

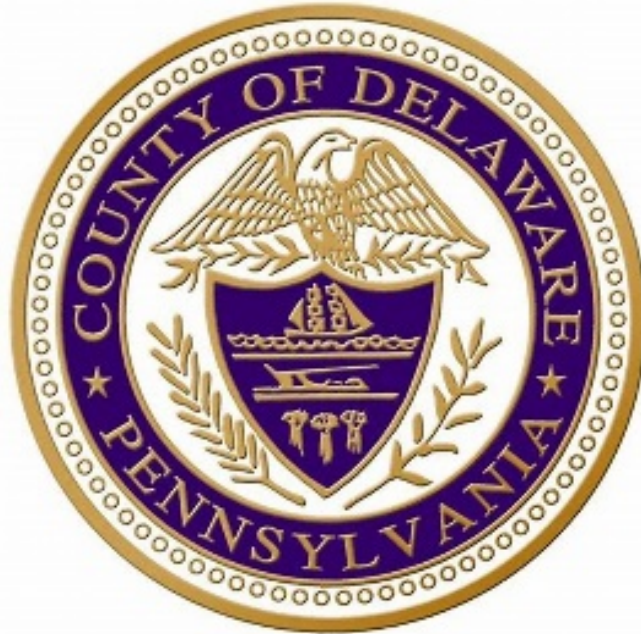
Delaware County, PA

Delaware County Adopted 2022 Budget

Volume 1 - Community Guide to the Budget



201 West Front Street, Media, PA



**COUNTY OF DELAWARE
FISCAL YEAR 2022 (FY22) BUDGET**

COUNTY COUNCIL

Brian P. Zidek, Chair
Dr. Monica Taylor, Vice Chair
Kevin Madden
Elaine Paul Schaefer
Christine A. Reuther

Howard S. Lazarus, Executive Director

December 15, 2021

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November 2, 2021

TRANSMITTAL OF FISCAL YEAR 2022 BUDGET DOCUMENTS

TO: Chair Zidek, Vice Chair Taylor, and Councilmembers Madden, Schaefer, and Reuther

I am pleased to present Delaware County's proposed budget for Fiscal Year 2022.

This year's budget document continues the advances made last year in providing greater transparency in how the County employs the resources our community provides. Upon your approval, the budget document will be presented in three volumes. Volume 1, *Community Guide to the Budget*, is designed to provide a structured approach to how the budget is developed and the uses of funds at the departmental level. Volume 2, *Capital Improvement Program (CIP)*, significantly expands the presentation of the County's approach to meeting its capital needs and introduces descriptions for each initiative included in the CIP. Volume 3, *Data Tables*, provides the back-up data from the County's financial system. We are also working on an interactive digital guide, which will be developed and launched on the County's web site after the budget is adopted.



The budget continues alignment with the values you introduced last year: Transparency, Accountability, Equity, and Sustainability, as discussed below:

Transparency

The budget document expands the degree of detail provided in 2021. The uses of all sources of funds are addressed: taxes, fees, capital, and grants. The deployment of resources provided under the federal American Rescue Plan Act (ARPA) is specifically discussed. The addition of a volume presenting data tables allows for the in-depth exploration of the uses of funds. Scrutiny of budgets will increase with the introduction of new templates for monthly and quarterly financial reporting. Formal budget reviews will be conducted with the goal of addressing historic variances between budgeted and actual expenses, addressing the "opportunity costs" related to over-resourcing.

Accountability

The budget presentation is aligned with Council's directives to achieve greater accountability in the uses of public resources. Cost realism has been increased, allowing for a decrease in total expenditures by \$3.4M. Staff has continued the process of developing an activity-based budget, with the introduction of Goals and Objectives and Horizon Issues for County agencies. These



initiatives significantly contributed to the County's bond rating improvement, with Standard & Poor increasing its evaluation from AA to AA+ in 2021, decreasing the cost of future borrowing to support the County's capital needs.

Equity

The 2021 budget increases the commitment to all members of our community. The County envisions the engagement of its Diversity, Equity, and Inclusion Officer at or near the end of 2021. Delaware County's tenure as the most populous county in the country without a health department will end early in 2022 with the creation and recognition of the Delaware County Health Department. Community Justice and Rehabilitation initiatives will advance with the de-privatization of the George W Hill Correctional Facility and the introduction of new approaches in the treatment of juvenile offenders. The Office of Housing and Community Development will bring the need for affordable housing and the needs of the homeless into greater focus.

Sustainability

The sustainability initiatives introduced in 2021 are woven throughout the 2022 budget. A new sustainability fund center is introduced, providing for integration of external and internal initiatives. The County-Wide Sustainability Plan will be completed. Conversion of the County's fleet to lower-emitting vehicles will continue. New approaches to solid waste management will be explored, with an emphasis on resource recovery. Economic re-development is enhanced, restoring support to the County's Commerce Center so that support of small businesses can be advanced. The results of the Facility Condition Needs Assessment will provide a guide for investment in the County's parks and facilities.

As we emerge from the COVID-19 pandemic, we are all seeking a return to the normal pace of life. We will support this drive by continuing to use the coronavirus relief funds we've received responsibly – providing relief to our community and building greater resiliency for the future. The coming year will accelerate the transition to an agile and responsive government, underscoring Council's approach of "promises-made, promises-kept."

Our success is built upon the investment in our exceptional staff and our development of partnerships. The County's continued implementation of best practices and enhancement of the County as a workplace of choice will allow us to compete for talent in an increasingly competitive labor market. Working with our public, private, education and non-profit partners will open up new revenue streams and ensure our delivery of services is targeted toward community needs. These factors all contribute to a bright future for Delaware County in 2022 and the years beyond.

Howard S. Lazarus
Executive Director



FISCAL YEAR 2022 BUDGET BY THE NUMBERS

TOTAL BUDGET

	2021	2022	CHANGE \$	CHANGE %
Operating Budget	288,276,478	284,878,413	(3,398,065)	-1.2%
Fair Acres	69,799,656	68,893,436	(906,220)	-1.3%
Capital Budget	54,346,000	50,997,915	(3,348,085)	-6.2%
Fiscal Budget	345,380,368	389,889,798	44,509,430	12.9%
TOTAL BUDGET	\$737,696,213	\$794,659,562	\$36,857,060	5.0%

OPERATING BUDGET REVENUES BY SOURCE

	2021	2022	CHANGE \$	CHANGE %
Property Tax	171,993,000	173,020,000	1,027,000	0.6%
Intergovernmental	37,450,654	41,470,632	4,019,978	10.7%
Fees and Fines	18,109,100	26,295,968	8,186,868	45.2%
Grants and Reimbursements	33,004,514	19,450,000	(13,554,514)	-41.1%
Fund Balance	3,252,189	5,707,765	2,455,576	75.5%
Other Revenues	24,467,021	18,934,048	(5,532,973)	-22.6%
TOTAL OPERATING REVENUES	\$288,276,478	\$284,878,413	(\$3,398,065)	-1.2%

OPERATING BUDGET BY WORK BREAKDOWN STRUCTURE AREA

	2021	2022	CHANGE \$	CHANGE %
General Administration	24,218,546	26,519,907	2,301,361	9.5%
Community Justice	73,344,191	75,770,747	2,426,556	3.3%
Court System	49,732,194	51,426,744	1,694,551	3.4%
Community Wellness	2,228,030	10,020,699	7,792,669	349.8%
Emergency Services	16,018,601	16,164,194	145,592	0.9%
Sustainability	6,804,031	8,713,474	1,909,443	28.1%
Debt Service	29,496,905	29,496,905	0	0.0%
Employee Benefits	53,094,590	37,287,581	(15,807,009)	-29.8%
Insurance	5,922,500	5,580,539	(341,961)	-5.8%
Grants & Subsidies	26,438,389	25,897,623	(540,767)	-2.0%
Other Expenditures	978,500	(2,000,000)	(2,978,500)	-304.4%
TOTAL OPERATING BUDGET	\$288,276,478	\$284,878,413	(\$3,398,065)	-1.2%



FAIR ACRES BUDGET

	2021	2022	CHANGE \$	CHANGE %
Intergovernmental Revenues	53,520,823	50,450,000	(3,070,823)	-5.7%
Charges for Services	7,297,146	8,411,583	1,114,437	15.3%
Rental, Sale, and Other Revenues	816,000	3,800,000	2,984,000	365.7%
General Fund Subsidy	8,165,687	6,231,853	(1,933,834)	-23.7%
Fair Acres Revenues	69,799,656	68,893,436	(\$906,220)	-1.3%
Direct Services	39,171,164	38,142,860	(1,028,304)	-2.6%
Administration and Support	17,940,092	18,225,576	285,484	1.6%
Employee Benefits	10,888,400	10,525,000	(363,400)	-3.3%
Insurance	1,800,000	2,000,000	200,000	11.1%
Fair Acres Expenditures	69,799,656	68,893,436	(\$906,220)	-1.3%

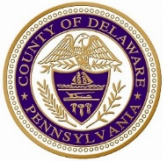
CAPITAL BUDGET BY CATEGORY

	2021	2022	CHANGE \$	CHANGE %
Facilities & Buildings	45,965,000	33,705,858	(12,259,142)	-26.7%
Parks, Trails, Open Space	0	9,685,543	9,685,543	New
Transportation	2,300,000	2,342,000	42,000	1.8%
Information Technology	0	2,836,774	2,836,774	New
Vehicles & Equipment	6,081,000	1,427,740	(4,653,260)	-76.5%
Small Capital Purchases	0	1,000,000	1,000,000	New
TOTAL CAPITAL	\$54,346,000	\$50,997,915	(\$3,348,085)	-6.2%

FISCAL BUDGET BY SERVICE AREA

	2021	2022	CHANGE \$	CHANGE %
Children & Youth Services	37,760,718	41,107,500	3,346,782	8.9%
Mental Health	37,464,537	37,550,921	86,384	0.2%
Intellectual & Developmental Disabilities	14,551,813	13,217,817	(1,333,996)	-9.2%
Early Intervention	6,726,379	5,961,660	(764,719)	-11.4%
HealthChoices	135,552,180	143,662,744	8,110,564	6.0%
Health Choices Reinvestment	7,196,243	6,846,412	(349,831)	-4.9%
Early Learning Center	60,944,669	57,249,787	(3,694,882)	-6.1%
Drug & Alcohol	6,262,344	7,108,625	846,281	13.5%
Services for the Aging	14,936,214	15,128,618	192,404	1.3%
Emergency Rental Assistance Program	0	39,827,904	39,827,904	N/A
Other Services*	23,985,271	22,227,810	(1,757,461)	-7.3%
TOTAL FISCAL BUDGET	\$345,380,368	\$389,889,798	\$44,509,430	12.9%

*Other services include Adult and Family Services, Medical Assistance Transportation, Library Services, Emergency Medical Services, and Workforce Development.



Organizational Chart

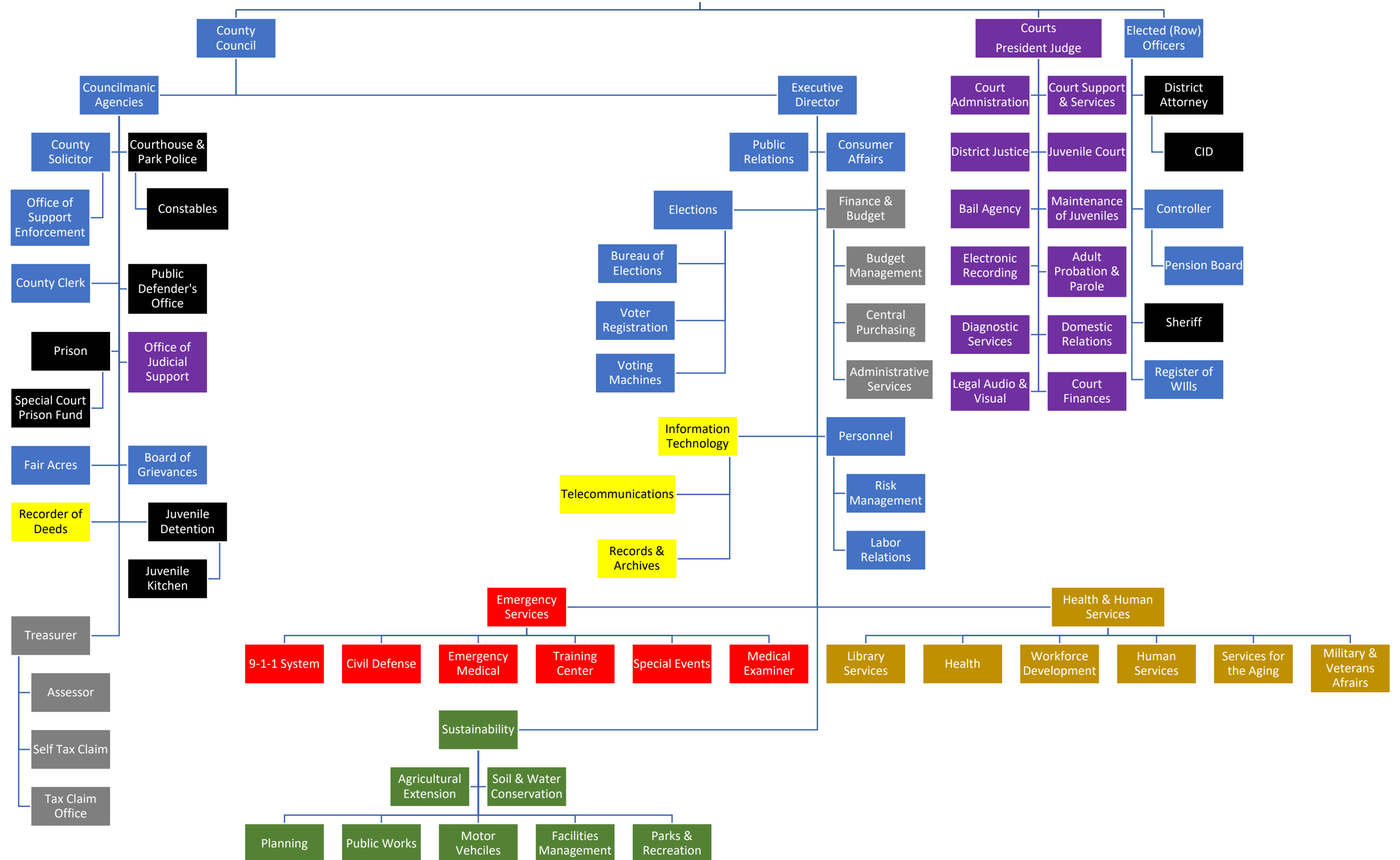
The Organizational Chart presented on the following provides a functional view of the County government. Each agency presented is a unique financial center within the County’s accounting code. The reporting lines depicted reflect the operational relationships and comply with the requirements of the County Charter and Administrative Code, with the following special relationships note:

- The Director of Elections has a reporting line to the County Board of Elections.
- The Director of the Health Department has a reporting line to the Board of Health.
- The Medical Examiner is a direct appointee of the Council however the Medical Examiner’s Office is considered part of the Emergency Services Structure.
- The Criminal Investigation Department has been combined with the District Attorney’s Office.

The color-coding is consistent with the functions of government presented in other sections of the budget documents, as follows:

Function	Code
General Administration	●
Community Justice	●
Community Wellness	●
Court System	●
Emergency Services	●
Finance & Budget	●
Information Services	●
Sustainability	●

**County of Delaware
Functional Organizational Chart (FY2022)**





Council Vision - Managing Crises, Building a Strong Foundation for the Future

Council Chair Brian P. Zidek

Ten weeks after a new majority was sworn in to lead Delaware County Council in January 2020, the COVID-19 pandemic forced the shut-down of almost all of public life. In the year-and-a-half since the first closure orders were issued in March 2020, the world has fundamentally changed.

COVID-19 and the murder of George Floyd have forced communities across the country to reevaluate what the future can and should look like and what equity and opportunity truly means.



This year's budget reflects and responds to this new world.

It continues to aid those who most need support during these difficult times even as it makes long term, smart investments to continue to make Delaware County a place where people want to live and work when they increasingly can do so anywhere. And it does all of that while being careful stewards of taxpayer money, which is why S&P Global Ratings raised the County's bond rating to the second highest level possible.

This second budget under the new majority again contains no new tax hikes, as last year's didn't.

It reduces spending from last year's budget even as it improves and expands service levels.

It invests in open space, greenways and parks as economic drivers, not just amenities.

It continues to transform how we make our community safe by changing how the County prevents crime and helps those who've made a mistake break from bad habits and rebuild their lives.

It funds important health and direct service programs to ensure that no community is food insecure or faces a lack of needed health care.

It will allow us to rebuild and expand the County's physical and technical infrastructure so that the County can provide better service for its residents and workers.

In short, this budget builds on the strengths that Delaware County has.

We believe this budget puts Delaware County in a position to emerge from the COVID pandemic stronger, fairer, and more opportunistic for every resident and worker.



Investments in communities that have too often been underserved

Dr. Monica Taylor, Council Vice- Chair

Among the many impacts of COVID-19 was the laying bare of the stark difference in how different communities experience government and the too often unequal investment in critical services. The public discussion begun in the wake of George Floyd’s murder brought into focus what true equity and opportunity should and must be. This year’s budget continues to build on last year’s efforts to make sure that every community is receiving the services and support they need to fully participate in our community not just because it is the right thing to do, but it makes Delaware County stronger.



The opening of the County’s new Health Department this year will be the culmination of what has been a year-long effort to rid the County of its designation as the largest in the state without one. In January 2021, a Board of Health was named and this fall, it was approved to operate by the commonwealth. But in every important way, it is the beginning of something even more important: providing health care services and support to communities based on their needs. Without its own health department, the County had little way to know what individual communities might need, leading to deep health care and outcome disparities that disproportionately impacted lower income and communities of color.

But providing health services is only one portion of how this Council and this year’s budget continues to improve the delivery of services for every community.

We are also moving to address food insecurity by creating a food pantry, utilizing local and federal funds to provide emergency rental assistance to keep people in their homes and providing new, targeted job training programs to ensure that everyone who can work has the ability to do so.

Perhaps more than any other county in the commonwealth, Delaware County is leading the way in building a solid foundation for every resident to thrive and be a strong, productive member of our community.

Reconsidering How Delaware County Makes Our Community Safer

Kevin M. Madden, Councilmember

Over the last year-and-a-half, Delaware County has taken important steps to change how it keeps our community safe. From taking back control of the County ’s jail from a private for-profit operator in order to invest profits in our people to working in partnership with the District



Attorney to reduce gun crime to building on the important public conversation the murder of George Floyd sparked about police-community relations, Delaware County is fundamentally changing our public safety and justice systems to make them more restorative than punitive. We believe that change in focus will make us all safer.

This year's budget includes funding to complete the reversion of the County's jail, the George W. Hill Correctional Facility, to County control. Local jails like Delaware County's house people who either have been accused of a crime and are awaiting their day in court or have received a sentence of less than two years, typically for a relatively minor, non-violent offense. Nearly all will soon return to our community.

By retaking control of the jail, the County will be able to invest in detainees and make their period in detention a beneficial disruption, a break from dangerous past behavior and an opportunity to start anew. This year's budget includes funding to hire new leadership at the prison as well as implement new services and programming to address addiction and mental health issues and provide both career development and re-entry support. These changes are designed to both reduce recidivism and increase the safety and security for all involved – the jail's residents, workforce and public at large.



This year's budget also begins long-overdue reforms needed to our juvenile justice system. Working with the Delaware County court system, this budget includes funding for programs that will provide needed services and treatment that will allow youthful offenders the reset their lives and become successful adults. A key focus is reducing the number of children in the justice system and provide alternatives to detention that keep the child in the community while being effective.

Of course, we cannot make our communities safer without first preventing crime. A key element of any public safety reform plan is limiting and mitigating the devastating impacts of addiction and gun violence.

While too many other communities have struggled with crime spikes during the pandemic, Delaware County has seen a continued reduction in violent crime and homicide. To build on these successes, this budget adds to ongoing efforts to reduce gun violence in partnership with the office of District Attorney Jack Stollsteimer. The community-based model being utilized in the County's biggest city, Chester, shows that there are models that work to increase safety without being oppressive to other community members.

Unfortunately, Delaware County's addiction mirrors other communities and during the pandemic, there's been the ongoing epidemic of drug addiction. That's why we have created a



drug abuse and recovery task force to fight addiction and aid recovery and moving to get the overdose recovery aid Narcan into the hands of individuals and businesses. It's also why, as part of the County takeover of the jail, we are adding programs in the county jail to address addiction. There is a high percentage of people in jail fighting drug addiction and, tragically, a high incidence of overdoses after release, because residents may be off drugs, but they haven't learned how to manage their addiction.

Creating Economic Development by Investing in Clean and Green Programs

Elaine Paul Schaefer, Councilmember

As Delaware County begins to emerge from the lockdowns and restrictions required to limit the spread of the deadly COVID-19 virus, the County has an opportunity to rethink how it wants to help create inclusive and equitable economic development in every community. From supporting new and existing companies to attracting and helping train the workforce needed for those businesses to thrive, the County is taking big steps toward becoming a destination for workers and businesses at a time when people can increasingly be located anywhere.



The biggest change is that for the first time, Delaware County is actively planning for the next generation of work. Working with outside experts, we are building a strategic plan so that we can effectively use limited taxpayer funds to maximize investment and make our economy grow. We are engaging with stakeholders to support current businesses and build a plan for new business development. We are studying what is really needed to support firms and workers, including job training through the Workforce Development and the Commerce Center, and critical childcare needs.

This year, we expect to use a significant portion of American Recovery Program (ARP) funds to continue to support business impacted by COVID as well as provide access to capital for entrepreneurs who have previously had limited access to funding.

This budget also continues to build on the transformation begun last year to think about open space and "green economy" programs not just as amenities, but as economic drivers. It makes investments in infrastructure that have long-term positive impacts for our economy, including changing our auto fleet to electric, requiring the build out of EV infrastructure that will spur on and support private sector investment, building our economy even as it protects the environment.



This new way of thinking will be most obvious in the dramatic expansion and improvement of parks and greenways. Last year, Delaware County moved to create the largest County-owned park with acquisition of the 213-acre parcel at the former Don Guanella School. This year, the County plans to expand Upland Park Manor park, Little Flower park and the Rosetree Park, benefitting thousands of neighbors and community members. The expanded greenways

program – which supports the development of trails and parks – will receive sustained and steady funding designed to leverage tens of millions of additional municipal, state and federal funding.

At a time when workers increasingly can live anywhere, Delaware County is becoming a place that workers and employers want to be.

Improving Government's Performance and Increasing Accountability

Christine A. Reuther, Councilmember

The last year-and-a-half has been a tremendously difficult time to serve in government.

Most of our large and diverse workforce had to operate virtually even as government continued to deliver critical services – everything from trash pick-up to managing elections to administering COVID tests vaccines -- in person. And once the workforce was used to working that way, we began to transition back to the office, planning for a re-opening that is safe for employees and the public. All of that at the same time we were hiring new commissioners and department heads in order to make needed foundational changes for Delaware County.



This budget continues the strong work begun last year to improve government's performance by investing in our workforce and increasing transparency and accountability. In addition to creating a new HR Department, hiring the County's first ever Director of Diversity, Equity and Inclusion and securing new department heads and commissioners, we reviewed our compensation model to ensure that Delaware County was able to attract and retain the workforce needed to deliver world-class services.



In addition to investing in our workforce infrastructure, we are investing in the physical infrastructure that too often was pushed aside in past years. This year's budget includes unprecedented investments in the County's buildings and facilities to upgrade them for workers and the public. It triples the investment in IT and continues the long process of moving government information and resources online, including real estate records, to make it easier for the public to access them.

This budget also continues to add to the investments we are making to ensure that taxpayers are not paying more than their fair share. Last year, the County completed the court-ordered reassessment of every property smoothly, increasing the accuracy of assessments for every homeowner. This year, we are continuing to focus on what is fair by reviewing all commercial properties that have received property tax exemptions to ensure that homeowners and other businesses aren't paying more than they should.

Much of the work done by government isn't glamorous or headline-generating. But every day, thousands of people work to make our community stronger and safer by providing critical services. We owe all of our workers and contractors an enormous debt for all they do every day.



Community Guide to the Budget

Overview

Delaware County government is important to everyone who lives, works, owns property in, or visits our community of over 575,000 people.

County government is responsible for providing core services that make the County a welcoming, prosperous, and safe place to live, work, and play. It does so by providing services in areas such as community justice and rehabilitation, community health and wellness, human services, and emergency communications. As a large, sophisticated organization, County government has professionals committed to excellence in finance, human resources, and information technology, among other areas that support these operations.

The County budget consists of the following four parts:

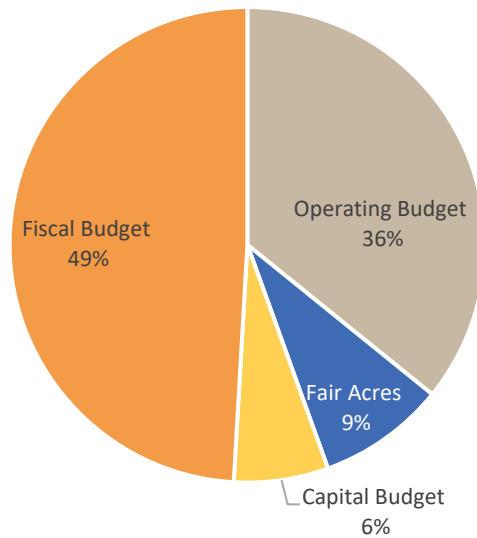
- The **Operating Budget** provides for the general functions of government, including administration, finance and budget, county courts, community justices, health and wellness, emergency services, information management, sustainability, and the other costs essential to its operation. The Operating Budget is funded primarily through the collection of taxes, fines and fees, and intergovernmental grants and transfers.
- The **Capital Budget** provides the five-year Capital Improvement Program (CIP) to improve and sustain the County's infrastructure. It consists of work on facilities; information technology; vehicles and equipment; transportation; parks, trails, and open space; and other minor improvements. The Capital Budget is resourced primarily through loans and bonds.
- The **Fiscal Budget** addresses the County's social service agencies, which are approved on the state's fiscal cycle (July-June). Funding principally comes from state and federal grants.
- The **Fair Acres** budget is presented separately and provides for the operation of the County's geriatric center. Fair Acres receives funding from fees for services, reimbursements under Medicare and Medicaid, state and federal grants, and via a transfer from the County's General Fund.



Fiscal Year 2022 Budget

The total amount of funds entrusted to the County from the sources identified above in 2022 is \$794.7 million as depicted below:

Fiscal Year 2022 Budget



2022 Budget	
Operating Budget	284,878,413
Fair Acres	68,893,436
Capital Budget	50,997,915
Fiscal Budget	389,889,798
TOTAL BUDGET	\$794,659,562

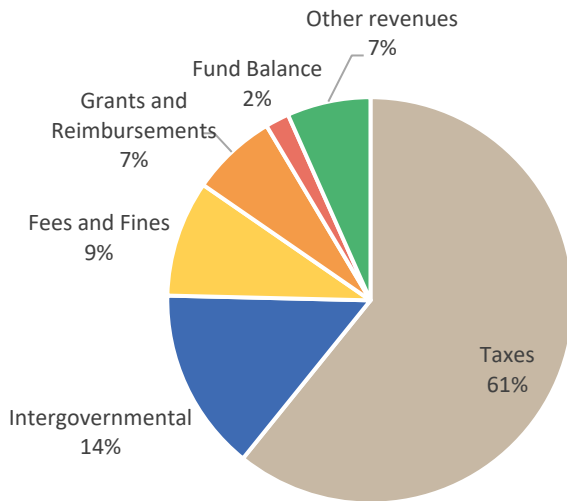
The budget is presented in three volumes. *Volume 1 - Community Guide to the Budget* details how County Council’s priorities relate to everyday County government functions and provides a high-level overview of how County government allocates resources to deliver services and advance its vision. It also suggests ways to measure the County’s progress and share results with the community. *Volume 2 - Capital Improvement Program*, describes the needs assessment and prioritization process and includes a catalog of all initiatives included in the CIP. *Volume 3 – Data*, is a collection of tables that provides line-item details in the financial plan for the intrepid budget explorer.



Sources of Funds – Where does the money come from?

Delaware County government draws its operating revenues from local taxes, fees for services, state and federal grants, and public private partnerships. From FY2022 through FY2024, the County will also leverage non-recurring funds drawn from its American Rescue Plan Act (ARPA) allocation. The chart and table below show the budgeted operating revenues, which is projected to total \$284.9 million in FY2022.

FY2022 Total Operating Revenues Across All Funds



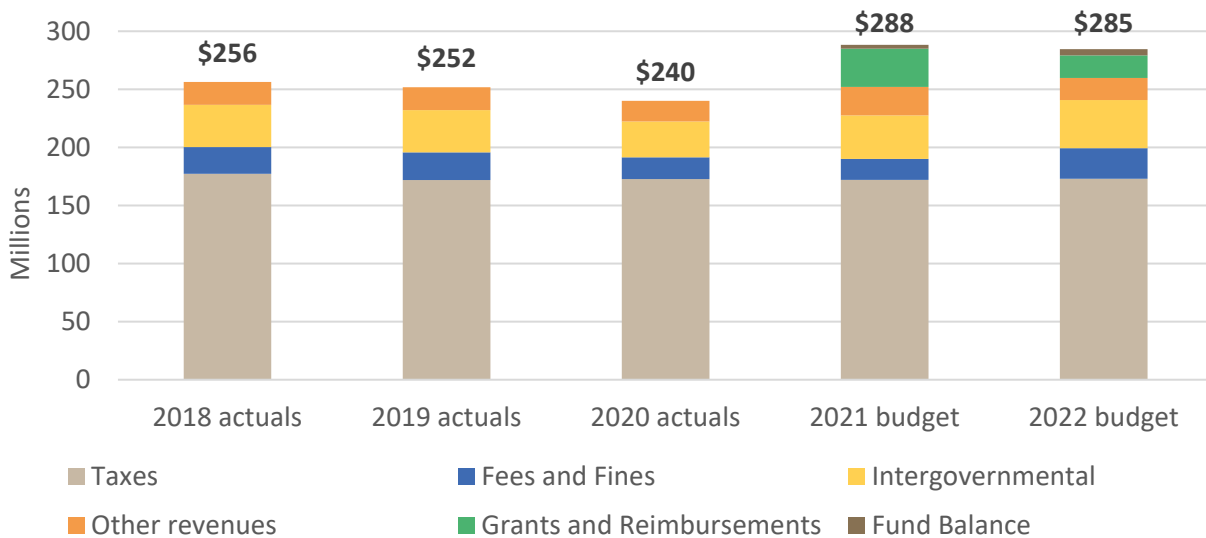
FY2022 Budget	
Taxes	173,020,000
Intergovernmental	41,470,632
Fees and Fines	26,295,968
Grants and Reimbursements	19,450,000
Fund Balance	5,707,765
Other revenues	18,934,048
Total Operating Revenues	\$284,878,413

The FY2022 operating budget projects \$284.9 million in revenues across the General, Emergency Communications, and Prison Funds. Approximately 60% of the operating budget is projected to be funded by property tax revenues and the remaining 40% is projected to come from various sources including fees, fines, intergovernmental revenues, grants and reimbursements, and other revenues.



From 2018 to 2019, total operating revenues dropped by \$4.5 million (or 1.8%) from \$256.3 million to \$251.8 million because the County reduced its property tax rate. In 2020, the County’s operating revenues dropped by another 4.6% from \$251.8 million to \$240.1 million largely due to the impact of the pandemic. In 2021, the County budgeted \$288.3 million in revenues, including reimbursements through the Coronavirus Aid, Relief, and Economic Security (CARES) Act. The FY2022 budget assumes that revenues would return to pre-pandemic levels and projects using a portion of the \$110.1 million American Rescue Plan Act (ARPA) allocation to fund certain one-time expenses.

FY2018 to FY2022 Operating Revenues



	2018 Actuals	2019 Actuals	2020 Actuals	2021 Budget	2022 Budget
Taxes	177,218,192	171,955,674	172,741,281	171,993,000	173,020,000
Fees and Fines	23,130,893	23,762,023	18,727,133	18,109,100	26,295,968
Intergovernmental	36,249,467	36,425,462	30,907,843	37,450,654	41,470,632
Other revenues	19,678,422	19,626,363	17,747,301	24,467,021	18,934,048
Federal reimbursement	0	0	0	33,004,514	19,450,000
Use of Fund Balance	0	0	0	3,252,189	5,707,765
Total Operating Revenues	\$256,276,974	\$251,769,523	\$240,123,559	\$288,276,478	\$284,878,413

The paragraphs that follow provide detailed discussions of each revenue source.



Property Tax

Delaware County relies primarily on property taxes for funding. The County millage for 2022 is 2.999 (\$2.999 per \$1,000 of assessed value), the same as 2021. The total tax levy is a combination of township/borough/city, school district, and County millage. While there is no true “average” millage, the “mean value” across the County shows that the County burden is about 11% of your total tax dollar, however this percentage does vary based upon your specific local government.



County taxes (shown in blue) are approximately \$0.11 out of your tax dollar. Local taxes (shown in red) are approximately \$0.19 and School taxes (shown in green) average \$0.71.

