establish the terms and conditions of the occupancy and the responsibilities and liabilities of both parties in case issues should arise. For example, without a formal written lease, it is unclear how much space is available to the tenants, how long the tenants are allowed to occupy the space, who is responsible for maintenance or damage, whether utility costs are included, how much rent is owed to the County, and in what increments rents are due.

Authoritative Guidance

Section 14 of Chapter 34 of the Massachusetts General Laws establishes various requirements that counties must follow when leasing their properties:

Any real estate offered for sale or lease, by a county shall first be offered for sale or lease to the commonwealth and upon the non-acceptance by the commonwealth of any such offer, shall then be offered for sale or lease to the city or town where such land is located. . . .

Any contract for the sale or lease [of] real estate executed in violation of this section shall be voidable.

Additionally, counties are required to maintain documentation in the form of ordinances and meeting minutes. According to Section 2-8(d)(vii) of the Barnstable County Home Rule Charter, an ordinance is required for "the conveyance or lease of any real estate belonging to the Cape Cod government."

According to Section 10 of Chapter 34 of the General Laws, the County is required to maintain documentation of its actions that includes the review and approval of leases:

[Counties and County Commissioners] shall keep a full and complete record of the proceedings at all their meetings and, if their vote or decision is not unanimous, the record shall show how each commissioner voted.

In order to properly manage its properties with certainty and clarity, protect itself from any claims or liabilities that may arise from the use of its properties, and adequately substantiate claims for payment and/or services that it provides to tenants, the County should execute formal written leases with all of its tenants.

Reasons for Noncompliance

Current Barnstable County officials could not explain why leases were administered in this manner, but we determined that the County did not have adequate controls over its property-leasing process (e.g., formal written policies and procedures) that ensured that all properties leased by the County were leased in accordance with all legal and other requirements, were properly authorized and documented, and had leases whose terms and conditions were in the County's best interest.

Recommendations

1. The County should establish formal written policies and procedures regarding the leasing of its properties.
2. County administrators should establish monitoring controls to ensure that these policies and procedures are followed after they have been established and implemented.
3. If the County believes that some of the agreements with its tenants are not in its best interest, it may want to obtain legal advice as to whether it can renegotiate and/or terminate any of them.

Auditee's Response

Incorporating the authoritative guidance described as well as any other applicable Massachusetts General Laws, Special Acts of the Legislature, and industry best practices, the County will draft written policies and procedures for the care and custody of all County assets, including the

leasing of County-owned property. These written policies and procedures will be monitored by the County Administrator upon the approval of the County Commissioners.

All current leases are under administrative review. Some tenants including those without lease agreements have vacated County property and other tenants will be required to vacate or make acceptable arrangements to continue to occupy space.

2. The County's process for financing capital projects needed improvement.

The County did not arrange for the proper financing of its capital projects. Although the County ordinances that approved these projects also authorized the County to issue debt in the form of bonds and/or notes to fund them, the County routinely funded the projects using money that was properly approved to fund its General Fund (annual operating expenses), not to issue debt. As a result, many capital projects that the County deemed necessary were not completed. For example, between July 1, 2013 and June 30, 2015 the County approved \$6,543,200 in capital projects, but because it did not secure debt to finance these projects, it was only able to finance \$2,352,773 of them. Further, the County's financial records show a deficit balance of approximately \$8 million in its Capital Project Fund, which could negatively affect any future borrowing the County wants to conduct. Finally, by using money from its General Fund to fund capital projects, the County lost the opportunity to invest any excess funding that may have been available to it.

As part of its budgeting process, the County's director of Finance identifies and details proposed capital project expenditures² for each fiscal year in the County's 5-Year Capital Improvement Plan, as well as the method by which the County plans to fund those expenditures. The County's budget is presented to both the board of County commissioners and the assembly of delegates³ for review and approval by ordinance. During our audit period, the board of County commissioners and the assembly of delegates approved ordinances for bonds to finance capital project expenditures totaling \$6,543,200, as detailed in the table below. However, instead of doing so, the County used its then-current general operating funds for these capital project expenditures. According to Barnstable County officials, this has been happening since 1996 (for details on capital projects since 1995, see Appendix).

