



COUNTY OF DELAWARE

GOVERNMENT CENTER BUILDING
201 WEST FRONT STREET
MEDIA, PENNSYLVANIA 19063

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HOWARD LAZARUS
EXECUTIVE DIRECTOR

December 22, 2021

Councilmembers and Row Officers,

We have made the necessary changes to the FY2022 budget according to feedback received and the discussions at the budget hearing on December 2. The budget, as adopted on December 15, will be posted to the County website today.

To mitigate environmental impact, we have chosen not to reprint the entire three volume budget book. Instead provide you with the pages that contain changes agreed to during the budget review process. Those pages are contained in this packet and can be easily inserted the budget binders provided to you on October 29.

If you have any questions, please contact myself or Alyssa Mehalick (mehalicka@co.delaware.pa.us) in my office.

Thank you for your continued support

Howard Lazarus

Volume 1

- Inside cover page
- Transmittal Memo (p. 1)
- Budget by the Numbers (p. 3)
- Overview (p. 13 & 14)
- Sources of Funds (p. 15)
- Intergovernmental Revenues (p. 21)
- Summary of Operating Revenues (p. 24)
- Uses of funds (p. 26 & 27)
- Revenue table (appendix A)
- Expenses table (appendix B)

- Appendix C flysheet (C-1)
- County Council (C-2)
- Elections (C-15)
- Treasurer (C-18)
- Tax Assessment (C-20)
- Tax Claim (C-22)
- Non-Departmental details (I-1)

Volume 2

- Inside cover page
- Intro to CIP (p. 6)

Volume 3

- Inside cover page
- Delinquent tax (p. 2)
- Fund balance and total operating revenues (p. 7)
- Voter Registration (p. 11)
- Treasurer (p. 12)
- Tax Assessment (p. 13)
- Tax Claim (p. 13)
- Total General Administration (p. 18)
- Total operating budget (p. 37)

Specific Changes Made per Feedback

- Various pages throughout three volumes: Change budget document date to date of adoption, December 15, 2021
- Add one position to County Council budget, increasing to headcount from seven to eight.
- Eliminated separation between General Fund and operating budget to account for difference in Use of Fund Balance (\$3.690m on p. 16, p. 24, et al.; \$5.391m on p. 15, et al). The difference is between these numbers is accounted for in the amount of the transfer for one-time costs associated with the prison deprivatization.
- P. 20: The \$1.850 figure for Register of Wills receipts in 2021 Budget was confusing
- Page 17: Changed assessed value table to accurately reflect assessed value in billions, not millions, of dollars.
- Added sentence below to page 6, Volume 2 (Capital Improvement Plan) noting that the current debt schedule does not reflect additional financings:

The current debt schedule as shown in Appendix I of the 2022 operating budget (volume 1) only includes existing debt and does not include additional new financings shown in the table above. The County is currently working with its financial advisor to determine how additional borrowings will impact the County's future debt service payments.

- Appendix C, page 6 changed to include Treasurer's Office, Tax Claim, Tax Assessment, and Self-Tax on list of departments
- Volume 2, Overview: removed reference to County paving roads
- Volume 3 data tables:
 - Removed General Fund total to be consistent with the changes to the revenue section (sources of funds)
 - Corrected delinquent tax label on bottom of page 2 (read 2022, now reads 2021)
 - Voter registration (page 11): increase contracted services by \$117,000
 - Treasurer (page 12): Increased by \$200,000 (\$50K in Treasurer 01-0399-509000; \$100k in Tax assessment 01-0367-504000, \$50K in Tax Claim 01-0381-630000)