In 2020, the County undertook a property value reassessment as required by state law. While many property owners saw changes in their property taxes, the reassessment was “revenue neutral” to the County. In general, the increase in taxable assessed value of your property was offset by a decrease in property tax rate, illustrated in the table below.

Taxable Assessed Value and County Millage

	2019 Actual	2020 Actual	2021 Projected	2022 Budget
Taxable assessed value	\$31.7 billion	\$31.7 billion	\$57.8 billion	\$57.8 billion
County tax millage	5.461	5.461	2.999	2.999

Current Year Property Tax Revenues

Each year, the County Treasurer’s Office mails out property tax bills on February 1st. Property owners who pay their tax bills in full before April 1st receive a 2% discount on the total amount due. The County receives most of its current year revenues during this discount period. From April 2nd to June 1st property owners can pay their tax bill at face value without incurring a penalty. If property taxes are paid between June 2nd and December 31st, property owners incur a 10% penalty.

Total current year revenues dropped from \$171.3 million in 2018 to \$166.6 million in 2019 because the County reduced its property tax rate from 5.604 mills to 5.461 mills. Since then, the amount of current year revenues has remained flat.



Current Year Revenue Collections (in \$ Millions)

Period	Dates	2018 Actuals	2019 Actuals	2020 Actuals	2021 Budget	2022 Budget
Discount Period	February 2 nd to April 1 st	\$154.0	\$149.6	\$149.9	\$150.1	\$150.3
Face Period	April 2 nd to June 1 st	\$10.7	\$10.2	\$11.1	\$10.4	\$10.5
Penalty Period	June 2 nd to December 31 st	\$6.6	\$6.8	\$5.1	\$6.3	\$6.3
Total Current Year Revenues		\$171.3	\$166.6	\$166.1	\$166.8	\$167.0

Another factor that determines the County’s current real estate tax revenues is the collection rate. The International City/County Management Association (ICMA) sets a 95% benchmark for current year collections. Over the past five years, the County’s current year collection rate averaged 96.3%. The FY2022 budget carries the 96.3% collection rate assumption forward and projects \$167.0 million in current year collections based on the most recent taxable assessment value of \$57.8 billion.

Current Year Collection Rates (in \$ Millions)

	2018 Actuals	2019 Actuals	2020 Actuals	2021 Budget	2022 Budget
Taxable Assessed Value	\$31,559	\$31,693	\$31,729	\$57,835	\$57,835
Tax Rate	5.604	5.461	5.461	2.999	2.999
Current Year Collections	\$171.3	\$166.6	\$166.1	\$166.8	\$167.0
Collection Rate	96.9%	96.3%	95.9%	96.2%	96.3%

Delinquent Property Tax

If property taxes remain unpaid as of December 31st of each year, the Treasurer’s Office turns over delinquent taxes to the County Tax Claim Bureau. On March 1st of each year, the Tax Claim Bureau begins the process for collecting delinquent taxes. Interest is added to the outstanding amounts at a rate of 0.75% per month. Additional service fees and other associated fees are also added to the outstanding amounts.

The amount of delinquent property tax the County collects each year depends on the amount of outstanding delinquent taxes from prior years and the amount the County is able to collect for each delinquent account. From 2018 to 2020, delinquent revenues averaged \$5.8 million mostly from delinquent revenues from the prior three years. The 2022 budget projects \$5.8 million, consistent with the historical average.



Delinquent Property Tax Collections

	2018 Actuals	2019 Actuals	2020 Actuals	2021 Budget	2022 Budget
Delinquent taxes from 1 year ago	1,500,565	1,388,860	2,935,221	1,500,000	2,000,000
Delinquent taxes from 2 years ago	1,791,660	1,924,631	1,868,825	1,800,000	2,100,000
Delinquent taxes from 3 years ago	2,183,796	1,681,257	1,520,920	1,300,000	1,600,000
Delinquent taxes from >3 years ago	227,455	181,779	105,842	0	100,000
Total Delinquent Property Tax	\$5,703,477	\$5,176,527	\$6,430,809	\$5,000,000	\$5,800,000

Public Utility Tax

The County generates a small amount of public utility tax revenue each year. The public utility realty tax (PURTA) is levied against utility services regulated by the Pennsylvania Public Utility Commission. The Commonwealth imposes this tax on public utility realty in lieu of local real estate taxes and distributes revenues equal to the local realty tax to local taxing authorities. Since 2014, the County’s public utility tax revenues have gradually declined as shown in the chart below. The FY2022 budget projects \$190,000 in revenues based on the actual revenue collected in 2020.

Public Utility Tax

	2018 Actuals	2019 Actuals	2020 Actuals	2021 Budget	2022 Budget
Public Utility Tax	\$183,780	\$167,226	\$191,112	\$200,000	\$190,000

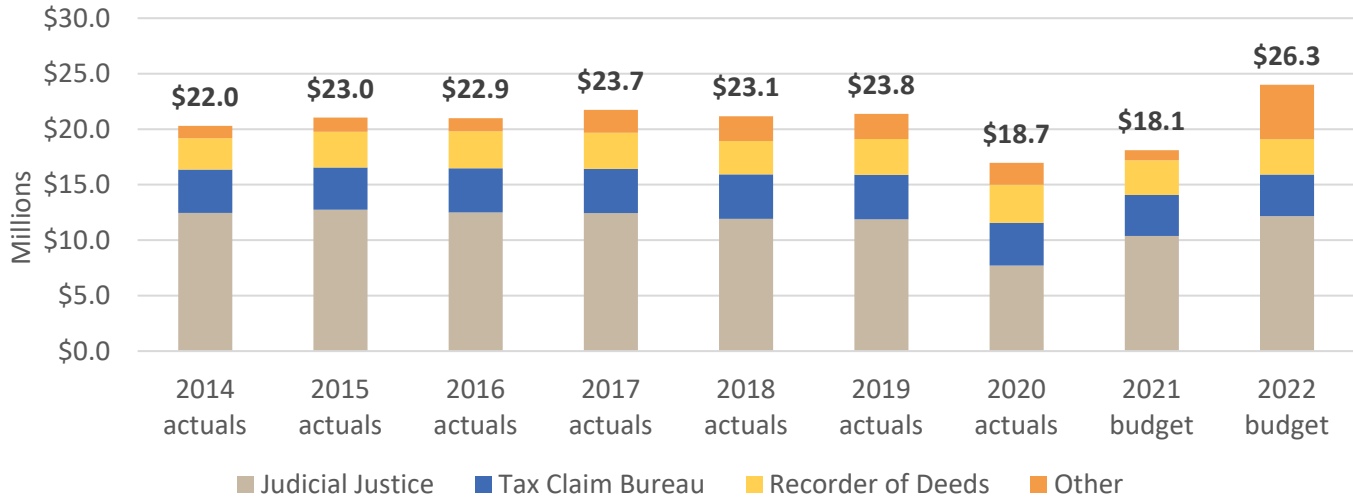
Fees and Fines

Approximately 10% of the operating budget comes from fees and fines. The largest revenues come from the County’s judicial justice system, including \$3.5 million from Judicial Support, \$2.3 million from the Magistrate District Court, and \$1.6 million from the Sheriff’s Office. From 2014 to 2019, total fee and fine revenues grew from \$22.0 million to \$23.8 million (or 1.6 percent increase annually), but revenues dropped by over 20% in 2020 to \$18.7 million due in part to the partial closure of County courts when stay-at-home restrictions were in place. The reduction of Court and Sheriff fees continued into 2021 as the Courts remained partially inactive through the month of July.



The FY2022 budget projects \$26.3 million in fees and fines in part based on historical actual results prior to 2020. The increase compared to 2019 is because the budget also includes \$2.3 million in anticipated revenues from the newly established Health Department.

Fine and Fee Revenues



	2018 Actuals	2019 Actuals	2020 Actuals	2021 Budget	2022 Budget
Judicial Justice	12,105,191	12,093,417	8,092,149	10,704,485	12,157,848
Tax Claim Bureau	4,003,959	4,013,244	3,849,735	3,693,586	3,750,000
Recorder of Deeds	3,008,443	3,227,112	3,441,247	3,118,000	3,194,583
Other	4,201,879	4,650,174	3,731,333	918,472	7,193,537
Total Fines and Fees	\$23,130,893	\$23,762,023	\$18,727,133	\$18,109,100	\$26,295,968

Intergovernmental Revenues

Another 14% of the operating budget comes from intergovernmental revenues and approximately one-third of the revenue is related to the 911 surcharge. The County operates a countywide 911 emergency response system that is primarily funded through the 911 surcharge, which is a \$1.65 surcharge on any communications service capable of two-way communication to a Public Safety Answer Point (PSAP)¹ levied by the Commonwealth. Surcharges are applied to wireline, Voice over Internet Protocol (VoIP), prepaid mobile, and postpaid mobile users.

¹ Delaware County is a Public Safety Answer Point (PSAP). In Pennsylvania, PSAPs are typically county-based.



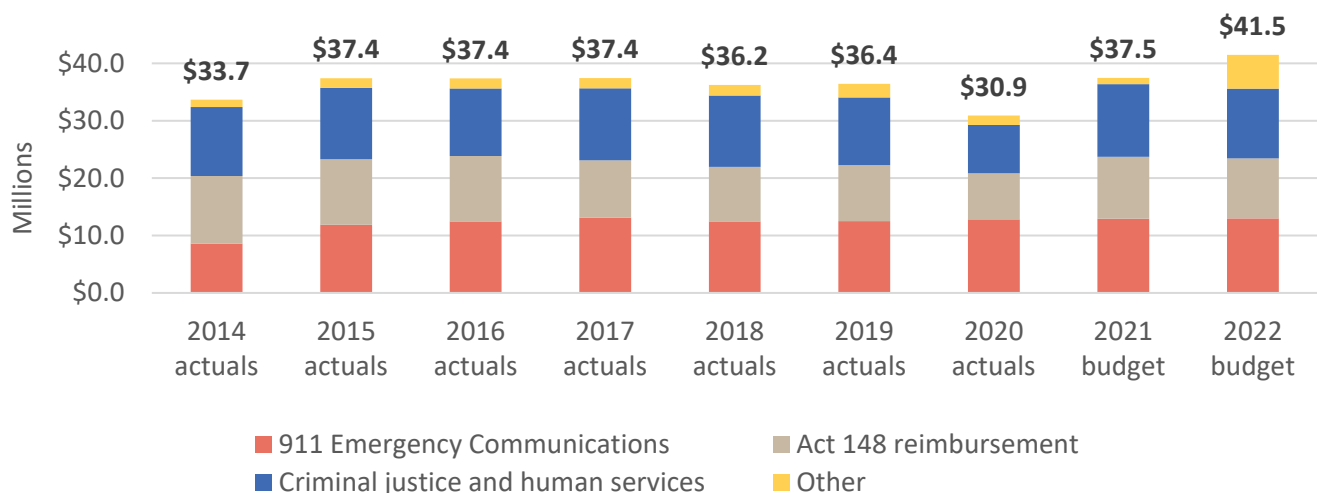
The majority of the 911 surcharge is distributed to each Pennsylvania county based on a formula through the Pennsylvania Emergency Management Agency (PEMA).² From 2018 to 2020, Delaware County’s distributions grew at an annual rate of 1.5% from \$12.5 million to \$12.8 million. The FY2022 budget projects \$13.0 million in 911 surcharge revenues based on historical growth.

Delaware County 911 Surcharge Revenue Distribution

2018 Actuals	2019 Actuals	2020 Actuals	2021 Budget	2022 Budget
\$12,450,704	\$12,522,123	\$12,819,222	12,940,603	\$12,998,019

The second largest intergovernmental revenue is the Commonwealth reimbursement for a portion of the Juvenile Court’s operating cost according to Act 148, which accounts for a quarter of intergovernmental revenues. The remaining revenues in this category are primarily related to the criminal justice and human services systems, and a small amount of other intergovernmental revenues come from a variety of sources including the Philadelphia International Airport, non-profit entities, and miscellaneous federal and state grants. The FY2022 budget projects \$41.5 million, which includes an additional \$4.0 million in state funding for the newly established Health Department.

Intergovernmental Revenues



² 83% of the distribution uses a formula-based calculation based on population and each PSAP’s revenues and expenditures over the last five years. 15% of the distribution is used by PEMA to establish, enhance, operate, or maintain statewide interconnectivity of 911 systems. The remaining 2% is retained by PEMA for 911 administration and programmatic support.



Intergovernmental Revenues

	2018 Actuals	2019 Actuals	2020 Actuals	2021 Budget	2022 Budget
911 surcharge	12,450,704	12,522,123	12,819,184	12,940,603	12,998,019
Act 148 reimbursement	9,504,235	9,740,402	8,018,892	10,776,253	10,450,085
Criminal justice and human services	12,448,767	11,799,784	8,427,570	12,657,098	12,137,063
Other	1,845,761	2,363,153	1,642,198	1,076,700	5,885,465
Total Intergovernmental Revenues	\$36,249,467	\$36,425,462	\$30,907,843	\$37,450,654	\$41,470,632

Grants and Reimbursements

The County is receiving a total of \$110.1 million in federal funding under the American Rescue Plan Act (ARPA). Allowable uses of these funds include adjusting for lost revenue from previous years (2020 and 2021) due to the impacts of COVID-19. Other allowable uses of ARPA funds under the US Treasury guidance include addressing the impacts of the pandemic on public health, especially on vulnerable communities. Consistent with these rules, the following allocations of ARPA funds are included as revenue sources in the FY2022 operating budget.

FY2022 ARPA Funds Allocation

Use	Amount
Allowable revenue losses from 2020 per US Treasury guidance	\$8.0 million
Health Department costs related to COVID and public health in vulnerable communities	\$5.9 million
Funding of the District Attorney’s Gun Violence Prevention Program	\$1.0 million
COVID-19 response costs	\$4.5 million
TOTAL	\$19.5 million

Use of Fund Balance

The County maintains a Fund Balance to receive revenues, disburse monies, and manage cash flow. Differences between the budget and actual revenues and expenses may increase or decrease the General Fund balance. Surplus funds remaining at the end of each fiscal year add to the fund balance.

As of December 31, 2020, the General Fund balance was \$80.4 million, of which \$5.0 million was assigned to information technology (IT) projects. The County used \$1.5 million of the assigned fund balance in FY2021 for technology upgrades and projects allocating another \$2.1 million in FY2022.



Fund Balance Assigned for Information Technology (IT) Projects

FY2022	
Assigned for IT Projects (as of Dec 31, 2020)	\$5.0 million
2021 projected	\$1.5 million
2022 projected	\$2.1 million
Projected amount remaining	\$1.4 million

In addition to using \$2.1 million in assigned fund balance for IT projects, the FY2022 operating budget also projects using an additional \$1.9 million in reserves for operating costs and \$1.7 million to de-privatize the operation of the prison.

The County’s George W. Hill Correctional Facility is the County prison that houses approximately 1,800 inmates. The 2021 budget appropriated \$48.0 million in projected General Fund subsidy to operate the prison. The FY2022 budget increases this amount by \$2.0 million to \$50.0 million and anticipates drawing from the fund balance on a one-time basis to account for the costs of transitioning operations from contract operation to de-privatized internal service. The long-term forecast assumes that the cost of operating the prison as a County agency will decrease due to efficiencies gained.

FY2022 Budget – Use of Fund Balance

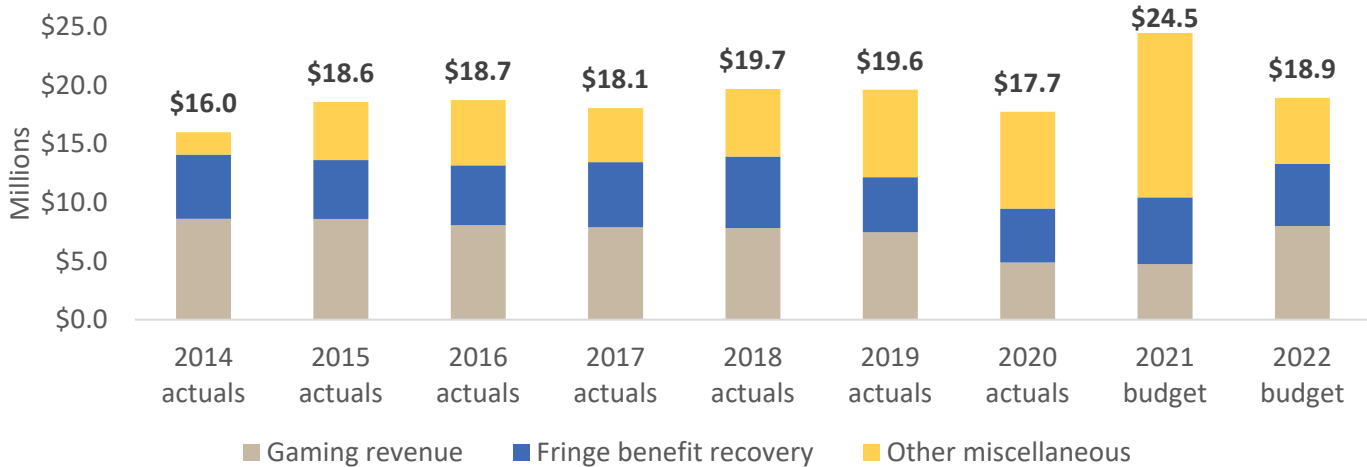
FY2022	
IT Assigned Fund Balance	\$2.1 million
Unassigned Fund Balance for Operating Costs	\$1.9 million
Unassigned Fund Balance for Prison	\$1.7 million
Use of Fund Balance	\$5.7 million

Other Revenues

Other revenues account for the remaining 7% of the operating budget. The largest revenue in this category is the gaming revenue, which accounts for almost half of the other revenue category and is projected to total \$8.0 million, consistent with the amount of revenues collected prior to the pandemic. The second largest revenue in this category is fringe benefits recovery, which are recovered medical payments for retirees to providers and are projected to total \$5.3 million in FY2022. The remaining revenues come from liquid fuels revenues that offset eligible public works spending, interest earnings, rental income, and other miscellaneous receipts. The FY2022 budget also includes \$275,000 in reimbursement from the capital project fund to account for the operating costs of carrying out capital projects.



Other Revenues



	2018 Actuals	2019 Actuals	2020 Actuals	2021 Budget	2022 Budget
Gaming revenue	7,815,230	7,458,270	4,884,995	4,735,592	7,993,371
Fringe benefit recovery	6,098,087	4,701,841	4,588,944	5,700,000	5,303,014
Other miscellaneous	5,765,105	7,466,252	8,273,363	14,031,429	5,637,663
Total	\$19,678,422	\$19,626,363	\$17,747,301	\$24,467,021	\$18,934,048

Summary of Operating Revenues

In aggregate, the FY2022 budget projects \$284.9 million in total operating revenues, \$44.8 million (or 18.6%) more than 2020 actuals primarily because the County anticipates using of \$19.5 million in ARPA funds and \$5.7 million fund balance for eligible spending. The FY2022 budget also assumes revenues to return to normal as the pandemic recedes and projects additional fee and grant revenues with the establishment of the Health Department.

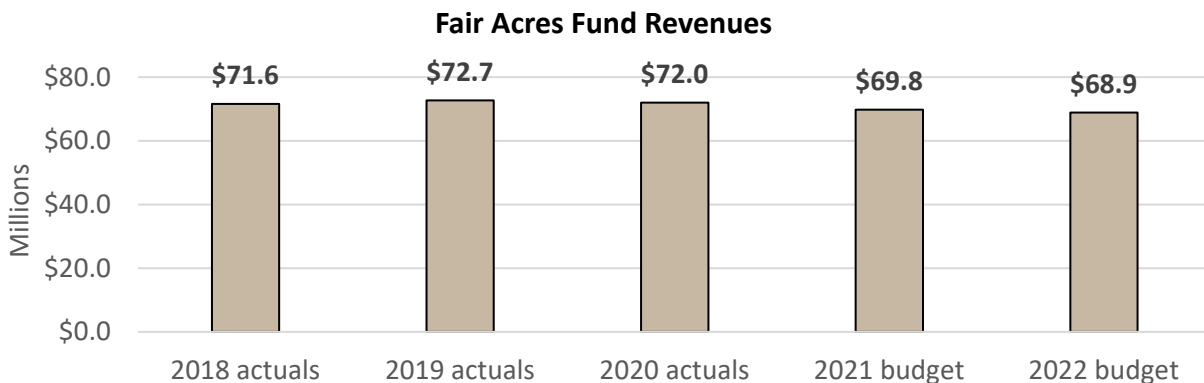
Operating Revenues, 2018 - 2022

	2018 Actuals	2019 Actuals	2020 Actuals	2021 Budget	2022 Budget
Taxes	177,218,192	171,955,674	172,741,281	171,993,000	173,020,000
Fees and Fines	23,130,893	23,762,023	18,727,133	18,109,100	26,295,968
Intergovernmental	36,249,467	36,425,462	30,907,843	37,450,654	41,470,632
Other revenues	19,678,422	19,626,363	17,747,301	24,467,021	18,934,048
Federal reimbursement	0	0	0	33,004,514	19,450,000
Use of Fund Balance	0	0	0	3,252,189	5,707,765
Total Operating Revenues	\$256,276,974	\$251,769,523	\$240,123,559	\$288,276,478	\$284,878,413



FAIR ACRES REVENUES

The County operates the Fair Acres Geriatric Center (“Fair Acres”) that offers long-term, intermediate, and skilled care with a capacity for approximately 875 residents and consists of eighteen buildings on a 210-acre campus in Lima, Pennsylvania. Fair Acres provides a full range of residential services and including medical, pharmaceutical, and various therapeutic services. All revenues and expenditures at the Geriatric Center are accounted for in a separate Fair Acres Fund. Revenues increased slightly in 2019 from \$71.6 million to \$72.7 million but have been declining since then.



Revenues in FY2021 were lower than programmed due to decreased occupancy, caused by a combination of lingering COVID-19 impacts and the removal of beds from the active inventory due to capital construction. In FY2022, revenues are enhanced by the anticipated receipt of \$2.0 million from the sale of “beds” to a private provider, which increased the total projected revenue to \$62.7 million. The remaining expense in the Fair Acres Fund is projected to be offset by \$6.2 million in General Fund subsidy.

Fair Acres Fund Revenues and Expenditures

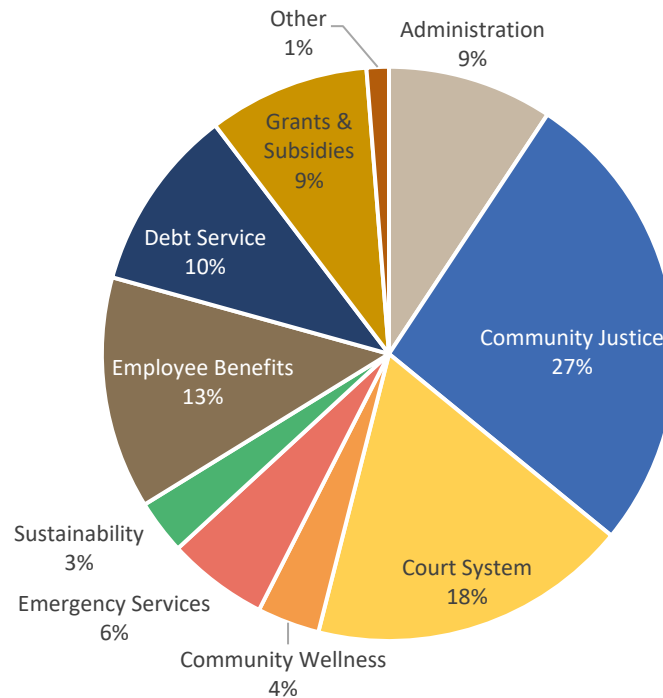
	FY2021 Budget	FY2022 Budget
Intergovernmental revenues	53,520,823	50,450,000
Charges for services	7,297,146	8,411,583
Revenues from the sale of beds	0	2,000,000
Rental and other revenues	816,000	1,800,000
Revenue excluding General Fund subsidy	\$61,633,969	\$62,661,583
General Fund subsidy	8,165,687	6,231,853
Total Fair Acres Revenues	\$69,799,656	\$68,893,436
Total Fair Acres Expenditures	\$69,799,656	\$68,893,436



Uses of Revenue – How does the County spend the money it receives?

Delaware County funds its operations from the sources of revenue identified in the preceding section. The chart and table below show the historical and budgeted expenditures. In aggregate, the FY2022 budget projects \$284.9 million in operating spending.

FY2022 Expenditure by Service Type



	2021	2022	CHANGE (\$)	CHANGE (%)
Administration	24,218,546	26,519,907	2,301,361	9.5%
Community Justice	73,344,191	75,770,747	2,426,556	3.3%
Court System	49,732,194	51,426,744	1,694,551	3.4%
Community Wellness	2,228,030	10,020,699	7,792,669	349.8%
Emergency Services	16,018,601	16,164,194	145,592	0.9%
Sustainability	6,804,031	8,713,474	1,909,443	28.1%
Employee Benefits	53,094,590	37,287,581	(15,807,009)	-29.8%
Debt Service	29,496,905	29,496,905	0	0.0%
Grants & Subsidies	26,438,389	25,897,623	(540,767)	-2.0%
Other	6,901,000	3,580,539	(3,320,461)	-48.1%
Total Operating Expenses	\$288,276,478	\$284,878,413	(3,398,065)	-1.2%

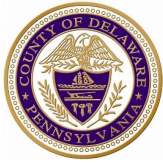


Does the Budget Balance?

The FY2022 budget balances revenues and expenditures. The lingering impacts of the COVID-19 pandemic are addressed using \$19.5 million in American Rescue Plan Act (ARPA) reimbursements for revenue losses and allowable expenses, including costs related to the formation of the County’s Health Department, non-recurring COVID-19 response, and the County’s Gun Violence Reduction Initiative. A total of \$5.7 million of the County’s reserves are used including \$2.1 million from the fund balance assigned for information technology projects and \$1.7 million transfer from the fund balance used for one-time prison transition costs. The FY2022 budget reduces the use of non-recurring revenues, and with future cost realism measures being implemented the County’s finances will be structurally balanced with recurring resources.

FY2022 Budget – Revenues and Expenditures

Revenues	
Property Tax	173,020,000
Fees, Fines, Intergovernmental, and Other Revenues	73,702,629
9-1-1 Surcharge	12,998,019
ARPA Reimbursement	19,450,000
Assigned IT Reserves	2,100,000
One-time Transfer from Reserves for Prison Transition	1,700,000
Additional transfer from Fund Balance	1,907,765
Operating Revenues	\$284,878,413
Fair Acres Revenues	\$68,893,436
Total Revenues	\$353,771,849
Expenditures	
Department Spending	188,615,765
Non-Departmental Spending	96,262,648
<i>Debt Service</i>	29,496,905
<i>Employee Benefits</i>	37,287,581
<i>Insurance</i>	5,580,539
<i>Subsidies and Services</i>	23,897,623
Operating Spending	\$284,878,413
Fair Acres Spending	\$68,893,436
Total Spending	\$353,771,849



Planning for the Unknown

Revenue losses and the additional costs the COVID-19 pandemic over the past two years have caused the County to rely on Coronavirus Relief Funds (CARES and ARPA). While the County's reliance on these funds has decreased significantly from 2020 to 2022, a gap remains after the costs for the Health Department and one-time program and facilities costs are subtracted. The amount of cost recovery and state funding for the Health Department are areas of uncertainty that will influence future operating budgets.

The closing months of 2021 have seen two factors arise that will add unknowns into our planning efforts. First, inflation has risen from an annual rate of approximately 1% to the 4-5% range. Escalating costs on current and future year budgets will cause stresses that conflict with the County's desire to keep property taxes at an affordable rate. Second, the County is competing in a tight labor market, and changes in total compensation (pay and benefits) and working arrangements will be required to maintain the County's status as a workplace of choice.

County Council has reinforced the need to plan for the unknown by requiring no increases in expenditures from FY2021 to FY2022. County team members have responded by producing a budget that actually reduces program funding from \$288 million in FY2021 to \$285 million in FY2022. The implementation of cost realism measures and rigorous and recurring reporting will continue the drive to a structurally balanced budget in the coming years within the allocated revenues.

Areas of Concern

County Infrastructure. The County completed a comprehensive Facilities Condition and Needs Assessment (FCNA) in 2021. The FCNA provides a complete review of all County parks and facilities, and provides options for renewal and replacement of internal infrastructure. The FCNA will be a major influence on the County's Capital Improvement Program, however the need for improvements must be balanced against the impact debt service has on the budget balance. The County must also look at its current capital holdings and determine if the inventory is "right-sized" and configured for future needs.

Transition Planning. The County is facing significant staff turnover in the short term (0-5 years) and it must plan for retirements and succession. A large number of staff members moving into the retirement pool will increase the cost of post-employment benefits. Recruiting for the future will require the County to improve its facilities and work practice to attract new team members in an increasingly competitive labor market and adopt best practices to improve efficiencies. As development of SMART (Specific, Measurable, Achievable, Relevant and Timely) performance measures are central to this approach, Goals and Objectives have been introduced into this



budget document for the first time. The adoption of a comprehensive staff training program will be supported in the future through the launch of a Learning Management System in the last quarter of 2021/first quarter of 2022.

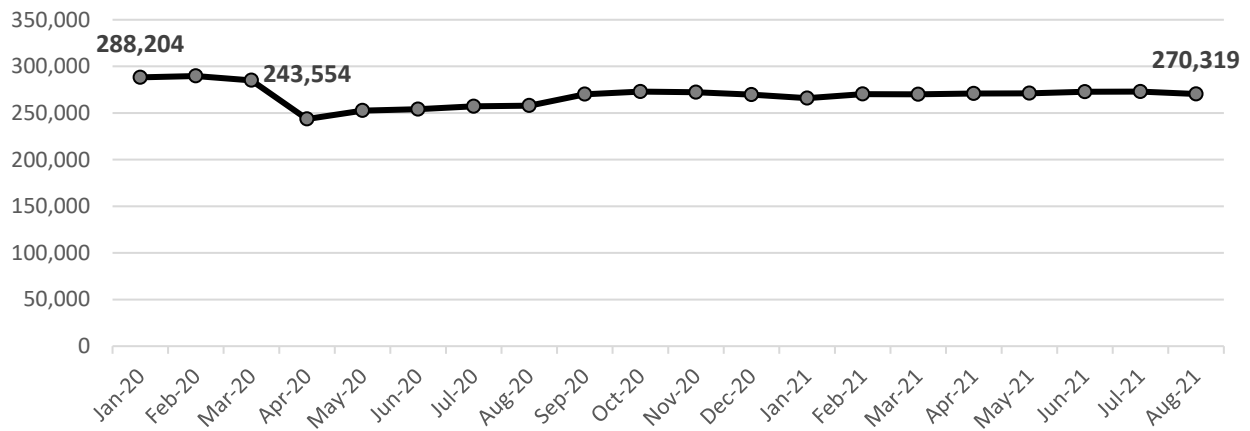
Information Systems Modernization. The County is facing the need for significant investments in its information systems – hardware, software, network, and “peopleware.” While the County has recovered from the intrusion that occurred in November 2020, the upgrading of its security software, replacement of older equipment, and restrictions on network access is an ongoing mission. Multifactor authentication (MFA) has been introduced and cyber security training is being developed. The pandemic highlighted the need to provide secure digital access to services, and the County is initiating online forms, migrating its Geographic Information System (GIS) platform to a data management system, and introducing new personnel systems. However, the backbone of the network – the SAP financial system – is nearing its end of life and planning for its replacement has begun.



Coronavirus (COVID-19) Relief Funds

The COVID-19 pandemic that began in early 2020 affected every part of life: as social distancing became a necessity, businesses closed, schools transitioned to remote education, travel was sharply reduced, and many lost their jobs. According to data by the Bureau of Labor Statistics, County employment dropped by 14.5% from 288,204 to 243,554 in April 2020 and, as of August 2021, there were still 17,885 fewer jobs than before the pandemic. ¹

Employment, January 2020 - August 2021



Amid this once-in-a-century crisis, Delaware County government supported major efforts to prevent and address the spread of COVID-19, including testing, contact tracing, isolation and quarantine, public communications, and mobilization around vaccinations. County government also created programs to address the economic and social impacts of the pandemic, including expanded assistance for businesses and residents, rent and utility support, and internet access programs. At the same time, like many other local governments, the County saw a substantial increase in costs to provide these services amid declines in revenue due to the economic downturn and changing economic patterns during the pandemic.

Recognizing these challenges, the federal government provided relief funds to support local governments' efforts in responding to the public health emergency and its negative economic impacts. The following section summarizes how the County used federal funding to support its residents during the pandemic and how the County plans to use the American Rescue Plan Act (ARPA) funds as Delaware County – and the rest of the country – looks toward recovery.