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2. Capital project expenditures are purchases of large-scale and high-cost goods or services with multiple years of useful life (as opposed to operating costs that are expended for shorter terms, usually a year). For example, the repair and purchase of IT equipment needed to upgrade the County's IT structure, the repair of County-owned large machinery, and the purchase of additional large machinery are capital project expenditures.
 3. The governing agents of the County are the three members of the board of county commissioners: a chair, vice-chair, and commissioner, as well as an assembly of delegates from the various towns in the county. The assembly of delegates is the County's legislative branch.

Approved Capital Projects (by budget category)	Fiscal Year 2014 Amount (Ordinance 13-03)	Fiscal Year 2015 Amount (Ordinance 14-02)
General Government*	\$ 580,000	\$ 791,500
County Services†	3,111,400	1,214,200
Health and Human Services	0	96,100
Planning and Development	0	750,000
Total	<u>\$3,691,400</u>	<u>\$2,851,800</u>

* This includes the assembly of delegates, board of County commissioners, Resource Development Office, IT Office, and Department of Finance.

† This includes the Department of Facilities, Education Department, Registry of Deeds, and County Dredge. (The County provides dredging services at a low cost to enhance coastal navigation. According to the Barnstable County Strategic Plan, to date the Dredge has cleared more than 1.5 million cubic yards of material from navigation channels and saved towns more than \$11 million in dredging costs.)

Authoritative Guidance

The Division of Local Services within the state Department of Revenue has issued a best-practice statement, “Understanding Municipal Debt,” that outlines the uses and applications of long-term and short-term debt. This guidance states that communities have an ongoing responsibility to create and maintain their capital assets without endangering their cash flows by funding their annual expenditures with the revenue they generate; issuing bonds is a vehicle to reach this goal.

Reasons for Issues

The County did not have documented policies and procedures as to how capital projects should be identified, proposed, prioritized, approved, and financed. Current Barnstable County administrators could not explain why the former administrators had not established such policies and procedures or issued bonds.

Recommendation

The County should develop and document policies and procedures regarding the issuance of debt that include steps to identify the type of debt to issue in each instance, assess whether the County can issue the debt before it seeks an ordinance from the assembly of delegates to establish the projects that should be financed with debt, and determine how and to whom the debt should be issued. This process should be monitored so that the board of County commissioners and the assembly of delegates are aware of whether debt has been issued as outlined in the approved budgets.

Auditee's Response

The County, through its Finance Director and County Administrator will develop a comprehensive set of policies and procedures which will expand and improve the Capital budgeting process. At a minimum, these procedures should include an expanded review process prior to budgeting which looks at the forecast of needs, the affordability of capital spending in the current and future years, debt management, and regular reporting of the status of approved projects.

3. The County inadequately documented expenditures totaling \$229,133.

We reviewed a judgmental nonstatistical sample of 95 non-payroll expenditures, totaling \$229,133, made by the County during our audit period and found that the County did not have adequate documentation to substantiate that the expenditures were appropriate and related to County business. Because the County did not ensure that proper documentation was maintained for all expenses, there is a higher-than-acceptable risk that its funds could be misappropriated or expended for unallowable goods or services and that these issues could go undetected.

Specifically, 48 of these expenditures (totaling \$218,750) were paid to nonprofit organizations such as the Arts Foundation and Elder Services of Cape Cod, and it was unclear whether they were for services provided to the County. The remaining 47 expenditures (totaling \$10,383), for various gift cards, food items, and meeting venues, were made without evidence of properly approved invoices and purchase orders.

Authoritative Guidance

According to Section 2 of Article XVIII of the Massachusetts Constitution (the Anti-Aid Amendment), expenditures of public funds are to be made only to entities that are publicly owned, authorized, or controlled by the Commonwealth or the federal government:

No grant, appropriation or use of public money or property or loan of public credit shall be made or authorized by the commonwealth or any political division thereof for the purpose of founding, maintaining or aiding any other school or institution of learning, whether under public control or otherwise, wherein any denominational doctrine is inculcated, or any other school, or any college, infirmary, hospital, institution, or educational, charitable or religious undertaking which is not publicly owned and under the exclusive control, order and superintendence of public officers or public agents authorized by the commonwealth or federal authority or both.

According to Section 11 of Chapter 35 of the General Laws, expenditures made by the County must be accompanied by supporting documentation:

No payments . . . shall be made by a treasurer except upon orders drawn and signed by a majority of the county commissioners, certified by their clerk and accompanied, except in Suffolk county, by the original bills, vouchers or evidences of county indebtedness for which payment is ordered, stating in detail the items and confirming the account.