¹ Local Area Unemployment Statistics (LAUS), Bureau of Labor Statistics

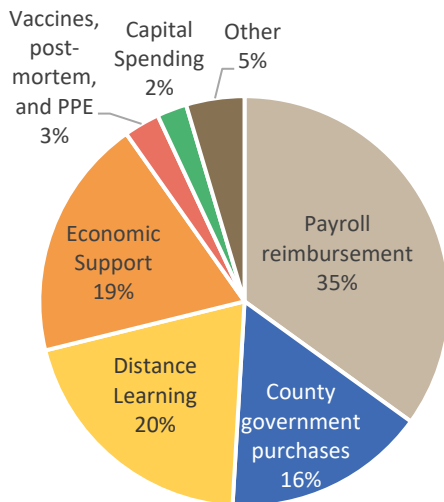


The Coronavirus Aid, Relief, and Economic Security (CARES) Act

The CARES Act was passed by Congress on March 27, 2020 to provide fast and direct economic aid given the negative health, social, and economic impact of the COVID-19 pandemic. Delaware County received \$98.9 million in CARES Act funding and as of September 15, 2021, the County spent more than \$95 million with \$4.5 million remaining to spend by the end of 2021.

Approximately half (or \$50.4 million) of the CARES Act spending was allocated toward payroll reimbursement and government purchases to support essential services and respond to the County’s public health needs. Another \$20 million was spent on distance learning, including purchasing necessary equipment to facilitate education in a remote environment. The County also provided \$18.9 million in much-needed economic support to businesses and residents including grants and marketing support to small businesses, support of child care, and testing efforts. These four categories of spending represent over 90 percent of total spending. The remaining 10 percent in CARES Act spending was allocated toward vaccines, personal protective equipment (PPE), post-mortem expense, a small amount of capital spending, and other spending.

CARES Act Funding Spending



Spending Categories	Amount
Payroll reimbursement	34,565,037
County government purchases	15,806,299
Distance Learning	20,000,000
Economic Support	18,850,652
Capital Spending	2,328,957
Vaccines, post-mortem, and PPE	2,793,979
Other	4,548,057
Total CARES Act Award	\$98,892,981

American Rescue Plan Act (ARPA)

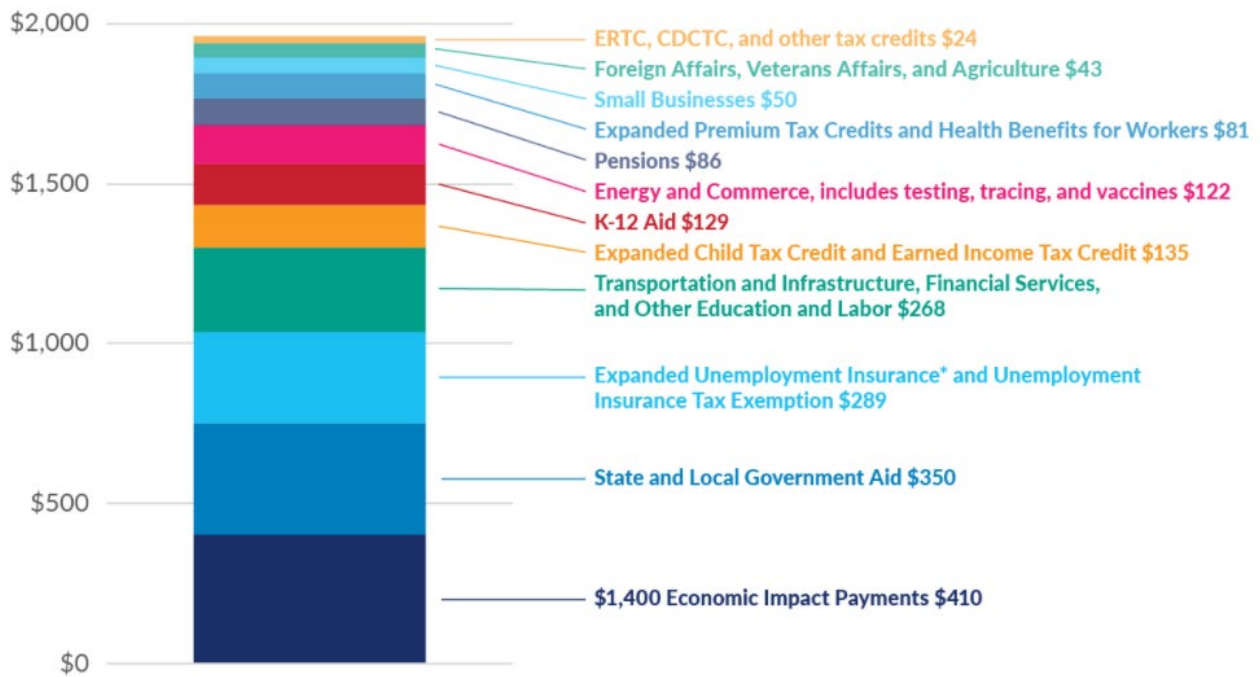
After more than a year of COVID-19 generating unprecedented social and economic costs, the American Rescue Plan Act was signed into law on March 11, 2021, providing a much-needed lifeline to state and local governments. The Act includes \$350 billion in direct aid to state and



local governments, as well as significant investments in infrastructure, education, public health, human services, and housing.²

American Rescue Plan Act Funding Allocation³

Topline summary of relief in Billions of Dollars



Delaware County is receiving \$110.1 million in local fiscal recovery funds from ARPA, half of which (\$55.0 million) was received in May 2021 and the other half arriving by May 2022.

According to ARPA and subsequent guidance provided by the U.S. Treasury, the funds are provided to respond to the COVID-19 public health emergency and its economic impacts through four categories of eligible uses:

1. To respond to the public health emergency or its negative economic impacts, including assistance to households, small businesses, and nonprofits, or aid to impacted industries such as tourism, travel, and hospitality;

² <https://www.congress.gov/117/bills/hr1319/BILLS-117hr1319enr.pdf>

³ The Tax Foundation; <https://taxfoundation.org/american-rescue-plan-covid-relief/>



2. To respond to workers performing essential work during the COVID-19 public health emergency by providing premium pay to eligible workers;
3. For the provision of government services to the extent of the reduction in revenue due to the COVID–19 public health emergency relative to revenues collected in the most recent full fiscal year prior to the emergency; and
4. To make necessary investments in water, sewer, or broadband infrastructure.

From County government’s perspective, the revenue loss replacement category (#3) has the fewest restrictions and can be used for a variety of spending categories including pay-as-you-go capital expenses and providing general government services.

The other spending categories have more reporting and compliance requirements designed to tie the use of federal funds to the pandemic. The County can spend the money on those purposes or provide the money to other organizations, households, or small businesses. If the County does give portions of its ARPA funding to other organizations, the County itself remains responsible for meeting federal compliance and reporting requirements.

ARPA Local Relief Fund Spending Categories

Flexible Dollars	Structured Dollars
Revenue loss replacement dollars can be used for the provision of government services, including maintenance or pay-go funded building of infrastructure, including roads; modernization of cybersecurity, including hardware, software, and protection of critical infrastructure; health services; environmental remediation; school or educational services; and the provision of police, fire, and other public safety services.	Respond to public health emergency
	Address negative economic impacts (Includes assistance to external entities)
	Premium pay for essential workers
	Water, sewer, and broadband infrastructure

In addition to these eligible uses, the County can also use ARPA funds to pay for the administrative costs related to its execution. All ARPA funds must be obligated by December 31, 2024 and expended by December 31, 2026.

Public Engagement and ARPA Spending Plan

One of the key components in identifying uses for the ARPA funds is active engagement with the supported community. Council held a public meeting on September 28, 2021 to receive input and



comment from County staff and community stakeholders. The following section summarizes the County’s current plan for using ARPA funds based on that discussion. Moving forward, the County will establish a mechanism to receive feedback and requests for funds via the ARPA webpage. Qualifying groups may submit requests allocations of funds electronically. These communications will be routed to the Executive Director for review and potential adjustment to the current plan.

ARPA Spending Plan

Spending Categories	Amount
Revenue Losses	16,328,000
Public Health Response	31,370,800
Economic Impacts	34,750,000
Infrastructure	25,750,000
Administrative Costs	1,000,000
Other	885,161
Total ARPA Award	\$110,083,961

Revenue Losses

The County can use ARPA funds for its own operating and capital needs under the Act’s “revenue replacement” category, but there is a statutory approach for calculating how much money can be directed to this purpose:

- Revenue reduction is calculated by comparing the actual revenue to an alternative representing what could have been expected to occur in the absence of the pandemic (i.e. the counterfactual revenue). The analysis takes the government’s “general revenue” in the last full fiscal year prior to the public health emergency (FY2019) and projects forward at either (a) the average annual revenue growth over the three full fiscal years prior to the public health emergency or (b) 4.1 percent, whichever is greater.
- Consistent with the Census Bureau’s definition of “general revenue from own sources,” the definition of general revenue would exclude refunds and other correcting transactions, proceeds from issuance of debt or the sale of investments, revenues generated by utilities and insurance trusts, and intergovernmental transfers from the Federal government. Intergovernmental transfers from the Commonwealth are included in this definition.
- In calculating revenue loss, the County reviews general revenue in the aggregate, rather than on a source-by-source basis, to provide a more accurate representation of the pandemic’s effect on overall revenues.



- Although revenue may decline for reasons unrelated to the COVID-19 public health emergency, the U.S. Treasury presumes any diminution in actual revenues relative to the counterfactual pre-pandemic trend to have been due to the COVID-19 public health emergency.

To calculate the amount the County can use toward revenue loss replacement, the first step was to develop a counterfactual trend that projects what the revenue would have been absent the COVID-19 pandemic based on the U.S. Treasury guidance. The difference between 2020 actual revenues and the counterfactual trend is the amount of the County can use toward revenue loss replacement for 2020.

The formula used to determine the total amount of general revenue lost in 2020 is as follows:

$$(2019 \text{ actual revenue}) \times (1 + 4.1\%) - 2020 \text{ actual revenue}$$

A portion of the estimated lost revenue for 2020 is budgeted as funding that will be used for County government operations in 2022. Moving forward, the County needs to calculate the extent of the reduction in revenue on December 31 of each year to determine the actual amount eligible for reimbursement. For the time being, the ARPA spending plan projects \$16.3 million in revenue replacement dollars that will be used to fund County government operations.

Public Health Response

One of the main goals of ARPA is to provide funding for continued public health response. The County plans to direct a portion of the funds to address the following public health initiatives:

- **Direct COVID-19 Response:** The ARPA spending plan includes \$3.0 million that will include costs directly related to responding to the COVID-19 pandemic in 2022 and 2023.
- **Health Department:** The ARPA spending plan allocates \$24.4 million to establish the Delaware County Health Department. This amount will help pay for a portion of the operating costs in the first three years of operations from 2022 to 2024.
- **Community Justice:** The County will pursue a variety of initiatives related to criminal justice reform, which is an eligible spending given the increase in violence during the pandemic.⁴ The ARPA spending plan currently allocates \$7.0 million for this initiative.

⁴ National Commission on COVID-19 and Criminal Justice, Impact Report: COVID-19 and Crime (Jan. 31, 2021),; Brad Boesrup et al., Alarming Trends in US domestic violence during the COVID-19 pandemic, Am. J. of Emerg. Med. 38(12): 2753-55 (Dec. 1, 2020), available at [https://www.ajemjournal.com/article/S0735-6757\(20\)30307-7/fulltext](https://www.ajemjournal.com/article/S0735-6757(20)30307-7/fulltext) (showing a spike in domestic violence).



Response to Negative Economic Impacts

The ARPA spending plan allocates \$34.8 million in response to the negative economic impacts of the COVID-19 pandemic that will fund the following potential projects:

- Create a Holiday Village that provides opportunities for local businesses in conjunction with the Festival of Lights (\$750,000)
- Renovations at the Lansdowne Theater (\$2.0 million)
- Community Partnering Program to provide funding for local non-profits and community-based organizations (\$2.0 million)
- Mortgage Assistance Program (\$10.0 million)
- Other economic development projects (\$20 million)

Infrastructure

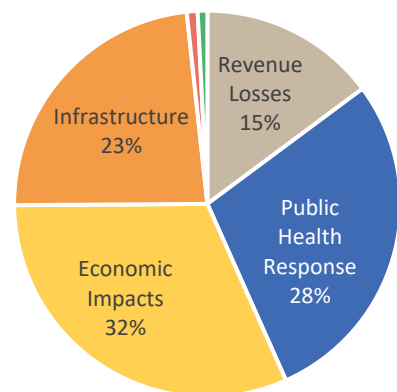
The ARPA spending plan includes \$25.8 million for infrastructure projects, half of which will be allocated for parks and open space needs. The County will develop a comprehensive plan to determine how best to allocate these funds to maximize the impact of these investments.

ARPA Spending Plan Summary

The chart to the right summarizes the current ARPA spending plan detailed above.

This ARPA spending plan is a starting point to ensure that funds are used strategically to achieve long-term sustainability. County government will continue to amend the plan based on any new funding needs, but the ultimate goal of the spending plan remains unchanged – to pave path toward an equitable and sustainable future.

ARPA Spending Plan



Emergency Rental Relief Program

The COVID-19 pandemic has resulted in business closures, lost income, and massive increases in claims for unemployment. To help address the economic and social impacts of the pandemic, the County launched an Emergency Rental Assistance (ERA) Grant Program in March 2021 to assist renters who have suffered disruption and loss of income due to the COVID-19 pandemic.

The first phase of the program totaled \$37.2 million and was funded by the Consolidated Appropriations Act of 2021. To qualify, residents must provide evidence of disruption and/or loss



of income due to the pandemic. Total household income must fall below 80% of area median income (AMI) based on the number of people in the household.

Phase 1 ERA Income Limits

Household Size	1	2	3	4	5	6	7	8
Low income (80%)	\$54,150	\$61,850	\$69,600	\$77,300	\$83,500	\$89,700	\$95,900	\$102,050

For qualified residents, ERA would pay past due rent, the largest past due utility bill, and up to three months of future eligible housing/utility expenses totaling up to 15 months of assistance directly to the mortgage or utility company on behalf of eligible renters.

As of October 6, 2021, the County had received over 11,000 applications and obligated \$30.7 million in assistance, more than 82% of the total funding. To date, the County continues to receive a significant number of applications and expects to exhaust the entire \$37.2 million in phase 1 funding in October 2021.

To continue providing support to residents, the County created a second phase of ERA that will be funded by the emergency rental assistance provision included in ARPA.^[1] County Council allocated \$11.8 million to the second phase of ERA and may increase funding allocations in the future to continue this important initiative.

ERA funding is included in the County’s Fiscal Budget for 2022, which explains the significant increase of fiscal department funding from 2021 to 2022.

^[1] Note that the emergency rental assistance funds under ARPA are separate from and in addition to the local fiscal recovery funds provided by ARPA, which totals \$110.1 million for Delaware County.

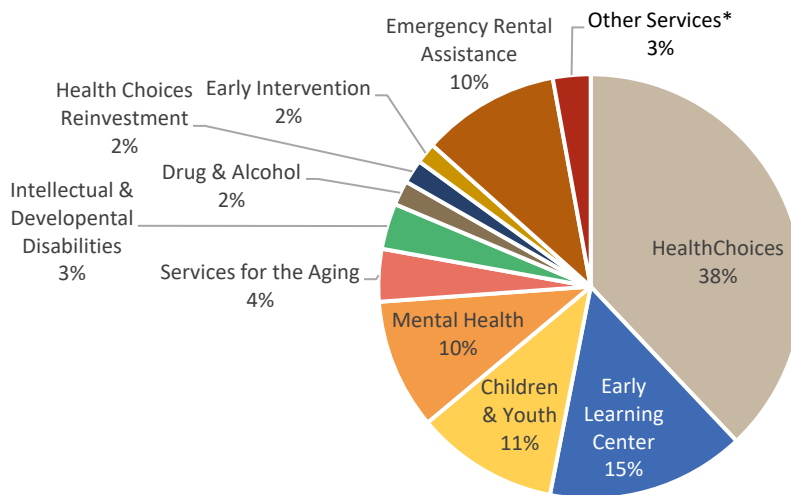


Grant Funded (or Fiscal Year) Agencies

The County receives grant funding from state and federal sources that primarily fund the County’s human services areas. Those revenues are usually adopted on July 1st of each year and are considered grant-funded agencies that are outside the County’s operating budget.

The following table summarizes the projected human services grant funding for FY2022 by service area. The FY2022 budget anticipates \$378.5 million in grant revenues, \$44.2 million (or 13.2%) more than budgeted in 2021 primarily because of the new emergency rental assistance program. Note that these agencies also receive an additional \$7.6 million in General Fund subsidies that are included in the operating budget.

Human Services Agencies’ Grant Funding



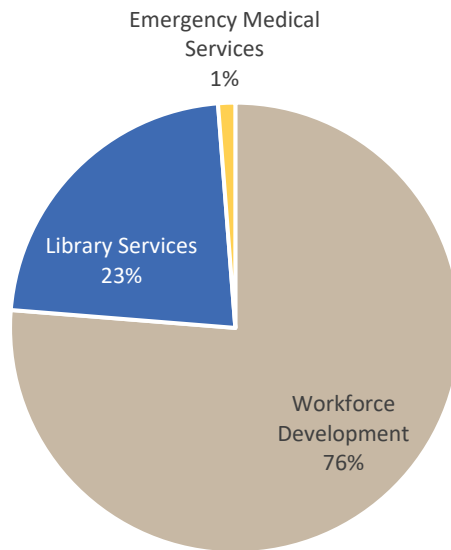
	2021	2022	CHANGE \$	CHANGE %
Children & Youth Services	37,760,718	41,107,500	3,346,782	8.9%
Mental Health	37,464,537	37,550,921	86,384	0.2%
Intellectual & Developmental Disabilities	14,551,813	13,217,817	(1,333,996)	-9.2%
Early Intervention	6,726,379	5,961,660	(764,719)	-11.4%
HealthChoices	135,552,180	143,662,744	8,110,564	6.0%
Health Choices Reinvestment	7,196,243	6,846,412	(349,831)	-4.9%
Early Learning Resource Center	60,944,669	57,249,787	(3,694,882)	-6.1%
Drug & Alcohol	6,262,344	7,108,625	846,281	13.5%
Services for the Aging	14,936,214	15,128,618	192,404	1.3%
Emergency Rental Assistance Program	0	39,827,904	39,827,904	N/A
Other Human Services*	12,927,462	10,858,749	(2,068,713)	-16.0%
HUMAN SERVICES GRANTS	\$334,322,559	\$378,520,737	\$44,198,178	13.2%

**Includes Office of Housing and Community Development, Adult and Family Services, Medical Assistance Transportation*



The County also receives a small amount of additional grant revenues through other agencies. The following summarizes additional grant funding for other non-Human Services agencies. Note that these agencies also receive an additional \$1.4 million in General Fund subsidies that are included in the operating budget.

Other Agencies' Grant Funding



	2021	2022	CHANGE \$	CHANGE %
Library Services	2,581,437	2,558,200	(23,237)	-0.9%
Emergency Medical Services	181,095	139,953	(41,142)	-22.7%
Workforce Development	8,295,277	8,670,908	375,631	4.5%
OTHER GRANTS	\$11,057,809	\$11,369,061	\$311,252	2.8%



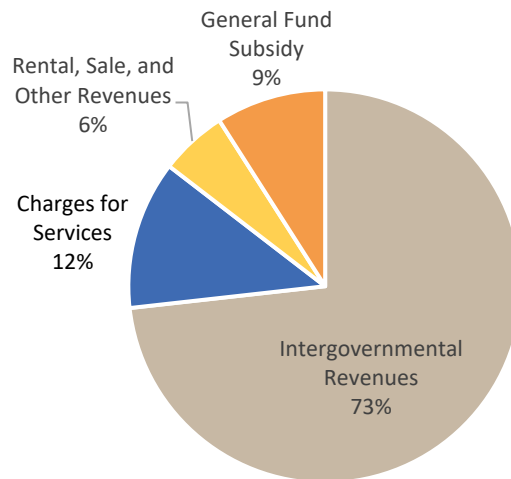
Fair Acres Geriatric Center

The County operates the Fair Acres Geriatric Center (“Fair Acres”) that offers long-term, intermediate, and skilled care with a capacity for approximately 875 residents and consists of 18 buildings on a 210-acre campus in Lima, Pennsylvania. Fair Acres provides a full range of residential services including medical, pharmaceutical, and various therapeutic services.

All revenues and expenditures at the Geriatric Center are accounted for in the Fair Acres Fund. The FY2022 budget projects \$68.9 million in revenues. Almost three-quarters (73%) of the funding is projected to come from intergovernmental revenues, and the remaining revenues will come from charges for services, rental income, sale of bed revenue, and a General Fund subsidy.

FY2022 revenues are projected to be \$906,000 (or 1.3%) lower than FY2021 primarily due to a projected reduction in Medicaid reimbursements. Some of those decreases are offset by federal COVID-19 reimbursements and one-time revenue of \$2.0 million from the sale of beds.

Fair Acres FY2022 Revenue Budget



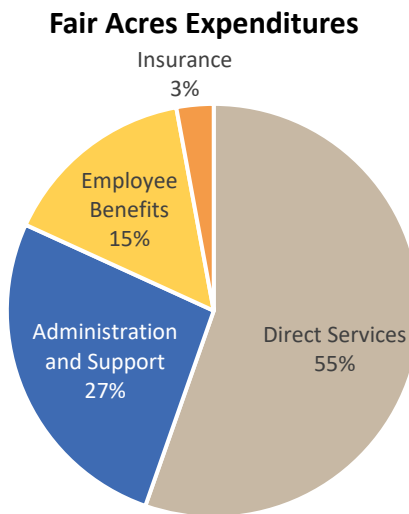
Fair Acres FY2021 and FY2022 Revenue Budget

	2021	2022	Change (\$)	Change (%)
Intergovernmental Revenues	\$53,520,823	\$50,450,000	(\$3,070,823)	-5.7%
<i>Intergovernmental revenue</i>	<i>17,300,000</i>	<i>16,600,000</i>	<i>(700,000)</i>	<i>-4.0%</i>
<i>Public Assistance (Medicaid)</i>	<i>36,220,823</i>	<i>31,350,000</i>	<i>(4,870,823)</i>	<i>-13.4%</i>
<i>COVID-19 Reimbursement</i>	<i>0</i>	<i>2,500,000</i>	<i>2,500,000</i>	<i>N/A</i>
Charges for Services	\$7,297,146	\$8,411,583	\$1,114,437	15.3%
<i>Medicare</i>	<i>4,349,996</i>	<i>5,095,258</i>	<i>745,262</i>	<i>17.1%</i>
<i>Other</i>	<i>2,947,150</i>	<i>3,316,325</i>	<i>369,175</i>	<i>12.5%</i>
Rental, Sale, and Other Revenues	\$816,000	\$3,800,000	\$2,984,000	365.7%
General Fund Subsidy	\$8,165,687	\$6,231,853	(\$1,933,834)	-23.7%
Fair Acres Revenues	\$69,799,656	\$68,893,436	(\$906,220)	-1.3%



On the expenditure side, the FY2022 budget projects \$68.9 million in spending to operate the Geriatric Center. More than half (55.4%) of the expenditures are allocated toward direct services including nursing, therapy, social services, food and nutrition, and housekeeping. Another 26.5% of the expenditures will be used for administration and support services including facility and staff management. The remaining spending is allocated toward employee benefits and general liability insurance.

FY2022 expenditures are projected to be \$906,000 (or 1.3%) lower than the FY2021 budget primarily due to a reduction in direct services spending of the Center. A portion of those reductions are offset by a 1.6% increase in administrative and support spending.



	2021	2022	Change (\$)	Change (%)
Direct Services	\$39,171,164	\$38,142,860	(\$1,028,304)	-2.6%
<i>Nursing</i>	23,003,086	23,072,201	69,115	0.3%
<i>Therapy</i>	3,439,037	3,238,868	(200,169)	-5.8%
<i>Pharmacy & Medical Management</i>	1,391,475	1,284,613	(106,862)	-7.7%
<i>Social Service</i>	638,747	595,109	(43,638)	-6.8%
<i>Food, Nutrition, & Housekeeping</i>	10,698,819	9,952,069	(746,750)	-7.0%
Administration and Support	\$17,940,092	\$18,225,576	\$285,484	1.6%
<i>Administration, Finance, & Payroll</i>	9,952,021	10,117,405	165,384	1.7%
<i>Facility Management</i>	6,564,531	6,982,882	418,351	6.4%
<i>Staff Management</i>	1,123,948	804,485	(319,463)	-28.4%
<i>Other Services</i>	299,592	320,804	21,212	7.1%
Employee Benefits	\$10,888,400	\$10,525,000	(\$363,400)	-3.3%
Insurance	\$1,800,000	\$2,000,000	\$200,000	11.1%
Fair Acres Expenditures	\$69,799,656	\$68,893,436	(\$906,220)	-1.3%



Fund Balances

Fund balance is defined as the difference between assets and liabilities in a governmental fund and is reported in the County’s comprehensive annual financial report each year. The following table shows the County’s reported fund balances across all governmental funds as of December 31, 2020. The three types of governmental funds include:

- The **General Fund**, which is the County’s primary operating fund. It accounts for financial resources the County’s receive from taxes, fees, and intergovernmental revenue and is the County’s largest operating fund.
- **Special Revenue Funds**, which are used to account for the proceeds of specific revenue sources that are legally or administratively restricted to expenditures for specified purchases. For example, liquid fuels funds are provided by the County’s share of state gasoline taxes and can only be used for street, bridge, and road maintenance.
- **Capital Projects Funds**, which are used to account for the financial resources received and used to acquire and maintain capital assets. The majority of the fund balance in the capital projects funds are proceeds from the County’s General Obligation Bond issues.

Total Governmental Funds’ Fund Balance as of December 31, 2020

Based on the 2020 Comprehensive Annual Financial Statements

Fund Balances	As of Dec 31, 2020
General Fund	
Non-spendable	974,556
Restricted (for Title IV D Program)	2,046,288
Assigned (to IT)	5,000,000
Assigned (to employee benefits)	10,000,000
Unassigned	62,421,807
Total General Fund	\$80,442,651
Special Revenue Funds	
Library Fund	1,221,388
Liquid Fuels Fund	278,659
CDBG/Rehab Fund	2,193,749
Total Special Revenue Funds	\$3,693,796
Capital Projects Funds	
Food Service Facility Fund	6,194
Capital Projects Fund	60,038,226
Total Capital Projects Funds	\$60,044,420



Appendix A
OPERATING REVENUE BY DEPARTMENT

	2018	2019	2020	2021	2022
	Actuals	Actuals	Actuals	Budget	Budget
Office of Support Enforcement	664,520	589,322	566,311	613,070	606,481
Recorder of Deeds	3,612,631	3,991,285	4,110,524	3,854,000	3,834,732
Voter Registration	0	1,316	540	2,000	219
Treasurer	1,760,209	1,793,374	575,554	752,915	855,981
Tax Assessment	208,885	344,739	15,768	289,000	289,000
Tax Claim Office	4,044,759	4,038,069	3,849,735	3,693,586	3,774,500
Self-Tax Collection	45,680	39,780	3,275	38,000	45,000
Information Technology	109,841	44,156	19,803	41,000	107,124
Consumer Affairs	299,880	294,160	292,255	280,000	290,000
Register of Wills	1,963,161	2,390,134	1,766,222	1,850	2,300,000
Total General Administration	\$12,709,566	\$13,526,336	\$11,199,987	\$9,565,421	\$12,103,037
Community Justice					
Constables	134,460	154,725	60,678	154,000	142,752
District Attorney	140,344	169,477	120,920	0	142,735
Juvenile Detention	28,830	29,813	26,792	37,000	38,762
Juvenile Detention Kitchen	21,800	61,488	15,834	37,000	42,041
Sheriff	1,567,056	1,388,815	276,530	1,500,000	1,579,775
Total Community Justice	\$1,892,490	\$1,804,317	\$500,753	\$1,728,000	\$1,946,065
Community Wellness					
Intercommunity Health	0	0	0	0	6,300,000
Total Community Wellness	\$0	\$0	\$0	\$0	\$6,300,000
Court System					
Juvenile Court	11,834,967	11,834,960	9,836,343	12,620,196	12,498,906
District Justice	2,344,038	2,549,682	1,368,930	2,222,000	2,458,568
Adult Probation & Parole	3,744,772	3,437,948	2,487,284	3,480,611	3,689,727
Court Support & Services	1,195,439	1,160,672	983,057	1,230,000	1,248,214
Domestic Relations	6,891,975	6,885,320	4,266,917	7,653,588	6,903,689
Maintenance of Juveniles	0	0	0	8,717	0
Office of Judicial Support	3,501,601	3,488,601	2,833,026	3,000,000	3,500,000



Delaware County
FY2022 Budget
Revenue Table

	2018	2019	2020	2021	2022
	Actuals	Actuals	Actuals	Budget	Budget
Court Administrator	164	48	64,870	0	197
Bail Agency	839,112	730,259	500,237	547,681	826,545
Electronic Record Systems	161,897	155,506	94,939	165,000	159,731
Diagnostic Services	408,564	419,117	301,112	338,151	464,243
Court Financial	298,276	309,361	167,348	223,473	361,139
Legal Audio & Visual	25,954	25,405	11,882	20,000	25,786
Total Court System	\$31,246,758	\$30,996,879	\$22,915,944	\$31,509,417	\$32,136,745
Emergency Services					
Emergency Services	12,812,786	13,086,301	13,159,698	12,997,103	13,346,945
Special Events	135,392	128,058	32,949	0	141,373
Medical Examiner	17,797	18,536	5,708	17,000	126,533
Total Emergency Services	\$12,965,974	\$13,232,894	\$13,198,356	\$13,014,103	\$13,614,851
Sustainability					
Motor Vehicle Management	0	58,052	14,178	30,000	50,000
Public Works	0	375	0	375	1,000
Parks & Recreation	133,396	156,073	278,560	212,500	251,470
Planning	155,088	166,228	99,534	91,200	134,000
Soil & Water Conservation	207,947	234,837	225,086	244,000	263,000
Total Sustainability	\$496,431	\$615,564	\$617,359	\$578,075	\$699,470
DEPARTMENTAL REVENUES	\$59,311,219	\$60,175,990	\$48,432,399	\$56,395,016	\$66,800,167
Taxes	177,218,192	171,955,674	172,741,281	171,993,000	173,020,000
Departmental Revenues	59,311,219	60,175,990	48,432,399	56,395,016	66,800,167
Non-Departmental Revenues	19,747,563	19,637,858	18,949,879	23,631,759	19,900,481
Federal Reimbursement	0	0	0	33,004,514	19,450,000
Transfer from Fund Balance	0	0	0	3,252,189	5,707,765
TOTAL OPERATING REVENUES	\$256,276,974	\$251,769,523	\$240,123,559	\$288,276,478	\$284,878,413



Appendix B
OPERATING EXPENDITURE BY DEPARTMENT

	2018	2019	2020	2021	2022
	Actuals	Actuals	Actuals	Budget	Budget
General Administration					
County Council	423,962	412,150	347,854	489,916	552,023
County Solicitor	1,358,294	1,366,455	1,635,397	2,394,210	2,396,604
Office of Support Enforcement	549,386	504,863	518,019	712,770	518,537
County Clerk	390,846	138,446	147,028	145,736	149,268
Recorder of Deeds	459,899	499,398	555,121	589,892	613,107
Controller	776,042	1,067,792	1,086,040	1,422,816	2,012,687
Executive Director	725,098	794,044	857,143	1,376,463	1,018,061
Bureau of Elections	785,583	789,388	713,212	3,819,268	3,946,886
Voter Registration	405,508	377,841	425,670	407,755	632,762
Voting Machines	512,033	456,041	350,785	394,207	464,145
Treasurer	469,975	520,211	558,924	518,103	689,077
Tax Assessment	1,046,540	1,142,973	996,884	1,216,495	1,353,130
Tax Claim Office	957,921	973,871	996,462	1,114,812	1,144,918
Self-Tax Collection	188,101	214,408	184,031	208,380	237,400
Budget Management	224,195	234,976	175,417	596,842	561,837
Central Purchasing	317,131	316,814	244,494	317,882	394,257
Administrative Services	316,833	255,158	328,525	392,855	383,652
Information Technology	3,133,134	3,337,903	2,791,086	4,928,216	5,985,648
Telecommunications	994,514	1,052,374	1,157,945	1,041,551	1,053,426
Records & Archives	283,893	291,115	190,369	256,472	251,069
Personnel	400,043	419,002	499,490	677,831	961,446
Risk Management	8,605	51,264	7,236	53,560	0
Public Relations	187,369	148,693	196,249	251,255	268,159
Consumer Affairs	283,804	231,633	192,957	219,152	217,373
Register of Wills	485,016	519,024	476,076	656,108	700,000
Board of Personnel Grievances	0	0	0	16,000	14,438
Total General Administration	\$15,683,724	\$16,115,839	\$15,632,412	\$24,218,546	\$26,519,907



**Delaware County
FY2022 Budget
Expense Table**

	2018	2019	2020	2021	2022
	Actuals	Actuals	Actuals	Budget	Budget
Community Justice					
Court House & Park Police	1,203,543	1,339,051	220,251	1,525,736	2,418,220
Constables	1,316,564	1,406,020	628,462	1,376,712	1,401,532
District Attorney	9,701,139	9,597,690	6,934,400	10,604,599	11,066,699
County Prison	48,886,034	47,674,682	46,685,135	48,000,000	50,000,000
Juvenile Detention	3,629,148	3,732,465	1,180,594	2,784,380	1,574,125
Juvenile Kitchen	465,573	465,979	203,376	480,482	474,868
Public Defender	4,002,706	4,152,395	3,776,305	4,177,566	4,251,244
Sheriff	3,761,890	3,983,731	1,074,637	4,270,533	4,484,060
Special Court Fund Prison	111,366	114,694	122,670	124,183	100,000
Total Community Justice	\$73,077,961	\$72,466,708	\$60,825,828	\$73,344,191	\$75,770,747
Community Wellness					
Intercommunity Health	335,414	377,850	149,030	674,635	8,501,333
Library Services	1,161,113	1,131,561	1,066,386	1,241,711	1,231,060
Military & Veterans Affairs	251,094	285,459	241,823	311,685	288,306
Total Community Wellness	\$1,747,621	\$1,794,870	\$1,457,239	\$2,228,030	\$10,020,699
Court System					
Juvenile Court	9,799,299	9,795,697	9,793,849	10,164,248	11,082,187
District Justice	6,612,963	7,192,928	6,827,136	7,990,812	8,233,321
Adult Probation & Parole	4,854,351	5,120,092	5,528,418	5,926,628	6,404,824
Court Support & Services	5,786,055	5,617,885	5,520,540	6,090,090	6,307,681
Domestic Relations	5,584,156	5,495,400	4,473,907	5,709,808	5,771,264
Maintenance of Juveniles	4,866,652	5,182,450	3,721,410	6,327,990	5,640,000
Office of Judicial Support	2,014,277	2,107,503	1,879,546	2,197,081	2,428,568
Court Administrator	1,656,500	1,535,984	1,131,531	2,112,798	2,096,857
Bail Agency	956,376	1,046,975	1,046,403	1,084,472	1,285,534
Electronic Record Systems	819,316	795,358	649,686	827,802	900,261
Diagnostic Services	647,059	669,066	632,031	853,878	824,915
Court Financial	230,221	218,994	197,694	233,118	238,459
Legal Audio & Visual	200,858	186,940	198,671	213,468	212,873
Total Court System	\$44,028,083	\$44,965,272	\$41,600,823	\$49,732,194	\$51,426,744

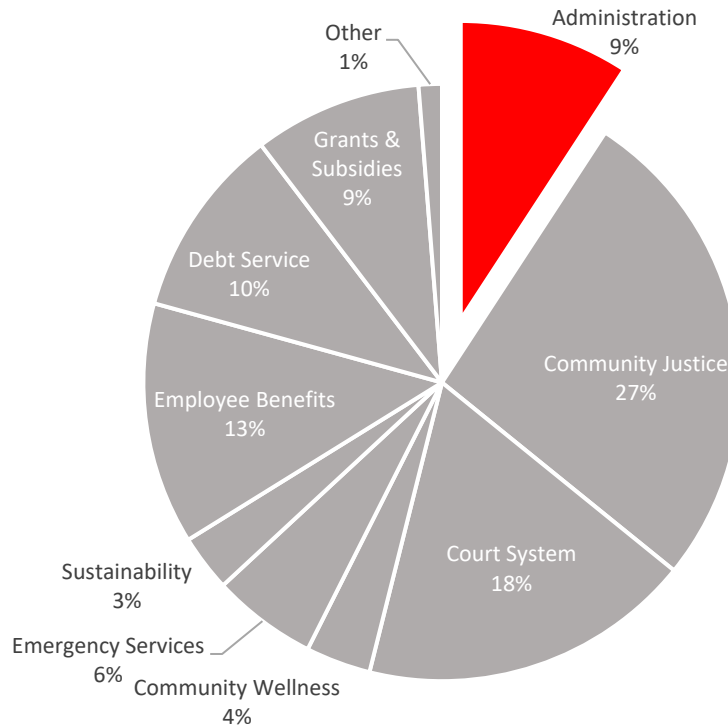


**Delaware County
FY2022 Budget
Expense Table**

	2018	2019	2020	2021	2022
	Actuals	Actuals	Actuals	Budget	Budget
Emergency Services					
Emergency Services	12,001,843	12,499,113	10,456,307	12,962,888	12,998,019
Training Center	92,286	170,383	173,345	212,708	170,553
Community Corrections/Special Events	948,035	967,439	704,470	1,025,556	705,175
Civil Defense	631,618	717,127	204,405	763,024	1,009,331
Medical Examiner	907,746	949,679	415,545	1,054,425	1,281,116
Total Emergency Services	\$14,581,528	\$15,303,741	\$11,954,073	\$16,018,601	\$16,164,194
Sustainability					
Agricultural Extension	137,346	160,730	164,051	162,000	175,500
Facilities Management	3,190,231	3,078,196	2,739,437	3,169,007	3,480,361
Motor Vehicles	114,277	45,224	104,533	268,711	331,972
Public Works	132,701	84,680	127,671	164,000	414,771
Parks & Recreation	1,472,981	1,553,047	1,360,893	1,558,832	1,992,812
Planning	764,816	763,040	917,749	1,169,741	1,332,605
Soil & Water Conservation	220,323	233,941	257,260	311,740	325,145
Sustainability	0	0	0	0	660,308
Total Sustainability	\$6,032,675	\$5,918,859	\$5,671,593	\$6,804,031	\$8,713,474
TOTAL DEPARTMENT EXPENSES	\$155,151,593	\$156,565,288	\$137,141,968	\$172,345,593	\$188,615,765
Department Expenses	155,151,593	156,565,288	137,141,968	172,345,593	188,615,765
Debt Service	23,376,741	29,433,965	29,326,000	29,496,905	29,496,905
Employee Benefits	34,824,158	36,798,567	29,494,579	53,094,590	37,287,581
Insurance	5,204,619	5,255,269	5,484,510	5,922,500	5,580,539
Subsidies and Other Expenditures	28,132,180	29,140,651	30,119,527	27,416,889	23,897,623
TOTAL OPERATING SPENDING	\$246,689,290	\$257,193,740	\$231,566,584	\$288,276,478	\$284,878,413



Appendix C – General Administration, Finance & Budget, and Information Technology



General Administration agencies provide basic functions of government and support to the County’s service units, and consist of the following agencies:

County Council

- County Solicitor (including the Office of Support Enforcement)
- County Clerk
- Recorder of Deeds

Controller

Executive Director

- Elections Department (*including the Bureau of Elections, Voter Registration, and Voting Machines*)
- Finance & Budget (*including Treasurer’s Office, Tax Assessment Department, Tax Claim Bureau, Self-Tax Department, Administrative Services, Budget Management, and Central Purchasing*)
- Information Technology (*including Records & Archives and Telecommunications*)
- Personnel (*including Risk Management and the Board of Grievances*)
- Public Relations
- Consumer Affairs

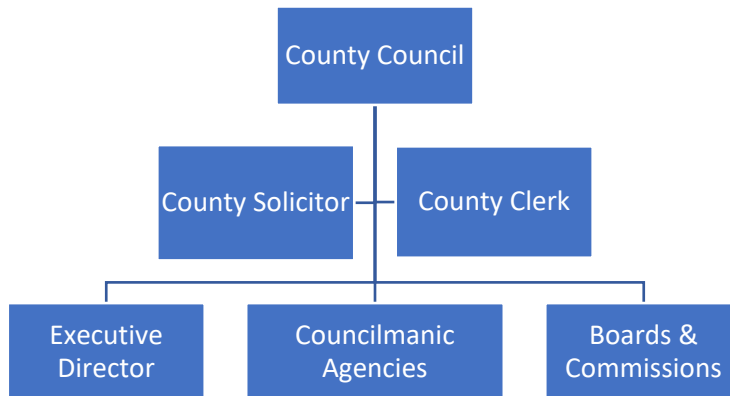
Register of Wills and Orphans Court



COUNTY COUNCIL

Mission: County Council is Delaware County’s governing body and provides policy direction for the County and exercises the authorities for the management of County government contained within the framework of the Home Rule Charter, Administrative Code, and laws of the Commonwealth of Pennsylvania.

Organization:



Budget Detail:

	ACTUALS			BUDGET	
	2018	2019	2020	2021	2022
General Fund Revenues	\$0	\$0	\$0	\$0	\$0
Expenditures					
Salaries and Wages	403,252	402,202	306,999	372,416	356,030
Travel and Entertainment	0	0	0		5,000
Office Supplies	3,433	2,844	1,280	4,000	2,500
Other Services	17,277	7,104	39,575	113,500	188,493
General Fund Expenditures	\$423,962	\$412,150	\$347,854	\$489,916	\$552,023
Summary					
Net Cost to County	\$423,962	\$412,150	\$347,854	\$489,916	\$552,023
Full Time Positions				7	8

Note: General Fund expenditures do not include employee benefits, which is budgeted under non-departmental details.

Discussion: Council’s budget increased by \$62,000 (or 12.7%) from FY2021 to FY2022. Staffing includes five elected Councilmembers, two full-time administrative staff, and two interns (12 weeks each). Travel costs include a travel allowance of \$1,000 for each Councilmember to attend meetings and conferences. Travel costs were previously consolidated in the budget of the Executive Director’s Office in the FY2021 budget. Office supplies are budgeted at a level



consistent with previous years. The Other Services line include a \$65,000 contract for communications and \$123,000 for other requirements that may arise during the year.

Programs and Outcomes: Council is responsible for the equitable and sustainable delivery of services throughout the County, and the ability to provide all community members with an exceptional quality of life. The following transformative programs and measurable outcomes are essential in delivering on those responsibilities:

Community Health and Well-Being

- Establish the Delaware County Health Department as a recognized operating entity.
- Develop measures that will reflect improved health outcomes throughout the County.
- Continue to coordinate the County's responses to the COVID-19 pandemic.
- Increase investment in the County's parks, trails, and open spaces.

Criminal Justice Reform and Rehabilitation

- Complete the de-privatization of the George W Hill Correctional Facility.
- Re-envision the approach to juvenile justice and repurpose the Juvenile Detention Center.
- Support programs addressing addiction, gun violence, and re-entry from incarceration.

Support Economic Recovery and Sustainable Development

- Complete and implement the County's Sustainability Plan.
- Develop and implement programs to support local business recovery using ARPA funds.
- Increase investment in redevelopment of formerly used properties.

Improve the Delivery of Governmental Services

- Increase the accuracy and precision of the County budgeting process.
- Provide for the security and protection of the County's information and data systems.
- Improve the responsiveness and efficiencies of County services.

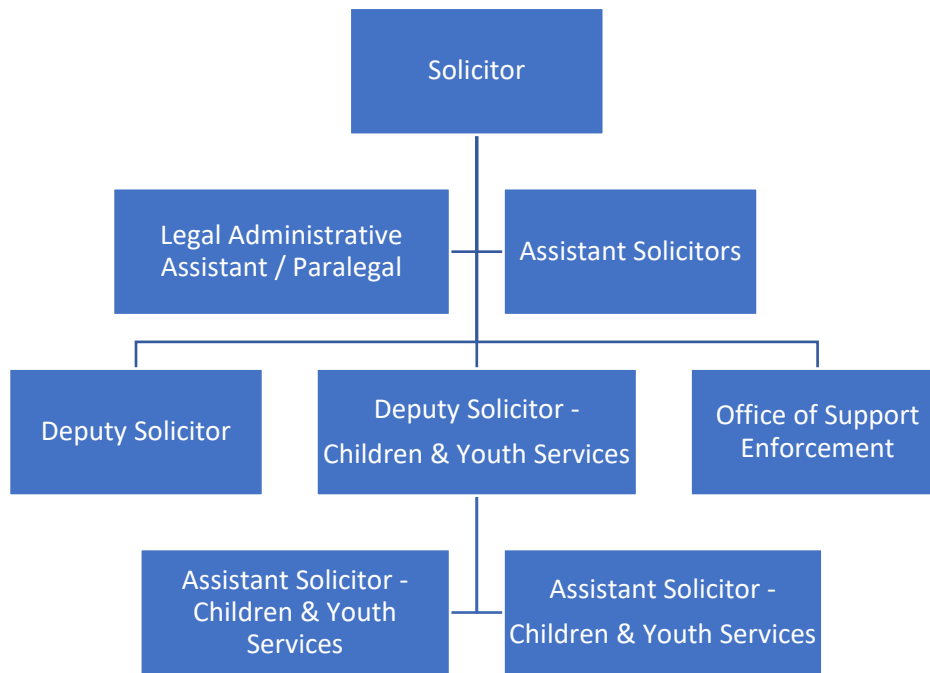
Challenges and Horizon Issues: The primary challenge facing the County government is the continued recovery from the impacts of the COVID-19 pandemic and establishing a sustainable financial plan that supports the goals and objectives of the County's operating entities without increasing the burden on County residents.



COUNTY SOLICITOR AND OFFICE OF SUPPORT ENFORCEMENT

Mission: Provide high-quality legal advice and representation to all segments of Delaware County Government. The department is responsible for preparing and revising ordinances and resolutions; providing legal opinions upon any legal matter or question submitted by Council, its subcommittees or delegates, or the Executive Director; litigating legal actions and claim brought by or against the County except when other legal counsel is retained; and approving all contracts, agreements, or other legal documents executed by authorized County Officials.

Organization:



Budget Detail (Includes the Solicitor’s Office and the Office of Support Enforcement):

	ACTUALS			BUDGET	
	2018	2019	2020	2021	2022
General Fund Revenues	\$664,520	\$589,322	\$566,311	\$613,070	\$606,481
Solicitor’s Office					
Salaries and Wages	1,146,340	1,188,248	765,357	832,005	1,385,892
Travel and Entertainment	145	0	0	1,400	1,400
Office Supplies	546	647	2,029	2,500	1,500
Other Services	451,624	446,532	1,106,233	1,780,800	1,275,812
Transfers	(240,360)	(268,972)	(238,223)	(222,495)	(268,000)
Subtotal	\$1,358,295	\$1,366,455	\$1,635,396	\$2,394,210	\$2,396,604



	ACTUALS			BUDGET	
	2018	2019	2020	2021	2022
Office of Support Enforcement					
Salaries and Wages	474,537	445,498	471,091	628,770	463,037
Overtime	31,393	25,687	19,192	25,000	20,000
Office Supplies	3,591	3,015	516	3,500	3,500
Other Services	39,865	30,663	27,220	55,500	32,000
Subtotal	\$549,386	\$504,863	\$518,019	\$712,770	\$518,537
Summary					
Total Revenues/Transfers	\$904,880	\$858,294	\$804,534	\$835,565	\$874,481
Total Expenditures	\$1,907,681	\$1,871,318	\$2,153,415	\$3,106,980	\$2,915,141
Net Cost to County	\$1,002,802	\$1,013,023	\$1,348,881	\$2,271,415	\$2,040,660
Full Time Positions				15	13

Note: General Fund expenditures do not include employee benefits, which is budgeted under non-departmental details.

Discussion: The FY2022 budget projects a \$472,712 (19%) combined increase from the 2021 budget primarily driven by personnel costs.

Programs and Outcomes: The Solicitor’s Office will provide legal advice and monitor the following programs:

- Integrate legal support from new Health Department and George W. Hill Correctional Facility operations
- Better support the Personnel Department with its legal requirements relating to the union operations
- Better monitor ongoing third-party claims which are referred to the County’s several insurance carriers

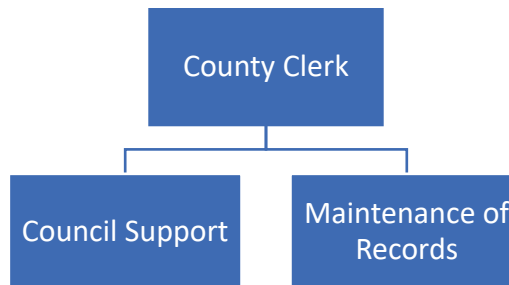
Challenges and Horizon Issues: The FY2022 budget will include a statewide election for governor and U.S. Senate, which may trigger incremental election-related litigation. Significant new County operations (e.g., Health Department, direct operation of the County jail, new County Park in Marple) may also drive increased legal costs. Finally, unknown future federal and state requirements (e.g., in 2021 the Emergency Rental Relief Program) may require legal support on other unanticipated matters.



COUNTY CLERK

Mission: The County Clerk assists County Council by ensuring legal requirements are met and maintaining records in a manner that is accessible to the public.

Organization:



Budget Detail:

	ACTUALS			BUDGET	
	2018	2019	2020	2021	2022
General Fund Revenues	\$0	\$0	\$0	\$0	\$0
Expenditures					
Salaries and Wages	129,205	133,066	140,561	139,236	142,768
Office Supplies	490	765	487	500	500
Other Services	261,152	4,615	5,980	6,000	6,000
General Fund Expenditures	\$390,846	\$138,446	\$147,028	\$145,736	\$149,268
Summary					
Net Cost to County	\$390,846	\$138,446	\$147,028	\$145,736	\$149,268
Full Time Positions				2	2

Note: General Fund expenditures do not include employee benefits, which is budgeted under non-departmental details.

Discussion: The County Clerk’s operations and missions remain constant from year to year, focusing on the following requirements:

- Recording, certifying, and implementing actions of Council
- Notifying successful and unsuccessful bidders on County contracts
- Processing contracts and professional services agreements approved by County Council
- Maintaining files of executed contracts
- Approving and recording County grants for Memorial Day expenses and veterans’ grave markers
- Giving public notice of all meetings of County Council, preparing the agenda, and posting the minutes



- Processing appointments to all board and commissions
- Maintaining all records of County government
- Receiving and responding to Open Records/Right-to-Know requests

Programs and Outcomes: The County Clerk strives to meet the legal requirements of State statutes, the County Charter, and the Administrative Code through postings of meeting agendas and minutes, maintenance of records, and responding to inquiries for information. In 2021 the County Clerk’s office along with our IT Department implemented a new Agenda Program named Granicus, which enables the County to have more transparency with Agendas. It also allows our residents to see everything on the agenda along with the actual Contracts and/or Agreements, aligned with the department’s goal of full transparency. No new programs are being introduced in 2022, however the Clerk is continuing to work with the Information Technology staff to make inquiries for documents more readily available via on-line applications.

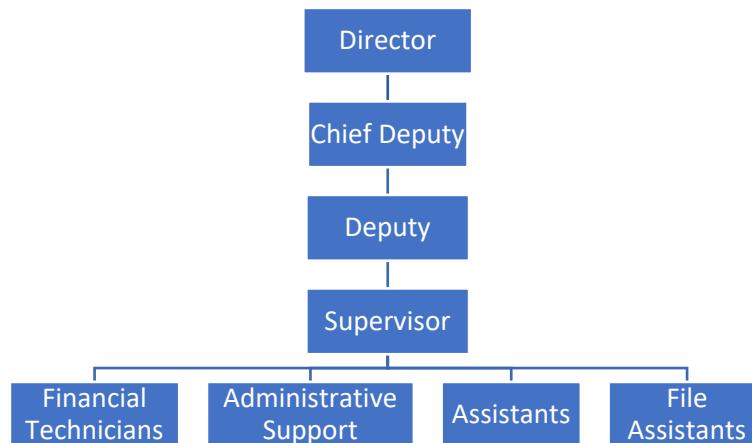
Challenges and Horizon Issues: The County Clerk may need additional support in the future to respond to increased requirements for maintenance, posting, and provision of public records in both hard copy and electronic formats.



RECORDER OF DEEDS

Mission: The Recorder of Deeds records, protects, preserves, and reproduces legal documents that pertain to Real Estate in Delaware County. The primary responsibilities of the Office are to record land records and other documents according to the laws of the Commonwealth; collect and distribute related taxes and fees; provide prompt, accessible and thorough services to the public both in-person and online; and ensure the integrity and preservation in perpetuity of all recorded documents. Documents processed include Deeds, Mortgages, Veterans Discharge Papers, Notary Publics, Police Commissions, Highway Plans, Subdivision Plans, and Powers of Attorney.

Organization:



Budget Detail:

	ACTUALS			BUDGET	
	2018	2019	2020	2021	2022
General Fund Revenues	\$3,612,631	\$3,991,285	\$4,110,524	\$3,854,000	\$3,834,732
Expenditures					
Salaries and Wages	413,772	397,827	488,832	542,392	564,088
Overtime	3,765	2,095	7,460	5,500	7,020
Travel and Entertainment	0	0	0	2,500	0
Office Supplies	3,816	9,826	8,565	9,500	2,000
Other Services	38,547	89,651	50,264	30,000	40,000
General Fund Expenditures	\$459,899	\$499,398	\$555,121	\$589,892	\$613,107
Summary					
Net Cost to County	(\$3,152,731)	(\$3,491,887)	(\$3,555,403)	(\$3,264,108)	(\$3,221,624)
Full Time Positions				15	15

Note: General Fund expenditures do not include employee benefits, which are budgeted under non-departmental details.



Discussion: The FY2022 budget projects spending to increase by \$23,000 (or 3.9%) primarily due to the salary increases. Other services are also adjusted to reflect historical spending levels. As in prior years, certain expenses directly related to the processing and maintenance of land records are paid from the Recorder of Deeds Record Improvement Fund. Those expenses, generally in the range of \$100,000 to \$150,000, are not budgetary items.

Programs and Outcomes: In 2022, the Recorder of Deeds seeks to improve automation, digitization, and transparency efforts. The Office will continue the digitization project that has been underway since 2021 and the \$500,000 project will be covered by the American Rescue Plan Act (ARPA) funds. The project will be the third of three contractual endeavors initiated over the past few years, the first two of which made all the Office's land records available online and enabled the e-recording of certain documents. The project at hand includes, among other things: (i) a retrospective image integrity/quality improvement review of all documents pre-dating 1982; (ii) a pagination of all such documents which will make them easier to locate, view and/or print online; and (iii) the establishment of a Disaster Recovery Program that will allow the Office's online operations to continue notwithstanding the occurrence of some natural or man-made disasters.

Should pandemic-like shutdowns or slowdowns occur in the future, once the project is completed this Office will have implemented all practicable measures to assure the sustainability and resiliency of the services it provides to the public.

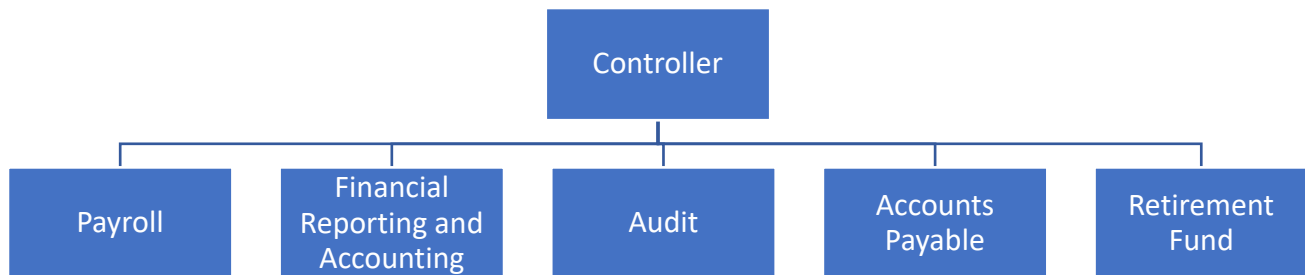
Challenges and Horizon Issues: While service levels are slowly returning to normal, the ongoing COVID-19 pandemic presents a continuing challenge for the Department. Should County facilities close to the public again, service levels could be reduced, presenting cost savings. However, the Department anticipates impacts to service to be less than in previous years of the pandemic due to the efforts in 2021 to provide service online.



CONTROLLER

Mission: As the County’s independent fiscal watchdog, the Controller has a critical role in overseeing and controlling the expenditure of County funds. The Controller’s Office is committed to protecting the taxpayers of Delaware County and is responsible for administering payroll, internal audits, retirement, accounts payable, and establishing and maintaining the general ledger. The Controller is an elected official who serves as a member on the Jail Oversight Board, a member on the Juvenile Detention Management Board, and is the Secretary to the Retirement Board responsible for Retirement Fund administration and recordkeeping.

Organization:



Budget Detail:

	ACTUALS			BUDGET	
	2018	2019	2020	2021	2022
General Fund Revenues	\$0	\$0	\$0	\$0	\$0
Expenditures					
Salaries and Wages	733,222	743,937	754,381	991,816	1,392,387
Overtime	0	0	0	0	2,000
Travel and Entertainment	0	0	199	2,000	7,000
Office Supplies	7,405	15,435	9,528	15,000	15,000
Other Services	35,414	308,421	321,932	414,000	596,300
General Fund Expenditures	\$776,042	\$1,067,792	\$1,086,040	\$1,422,816	\$2,012,687
Summary					
Net Cost to County	\$776,042	\$1,067,792	\$1,086,040	\$1,422,816	\$2,012,687
Full Time Positions				16	20

Note: General Fund expenditures do not include employee benefits, which is budgeted under non-departmental details.



Discussion: The Controller’s budget has increased from the FY2021 budget. The increase in personnel expenditures provides for four new positions, three of which are needed for the integration of the County jail following de-privatization and creation of the County Health Department. The increase in operating expenditures is driven by additional contracted services to implement new GASB accounting standards and process improvements. The Controller’s budget also includes SAP license, maintenance, and SAP consultant fees, were previously accounted for in the Department of Information Technology’s budget. The Controller also takes responsibility for certain County payments, including the annual audit. Operating expenditures for employee mileage reimbursements, office supplies, printing, and legal fees remain unchanged.

Programs and Outcomes: The Controller is responsible for safeguarding taxpayer dollars and ensuring services are delivered to taxpayers in a cost-effective manner. Further, the Controller oversees all accounting functions in support of the County’s financial infrastructure. These obligations are achieved through the following goals and outcomes:

Provide Oversight of County Spending

- Preaudit and authorize biweekly payment for County bills.
- Manage payroll system, issue biweekly paychecks, and complete all tax and other filings.
- Review contracts and personnel action forms to ensure compliance with County Code and other laws and regulations to make appropriate payments.
- Continue monitoring the Waste, Fraud and Abuse Hotline established in 2018.

Prepare Financial Reporting and Accounting

- Prepare the Annual Comprehensive Financial Report and continue earning the GFOA Certificate of Achievement for Excellence in Financial Reporting.
- Implement new accounting standards to comply with generally accepted accounting principles.
- Maintain and protect the County’s accounting system in SAP.
- Create all County capital assets and set depreciation schedules.

Conduct Fiscal and Operational Audits

- Oversee County’s annual audit and Single Audit required for receiving Federal and State funding.
- Complete all audits at County level as required by law or deemed appropriate or necessary.
- Monitor and strengthen internal controls.
- Lead the County through audits of County programs or filings conducted by outside agencies.



Administer the Retirement Fund

- Administer pension payments made to all County retirees.
- Communicate with investment advisors and custodial bank to oversee fund administration.
- Maintain the accounting records for the retirement fund and prepare reports as required by the Retirement Board and outside agencies and improve processes.

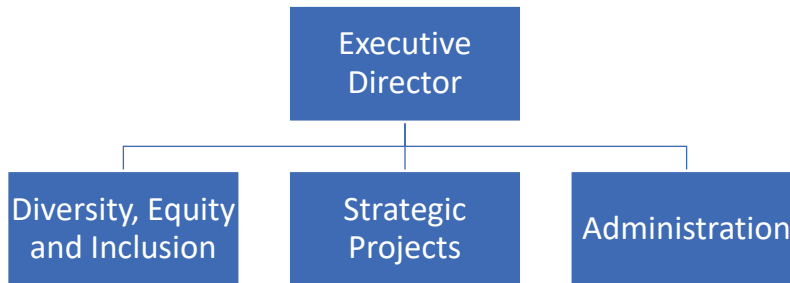
Challenges and Horizon Issues: The creation of the Delaware County Health Department, de-privatization of the prison, and other major projects will increase the department’s workload. The impact can be lessened through careful filling of vacancies, planning, proactive measures, and collaboration with management. The Controller’s Office faces several challenges including developing a stand-alone audit department and improving processes. The office requires time and resources to plan for future changes and modifications to the enterprise resource process system and technology systems to support the enhancement of cybersecurity tools, implementing new accounting standards, and to facilitate reporting functions required by County management. The Controller is designated by law to serve on additional boards, leading to additional duties that did not exist in prior years requiring more support from the Controller’s Office.



EXECUTIVE DIRECTOR

Mission: The County Executive Director directs and supervises economic and strategic aspects of the government operations; enforces and ensures all resolutions and orders as articulated and/or legislatives mandated by the Home Rule Charter or Administrative Code; and executes County Council policy directives in an effective and ethical manner for the Delaware County community.

Organization:



Budget Detail:

	ACTUALS			BUDGET	
	2018	2019	2020	2021	2022
General Fund Revenues	\$0	\$0	\$0	\$0	\$0
Expenditures					
Salaries and Wages	438,229	394,766	546,106	806,463	830,657
Travel and Entertainment	10,190	20,318	2,495	45,500	10,000
Office Supplies	501	166	1,184	1,000	500
Other Services	276,178	378,795	307,358	523,500	176,904
General Fund Expenditures	\$725,098	\$794,044	\$857,143	\$1,376,463	\$1,018,061
Summary					
Net Cost to County	\$725,098	\$794,044	\$857,143	\$1,376,463	\$1,018,061
Full Time Positions				7	6

Note: General Fund expenditures do not include employee benefits, which is budgeted under non-departmental details.

Discussion: The Executive Director’s budget has been reduced by 26% due to the elimination of one vacant position, the reallocation of travel and training costs to the operating departments, and the reduction in contracting costs based upon actual expenditures.

Programs and Outcomes: The Executive Director is not introducing any new programs within the Office however staff will be actively involved in the following programs:



- Formation and launch of the County’s Health Department in the first quarter of the year.
- De-privatization of the George W Hill Correctional Facility in the second quarter of the year.
- Improvement in the County Medical Examiner’s Office.
- Creation of the County Office on Diversity, Equity and Inclusion.
- Continued modernization of the County’s election infrastructure
- Development and upgrade of County Administrative Practices.
- Implementation of performance measures and activity-based budgeting.

Challenges and Horizon Issues: The Executive Director has identified the following challenges and horizon issues:

Cost Realism and Containment: The FY2021 and 2022 budgets have introduced an approach of budgeting based upon proven performance in a drive to both produce a structurally balanced budget and address the historic variances between budget forecasts and actual revenues and expenses. With the introduction of performance-based budgeting approaches, the need to adjust tax rates can be pushed out further into the future without a diminution of services.

Staff Recruitment, Retention, and Replacement: As in many other sectors of our economy, the County is facing a large exodus of experience and expertise as the current workforce approaches retirement. Retention of the knowledge base will be essential while the County recruits in a highly competitive and changing labor market. Adoption of new practices, compensation approaches, working arrangements and technology, and staff development are keys to success.

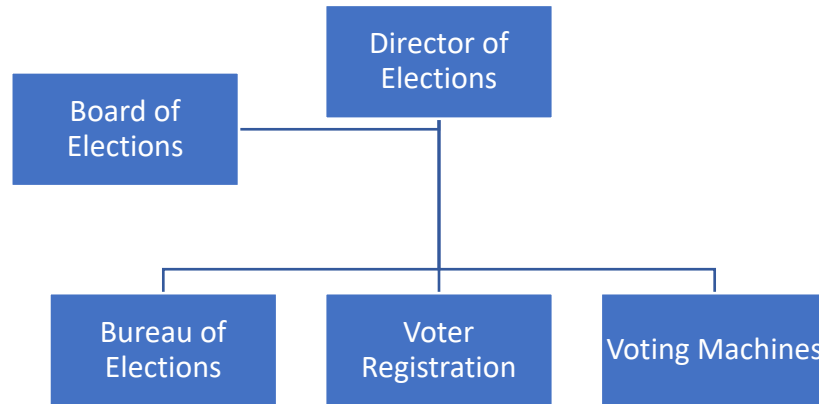
Aging Infrastructure: The County completed its Facilities Condition and Needs Assessment in 2021, and its findings will guide the CIP in the coming years. The lack of investment in modernizing and maintaining its facilities and essential systems will create costs that may exceed the availability of short-term resources, and a critical review of holdings and uses is required.



ELECTIONS

Mission: The Delaware County Elections Department administers fair and free elections by managing and updating the voter rolls; safeguarding the rights of voters to cast private, secure ballots in person or by mail; informing voters on how to participate and protecting the integrity of the electoral franchise. Other duties include training poll workers, designating precincts and polling places, and receiving campaign-finance filings.

Organization:



Budget Detail: The Elections Department consists of the Bureau of Elections, Voter Registration, and Voting Machines. These units were historically separate fund centers in the budget, and that practice is continued in 2022 as the Elections Department undergoes continue integration into a single unit.