Reasons for Undocumented Expenses

The County does not have adequate controls over non-payroll expenditures (e.g., written policies and procedures) to ensure that all County expenditures are made in accordance with all requirements and are properly authorized and documented.

Recommendations

1. The County should establish written policies and procedures regarding non-payroll expenditures.
2. County administrators should establish monitoring controls to ensure that these policies and procedures are followed after they are established.

Auditee's Response

The County will undertake a comprehensive review and analysis of non-payroll expenditures. The County will further undertake a review of authoritative guidance, relevant Massachusetts General Laws, Special Acts of the Legislature, and best practices in municipal finance and thereafter the Finance Director and County Administrator will develop a comprehensive set of policies and procedures for the departments to follow for non-payroll expenditures. The County will also establish and implement monitoring controls that will ensure policies and procedures are consistently followed.

OTHER MATTERS

Barnstable County should develop an overall internal control system and plan.

Although it was not part of our audit objectives, during our audit we found that Barnstable County had not developed an overall internal control system or a documented internal control plan (ICP). This issue hindered the County's ability to make sound finance and policy decisions, which resulted in a capital-fund deficit, poorly documented leases of County property, and questionable expenditures of County operational funds, as evidenced by our audit findings. These issues could have been mitigated by an overall internal control system and clearly documented ICP.

The Office of the State Comptroller's Internal Control Guide, updated June 2015, explains the importance of having a documented ICP:

The internal control plan is a summary describing how a department expects to meet its various goals and objectives by using mitigating controls to minimize risk. . . .

Since a department's policies and procedures are the control activities for the internal control plan, it is important that they be reviewed in conjunction with the plan, and referenced where appropriate. . . .

Risk assessment is all about measuring and prioritizing risks so that risk levels are managed within defined tolerance thresholds without being over controlled or forgoing desirable opportunities. . . .

[Control activities consist] of actions management establishes through policies and procedures to achieve objectives and respond to risks in the internal control system. . . .

Policies and Procedures are the strategic link between the mission statement and day-to-day operations. Well-written policies and procedures allow employees to clearly understand their roles and responsibilities within predefined limits.

According to Chapter 647 of the Acts of 1989, state agencies are required to clearly document their internal control systems and all of their transactions, provide supervision of internal controls, assign an internal control officer responsible for evaluating the internal control system annually, and update the ICP as necessary. More specifically, it states,

Notwithstanding any general or special law to the contrary, the following internal control standards shall define the minimum level of quality acceptable for internal control systems in operation throughout the various state agencies and departments and shall constitute the criteria

against which such internal control systems will be evaluated. Internal control systems for the various state agencies and departments of the commonwealth shall be developed in accordance with internal control guidelines established by the office of the comptroller.

- (A) Internal control systems of the agency are to be clearly documented and readily available for examination. Objectives for each of these standards are to be identified or developed for each agency activity and are to be logical; applicable and complete. Documentation of the agency's internal control systems should include (1) internal control procedures, (2) internal control accountability systems and (3), identification of the operating cycles. Documentation of the agency's internal control systems should appear in management directives, administrative policy, and accounting policies, procedures and manuals.*
- (B) All transactions and other significant events are to be promptly recorded, clearly documented and properly classified. Documentation of a transaction or event should include the entire process or life cycle of the transaction or event, including (1) the initiation or authorization of the transaction or event, (2) all aspects of the transaction while in process and (3), the final classification in summary records. . . .*
- (E) Qualified and continuous supervision is to be provided to ensure that internal control objectives are achieved. The duties of the supervisor in carrying out this responsibility shall include (1) clearly communicating the duties, responsibilities and accountabilities assigned to each staff member, (2) systematically reviewing each member's work to the extent necessary and (3), approving work at critical points to ensure that work flows as intended. . . .*

Within each agency there shall be an official, equivalent in title or rank to an assistant or deputy to the department head, whose responsibility, in addition to his regularly assigned duties, shall be to ensure that the agency has written documentation of its internal accounting and administrative control system on file. Said official shall, annually, or more often as conditions warrant, evaluate the effectiveness of the agency's internal control system and establish and implement changes necessary to ensure the continued integrity of the system. Said official shall in the performance of his duties ensure that: (1) the documentation of all internal control systems is readily available for examination by the comptroller, the secretary of administration and finance and the state auditor, (2) the results of audits and recommendations to improve departmental internal controls are promptly evaluated by the agency management, (3) timely and appropriate corrective actions are effected by the agency management in response to an audit and (4), all actions determined by the agency management as necessary to correct or otherwise resolve matters will be addressed by the agency in their budgetary request to the general court.