	ACTUALS			BUDGET	
	2018	2019	2020	2021	2022
General Fund Revenues	\$0	\$1,316	\$540	\$2,000	\$219
Bureau of Elections Expenditures					
Salaries and Wages	199,575	208,580	51,458	629,198	698,994
Overtime	13,610	4,894	0	27,900	23,248
Travel and Entertainment	0	0	0	0	0
Office Supplies	7,368	6,313	8,012	15,000	16,200
Other Services	565,030	569,601	653,741	3,147,170	3,183,444
Education	0	0	0	0	25,000
Subtotal	\$785,583	\$789,388	\$712,311	\$3,819,268	\$3,946,886



	ACTUALS			BUDGET	
	2018	2019	2020	2021	2022
Voter Registration Expenditures					
Salaries and Wages	307,561	278,195	256,753	268,155	315,415
Overtime	8,133	6,671	51,887	20,000	21,000
Travel and Entertainment	0	0	0	3,000	1,000
Office Supplies	651	712	889	3,000	3,600
Other Services	89,163	92,262	116,141	113,600	291,747
Subtotal	\$405,508	\$377,841	\$425,670	\$407,755	\$632,762
Voting Machines					
Salaries and Wages	140,111	145,168	141,317	173,707	203,149
Overtime	7,094	6,680	6,537	15,000	15,000
Travel and Entertainment	301	0	0	1,000	1,000
Office Supplies	706	611	445	1,500	1,500
Other Services	363,821	303,583	202,486	203,000	243,496
Education Expense	0	0	0	0	0
Subtotal	\$512,032	\$456,042	\$350,785	\$394,207	\$464,145
Summary					
General Fund Revenues	\$0	\$1,316	\$540	\$2,000	\$219
General Fund Expenditures	\$1,703,123	\$1,623,271	\$1,488,766	\$4,621,230	\$5,043,793
Net Cost to County	\$1,703,123	\$1,621,955	\$1,488,226	\$4,619,230	\$5,043,574
Full Time Positions				26	38

Note: General Fund expenditures do not include employee benefits, which is budgeted under non-departmental details.

Discussion: Increased headcount in FY2022 is due to a combination of transitioning to the more secure paper-balloting systems and the statutory expansion of Vote by Mail. Paper-balloting systems require more staffing, time, physical space for ballot programming, testing, printing, and deployment. Vote by Mail increases access for voters with disabilities and provided a safe method to vote during the COVID-19 pandemic, however it also requires more staffing.

Programs and Outcomes: The new Elections Department unites three previous siloed but related divisions: Voting Machine Warehouse, Voter Registration, and the Bureau of Elections. The new Elections Department will designate leadership for key functions within the Bureau and adopt common goals.



Improve Election Day experience for voters, poll workers and campaigns

- Enhance website to provide easy access to polling place locations, sample ballots, and the status of Vote by Mail ballots.
- Provide more voting stations in each precinct.
- Begin planning in 2022 for deployment of electronic poll books, which can allow for faster voter check-in.
- Accelerate reporting of results on Election Night after polls close through use of couriers.

Seek Efficiencies by Consolidating Micro-Precincts

- Currently, no precinct consolidations may occur until after the Nov. 2022 Election.
- During 2022, the County may begin mapping options and meeting with community leaders, municipalities, and political parties toward building consensus.

Maintain confidence in electoral franchise through ballot-integrity initiatives

- Develop plans for a full mail canvass of all voter registrations on an annual basis.
- Support legislation that would enable Pennsylvania to make full use of the nationwide Electronic Registration Information Center (ERIC) to cull outdated registration records.
- Continue the use of Risk-Limiting Audits to test and validate election results.
- Prepare a Request for Proposal for election-management software that provides a central database for voter registration, voter history, polling places and poll workers.

Provide more professional certification, cross-training and career ladders

- Create and administer comprehensive continuity of operations plans.
- Enroll key managers and staff in state and national programs that certify election administrators.
- Cross-train staff within different divisions to provide more flexibility and career ladders for advancement.

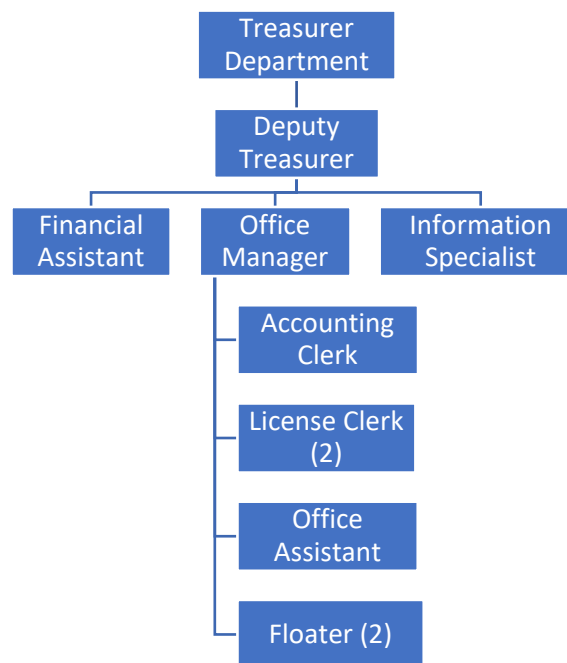
Challenges and Horizon Issues: Pennsylvania lawmakers are considering a mandate for counties to deploy electronic poll books. Even if funding is provided by the state for the purchase of electronic poll books, deployment will require additional software licensing, secured connectivity, programming, training, and continuing to print paper poll books as a contingency. Pennsylvania lawmakers also are considering presenting voters with a Constitutional Amendment that would change the Election Code to mandate voter ID.



TREASURER

Mission: The Treasurer protects and maintains the fiscal integrity and financial solvency of Delaware County government. The Treasurer’s Office provides tax collection, revenue collection, and license sales and services to Delaware County residents so they can comply with tax obligations and licensing requirements.

Organization:



Budget Detail:

	ACTUALS			BUDGET	
	2018	2019	2020	2021	2022
General Fund Revenues	\$1,760,209	\$1,793,374	\$575,554	\$752,915	\$855,981
Expenditures					
Wages & Salaries	425,899	477,634	491,685	442,053	632,000
Overtime	0	0	800	0	0
Office Supplies	2,759	3,426	4,169	4,000	2,000
Other Services	41,316	39,151	62,270	72,050	55,077
General Fund Expenditures	\$469,975	\$520,211	\$558,924	\$518,103	\$689,077
Summary					
Net Cost to County	(\$1,290,234)	(\$1,273,162)	(\$16,630)	(\$234,812)	(\$166,904)
Full Time Positions				10	11

Note: General Fund expenditures do not include employee benefits, which is budgeted under non-departmental details.



Discussion: The revenue rebalance was due to excessive cash in the marketplace causing lower bank interest returns on our revenue accounts. The salary increase is due to corrections of CY 2021 staff allocations, realignment of the Treasurers offices with the County wide compensation study results, filling a new position that was approved in CY2020 to assist with daily reconciliation while enhancing the County's financial planning capabilities, and a 3% cost of living increase.

Programs and Outcomes: The Treasurer's Office is responsible for the collection, investing, and reconciliation of all county funds entrusted to its care. The department will continue its policy of prudent cash management, which resulted in an Aa1 rating for the County. The following initiatives are essential to improve services.

Financial Planning

Provide continued improvements to revenue management.

- Add additional staff to assist with accounting task and market analysis.
- Working with our banking partners and financial advisors to increase returns in a significantly decreasing interest rate environment.
- Increase the use of data analytics and market modeling to provided improved reporting and forecasting.

Electronic Banking

Use technology to increase efficiencies

- Working with banking partners to improve ways residents currently pay tax obligations and licensing requirements.
- Implemented new accounting software and dog license system to provide automation and improved reporting capabilities.

Customer Service

Maintain high standards of excellence and provide a high level of service to customers

- Staff customer service training
- Cross training of staff on institutional knowledge.
- Improve communication systems to provide better tools to service county residents

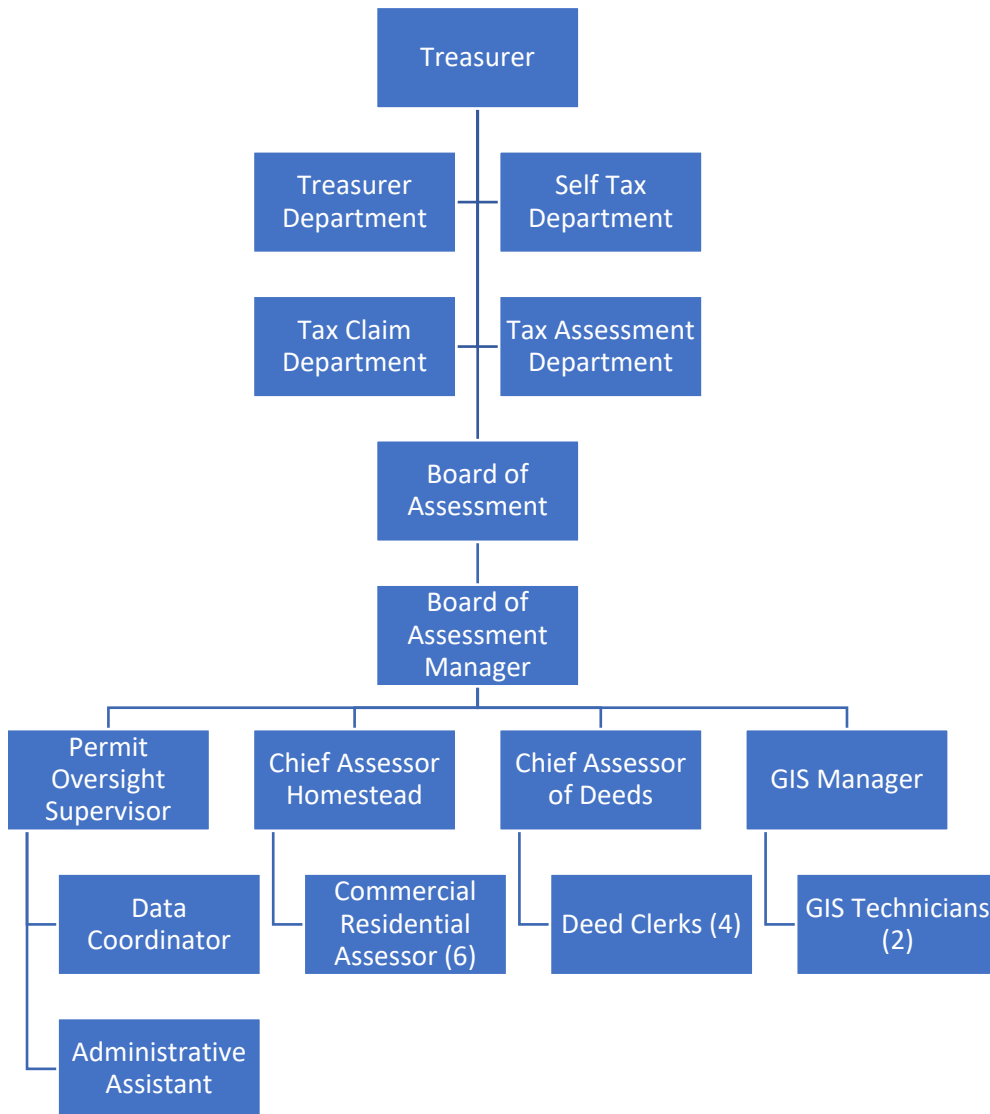
Challenges and Horizon Issues: Maximizing returns in a difficult interest rate environment is a challenge for the department. The department strives to provide improved customer service and automation while maintaining a fiscally responsible budget for the residents of Delaware County.



TAX ASSESSMENT

Mission: The Tax Assessment Department determines the current market value of all properties in the county and calculates the appropriate assessment in conjunction with Board of Assessment. The department also maintains policies, management operations, and supervises assessments within the county.

Organization:





Budget Detail:

	ACTUALS			BUDGET	
	2018	2019	2020	2021	2022
General Fund Revenues	\$208,885	\$344,739	\$15,768	\$289,000	\$289,000
Expenditures					
Salaries and Wages	693,034	657,521	597,532	779,557	953,000
Overtime	1,467	524	1,290	2,000	500
Travel and Entertainment	897	1,152	123	2,389	1,000
Office Supplies	2,361	3,373	2,822	3,474	3,000
Other Services	348,781	480,402	395,118	429,075	395,630
General Fund Expenditures	\$1,046,540	\$1,142,973	\$996,884	\$1,216,495	\$1,353,130
Summary					
Net Cost to County	\$837,655	\$798,233	\$981,115	\$927,495	\$1,064,130
Full Time Positions				20	19

Note: General Fund expenditures do not include employee benefits, which is budgeted under non-departmental details.

Discussion: The revenue collected by the Tax Assessment Department is derived from Payment in Lieu of taxes, plot map sales, and appeal processing fees and is expected to remain stable in FY2022. The salary increase is due realignment of the Tax Assessment offices with the County wide compensation study results and a 3% cost of living increase.

Programs and Outcomes: The Tax Assessor’s Office statutory duty is to locate, identify, and value all taxable property in Delaware County annually. Following all state mandated and prescribed methodology of performing fair, uniform, and equitable assessments countywide. The primary function of the Assessor’s office is to place value on properties which represent typical sale and/or purchase prices of other similar properties.

Communication and Customer Service

- Continue to improve effective communication of court ordered reassessment results, while educating and assisting county residents with questions and concerns
- Customer service training
- Completion of testing and certification of five new staff assessors

Technology and Automation

- Automating the data entry of all Deeds into the Tyler system
- Minimizing errors and improving inefficiencies
- Create online forms for payment and mapping request

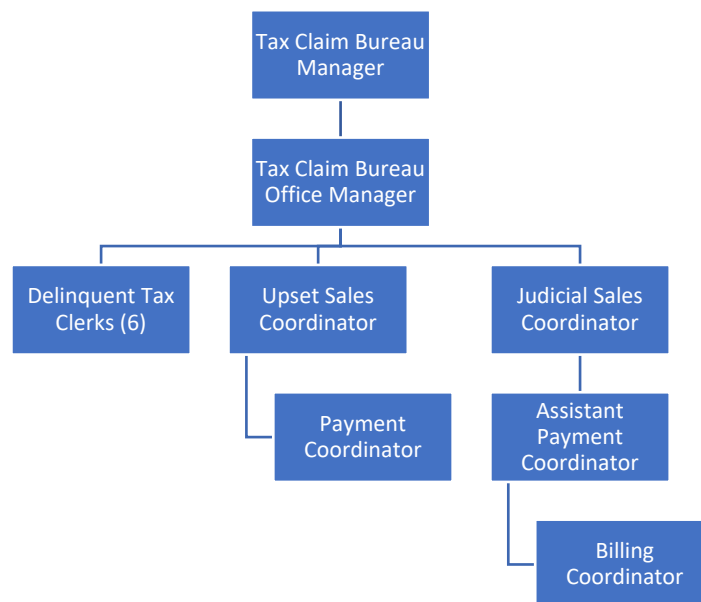
Challenges and Horizon Issues: The biggest challenge to the department is educating county residents about the recent court ordered reassessment project.



TAX CLAIM

Mission: The Tax Claim Bureau provides for the efficient collection of delinquent real estate taxes and the return of properties to the tax rolls. The Bureau receives an estimated 13,000 to 14,000 liens each year. These liens are settled either through receipt of payment or an agreement to stay sale of property. The Bureau remains in constant contact with the public and their financial problems regarding these liens.

Organization:



Budget Detail:

	ACTUALS			BUDGET	
	2018	2019	2020	2021	2022
General Fund Revenues	\$4,044,759	\$4,038,069	\$3,849,735	\$3,693,586	\$3,774,500
Expenditures					
Wages & Salaries	339,990	306,453	328,737	417,812	441,000
Overtime	0	0	72	1,000	1,000
Office Supplies	4,673	19,006	8,201	35,000	10,000
Other Services	613,258	648,412	659,451	661,000	692,918
General Fund Expenditures	\$957,921	\$973,871	\$996,462	\$1,114,812	\$1,144,918
Summary					
Net Cost to County	(\$3,086,838)	(\$3,064,198)	(\$2,853,273)	(\$2,578,774)	(\$2,629,582)
Full Time Positions				15	13

Note: General Fund expenditures do not include employee benefits, which is budgeted under non-departmental details.



Discussion: The revenue collection projections remain stable and in line with previous budgets. The salary increase is due to corrections of CY 2021 staff allocations, realignment of the Tax Claim Bureau offices with the County wide compensation study results, and a 3% cost of living increase.

Programs and Outcomes: The Bureau holds accountable tax payments and researches accounts receivables for past year taxes. Current year tax collections end on December 31st of any given year and on March 1st, the Bureau begins the process of collecting prior years taxes. The Tax Claim office administers the collection of fees and determines the sale of properties.

Delinquency Management

- Invoicing customers in a timely manner and insuring proper legal notifications are maintained.
- Review delinquency trends and patterns to better assist County Council with suggestions on areas of need throughout the county.

Customer Service

- Customer service training for staff.
- Improved staff training on available county resources for the needy, allowing them to provide additional resources to residents, when their property goes delinquent.
- Automate internal reports to improve response times
- Explore online auctions possibilities - pros and cons

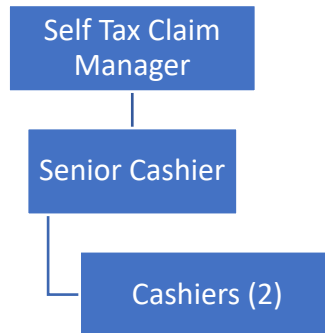
Challenges and Horizon Issues: Challenges include working with county residents who are experiencing difficulties paying their tax obligations due to the pandemic while maintaining our duty to collect taxes, give proper receipts, and make proper distributions of monies received.



SELF-TAX COLLECTION

Mission: The Self-Tax Department collects current and prior year property taxes timely and accurately. The department also provides Tax Certifications and customer service assistance to the residents of Delaware County.

Organization:



Budget Detail:

	ACTUALS			BUDGET	
	2018	2019	2020	2021	2022
General Fund Revenues	\$45,680	\$39,780	\$3,275	\$38,000	\$45,000
Expenditures					
Salaries and Wages	120,381	132,464	99,945	98,772	157,000
Overtime	105	0	0	13,608	1,000
Office Supplies	1,960	3,159	3,288	4,000	2,000
Other Services	65,655	78,785	80,798	92,000	77,400
General Fund Expenditures	\$188,101	\$214,408	\$184,031	\$208,380	\$237,400
Summary					
Net Cost to County	\$142,421	\$174,628	\$180,756	\$170,380	\$192,400
Full Time Positions				3	4

Note: General Fund expenditures do not include employee benefits, which is budgeted under non-departmental details.

Discussion: The revenue change was due a change in reporting where revenues are split between Self Tax and Tax Claim to identify each department’s processing volume. The salary increases reflect a correction of CY 2021 staff allocations, realignment of the Treasurers offices with the County wide compensation study results, and a 3 percent cost of living increase.



Programs and Outcomes: The Self Tax Office is responsible for collecting all current year real estate taxes and ensure all payments are posted to the correct account. Self-Tax Department initiates the annual roll over of all delinquent taxes to the Tax Claim Department. The department provides customer service to county residents regarding any current year tax issues.

Increase efficiency with the use of new technology

- Working with banking partners to improve ways county residents can pay their tax obligations including use of mobile apps and banking online
- Staff customer service training to improve transaction times
- Improve communication systems to provide better service tools, such as automated tax payments over the phone

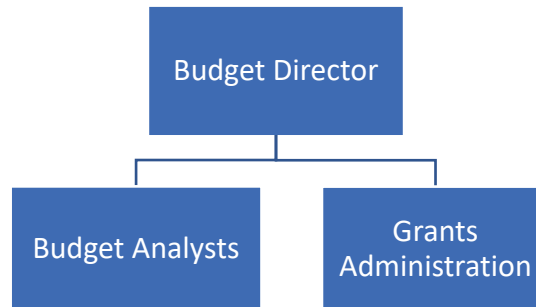
Challenges and Horizon Issues: Challenges include maintaining efficient staffing levels with qualified candidates. The department's goal is to reduce the previously high turnover rates by defining and developing corporate culture and encouraging individual development.



BUDGET MANAGEMENT

Mission: Budget Management designs, implements, and monitors the County financial plan. The Department provides financial and analytical services to maintain effective decision-making in the production of Delaware County’s fiscal integrity and accountability.

Organization:



Budget Detail:

	ACTUALS			BUDGET	
	2018	2019	2020	2021	2022
General Fund Revenues	\$0	\$0	\$0	\$0	\$0
Expenditures					
Salaries and Wages	222,647	233,684	174,770	471,635	498,976
Travel and Entertainment	0	0	0	8,000	2,500
Office Supplies	565	351	551	2,500	500
Other Services	982	941	96	114,707	59,861
General Fund Expenditures	\$224,195	\$234,976	\$175,417	\$596,842	\$561,837
Summary					
Net Cost to County	\$224,195	\$234,976	\$175,417	\$596,842	\$561,837
Full Time Positions				8	8

Note: General Fund expenditures do not include employee benefits, which is budgeted under non-departmental details.

Discussion: The Budget Management forecast 2022 remains constant from 2021, with adjustments primarily for implementation of the County Personnel Plan.



Programs and Outcomes: The Budget Office will advance the following programs and outcomes in 2022:

Reliable Cost Reporting

Measures were advanced in 2021 to provide reliable and recurring cost reporting. The recommendations from an outside consultant will be integrated into the process to provide monthly and quarterly reports that facilitate Council and departmental decision making.

Revenue and Cost Realism

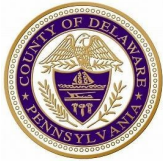
The County budget to actuals for both revenues and expenditures from 2014 through 2020 show significant variances, resulting in the over-programming of funds and “paper” deficits requiring the increased use of reserves to balance the budget. The problem has been exacerbated in 2020 and 2021 due to the use of Coronavirus Relief Funds (CARES and ARPA) to fill revenue gaps. Combined with improved reporting, Budget Management will actively monitor both revenues and expenses throughout the year to move to better accuracy and realism in budgeting

Performance Based Budgeting

The 2022 budget has introduced a section on Goals and Outcomes. The intent is to refine this approach to produce quantitative performance measures tied to the allocation of resources in 2023.

Challenges and Horizon Issues: Recruitment and retention of skilled budget and financial team members is the most significant challenge facing Budget Management. The shortage of professionals with governmental experience in a highly competitive labor market is driving salaries beyond what the County can offer. The County will have to engage in innovative and expanded outreach efforts and adopt an approach of hiring and training more junior staff. Driving the County toward increased cost realism and a performance-based budgeting process represents a major cultural and skills shift in the workforce. The County will have to invest in outside support and training resources at the same time it faces a major turnover in staff. The introduction of new programs will require a combination of improved efficiencies and exploration of new revenue sources to advance community values without increasing the tax burden.

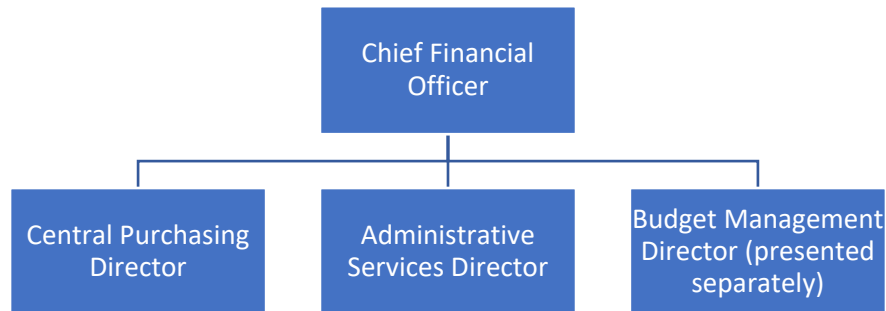
The replacement of the current financial system remains a concern. Neighboring counties that have gone through similar conversions and implementations have required a 2-to-3-year window. At best the current system has five years of useful life remaining.



PURCHASING AND ADMINISTRATIVE SERVICES

Mission: To procure high quality goods and services in a cost-effective, equitable, transparent, competitive, and sustainable manner. To lead the County’s competitive procurement process in providing the greatest value for tax-payer dollars. To provide high-quality and efficient administrative services including mailing, printing, inventory control, and shipping and receiving.

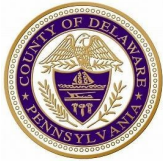
Organization:



Budget Detail:

	ACTUALS			BUDGET	
	2018	2019	2020	2021	2022
General Fund Revenues	\$0	\$0	\$0	\$0	\$0
Purchasing					
Salaries and Wages	279,353	274,777	229,902	275,844	339,257
Office Supplies	7,839	4,243	1,999	4,243	5,000
Other Services	29,939	37,795	12,593	37,795	50,000
Subtotal	\$317,131	\$316,814	\$244,494	\$317,882	\$394,257
Administrative Services					
Salaries and Wages	324,499	309,330	302,387	377,855	438,652
Overtime	0	0	1,992	0	0
Other Services	785,990	642,522	705,452	770,000	700,000
Transfers	(793,656)	(696,694)	(681,306)	(755,000)	(755,000)
Subtotal	\$316,833	\$255,158	\$328,525	\$392,855	\$383,652
Summary					
General Fund Expenditures	\$633,964	\$571,972	\$573,019	\$710,737	\$777,909
Net Cost to County	\$633,964	\$571,972	\$573,019	\$710,737	\$777,909
Full Time Positions				15	18

Note: General Fund expenditures do not include employee benefits, which is budgeted under non-departmental details.



Discussion: Administrative Services and Central Purchasing work together to address the logistical needs of County agencies. Administrative Services consists of eleven positions. Central Purchasing Staff will increase by three full time equivalents in 2022 to provide improved procurement and contract administration.

Programs and Outcomes: The departments are responsible for administering the County's procurement program including assisting in the preparation of bid documents, managing the procurement process, providing contract administration, and supporting the departments administratively. The following programs and outcomes are shared between Administrative Services and Central Purchasing.

Review and Document Procedures to Achieve Compliance with Policy Documents

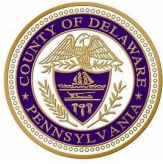
- Complete the third-party review of procurement and contract administration requirements and update/improve the documentation of Administrative Practices.
- Consolidate procurement resources and systems County wide to ensure consistency in practices.

Provide Training and Improve Customer Relations

- Implement newly documents procedures and templated along with customer training to promote better understanding of the procurement and administrative support processes.
- Create a customer evaluation/feedback process and obtain feedback from supported units.
- Improve reporting and contract management to ensure high-quality services are provided to the County.

Update Systems to Improve Contract Tracking and Performance

- Develop a contractor/vendor performance system and database.
- Maintain contract lists to ensure replacement procurements are accomplished in a timely manner.
- Establish response time criteria and monitor for requests for administrative services.
- Implement and improve access to electronic bid platforms, including PennBids.
- Develop and implement procurement practices that address sustainable procurement practices and expansion of opportunities for small and disadvantaged businesses.
- Improve reporting to supported agencies on the status of ongoing actions.



Challenges and Horizon Issues: Administrative Services and Central Purchasing share the following challenges over the near term:

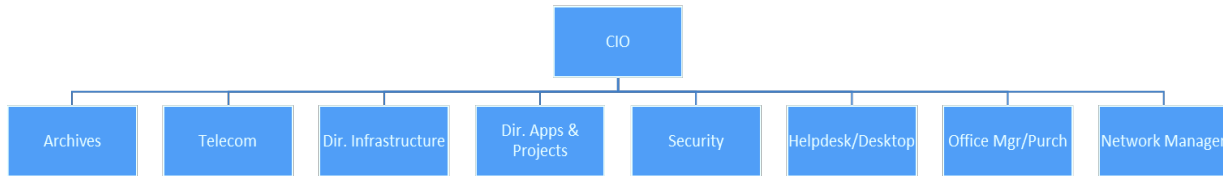
- The recruitment and retention of exceptional team members poses the greatest challenge, especially in the procurement area. Central Purchasing is still recovering from the mass exodus of staff at the end of 2020 and has difficulty in recruiting staff with applicable experience. Adjustments in compensation, both pay and benefits, will make the County more competitive in the present and future labor markets.
- The County's financial and logistical support systems are aging and will have to be replaced over the next 3-5 years. The implementation of new systems will require changes in organizational structure and culture.
- Integration of purchasing units is necessary to achieve greater efficiencies among all departments.



INFORMATION TECHNOLOGY

Mission: All Delaware County departments rely on information technology as a basis for their day-to-day work. The department’s mission is to provide effective, customer-friendly service that simplifies processes and makes employee jobs easier. This mission is balanced with the need to provide proper security to protect our environment. The department also seeks to make department services easier for County constituents to use by improving interactions, using digital forms, simplifying processes.

Organization:



Budget Detail:

	ACTUALS			BUDGET	
	2018	2019	2020	2021	2022
General Fund Revenues	\$109,841	\$44,156	\$19,803	\$41,000	\$107,124
Expenditures					
Salaries and Wages	1,872,630	1,774,313	1,461,044	2,205,707	2,845,611
Overtime	47,626	36,860	46,122	37,966	50,000
Travel and Entertainment	126	0	0	0	0
Office Supplies	3,043	470	636	484	5,000
Other Services	1,209,709	1,526,260	1,283,284	2,684,059	3,085,037
General Fund Expenditures	\$3,133,134	\$3,337,903	\$2,791,086	\$4,928,216	\$5,985,648
Summary					
Net Cost to County	\$3,023,293	\$3,293,747	\$2,771,283	\$4,887,216	\$5,878,524
Full Time Positions				39	40

Note: General Fund expenditures do not include employee benefits, which is budgeted under non-departmental details.

Discussion: The Information Technology budget approved in 2021 (as above) included significant increases in operational costs in order to increase capacity and assist with new projects, security, and basic maintenance of systems, and increase support for County departments. In 2021, the department was approved for 12 additional full-time employees (FTEs) and other operating expenses partway through the year. The 2022 budget reflects these approved expenses over 12 months and explains much of the year over year increase. In 2022, operational expenses are



increased to add one additional FTE to assist in supporting our SAP environment, including security patching, monitoring, and necessary and regular upgrades.

Programs and Outcomes: The Information Technology team is focused on improving County department productivity through new technologies such as a learning management system, expanded use of the intranet, digitizing paper forms, moving applications and infrastructure to the cloud, and digitizing archives. Overarching goals for the organization which will have Key Performance indicators are listed below.

Reliable, secure technology that simplifies complex processes

- Continue to secure County systems with more complex
- Continue to digitize paper-based forms for county departments and constituents
- Utilize the Intranet to replace email as a central place for employees to go for information

Consolidate to a strategic set of solutions/applications

- Implement a learning management system for the county
- Replace in house-built systems with off the shelf, cloud-based solutions
- Begin planning for the future of County ERP system

Projects are scoped right the first time and delivered on time/on budget

- Develop and implement an intake process for IT projects, rationalized against resourcing
- Implement a project management system to track and improve project execution
- Hire project managers to deploy against department initiatives

Develop and retain talent and continuously improve services

- Provide necessary training to IT staff to enable goals 1-3.
- Develop metrics that identify improvements in delivery and incident response

Challenges and Horizon Issues: There are a few strategic issues the Information Technology team needs to address over the next year, while improving the services IT provides to the County and its departments, including:

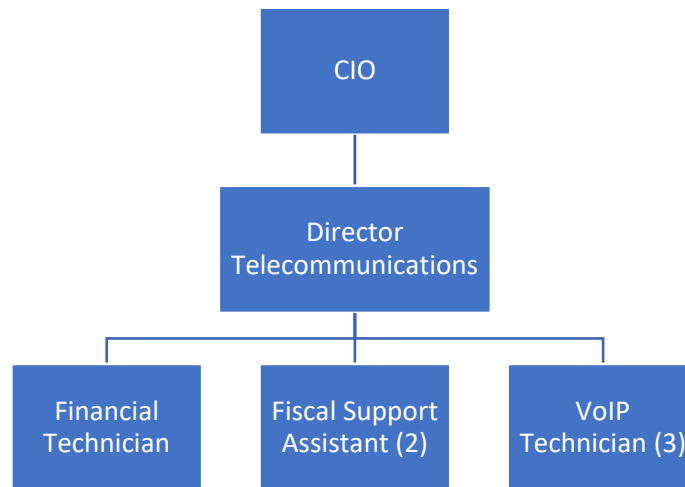
1. Strategic assessment of County ERP system and roadmap of migration options partnering with the Controller's office and other county departments.
2. Self-service initiatives to lighten the burden on departments requiring HR, IT, facilities, and other support organization resources.
3. A rationalized intake process for new projects being requested with full implementation costs, support costs and return on investment.



TELECOMMUNICATIONS

Mission: The Telecommunications Departments mission is to provide reliable, modern telecommunications service for the County of Delaware and its end users. This includes provision of cabling infrastructure and supporting equipment for voice, video, voicemail, faxing, mobile and ISP services. The Department also researches and evaluates new technologies, plans and implements services that improve Telecommunications, and provides customer service to the County and end users.

Organization:



Budget Detail:

	ACTUALS			BUDGET	
	2018	2019	2020	2021	2022
General Fund Revenues	\$0	\$0	\$0	\$0	\$0
Expenditures					
Salaries and Wages	313,496	313,676	260,328	303,369	315,244
Overtime	811	517	2,415	1	0
Office Supplies	576	1,326	741	1,326	1,326
Other Services	1,622,242	1,715,503	1,973,308	1,715,503	1,715,503
Transfers	(942,610)	(978,648)	(1,078,847)	(978,648)	(978,647)
General Fund Expenditures	\$994,514	\$1,052,374	\$1,157,945	\$1,041,551	\$1,053,426
Summary					
Net Cost to County	\$994,514	\$1,052,374	\$1,157,945	\$1,041,551	\$1,053,426
Full Time Positions				8	8

Note: General Fund expenditures do not include employee benefits, which is budgeted under non-departmental details.



Discussion: The Telecommunications Department is in the process of migrating from the legacy systems to a state-of-the-art Voice over Internet Protocol (VoIP), cloud-based platform. The end result will be a significant cost savings to the County, as well as greater productivity for staff members.

Programs and Outcomes: The Telecommunications Department is responsible for providing reliable telecommunications services to all County facilities. Our current legacy systems are in critical need of an upgrade. This upgrade is planned for 2022.

Upgrade to VoIP, cloud-based platform for all County departments

- Systematically upgrade each County Site/Department

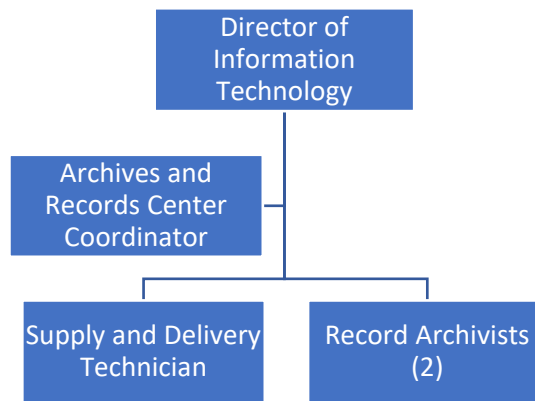
Challenges and Horizon Issues: The Department has adopted a proactive approach to install and implement the VoIP platform. Should the current legacy telecommunication system fail it will be difficult to react as equipment replacements will not be easily obtained due because they are no longer manufactured or supported.



RECORDS AND ARCHIVES

Mission: The Records & Archives Center’s is dedicated to preserving all County of Delaware records. The Center’s main functions are processing department records requests, storing and cataloging records for easy retrieval, assisting visitors with viewing County records from 1951 to present, and properly storing and indexing County records from 1790 – 1950.

Organization:



Budget Detail:

	ACTUALS			BUDGET	
	2018	2019	2020	2021	2022
General Fund Revenues	\$0	\$0	\$0	\$0	\$0
Expenditures					
Salaries and Wages	273,045	278,179	182,587	243,123	237,720
Office Supplies	505	2,069	1,595	2,156	4,337
Other Services	10,344	10,867	6,187	11,193	9,012
General Fund Expenditures	\$283,893	\$291,115	\$190,369	\$256,472	\$251,069
Summary					
Net Cost to County	\$283,893	\$291,115	\$190,369	\$256,472	\$251,069
Full Time Positions				4	4

Note: General Fund expenditures do not include employee benefits, which is budgeted under non-departmental details.

Discussion: The Department’s spending levels in FY2020 and FY2021 were reduced due to the impacts of the COVID-19 pandemic. In FY0222, the Department projects increases in supplies and services due to the anticipated return to normal operations. Increases in some areas are offset by the departure of the previous Director and another tenured employee.



Programs and Outcomes: The Department is responsible for the storage, maintenance, accessibility, and delivery of all County records. The physical maintenance of the Records Center and the storage building located on the grounds of the George W. Hill Correctional Facility is essential to protecting County records and making them easily accessible when needed. The following goals, measures and projects are critical to maintaining and improving the Center's ability to provide and safely store County records.

Sustainable solution to record storage

- Continue to support the Office of Judicial Support's electronic record storage initiative that began in September 2021
- Coordinate record destruction efforts with County departments

Improve transparency and public accessibility of records

- Continue to ensure accurate storage and indexing of all records
- Develop a strategy to digitize archived records to improve public accessibility of records

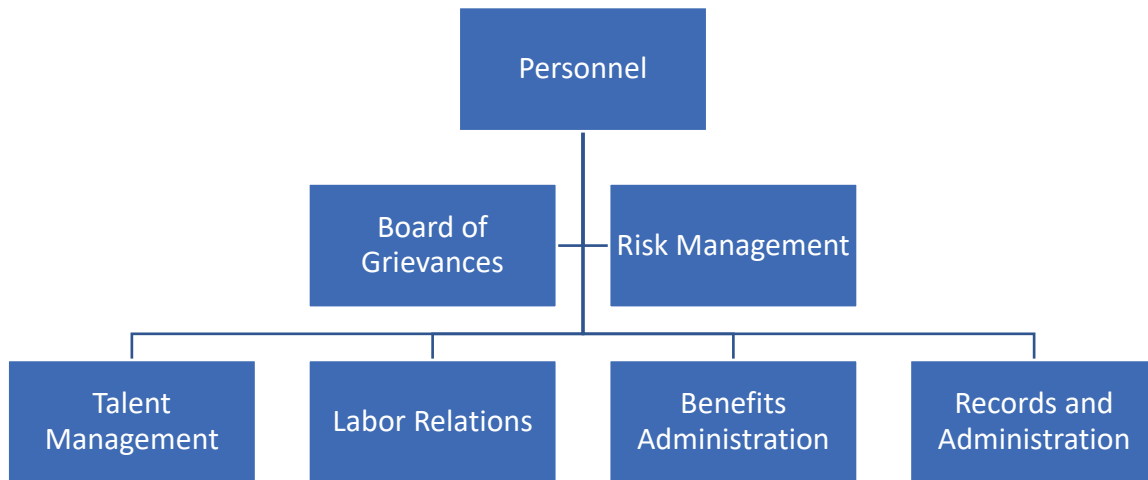
Challenges and Horizon Issues: The storage building located on the grounds of the George W. Hill Correctional Facility is reaching capacity and the County will need to find alternatives to store and maintain all historical and current records. Developing a digitization strategy may be a cost-effective solution, but that would require a coordinated approach to ensure that records and storage needs of the County departments are being met.



PERSONNEL AND RISK MANAGEMENT

Mission: The Personnel Department coordinates the hiring, promotion, reassignment rotation, performance evaluation, and discharge of all employees. Personnel maintains job descriptions and a classification evaluation program for bargaining unit employees and maintains all personnel files. The department also participated in negotiations and grievances and arbitrations.

Organization: The Personnel Department organization includes Risk Management and the Board of Grievances, which historically have been separate fund centers in the County’s financial system.



Budget Detail: The Risk Management budget has been incorporated into Personnel. The Board of Grievances has a separate budget line of \$14,438.

	ACTUALS			BUDGET	
	2018	2019	2020	2021	2022
General Fund Revenues	\$277,913	\$278,153	\$282,003	\$269,999	\$277,017
Personnel Expenditures					
Salaries and Wages	615,082	621,327	626,603	789,829	1,030,697
Overtime	0	0	162	1	2,000
Travel & Entertainment	0	0	0	0	500
Education Expense	0	0	0	0	2,000
Office Supplies	2,975	3,493	4,073	3,000	3,385
Other Services	59,899	72,335	150,655	155,000	199,881
Subtotal	\$677,956	\$697,155	\$781,493	\$947,830	\$1,238,463



	ACTUALS			BUDGET	
Risk Management					
Office Supplies	1,010	1,068	0	1,100	0
Other Services	7,595	50,196	7,236	52,460	0
Subtotal	\$8,605	\$51,264	\$7,236	\$53,560	\$0
Board of Grievances					
Subtotal	\$0	\$0	\$0	\$16,000	\$14,438
Summary					
General Fund Revenues/Transfers	\$277,913	\$278,153	\$282,003	\$269,999	\$277,017
General Fund Expenditures	\$686,561	\$748,419	\$788,729	\$1,017,390	\$1,252,901
Net Cost to County	\$408,648	\$470,266	\$506,726	\$747,391	\$975,884
Full Time Positions				17	23

Note: General Fund expenditures do not include employee benefits, which is budgeted under non-departmental details.

Discussion: The primary driver in the increase in the Personnel budget is the addition of six new staff positions. The hiring of a Risk Manager, Labor Relations Manager, and Benefits Manager is the key to success.

Programs and Outcomes: Personnel will implement the following initiatives in FY2022:

- The Compensation Study/Personnel Plan will be expanded to include additional positions.
- Renewal of the County's nine Collective Bargaining Agreements will be required in 2022.
- The phase-in plans for the new benefits plans will refined and launched.
- The hiring and recruitment, benefits enrollment, and learning/on-boarding platforms will be launched.

Challenges and Horizon Issues: Recruitment and replacement of staff that is reaching the retirement portal and retention of the institutional knowledge is the primary challenge facing the organization over the coming years. The following factors will strongly influence our efforts in meeting this area:

Competitive Compensation: In order to compete in the labor market, the County will have to offer a competitive compensation package, consisting of both pay and benefits. Efforts in this area have commenced, including the implementation of the market-based measures contained in the adopted Personnel Plan and the introduction of benefits choices that allow team members to decide their levels of participation in health care and retirement options. Appropriate communications and phase-in plans with the workforce and its representative units will be key to the success of these initiatives.



Re-Defining Recruitment Strategies: The County will have to expand its recruitment approaches throughout our communities, and in many cases adopt a “grow-our-own” approach through scholarships, internships, and outreach efforts.

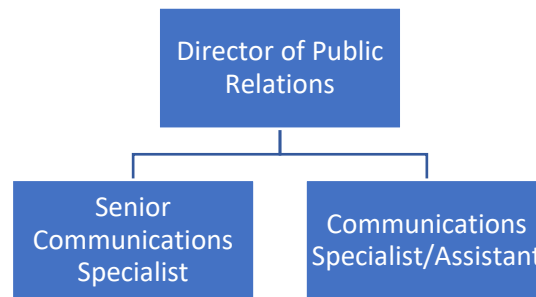
Workplace of Choice Initiatives: The nature of the workplace in the post-pandemic environment will require the County to continue to expand and provide remote and alternative work schedules. Modernization of facilities to provide more open space and staff amenities will also be needed.



DEPARTMENT OF PUBLIC RELATIONS

Mission: The mission of Delaware County’s Department of Public Relations is to maintain the lines of communication between Delaware County government, its employees, and the public. The office works with Delaware County Council, the Delaware County Executive Director, and all County departments to create external messaging to residents and internal messaging to Delaware County employees. The goal is to create awareness about programs and resources that strengthen the community and enhance the quality of life for all residents and share critical information about emergency communications and vital public health information. The Department of Public Relations works with Council, the Executive Director, and all County Departments to cultivate a transparent environment of trust and respect between County government and the public.

Organization:



Budget Detail:

	ACTUALS			BUDGET	
	2018	2019	2020	2021	2022
General Fund Revenues	\$0	\$0	\$0	\$0	\$0
Expenditures					
Salaries and Wages	155,614	120,441	171,804	208,455	214,709
Travel and Entertainment	375	225	741	1,000	1,000
Office Supplies	180	480	75	1,000	1,000
Other Services	31,200	27,548	23,629	40,800	51,450
General Fund Expenditures	\$187,369	\$148,693	\$196,249	\$251,255	\$268,159
Summary					
Net Cost to County	\$187,369	\$148,693	\$196,249	\$251,255	\$268,159
Full Time Positions				3	3

Note: General Fund expenditures do not include employee benefits, which is budgeted under non-departmental details.



Discussion: Expenditures from FY2021 to FY2022 increased by \$17,000 (or 6.7%) due to wage increases and inflationary growth. The FY2022 budget assumes the same headcount as the previous year.

Programs and Outcomes: The Public Relations Department is responsible for creating, implementing, and executing creative and effective strategies to communicate information to the community and internally to County employees with an emphasis on informing, educating, and engaging the entire community, and contributing to a transparent government.

Develop Public Health Awareness

- Create an awareness surrounding the new Delaware County Health Department, scheduled to launch January 2022.
- Develop communication to educate residents about the goals and resources offered by the Delaware County Health Department.
- Continue to communicate the County's response to the COVID-19 pandemic, including testing, vaccination, and mitigation efforts.

Promote Transparent and Inclusive Governance

- Continue to add to and improve the County's website, allowing for an ease of use for residents and those doing business in Delaware County.
- Offer additional online forms and registrations to the County's website- allowing a more convenient way for residents to obtain and submit documents pertaining to County Government.
- Enhance and add additional livestream and recorded videos of County meetings and events to engage and include all members of the community.

Disseminate Economic Recovery Information

- Continue to communicate County, State, and Federal resources available to residents and business owners impacted by COVID-19 including grant programs and rental assistance.
- Develop communications surrounding the County's support of local business recovery using ARPA funds with an emphasis of raising awareness and encouraging business to apply.

Communicate the County's Sustainability Goals and Progress

- Develop communications surrounding the County's progress and future plans to develop open space with an emphasis on community engagement.
- Continue to educate the community about the County's Sustainability Plan.



Challenges and Horizon Issues: The County will be challenged to fully adopt the use of social media as the primary means of communication. The rapid spread of information and response to misinformation are keep components in both keeping the public up-to-date and managing the County's reputation. The County is also facing a major a re-imagining of its web pages in the coming years in response to user (internal and external) demands and its use as a two-way communication vehicle.

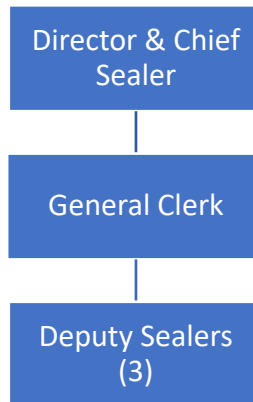


CONSUMER AFFAIRS/WEIGHTS & MEASURES

Mission: The Delaware County Office of Consumer Affairs provides mediation to solve problems consumers encounter in the County marketplace. The Office receives complaints concerning home repair, remodeling, credit issues, mail order issues, real estate, appliance sales and services, landlord tenant issues, and automotive matters. The Office cooperates with businesses interested in developing improved customer relations.

As a division of the Office of Consumer Affairs, the Department of Weights and Measures is tasked with inspecting and testing weighing and measuring devices throughout Delaware County for accuracy. This critical service ensures that commercial transactions are fair for both the buyer and the seller.

Organization:



Budget Detail:

	ACTUALS			BUDGET	
	2018	2019	2020	2021	2022
General Fund Revenues	\$299,880	\$294,160	\$292,255	\$280,000	\$290,000
Expenditures					
Salaries and Wages	241,844	210,270	174,446	183,752	184,473
Overtime	897	1,220	(237)	0	0
Office Supplies	183	220	111	500	500
Other Services	40,879	19,923	18,637	34,900	32,400
General Fund Expenditures	\$283,804	\$231,633	\$192,957	\$219,152	\$217,373
Summary					
Net Cost to County	(\$16,076)	(\$62,527)	(\$99,298)	(\$60,848)	(\$72,627)
Full Time Positions				5	5

Note: General Fund expenditures do not include employee benefits, which is budgeted under non-departmental details.

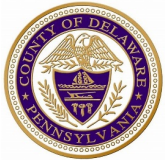


Discussion: The Department’s budget is flat at \$217,000 compared to the FY2021 budget. The increases to salaries and wages are offset by decreases to operating spending, which his included in the other services category. The staffing provides for five full-time positions.

Programs and Outcomes: The Office of Consumer Affairs Council is responsible for protecting consumers and businesses from fraudulent activity or inaccurate readings underlying business transactions. The following transformative programs and measurable outcomes are essential in delivering on those responsibilities:

- Developing and maintaining a system for identifying and resolving non-compliance issues and consumer complaints.
- Develop and launch on-line forms and applications processes.

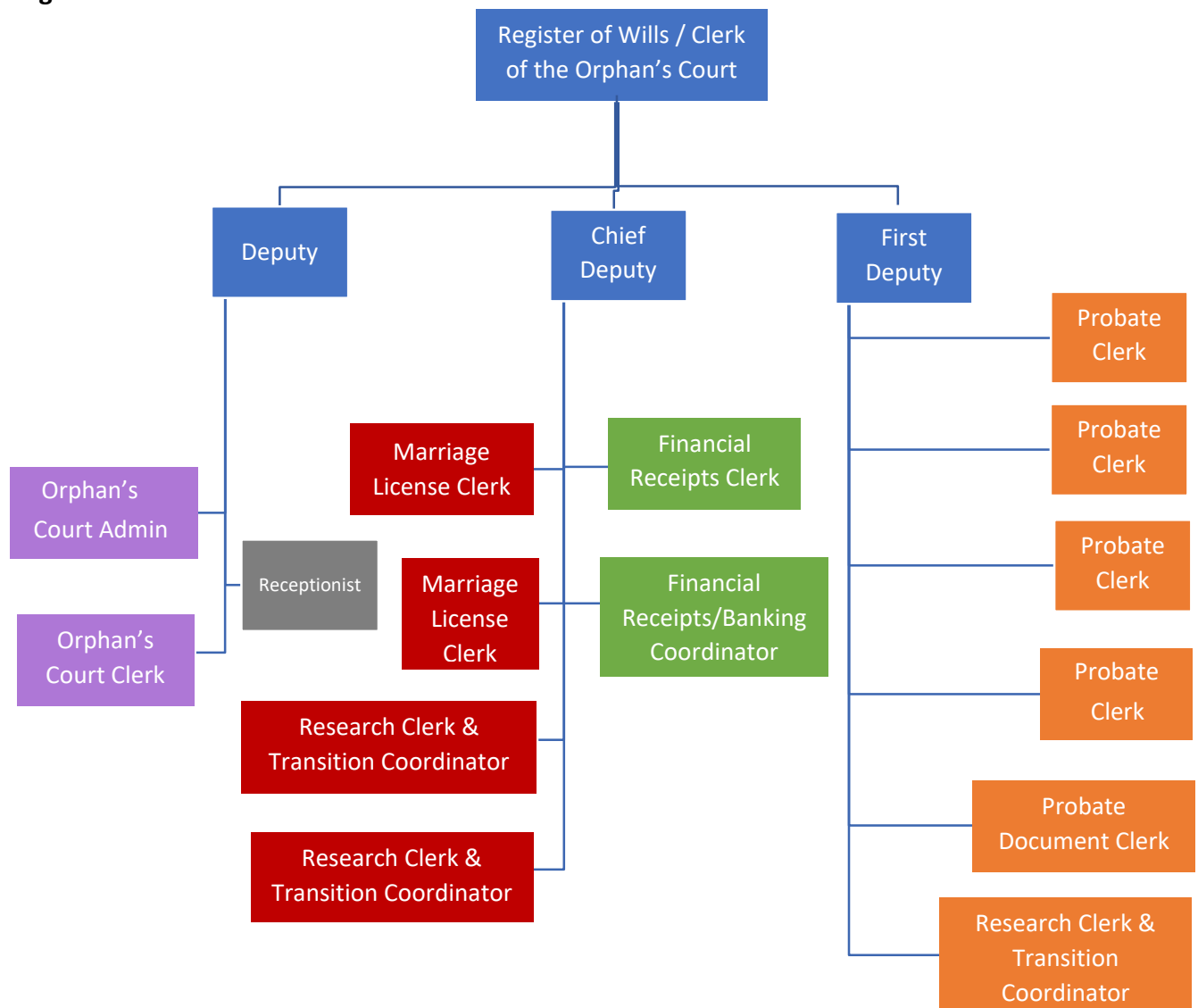
Challenges and Horizon Issues: The primary challenge facing the Office of Consumer Affairs is the continued recovery from the impacts of the COVID-19 pandemic. Additional business closures in 2022 would affect the Department’s ability to perform necessary inspections.



REGISTER OF WILLS

Mission: The Register of Wills is a quasi-judicial officer who presides over civil matters relating to will contests, such as matters involving testamentary capacity, undue influence, and fraud. Petitions involving copies of wills, revocation of wills, citation to show cause, and more go to the Register for review and decision. The Register also serves as the Clerk of the Orphans’ Court and issues all marriage licenses for Delaware County.

Organization:





Budget Detail:

	ACTUALS			BUDGET	
	2018	2019	2020	2021	2022
General Fund Revenues	\$1,963,161	\$2,390,134	\$1,766,222	\$2,300,000	\$2,300,000
Expenditures					
Salaries and Wages	431,728	435,279	382,355	540,108	583,000
Overtime	0	260	4,178	7,000	7,000
Travel and Entertainment	258	0	0	100	0
Office Supplies	19,682	13,242	17,298	17,500	18,500
Other Services	33,348	70,243	72,245	91,400	91,500
General Fund Expenditures	\$485,016	\$519,024	\$476,076	\$656,108	\$700,000
Summary					
Net Cost to County	(\$1,478,145)	(\$1,871,109)	(\$1,290,147)	(\$1,643,892)	(\$1,600,000)
Full Time Positions				15	20

Note: General Fund expenditures do not include employee benefits, which is budgeted under non-departmental details.

Discussion: The increase from FY2021 to FY2022 budget is reflects the anticipated need for additional staff and training as well as the addition of a staff member with paralegal duties and training. The department added two probate and two research clerks in 2021 and is seeking to add a paralegal later in the year or in 2022. Additional personnel will assist the office meeting the short-term increase in reporting requirements following an increase in death rates connected to the COVID-19 pandemic as well as the transition to REAL ID. Increased staffing will also free up deputy and supervisory staff to modernize department functions which may reduce staff labor hours in the long run.

Programs and Outcomes: The Register of Wills is responsible for the efficient delivery of marriage license services throughout the County as well as record fulfillment for probate and marriage records. Register of Wills is also responsible for various court requirements related to reporting rules and responsibilities.

Modernize Orphans' Court

- Establish e-filing capabilities for the Orphans' Court for no-fee and fee-based petitions.
- Develop seamless integration between County Fusion (computer platform) and GovPay (credit card vendor) to ensure quick delivery of accurate financial and accounting reports.



Bring Staff Wages to Market Rate

- Collaborate with the County on the Compensation Study findings and bring staff wages and benefits to a competitive level with peer organizations in the public and private sectors.
- Develop talent in the office and invest in the staff.

Migrate Dual Marriage License Databases into One System

- Execute contract with vendor to complete project related to the imaging of marriage licenses to migrate to one single platform for marriage licenses.

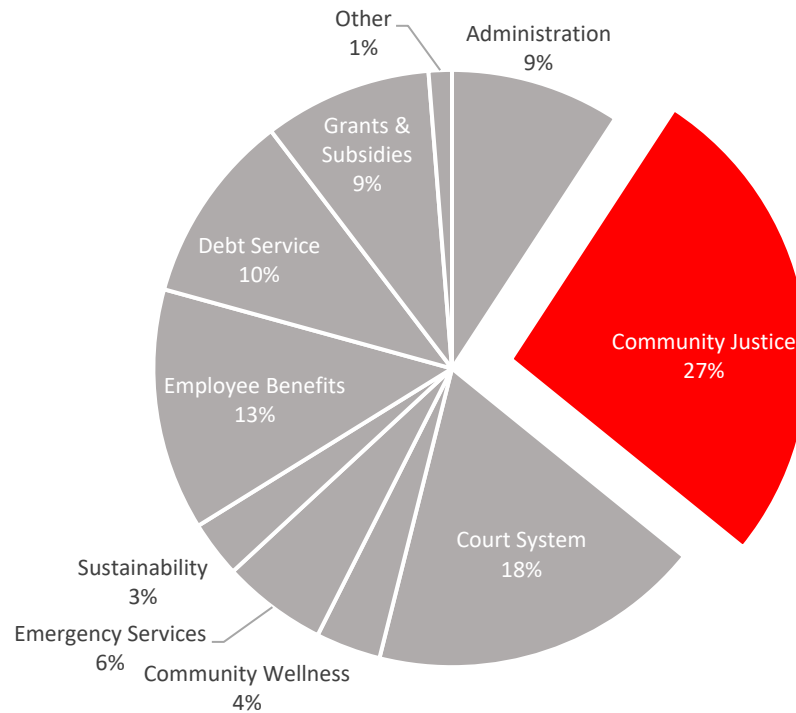
Modernize Office Layout

- Redesign office to make more user-friendly for the public, particularly with respect to filing in the Orphans' Court and more comfortable seating for probate.
- Improve the delivery of government services and leave the public with a better experience.

Challenges and Horizon Issues: The biggest challenge facing the office is the continued fallout from the COVID-19 pandemic, which resulted in an uptick in demand for services, as well as hiring challenges being experienced nationwide in light of the below-market pay for staff members.



Appendix D – Community Justice and Rehabilitation



Community Justice and Rehabilitation is the grouping of County agencies outside of the Court system that provide for the processing and treatment of persons who enter the justice system and subsequently re-enter the community. The grouping also includes the County’s law enforcement entities. The composition of Community Justice and Rehabilitation includes the following agencies:

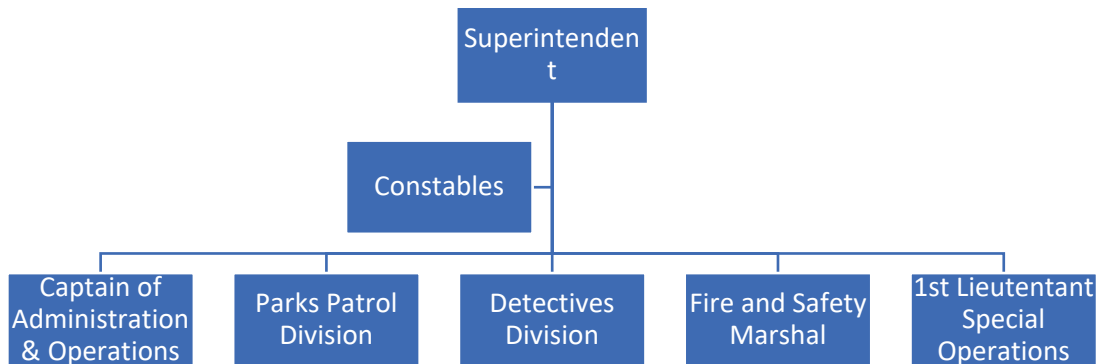
- Courthouse and Park Police (including the Constables)
- District Attorney (including the Criminal Investigation Department)
- George W Hill Correctional Facility (County Prison, includes the Special Court Prison Fund)
- Juvenile Detention (includes the Juvenile Kitchen)
- Public Defender
- Sheriff



COURTHOUSE AND PARK POLICE (INCLUDES CONSTABLES)

Mission: The mission of the Delaware County Park Police is to provide and maintain a safe and peaceful environment for all County residents, visitors, employees, and any person utilizing County services and facilities.

Organization:



Budget Detail:

	ACTUALS			BUDGET	
	2018	2019	2020	2021	2022
General Fund Revenues	\$134,460	\$154,725	\$60,678	\$154,000	\$142,752
Courthouse and Park Police					
Salaries and Wages	2,213,825	2,282,398	1,463,321	2,483,016	3,964,320
Overtime	263,150	314,708	71,450	324,150	200,000
Office Supplies	756	511	752	526	500
Other Services	55,879	72,214	157,933	143,044	137,500
Transfers	(1,330,068)	(1,330,780)	(1,473,205)	(1,425,000)	(1,884,100)
Subtotal	\$1,203,543	\$1,339,051	\$220,251	\$1,525,736	\$2,418,220
Constables					
Salaries and Wages	140,198	126,276	126,742	132,712	157,532
Overtime	9,497	6,239	4,287	12,000	12,000
Office Supplies	250	586	210	700	700
Other Services	1,166,618	1,272,919	497,222	1,231,300	1,231,300
Subtotal	\$1,316,564	\$1,406,020	\$628,462	\$1,376,712	\$1,401,532
Summary					
General Fund Revenues	\$134,460	\$154,725	\$60,678	\$154,000	\$142,752
General Fund Expenditures	\$2,520,106	\$2,745,071	\$848,712	\$2,902,448	\$3,819,752
Net Cost to County	\$2,385,646	\$2,590,347	\$788,035	\$2,748,448	\$3,677,000
Full Time Positions				76	84

Note: General Fund expenditures do not include employee benefits, which is budgeted under non-departmental details.



Discussion: The Courthouse and Park Police Department also includes the Constables. Department's budget increased by \$917,000 (32%) from the FY2021 budget, primarily due to increase in staffing and wages and salaries. The staffing provides for 84 full-time positions, including 79 positions in the Courthouse and Park Police Department and 5 positions in the Constables' Office.

In recent years, the Park Police have expanded their scope of service to additional locations across the County, such as the Elections Department location in Chester and the County's new Wellness Center in Yeadon. Concurrently, there has been an increased need for officers at locations other than the Courthouse and Government Center such as at the Department of Human Services, Children and Youth Services, and the Chester Regional Court. Service levels at the Courthouse have also returned to normal in 2021 (and into 2022) with the return of jury trials. Prospectively, the Department anticipates the need for additional officers to patrol the land on the Don Guanella property in Marple once that transaction is complete. The 2022 budget includes an increase in manpower by eight full-time positions (seven officers, one supervisor) to create a bike patrol to provide trail patrol that is not possible in a vehicle. Four bikes have been donated to the Department and do not present a cost to the County.

Programs and Outcomes: The Park Police are responsible for the safety of all visitors and employees entering the County's parks and buildings. We strive to make visitors' experiences safe and enjoyable.

Return to Full Complement of Officers

- Recruit new officers and retain existing, experienced officers and supervisors.
- Provide a safe environment in buildings and parks owned and operated by the County.

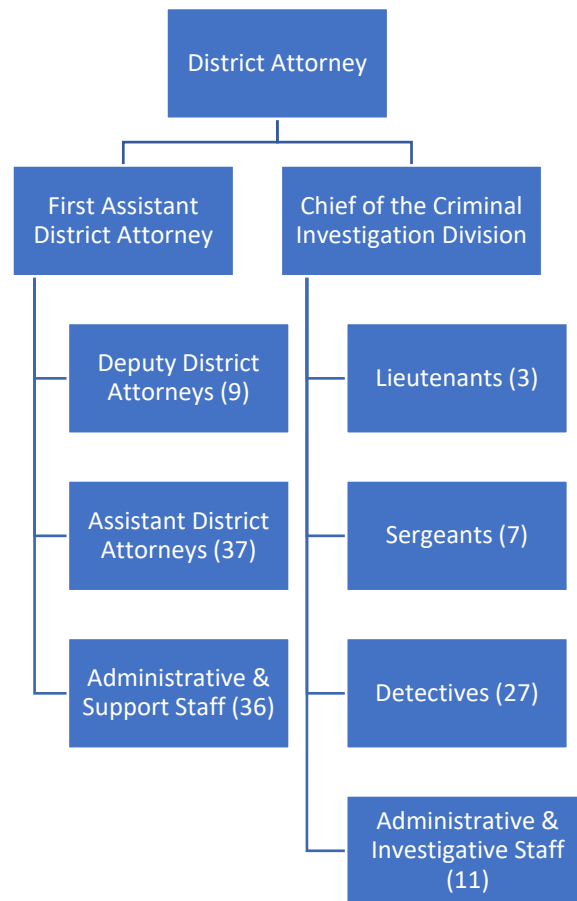
Challenges and Horizon Issues: The current hiring environment has made recruiting extremely difficult. It is difficult to anticipate the patrol needs presented by the acquisition of the Don Guanella property. The additional manpower mentioned previously may not be sufficient to properly patrol that property and additional staff or hours might be added. Additional manpower and operational support may be needed if a Central Booking Facility is created. Should this effort move forward, it will be a 24/7 operation requiring 10-12 additional officers. While service levels are slowly returning to normal, COVID-19 presents a continuing challenge for the Department. Should County facilities close to the public again, service levels could be reduced, presenting cost savings.



DISTRICT ATTORNEY AND CRIMINAL INVESTIGATIONS DEPARTMENT

Mission: The mission of the Delaware County District Attorney’s Office (DAO) is to ensure the safety of our diverse community through the fair and ethical pursuit of justice, to safeguard the rights of the victims of crime, and the rights and reputations of the innocent. To accomplish this mission, the department will vigorously and professionally prosecute those who violate our laws and by working cooperatively with law enforcement and community leaders to protect everyone in Delaware County.

Organization:





Budget Detail:

	ACTUALS			BUDGET	
	2018	2019	2020	2021	2022
General Fund Revenues	\$140,344	\$169,477	\$120,920	\$0	\$142,735
Expenditures					
Salaries and Wages	8,759,471	8,625,213	6,290,791	9,469,754	9,931,853
Overtime	397,358	420,853	189,746	436,600	436,600
Travel and Entertainment	10,437	9,732	2,470	22,000	22,000
Office Supplies	62,395	58,520	63,227	70,000	70,000
Other Services	471,477	483,371	388,166	606,246	606,246
General Fund Expenditures	\$9,701,139	\$9,597,690	\$6,934,400	\$10,604,599	\$11,066,699
Summary					
Net Cost to County	\$9,560,795	\$9,428,213	\$6,813,480	\$10,604,599	\$10,923,964
Full Time Positions				133	141

Note: General Fund expenditures do not include employee benefits, which is budgeted under non-departmental details.

Discussion: For the 2022 budget year the District Attorney’s Office is requesting an increase of eight positions to advance public safety, including four detectives in the Criminal Investigation Division (CID) to form a Gun Violence Unit, one Assistant District Attorney and one paralegal to form a new Arraignment Unit, a second paralegal position to assist the Deputy District Attorney for Diversionary Programs, and one Assistant District Attorney position to handle an expected increase in appeals to our appellate courts as well as an increase in commutation requests made through the Pennsylvania Board of Pardons.