Although the County is not required to develop an ICP, we believe that the development and implementation of such a plan will help the County better ensure that it is able to adequately safeguard its assets; accurately account for its activities, such as leasing, financing capital expenditures, and ensuring that all transactions are properly authorized and approved and that adequate supporting documentation is maintained; and comply with applicable laws, rules, and regulations, such as the Barnstable County Home Rule Charter and the Anti-Aid Amendment.

APPENDIX

Capital Projects since 1995

Fiscal Year Bonds Approved and Ordinance Number	Approved Capital Projects (by budget category and amount)					
	County Services*	General Government [†]	Health and Human Services	Public Safety [‡]	Planning and Development	Total
Fiscal Year 1995 (Ordinance 94-5)	\$ 167,000	\$ 0	\$ 13,450	\$ 24,000	\$ 0	\$ 204,450
Fiscal Year 1996 (Ordinance 95-8)	97,000	0	17,000	0	0	114,000
Fiscal Year 1997 (Ordinance 96-4)	302,000	0	9,000	200,000	0	511,000
Fiscal Year 1998 (Ordinance 97-4)	254,000	0	78,900	7,500	0	340,400
Fiscal Year 1998 (Ordinance 97-10)	70,000	60,000	22,000	0	0	152,000
Fiscal Year 1999 (Ordinance 98-11)	334,000	0	16,240	0	0	350,240
Fiscal Year 2000 (Ordinance 99-9)	339,500	0	47,500	43,000	0	430,000
Fiscal Year 2001 (Ordinance 00-12)	207,300	0	84,500	23,000	0	314,800
Fiscal Year 2002 (Ordinance 01-17)	74,000	0	58,000	28,500	0	160,500
Fiscal Year 2003 (Ordinance 02-09)	82,500	77,000	133,900	15,000	0	308,400
Fiscal Year 2004 (Ordinance 03-10)	222,500	0	15,000	0	0	237,500
Fiscal Year 2005 (Ordinance 04-13)	540,000	75,000	53,700	0	0	668,700
Fiscal Year 2006 (Ordinance 05-12)	180,500	0	292,000	0	0	472,500
Fiscal Year 2007 (Ordinance 06-12)	294,100	0	73,000	0	0	367,100
Fiscal Year 2008 (Ordinance 07-04)	237,000	165,000	0	0	0	402,000
Fiscal Year 2009 (Ordinance 08-05)	405,000	651,000	30,000	0	0	1,086,000
Fiscal Year 2010 (Ordinance 09-03)	215,000	5,000	0	0	0	220,000

Fiscal Year Bonds Approved and Ordinance Number	Approved Capital Projects (by budget category and amount)					
	County Services*	General Government [†]	Health and Human Services	Public Safety [‡]	Planning and Development	Total
Fiscal Year 2011 (Ordinance 10-04)	255,000	101,630	900,000	0	0	1,256,630
Fiscal Year 2012 (Ordinance 11-06)	440,000	546,410	296,500	0	0	1,282,910
Fiscal Year 2013 (Ordinance 12-04)	516,000	798,400	68,700	0	0	1,383,100
Fiscal Year 2014 (Ordinance 13-03)	3,111,400	580,000	0	0	0	3,691,400
Fiscal Year 2015 (Ordinance 14-02)	1,214,200	791,500	96,100	0	750,000	2,851,800
Fiscal Year 2016 (Ordinance 15-05)	1,333,500	325,000	97,000	0	0	1,755,500
Total	<u>\$10,891,500</u>	<u>\$4,175,940</u>	<u>\$2,402,490</u>	<u>\$ 341,000</u>	<u>\$ 750,000</u>	<u>\$ 18,560,930</u>

* This includes the Department of Facilities, Education Department, Registry of Deeds, and County Dredge. (The County provides dredging services at a low cost to enhance coastal navigation. According to the Barnstable County Strategic Plan, to date the Dredge has cleared more than 1.5 million cubic yards of material from navigation channels and saved towns more than \$11 million in dredging costs.)

† This includes the assembly of delegates, board of County commissioners, Resource Development Office, Information Technology Office, and Department of Finance.

‡ This includes the County's contribution to the Sheriff's Department and the Fire Academy.