Programs and Outcomes: The District Attorney has set the following priorities for the DAO & CID:

Reduce Gun Violence & Violent Crime in Delaware County

- In October of 2020, DAO established a partnership with Chester City Government, the City’s Police Department, and various community organizations called the Chester Partnership for Safe Neighborhoods. By working in collaboration, we have seen a dramatic 52% reduction year on year in homicides and 38% reduction in overall gun violence incidents in Pennsylvania’s First City.
- For Fiscal year 2022 through 2026, DAO is seeking American Recovery Plan Act (ARPA) funding from County Council to establish similar collaborative approaches for other Delco communities plagued by gun violence.



Protect our Children from Abuse and Exploitation

- In September of 2020, the DAO established a countywide Child Abuse & Exploitation Task Force comprised of municipal police officers specially trained to handle these cases.
- In 2020, DAO received approval from County Council for CID to continue as a federal Internet Crimes Against Children Task Force (ICAC) Administrator. Our Task Force comprises over 200 law enforcement agencies through the Commonwealth.

Protect Workers

- In March of 2020, the DAO partnered with the Pennsylvania Attorney General’s Office (PAAG) to establish a pilot Construction Workplace Misclassification Act (Act 72) joint enforcement project in Delco.
- In 2021, the partnership between the DAO and PAAG led to the investigation and prosecution of the first two Act 72 cases anywhere in the Commonwealth during the ten (10) years the Act has been in effect.

Protect Our Environment

- In May of 2021, the DAO’s Environmental Crimes Unit initiated litigation against major chemicals companies under Pennsylvania’s Consumer Protection Act, seeking damages for the companies’ pollution of our communities through their manufacture of “forever chemicals” known as PFAS.
- In 2021, the DAO’s Environmental Crimes Unit brought charges for pollution and causing a catastrophe against the driver of a fuel truck who dumped over 4,000 gallons of gasoline into a stream in Brookhaven Borough.
- In 2020 and 2021, the DAO’s Environmental Crimes Unit partnered with the Pennsylvania Attorney General’s Office in the investigation of environmental crimes in our County related to the construction of the Mariner 2 project.

Renew efforts to prosecute Senior frauds

Revamp the County Narcotics Task Force to concentrate on major dealers of illegal narcotic

Establishment or expand diversionary programs for low level offenders, veterans, and those suffering from substance abuse syndrome and/or mental illness

Establish an Arraignment Unit

Reaffirm department’s commitment to prosecute online predators through the Internet Crimes Against Children (ICAC) Task Force



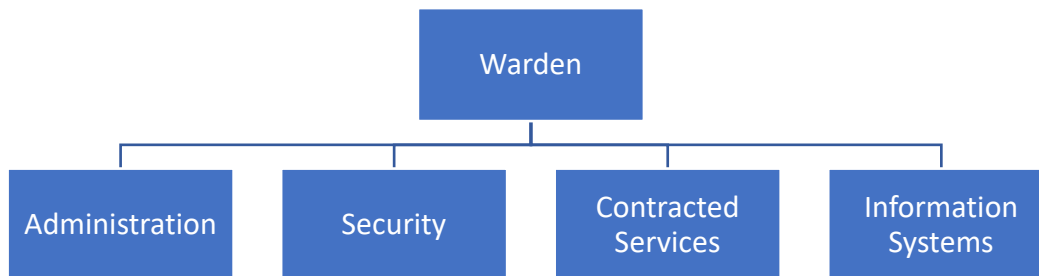
Challenges and Horizon Issues: Gun violence and substance abuse crimes have been on the rise in part of the COVID-19 pandemic. The District Attorney and County Council have been proactive in addressing these challenges to public safety and public health, but the national trends are worrisome, particularly for the community. Unfortunately, these challenges come at a time when County Council is facing, as in many areas of county government, the consequences of the underinvestment in public safety by previous county administrations. The DAO hopes that the County can overcome these challenges by working in collaboration as evidenced by the modest budget increase requests for Fiscal Year 2022.



PRISON

Mission: The George W Hill Correctional Facility seeks to provide housing services to individuals placed in the County’s care for violations of the law and provide the rehabilitative services that help to create a successful path in life.

Organization:



Budget Detail: The County makes a General Fund appropriation each year to the Prison Fund where all associated expenditures are made from. The following table shows the spending details for the operation of the George W Hill Correctional Facility and for the Special Court Fund / Prison Appeals.

Prison Fund Expenditures

	ACTUALS			BUDGET	
	2018	2019	2020	2021	2022
Prison Fund Revenues	\$0	\$0	\$0	\$0	\$0
Prison					
Salaries and Wages	342,746	351,866	59,144	785,000	19,571,932
Overtime	0	0	18	1,000	0
Office Supplies	2,688	3,303	3,761	6,600	5,000
Other Services	51,182,508	50,614,428	48,621,549	47,207,400	28,697,038
Contingency	0	0	0	0	1,726,030
Subtotal	\$51,527,942	\$50,969,597	\$48,684,472	\$48,000,000	50,000,000
Special Court Fund / Prison Appeals					
Salaries and Wages	111,366	114,694	122,670	124,183	100,000
Subtotal	\$111,366	\$114,694	\$122,670	\$124,183	\$100,000
Summary					
Net Cost to County	\$51,639,308	\$51,084,291	\$48,807,142	\$48,124,183	\$50,100,000
Full Time Positions				4	385



Discussion: The George W Hill Correctional Facility (GWH) will be transitioned from contractor-operated to County-operated in 2022. Council approved termination of the contract with the private operator at its October 6, 2021 meeting – initiating a 180-day transition period. Three months of outsourced operations are included in the budget, along with a \$1.7 million contingency. The increase in full time-positions is due to the direct hire of prison staff.

Programs and Outcomes: The primary program for GWH in 2022 will be the successful transition to internal County operation. The outcomes associated with the de-privatization effort are listed below:

- Reduced staff vacancies and turnover.
- Design and construction of facility improvements.
- Upgrade of security and information technology systems.
- Improved health, food service, and maintenance services.
- Introduction of programs to address drug dependency and reduce recidivism.

Challenges and Horizon Issues: The transition from outsourced operation to internal operation will stress the County support systems, most notable personnel and IT. Staffing has been an ongoing concern at GWH, with high turnover and shortages among the Corrections Officers. The County will provide improved pay and benefits to be competitive with neighboring counties and upgrade working conditions. Prison infrastructure and systems are dated and in need of upgrading, many not upgraded since their initial installation.

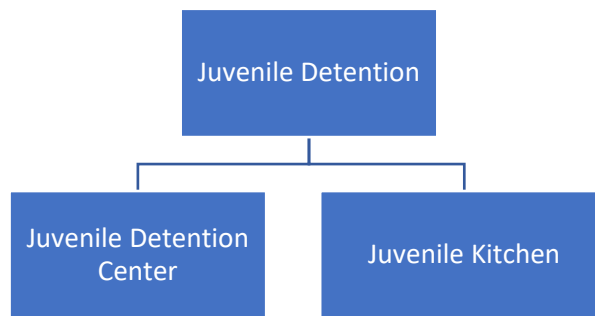
Finally, the prison population is numerically and proportionately greater than those in peer counties. Implementation of measures, including the development of a Central Processing Facility, will reduce the incarceration of persons for minor parole violations and pre-arraignment confinement.



JUVENILE DETENTION

Mission: Juvenile Detention provides correctional and rehabilitative services for the community and the individuals placed in the care of the County, and is a vital component of the juvenile justice system in the County. Juvenile Detention includes both the Juvenile Detention Center and the Juvenile Kitchen.

Organization:



Budget Detail:

	ACTUALS			BUDGET	
	2018	2019	2020	2021	2022
General Fund Revenues	\$50,630	\$91,301	\$42,627	\$74,000	\$80,803
Juvenile Detention					
Salaries and Wages	2,794,417	2,761,505	634,952	1,860,481	1,366,125
Overtime	485,739	608,756	159,631	550,779	100,000
Travel and Entertainment	7,243	7,723	1,584	7,955	7,000
Office Supplies	1,450	1,408	808	1,450	1,000
Other Services	340,299	353,072	383,619	363,715	100,000
Subtotal	\$3,629,148	\$3,732,465	\$1,180,594	\$2,784,380	\$1,574,125
Juvenile Kitchen					
Wages & Salaries	235,022	251,285	63,120	259,349	158,289
Overtime Control	38,266	31,989	7,378	32,946	0
Other Services	192,285	182,704	132,878	188,187	316,579
Subtotal	\$465,573	\$465,978	\$203,376	\$480,482	\$474,868
Summary					
Total Expenditures	\$4,094,721	\$4,198,443	\$1,383,970	\$3,264,862	\$2,048,993
Net Cost to County	\$4,044,091	\$4,107,142	\$1,341,343	\$3,190,862	\$1,968,190
Full Time Positions				74	TBD

Note: General Fund expenditures do not include employee benefits, which is budgeted under non-departmental details.



Discussion: The Juvenile Detention Center and Juvenile Kitchen were closed in March 2021 pending investigations of the operations. The Detention Center’s 2022 budget is reduced by one position to provide for a Program Director of Community Justice, which will be moved to the County Council’s budget. Additionally, \$150,000 was transferred to the County Council budget to provide for a Program Manager to lead the evaluation efforts and coordinate with other care providers in juvenile justice. Program costs for 2022 will be reviewed and adjusted by the newly appointed Board of Managers.

Programs and Outcomes: The Program Director will lead County’s efforts to integrate its social services network with the juvenile justice system. The desired outcome is to provide treatment and education to the youth placed in the County’s custody and reduce recidivism rates. The future of the facility is being reviewed, with the understanding that if and when the facility re-opens it will be at a reduced scale.

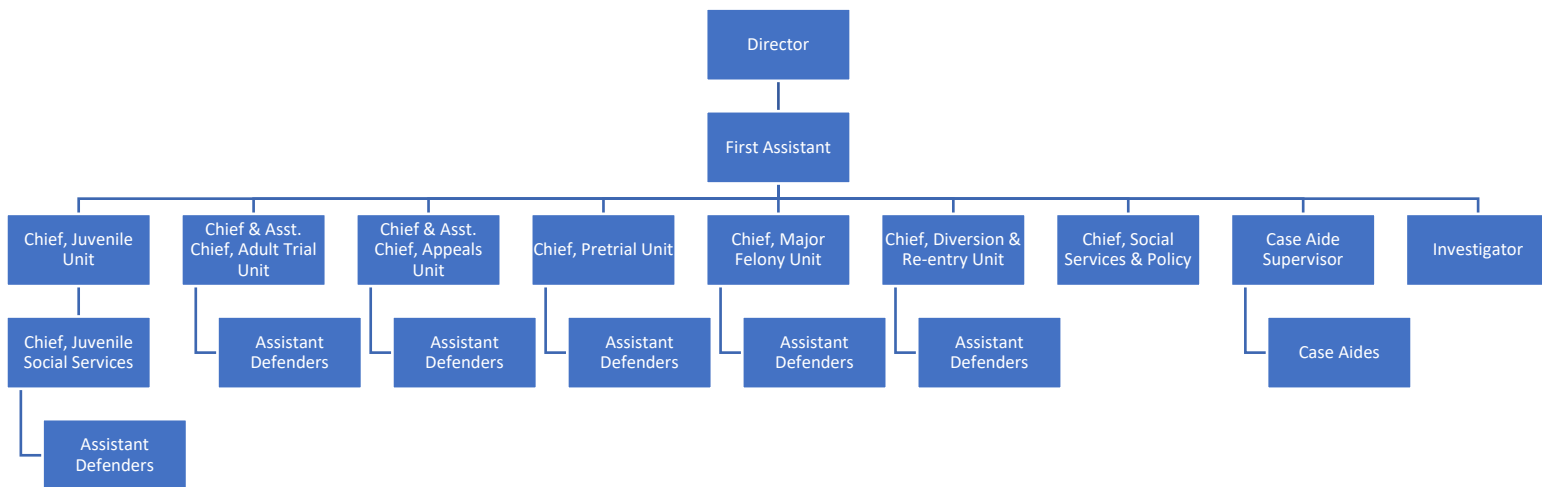
Challenges and Horizon Issues: The County is investigating how the current Juvenile Detention Center will play a role in the future. The potential to downsize and upgrade the portion of the facility for juvenile detention and repurpose the remainder as a separated Central Booking Facility is being explored.



PUBLIC DEFENDER

Mission: The Office of the Public Defender is committed to providing and promoting quality legal representation for indigent adults and children facing the loss of their rights, liberty, and dignity.

Organization:



Budget Detail:

	ACTUALS			BUDGET	
	2018	2019	2020	2021	2022
General Fund Revenues	\$0	\$0	\$0	\$0	\$0
Expenditures					
Salaries and Wages	3,506,473	3,500,266	3,154,207	3,451,566	3,862,447
Overtime	35,847	29,144	14,926	0	0
Travel and Entertainment	12,892	10,794	11,637	12,000	10,000
Office Supplies	48,186	39,834	17,473	40,000	20,000
Other Services	399,308	572,356	578,062	674,000	358,797
General Fund Expenditures	\$4,002,706	\$4,152,395	\$3,776,305	\$4,177,566	\$4,251,244
Summary					
Net Cost to County	\$4,002,706	\$4,152,395	\$3,776,305	\$4,177,566	\$4,251,244
Full Time Positions				72	72

Note: General Fund expenditures do not include employee benefits, which is budgeted under non-departmental details.



Discussion: The OPD has reduced operating budgets and non-attorney payroll costs. The OPD anticipates increasing attorney compensation in FY2022 at the end of ongoing contract negotiations with the UAW.

Programs and Outcomes: The OPD is responsible for representing indigent adults and children in the criminal and delinquency courts in Delaware County. Through zealous representation OPD attorneys and staff fulfill our role in the adversarial legal system. Our staff frequently interacts with other County agencies responsible for programs that serve the needs of our clients such as drug and alcohol treatment, housing, employment, and mental health treatment.

Enhance the Quality of Representation in Juvenile and Adult Criminal Division

- Develop a major felony unit to provide vertical representation to clients facing serious felony charges
- Increase quality of client interaction and advocacy at the beginning of representation to achieve better outcomes
- Create robust training program for attorneys in essential trial practice areas
- Diversify hiring to offer more representational advocacy
- Implement quality control through file and case review
- Utilize investigators and social workers as integrated members of the defense team for stronger, more-informed advocacy and mitigation

Participate in Criminal Justice Reform Efforts

- Ensure that justice-involved youth have access to full-range of services to which they are entitled and are appropriately diverted
- Engage with juvenile justice system stakeholders to increase accountability, transparency, and oversight of detention placements and expand options for appropriate, least-restrictive rehabilitative environments
- Increase client access to needs-based programming for drug and alcohol treatment, mental health treatment, vocational support, housing, etc.
- Facilitate Delaware County prison de-privatization to better meet the needs of our clients
- Work with criminal justice system stakeholders to improve data-sharing and increase efficiencies while maximizing rehabilitation and diversion opportunities

Improve Outcomes for Clients with Mental Health and Addiction Issues

- Increase swift access to diversion and re-entry programs
- Advocate for prompt, comprehensive diagnosis and needs assessments
- Represent clients in the civil commitment system
- Provide social service referrals and work with community-based supports to get and keep clients out of jail



Community Outreach

- Increase the visibility of the OPD's role within the criminal justice system so that more community members can use our services
- Engage the community in system reform efforts to increase transparency within the criminal justice system and achieve better outcomes
- Connect with and listen to impacted persons and families to better improve our services and to lift the voices of marginalized stakeholders in the criminal justice system.

Challenges and Horizon Issues: The Office of the Public Defender represents clients with the fewest resources who are facing loss of liberty as well as significant collateral consequences such as the loss of housing, benefits, custody, licenses, jobs, and/or immigration status. Challenges include delayed access to client information, prolonged waiting times for initial hearings to determine probable cause for detention, delayed access to court-ordered evaluations, inadequate rehabilitative and reentry programming for juveniles and adults, cross-system barriers to connecting clients with services to which they are entitled, limited offerings of community-based residential and treatment service providers for youth and adults, excessive cash bail amounts and court costs, over-incarceration for non-criminal behavior such as failure to appear on scheduled court dates or technical violations of probation or parole, and over-reliance on the criminal system to address issues of public welfare and public health, such as addiction, mental illness, and poverty.

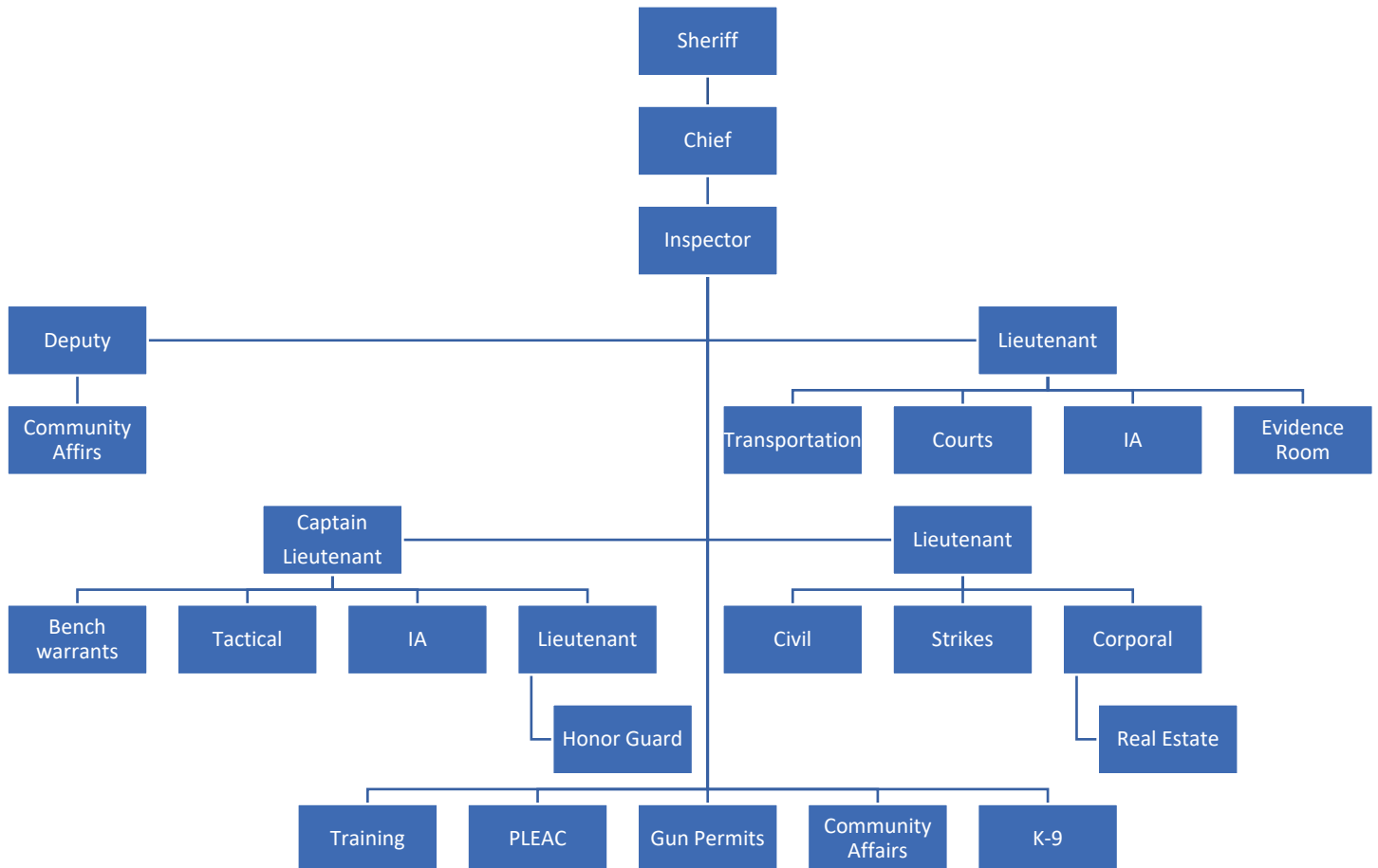
The Office of the Public Defender works with other County leaders to seize upon opportunities for change within the criminal justice system while reforming OPD's internal policies, procedures and practices to best provide zealous, comprehensive representation of all of our clients. OPD is implementing robust training programs for its attorneys and new case management technology that simplifies administrative functions while improving tracking and internal communications to provide a smoother continuum of services at all phases of representation.



SHERIFF

Mission: The Sheriff’s Office of Delaware County dedicates itself to enhancing the quality of life in our county through the rendering of professional governmental services to the courts and the community. The Sheriff and the Sheriff’s Deputies may make arrests for on-view felonies and misdemeanors and breaches of the peace. The Sheriff’s Office works daily to provide courtroom and judicial security, prisoner transportation, service of civil and real estate process, as well as the service of court warrants.

Organization:





Budget Detail:

	ACTUALS			BUDGET	
	2018	2019	2020	2021	2022
General Fund Revenues	\$1,567,056	\$1,388,815	\$276,530	\$1,500,000	\$1,579,775
Expenditures					
Salaries and Wages	2,686,941	2,854,986	752,749	3,235,283	3,830,384
Overtime	805,330	825,060	186,364	676,000	500,000
Travel and Entertainment	184,938	207,569	122,492	210,000	150,000
Office Supplies	15,525	16,224	9,075	15,700	10,000
Other Services	264,911	283,975	240,586	333,550	228,676
Transfers	(195,756)	(204,082)	(236,628)	(200,000)	(235,000)
General Fund Expenditures	\$3,761,890	\$3,983,731	\$1,074,637	\$4,270,533	\$4,484,060
Summary					
Net Cost to County	\$2,194,834	\$2,594,916	\$798,107	\$2,770,533	\$2,904,285
Full Time Positions				71	86

Note: General Fund expenditures do not include employee benefits, which is budgeted under non-departmental details.

Discussion: The FY2022 budget shows an increase of \$214,000 (or 5%) from FY2021 levels, primarily due to increased headcount.

Programs and Outcomes: As a Pennsylvania Law Enforcement Accreditation Commission (PLEAC) accredited agency, the Sheriff’s Office will continue to deliver the level of service and perform the duties of the Sheriff’s Office in a fair and equitable manner. The following programs are paramount to the Office’s continued success and modernization strategies.

- Achieve pay equity with other law enforcement agencies in the County for uniformed sheriff employees at all ranks. Continue to make progress toward comparable pay with other regional sheriff departments. Addressing uniformed employee compensation will improve employee recruitment and retention.
- Implement TeleosoftCountySuite™ Sheriff Software, a modern purpose-built technology solution for Sheriff’s Offices in PA; enabling us to use one technology vendor, which will help unify workflows, reduces costs and eliminate the costs associated with at least four other outdated software systems that the Office is currently using (currently an unfunded requirement).
- Maintain current relationship with Lexipol, formerly The Rodgers Group, for accreditation, training and consulting services in order to provide the Sheriff’s office with

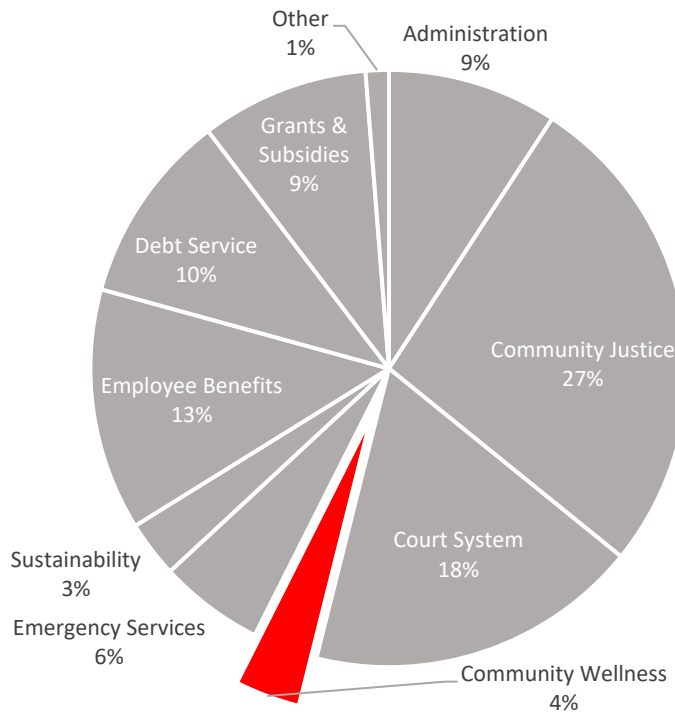


essential policies, online training courses, wellness programs and grant support. Continuing this partnership will allow the Office to meet the challenges in County law enforcement work and improve the quality of life for all community members affected by the Sheriff's office.

Challenges and Horizon Issues: Recruitment of qualified individuals to become deputies is a persistent challenge. The Sheriff's Office will continue robust hiring efforts to fill vacant positions and provide training to staff in order to better serve the County Government, the Courts and the County as a whole.



Appendix E – Community Health and Wellness



Community Health and Wellness is introduced as a new service group in FY2022, primarily driven by the formation of the Delaware County Health Department (DCHD), which incorporates the functions previously under the Intercommunity Health Coordination Department. The companion departments in the group include Library Services and Military & Veterans Affairs.

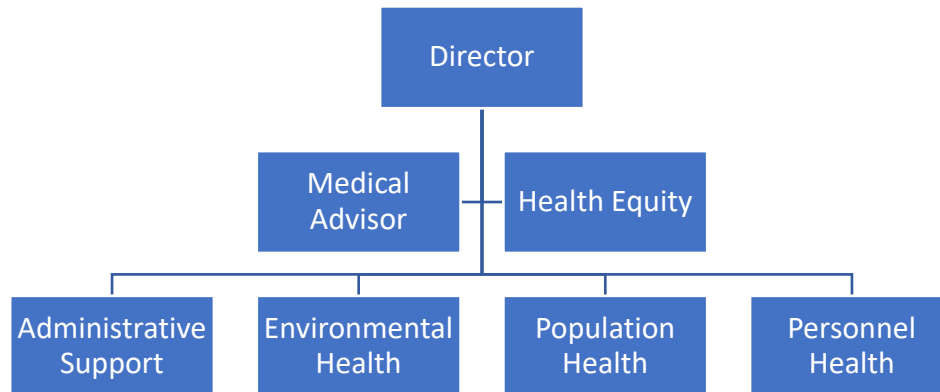
Community Health and Wellness is part of the County’s overall approach to Health and Human Services. The majority of funding in this area is provided through state and federal grants.



HEALTH DEPARTMENT

Mission: The Delaware County Health Department (DCHD) provides health and wellness services to County residents to improve community health outcomes and address disparities in the availability of clinical, counselling, and preventative health assistance.

Organization:



Budget Detail:

	ACTUALS			BUDGET	
	2018	2019	2020	2021	2022
General Fund Revenues	\$0	\$0	\$0	\$0	\$8,501,333
Expenditures					
Salaries and Wages	296,984	294,841	72,552	424,235	4,690,878
Overtime	0	0	0	4,000	469,088
Travel and Entertainment	1,246	2,337	33	2,200	15,000
Office Supplies	916	233	987	4,000	2,150,428
Other Services	36,268	80,440	75,459	240,200	1,175,939
General Fund Expenditures	\$335,414	\$377,850	\$149,031	\$674,635	\$8,501,333
Summary					
Net Cost to County	\$335,414	\$377,850	\$149,031	\$674,635	0
Full Time Positions				5	68

Note: General Fund expenditures do not include employee benefits, which is budgeted under non-departmental details.

Discussion: Council approved the ordinance creating the Delaware County Health Department at its October 20, 2021 meeting. Prior to that point Delaware County was the largest county in the US without a health department. DCHD will incorporate the limited scope of the Intercommunity Health Coordination Department (ICH) into its operations, which are greatly expanded in 2022.



Initial funding for DCHD will come from state funding (\$4.0 million), reimbursements for services (\$2.3 million), and American Rescue Plan Act funds (\$2.2 million).

Programs and Outcomes: DCHD will seek to improve community health and wellness outcomes through the following programs:

- The **Office of Health Equity** will identify key performance metrics and develop outreach efforts to the most vulnerable and historically underserved members of our community. These measures drive future programs and allocation of resources.
- The **Bureau of Administrative Support** will manage the resources provided to DCHD, including budget management, procurement, human resources, communications, and information technology. The bureau will work with governmental representatives in Harrisburg and Washington, DC to provide for support of DCHD and will work on recovery of costs of services from insurers, inspections and other sponsors.
- The **Bureau of Environmental Health** will conduct required inspections of restaurants and other facilities as required under state law to ensure the safety of these facilities. The bureau is also responsible for the County's Lead Prevention, West Nile, and Air Quality/Environmental Justice programs.
- The **Bureau of Personal Health** working with the **Medical Advisor** is responsible for programs in the areas of Communicable Disease, Maternal and Child Health, Public Nursing, and Sexually Transmitted Disease Prevention.
- The **Bureau of Population Health** oversees DCHD's programs in the areas of Emergency Preparedness/Pandemic Response, Disease Investigation and Health Surveillance, and Health and Wellness Promotion.

Challenges and Horizon Issues: DCHD will face the following changes in the near term:

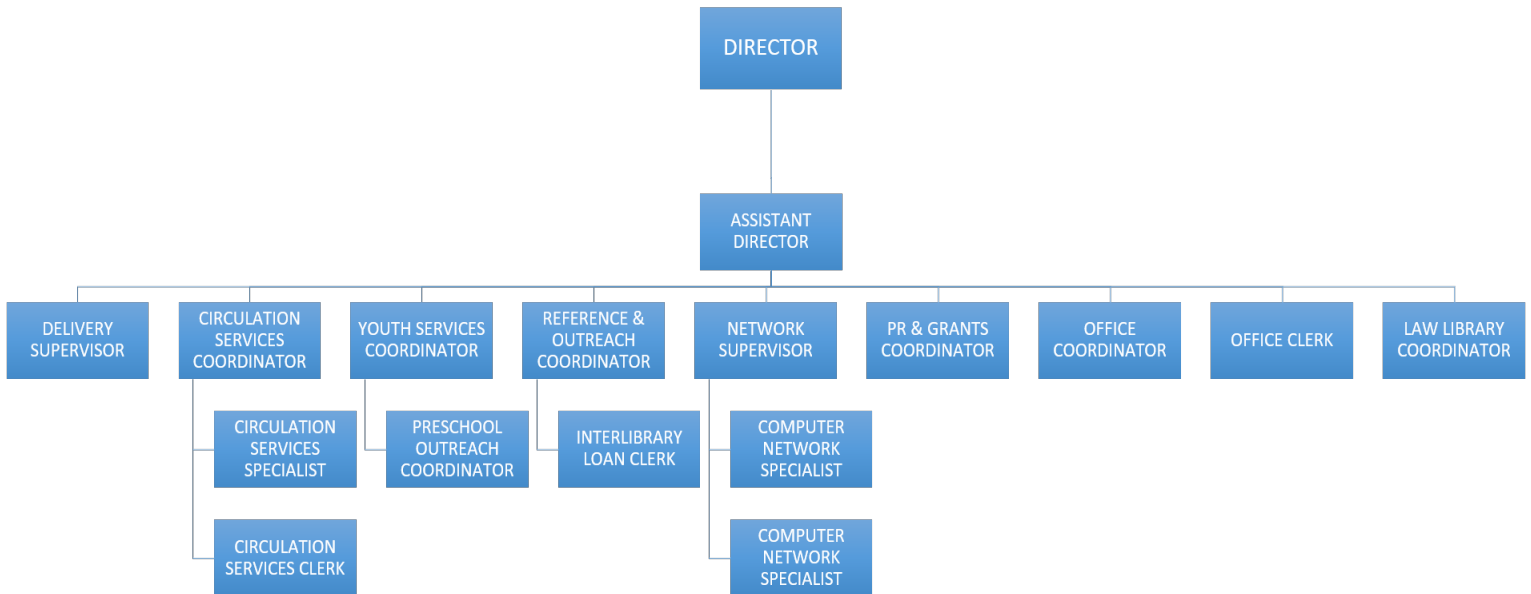
- The launch toward full operational capability and financial stability will be prominent over the next 3-5 years. ARPA funds can be used through 2024, providing the window to address shortfalls in state and federal funding, setting and collection of fees and reimbursements, and working with regional health partners.
- Staffing up from an initial strength of 68 full time positions to ~135 will require reviews of compensation and residency requirements to be competitive with public and private sector employers.
- Development of DCHD's facilities are integrated into the County's Capital Improvement Program, however determining the optimal locations for facilities and staffing mix at each office will be a challenge for the department.
- DCHD must chart a course toward accreditation to continue eligibility for funding programs.
- DCHD will develop an approach to integrate services within the health and human services functions, Fair Acres, and the community justice and rehabilitation framework.



LIBRARY SERVICES

Mission: Library Services (also known as Delaware County Libraries or DCL) is committed to ensuring and promoting quality public library service for all residents of the county. DCL supports member library operations through district center services, programming, training, promoting libraries, funding, consulting, strategic planning, and ongoing evaluation of library service opportunities. DCL is an advocate for library and information services at the local, state, and national levels.

Organization:



Budget Detail: Library Services is funded by both the General and Library Funds. The following tables detail actual revenues and expenditures from 2018 to 2020 and budgeted revenues and expenditures in 2021 and 2022.

General Fund Expenditures

	ACTUALS			BUDGET	
	2018	2019	2020	2021	2022
Salaries and Wages	357,277	369,644	328,388	391,927	391,927
Travel and Entertainment	5,058	5,864	635	6,500	6,500
Office Supplies	12,644	8,880	4,338	13,000	13,000
Other Services	786,135	747,173	733,026	830,284	819,633
General Fund Expenditures	\$1,161,113	\$1,131,561	\$1,066,386	\$1,241,711	\$1,231,060



Library Fund Revenues and Expenditures

	ACTUALS			BUDGET	
	2018	2019	2020	2021	2022
Library Fund Revenues	\$2,348,768	\$2,426,911	\$3,190,027	\$2,581,437	\$2,558,200
Expenditures					
Salaries and Wages	452,432	463,240	419,154	457,659	466,191
Travel and Entertainment	524	140	0	0	0
Other Services	1,914,617	1,949,649	2,022,775	2,123,778	2,092,009
Library Fund Expenditures	\$2,367,573	\$2,413,029	\$2,441,929	\$2,581,437	\$2,558,200

All Funds' (including General and Library Funds) Summary

	ACTUALS			BUDGET	
	2018	2019	2020	2021	2022
All Funds' Revenues	\$2,348,768	\$2,426,911	\$3,190,027	\$2,581,437	\$2,558,200
Expenditures					
Salaries and Wages	809,708	832,885	747,542	835,202	858,118
Travel and Entertainment	5,582	6,004	635	6,500	6,500
Office Supplies	12,644	8,880	4,338	13,000	13,000
Other Services	2,700,752	2,696,822	2,756,158	2,945,062	2,911,642
All Funds' Expenditures	\$3,528,686	\$3,544,590	\$3,508,316	\$3,823,148	\$3,789,260
Summary					
Net Cost to County	\$1,179,918	\$1,117,679	\$318,645	\$1,218,32	\$1,231,060
Full Time Positions				17	17

Note: General Fund expenditures do not include employee benefits, which is budgeted under non-departmental details.

Discussion: Library Services' budget is driven by wages and salaries for the 17 full-time employees and other services, which include operating expenses. Approximately half (or \$1.5 million) of the spending included in the "other services" spending category is the Pennsylvania Department of Education state aid allocated to Delaware County municipalities. DCL is the passthrough organization that distributes appropriations from the state to local public libraries.

The 2022 General Fund salary budget reflects a slight increase of 1.1% compared to the 2021 budget due to the implementation of the County Personnel Plan in mid-2021. Within the Other Services category, the Digital Books line item was increased by 35.6% to address increased public demand for digital resources in response to the pandemic, but the increase was offset by a decrease in the Book Delivery and Network line items. Careful budgeting has also enabled Library Services to restore \$5,000 in direct member library support that was impacted by the decrease in the 2021 budget.



Programs and Outcomes: DCL is responsible for providing equitable services to residents directly or via independent member libraries. The following services and measurable outcomes are essential in delivering on those responsibilities:

Broadband Internet Access

- Provide highspeed Internet to member libraries to connect to a shared central circulation database to support library functions.
- Provide highspeed Internet to computers available for public use in member libraries.

Interlibrary Delivery

- Contract with courier service to provide delivery and sorting of materials to 14-member libraries.
- Continue to provide one County driver to deliver to remaining 14 locations plus the Delaware County Government Center.

Digital Access to Materials

- Continue to provide digital eBook content to meet the growing public demand for electronic materials.
- Provide access to over fifteen research databases to support the educational and recreational needs of residents.

Library Funding Support

- Reestablish full funding support to member libraries to encourage more cooperation and additional services for all county residents.
- Provide printing and duplication services via the County Copy Center to member libraries to encourage marketing and information sharing to Delaware County residents.

Law Library

- Continue to provide collection materials to meet the needs of residents, pro se patrons, referrals from the Office of Judicial Support, and the various law professionals that utilize the Francis J. Catania Law Library.
- Subscribe to an online legal database offering access to forms, texts, and articles for all law library patrons.

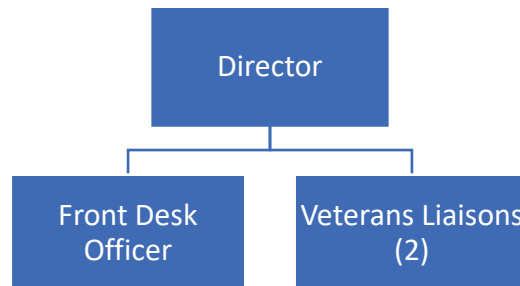
Challenges and Horizon Issues: Funding is always a challenge for public libraries. County revenue accounts for only one third (32.3%) of the Library Services' budget while the remainder is contingent on the budget adoption from the Pennsylvania State Legislature. Since funding is never assured, staff from Library Services are focused on advocacy efforts at the local and state levels while continuously seeking opportunities via state and federal grants.



MILITARY AND VETERANS

Mission: The Department of Military and Veterans Affairs’ mission is to provide exceptional support and services to the County’s active-duty military personnel, Veterans, and their families.

Organization:



Budget Detail:

	ACTUALS			BUDGET	
	2018	2019	2020	2021	2022
General Fund Revenues	\$0	\$0	\$0	\$0	\$0
Expenditures					
Salaries and Wages	180,443	191,682	175,037	188,935	196,203
Travel and Entertainment	0	0	0	3,000	1,000
Office Supplies	298	975	579	1,000	618
Other Services	70,353	92,801	66,207	118,750	90,486
General Fund Expenditures	\$251,094	\$285,458	\$241,823	\$311,685	\$288,307
Summary					
Net Cost to County	\$251,094	\$285,458	\$241,823	\$311,685	\$288,307
Full Time Positions				4	4

Note: General Fund expenditures do not include employee benefits, which is budgeted under non-departmental details.

Discussion: The FY2022 budget is decreased from FY2021. Staffing provides for a Director and three full-time employees, which remains the same in the 2022 budget. The Other Services line includes \$45,000 for flags and grave markers and \$38,000 for the County Veteran burial benefit.

Programs and Outcomes: The Department of Military and Veterans Affairs serves as a single point of contact for Veterans and their families. The Department serves as a conduit to a variety of County, State, and Federal programs to which they are entitled. Additionally, the Department has a constant focus on identifying and interacting with eligible Veterans and establishing



relationships with organizations in the community who may provide additional services. To this end, the Department operates a variety of programs aimed at the specific outcomes outlined below.

Federal Applications

- Help eligible County residents accurately complete federal applications for Veterans Pension, Veterans Compensation, Survivors Benefits for family of deceased Veteran, and designation of housebound status or permanent aid and attendance.
- Help Veterans gather evidence to help get approved for benefits, including gathering military and medical records.
- Work in conjunction with the U.S. National Archives to gather records for the Veteran.

State Applications

- Assist Veterans with completing state Veterans Affairs applications
- Works in conjunction with the Commonwealth of Pennsylvania's Military and Veterans Affairs to maximize the benefits our Veterans are entitled to.

County Applications

- Coordinate with Delaware County funeral homes to process applications for burial expenses for deceased service members and widows.
- Facilitate the County-wide discount program for Veterans.
- Authorize issuance of Veterans ID Cards in conjunction with The Recorder of Deeds.
- Receiving and processing orders for Veterans Service Organizations for flags and grave markers.

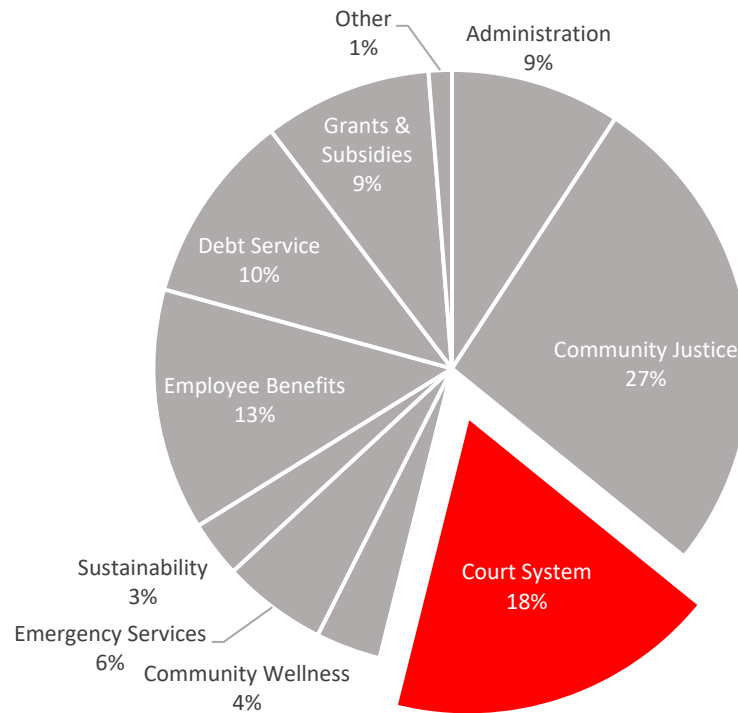
Veteran Engagement

- Outreach to Veterans throughout Delaware County.
- Interface with Veteran non-profits within Delaware County.
- Highest level of continuing education for Veterans Service Officers (annual accreditation training).

Challenges and Horizon Issues: The primary challenge facing the Department of Military and Veterans Affairs is raising awareness about services. There is no database of Veterans in the community, or personnel transitioning back to civilian life from which to draw, so the challenge is in attracting those who may benefit from our services. Expanding the department's ability to reach out to these populations is most critical for the coming year.



Appendix F – County Court System



The Delaware County Court of Common Pleas provides for the adjudication of civil and criminal cases. The Courts work with the Community Justice and Rehabilitation group through the following agencies:

- Adult Probation and Parole
- Bail Agency
- Court Administrator
- Court Financial
- Court Support & Services
- Diagnostic Services
- District Justice
- Domestic Relations
- Electronic Record Systems
- Juvenile Court (including Maintenance of Juveniles)
- Legal Audio & Visual
- Office of Judicial Support (OJS is a Councilmanic agency, but is included in the discussion of the Courts)



COURT SYSTEM

The Delaware County Court of Common Pleas 32nd Judicial District is located in the historic courthouse in Media, and has a long rich history of serving County residents. The Court system has a combined budget of \$51.4 million, and consists of 12 Departments with different and significant missions:

Juvenile Court and Maintenance of Juveniles: The department assesses juvenile crime, promotes victim restoration, and strives for the positive development of the youth, families, and communities served and protected by the Court. The department is committed to achieving balanced and restorative justice by employing evidence-based practices with fidelity, collecting and analyzing data, measuring the results and outcomes, and always striving to continuously improve the quality of our decisions, services, and programs.

District Justice: Under the direction of the President Judge, the District Justice performs all the clerical and administrative functions necessary to operate the Magisterial District Court System in Delaware County.

Adult Probation and Parole Services: The department ensures that all defendants are held accountable to comply with the terms of any sentence imposed by the Court of Common Pleas and to protect the community. Data driven models of supervision help the department to better identify individuals' needs and lower future chances of recidivism. The department supervises, counsels, and makes referrals for treatment for those adults or Court-certified juveniles sentenced to county probation, parole or placed on the Accelerated Rehabilitative Disposition Program. The department's goal is to provide the appropriate services to assist the clients to better themselves and to provide the necessary tools to be successful in life.

Court Support and Services: The department supports Judges and staff of the Court of Common Pleas of Delaware County, 32nd Judicial District by providing necessary office space, staff, equipment and supplies. This office oversees the preparation of the yearly budget for the 12 Court Departments as well as the expenditures of each department throughout the year. This department has the responsibility for hiring and maintaining the necessary documentation for 592 full time and 60 part time positions within the courts.

Domestic Relations: The Delaware County Domestic Relations Department is dedicated to improving the well-being of children and self-sufficiency of families, by delivering timely and



effective child support services to ensure parents meet their obligation to provide reliable financial support and medical coverage.

Office of Judicial Support: The mission of the department is to provide excellent customer service to the residents of Delaware County, as well as those from outside the County who do business with our office. It strives to instill confidence in our customers that we are knowledgeable, professional, and accessible. The department's goal is to treat our customers with dignity and respect, whether they are attorneys or pro se litigants.

Court Administrator: The department provides support for the Delaware County Court of Common Pleas, 32nd Judicial District by processing and scheduling hearings, motions, petitions, and other matters in the criminal, civil and family sections of the court. The office is also responsible for summoning jurors for trials and serves as a liaison between the Court and the Administrative Office of Pennsylvania Courts.

Pretrial/Bail Services Unit: The unit ensures that the community is protected and that all defendants are held accountable to the conditions of bail as determined by the District Justice and/or the Court of Common Pleas. The unit also determines whether there is cause for mental health and/or substance abuse evaluations and assures any treatment recommendations as bail conditions are followed facilitating for those in such need at the beginning of the criminal justice process beneficial treatment regimens.

Electronic Recording Center: The center records and produces transcripts of the proceedings of the Court of Common Pleas. It also produces transcripts for criminal preliminary hearings recorded at each of the Magisterial District Judge Courts in the County.

Diagnostic Services: The mission the Department is to improve the quality of life for the citizens of Delaware County by assuring a safer community in which to live and raise their families. This can be accomplished by identifying those persons within the criminal justice system who may be experiencing problems with alcohol, drugs, psychiatric, psychological, and sexual-related disorders. The department promotes a positive behavioral change in a professional manner by treating all persons with the highest degree of respect while at the same time protecting their confidentiality.

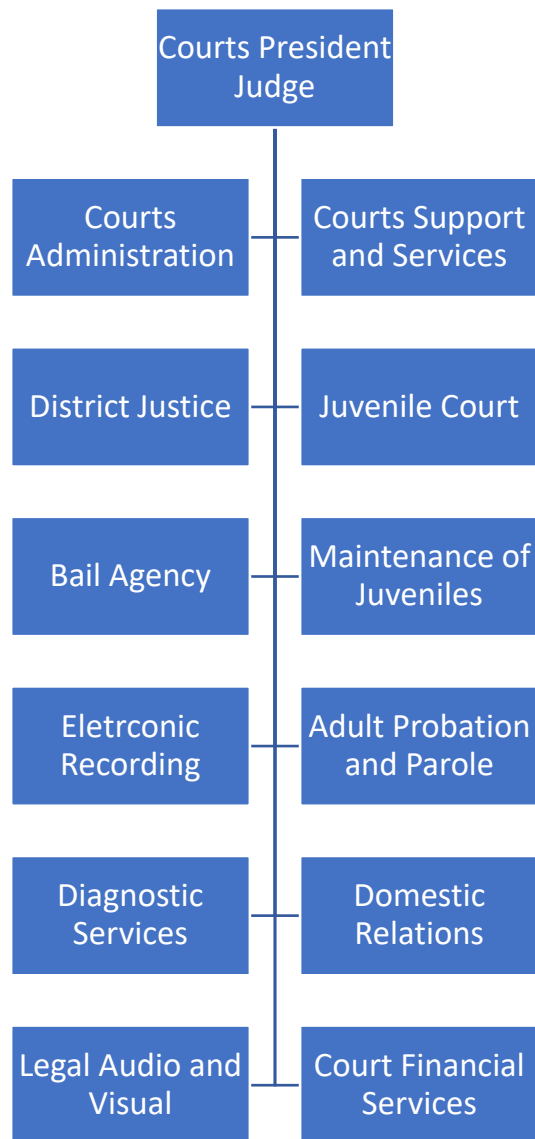
Court Financial Services: The mission of the department is to collect, account for, and disburse funds ordered by the Court of Common Pleas of Delaware County. Court Financial Services, in



conjunction with the other court and county departments, employs proactive measures to maximize collections of all fines, costs and restitutions.

Legal Audio and Visual: The department’s mission is to provide updated audio-visual equipment and technology to help enhance and expedite the trial process to the Court, County departments and attorneys. The department provide videoconferencing services, photography, record and play back video depositions and record and provide copies of ceremonies and conferences with the goal of making the trial experience run smoothly and efficiently.

Organization:





Budget Detail by Expense Category

	ACTUALS			BUDGET	
	2018	2019	2020	2021	2022
General Fund Revenues	\$31,246,757	\$30,996,879	\$22,915,944	\$31,509,417	\$32,136,745
Expenditures					
Wages & Salaries	26,116,002	26,652,964	26,003,415	28,768,173	29,964,972
Overtime	380,823	427,656	292,202	483,343	460,000
Travel and Entertainment	46,850	46,731	11,245	47,367	144,851
Office Supplies	157,208	150,762	115,726	169,079	172,969
Other Services	17,359,152	17,691,665	15,178,236	20,261,684	20,681,452
Capital expenses	1,878	2,474	0	2,548	2,500
Transfers	(33,829)	(6,982)	0	0	0
General Fund Expenditures	\$44,028,084	\$44,965,270	\$41,600,824	\$49,732,194	\$51,426,744
Summary					
Net Cost to County	\$12,781,327	\$13,968,391	\$18,684,879	\$18,222,777	\$19,289,999
Full Time Positions				669	666

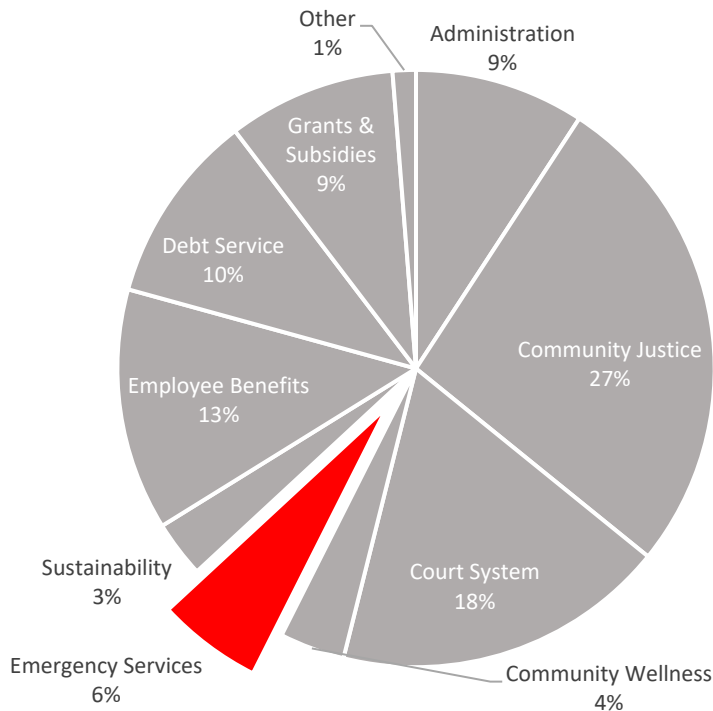
Budget Detail by Court Department

	ACTUALS			BUDGET	
	2018	2019	2020	2021	2022
General Fund Revenues	\$31,246,757	\$30,996,879	\$22,915,944	\$31,509,417	\$32,136,745
Expenditures					
Juvenile Court	9,799,299	9,795,697	9,793,849	10,164,248	11,082,187
District Justice	6,612,963	7,192,928	6,827,136	7,990,812	8,233,321
Adult Probation & Parole	4,854,351	5,120,092	5,528,418	5,926,628	6,404,824
Court Support & Services	5,786,055	5,617,885	5,520,540	6,090,090	6,307,681
Domestic Relations	5,584,156	5,495,400	4,473,907	5,709,808	5,771,264
Maintenance of Juveniles	4,866,652	5,182,450	3,721,410	6,327,990	5,640,000
Office of Judicial Support	2,014,277	2,107,503	1,879,546	2,197,081	2,428,568
Court Administrator	1,656,500	1,535,984	1,131,531	2,112,798	2,096,857
Bail Agency	956,376	1,046,975	1,046,403	1,084,472	1,285,534
Electronic Record Systems	819,316	795,358	649,686	827,802	900,261
Diagnostic Services	647,058	669,066	632,031	853,878	824,915
Court Financial	230,222	218,994	197,694	233,118	238,459
Legal Audio & Visual	200,858	186,940	198,671	213,468	212,873
General Fund Expenditures	\$44,028,083	\$44,965,271	\$41,600,823	\$49,732,194	\$51,426,744
Summary					
Net Cost to County	\$12,781,327	\$13,968,391	\$18,684,879	\$18,222,777	\$19,289,999
Full Time Positions				669	666

Note: General Fund expenditures do not include employee benefits, which is budgeted under non-departmental details.



Appendix G – Emergency Services



The County maintains its ability to respond to calls for help, natural and man-made disasters, pandemics, forensic pathology, and other support requirements through its Emergency Services group, consisting of the following entities:

- Emergency Services (9-1-1 Call Center)
- Civil Defense
- Medical Examiner’s Office
- Special Events (formerly Community Corrections)
- Training Center

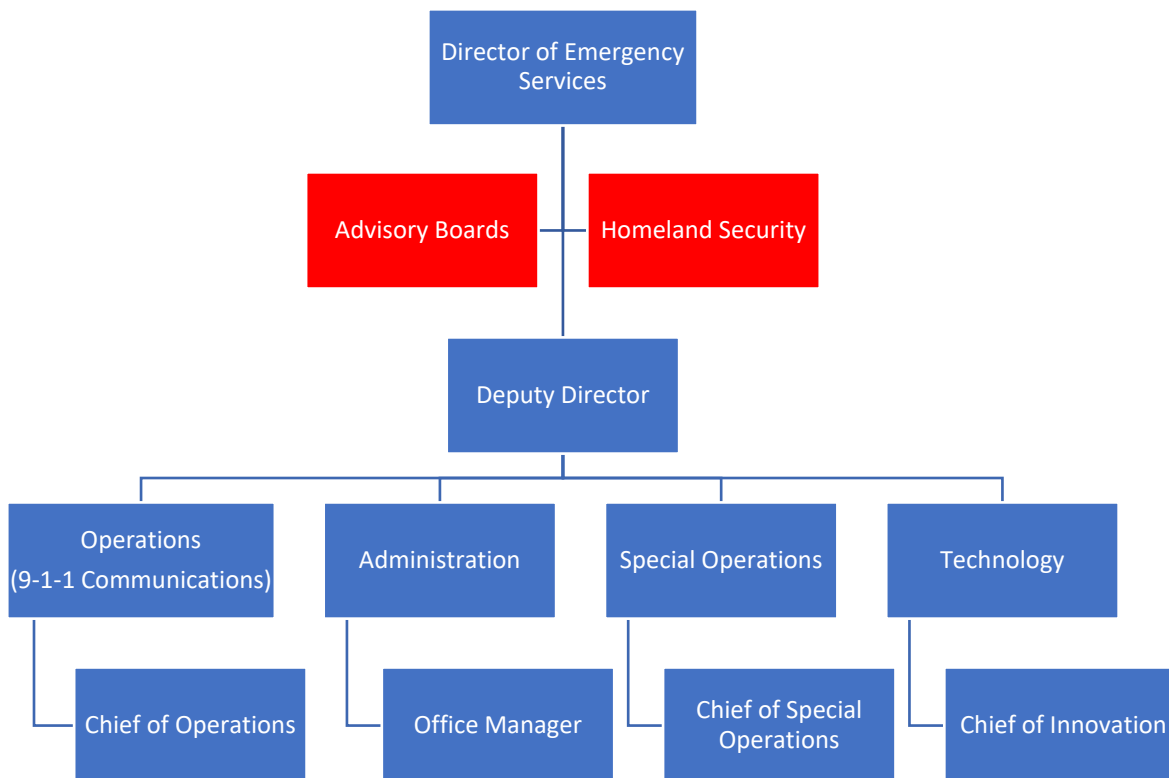
Emergency Medical Services is considered part of this group, but is primarily grant funded and is included in Appendix J.



EMERGENCY SERVICES

Mission: The mission of the Department of Emergency Services is to protect the people, places, institutions, and the natural resources of Delaware County. To accomplish this mission, the Department takes lead responsibility for public safety communications and supports extraordinary public safety events. The Department empowers its members to collaborate with public, private, and non-governmental agencies in preparedness, planning, mitigation, response, and recovery to natural, technological, or man-made hazards.

Organization:



Budget Detail: The Department is primarily funded by the 911 surcharge revenue provided through the Pennsylvania Emergency Management Agency. Revenues are deposited into the Emergency Communications Fund and expenses are made from the same fund. Any expenses not covered by the 911 surcharge are funded through a General Fund subsidy.



Emergency Services

	ACTUALS			BUDGET	
	2018	2019	2020	2021	2022
Revenues	\$12,812,786	\$13,086,301	\$13,159,698	\$12,997,103	\$13,346,945
Expenditures					
Salaries and Wages	6,681,473	6,649,361	7,090,741	6,796,887	6,832,019
Overtime	1,080,536	1,443,299	1,592,934	1,800,000	1,800,000
Travel and Entertainment	485	6,341	2,874	4,000	4,000
Office Supplies	7,856	22,274	10,277	20,000	20,000
Other Services	4,221,040	4,325,887	2,028,676	4,342,000	4,342,000
Payroll Voids	10,455	51,952	(269,196)	0	0
Expenditures	\$12,001,843	\$12,499,113	\$10,456,307	\$12,962,888	\$12,998,019
Summary					
Net Cost to County	(\$810,943)	(\$587,188)	(\$2,703,391)	(\$34,215)	(\$348,926)
Full Time Positions				130	131

Training Center and Community Corrections/Special Events

	ACTUALS			BUDGET	
	2018	2019	2020	2021	2022
General Fund Revenues	\$135,392	\$128,058	\$32,949	\$0	\$141,373
Expenditures					
Training Center	92,286	170,383	173,345	212,708	170,553
Special Events	948,035	967,439	704,470	1,025,556	705,175
General Fund Expenditures	\$1,040,322	\$1,137,822	\$877,816	\$1,238,264	\$875,728
Summary					
Net Cost to County	\$904,930	\$1,009,764	\$844,867	\$1,238,264	\$734,356
Full Time Positions				2	2

Note: General Fund expenditures do not include employee benefits, which is budgeted under non-departmental details.

Discussion: Salary increases in the FY2022 budget reflect 20 vacant unfilled 911 Operator positions and one new GIS hire. The increase in operational spending reflects substantial increases in taxes on leased tower sites and increased telephone service charges. The Department is also adding a new cadet class for 911 operators and related training costs of \$25,000 are included in the budget. Finally, the FY2022 budget includes equipment rental fees related to the HVAC systems.



Programs and Outcomes: To fulfill its mission to protect the people, places, institutions, and the natural resources of Delaware County, the following programs and outcomes are anticipated for FY2022.

Expand backup 911 center at Government Center

- Increase daily capacity and plan for contingency
- Implement plans to expand radio operations into designated space

Address systemic challenges with recruiting and retaining 911 Operators

- Increase the number of 911 Operators through new hires
- Reduce overtime costs

Exceed 911 Operations standards and practices

- Training existing members to meet PEMA standards
- Equip staff to industry performance levels

Prepare for a change in service delivery models

- Move to a Statewide 911 call routing platform
- Address GIS requirements imposed by PEMA
- Hire new GIS analyst to perform work currently subcontracted

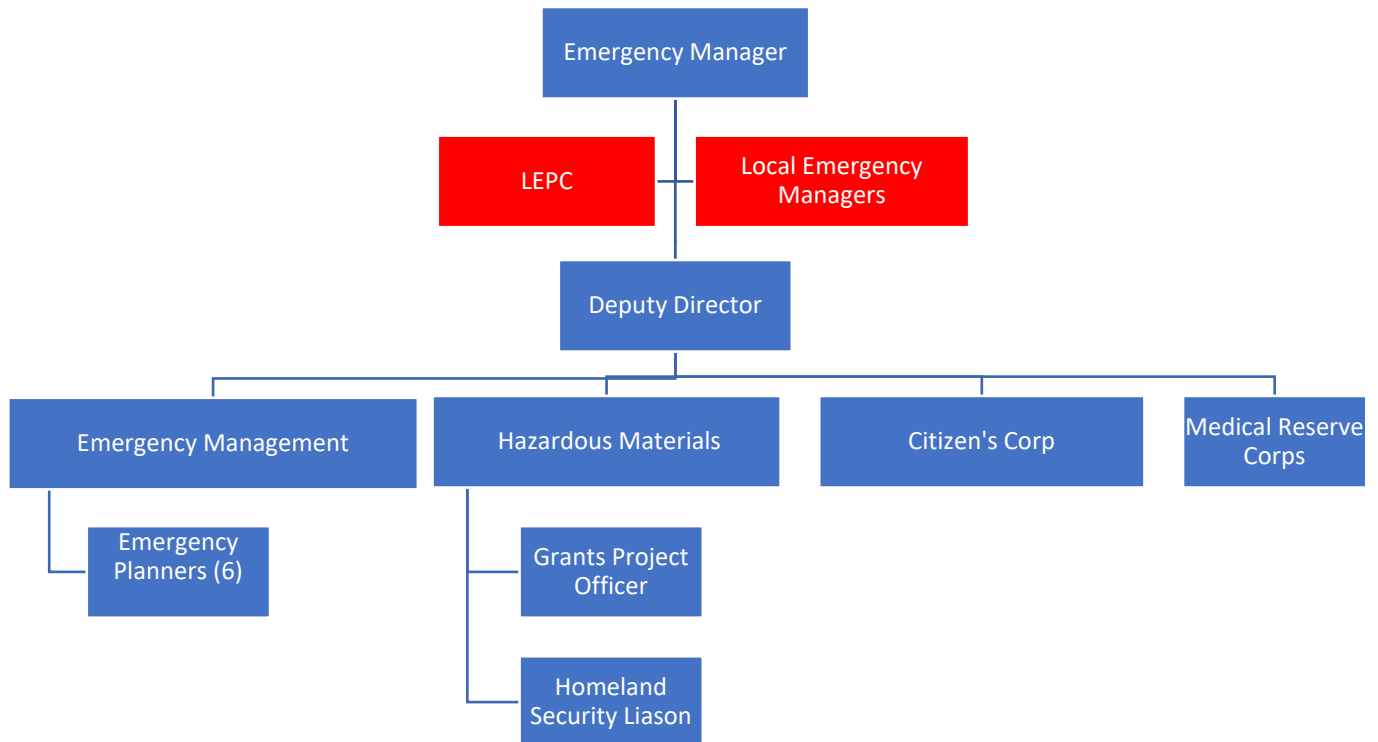
Challenges and Horizon Issues: The Department will face challenges with maintaining its legacy radio system, reduced 911 fee revenues from Pennsylvania Emergency Management Agency (PEMA), and additional costs to train members to meet additional certifications. In 2023, the PEMA funding formula is expected to change, which could affect the Department's revenues. The Department must also address cyber security requirements of mobile computers and computer-aided (CAD) servers.



CIVIL DEFENSE

Mission: The mission of the Civil Defense Department is to protect the people, places, institutions, and the natural resources of Delaware County. The department leads responsibility for emergency management, containment of dangerous products, operation of the Citizen’s Corp and Medical Reserve Corps, and support for extraordinary public safety events. The Department empowers members to collaborate with public, private, and non-governmental agencies in the preparedness, planning, mitigation, response, and recovery to natural, technological, or man-made hazards.

Organization:





Budget Detail:

	ACTUALS			BUDGET	
	2018	2019	2020	2021	2022
General Fund Revenues	\$0	\$0	\$0	\$0	\$0
Expenditures					
Salaries and Wages	514,463	657,592	158,194	707,403	879,254
Overtime	1,540	9,170	1,746	10,300	20,000
Travel and Entertainment	0	0	451	1,030	1,000
Office Supplies	602	736	91	1,030	500
Other Services	115,012	49,629	43,923	43,260	108,577
General Fund Expenditures	\$631,618	\$717,127	\$204,405	\$763,024	\$1,009,331
Summary					
Net Cost to County	\$631,618	\$717,127	\$204,405	\$763,024	\$1,009,331
Full Time Positions				11	11

Note: General Fund expenditures do not include employee benefits, which is budgeted under non-departmental details.

Discussion: The Department budget increased by from the FY2021 budget due to increases in the salaries and wages. Two additional hires in 2021 to support the medical counter measures program are driving part of this increase. The increase in operational costs reflects an investment in our Citizen’s Corp and Medical Reserve Corps. To sustain our volunteer forces, line-item budget requests have been made for training, uniforms, insurance on volunteers and supplies.

Programs and Outcomes: To meet the Department mission to protect the people, places, institutions, and the natural resources of Delaware County, the following programs and outcomes are anticipated for FY2022.

Continue maintaining volunteers to meet emergency needs in the County

- Sustain and grow the volunteer forces of the Citizens Corp and Medical Reserve Corps by adding two fulltime Team managers
- Have MRC Team managers coordinate schedules and training for Volunteers

Upgrade and increase equipment to deploy to emergency and community events.

- Improve equipment and training to reduce injuries to staff and volunteers
- Update equipment specific to volunteer support

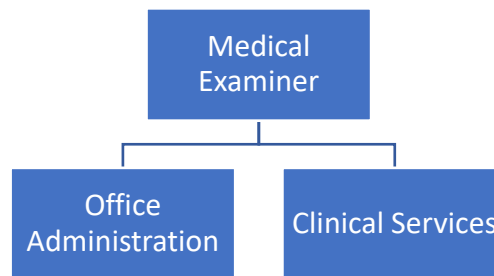
Challenges and Horizon Issues: The Department faces challenges in sustaining its volunteer forces. It also needs to replace and modernize equipment consumed during increased numbers of deployments.



MEDICAL EXAMINER

Mission: The mission of the Delaware County Medical Examiner’s Office’s Forensic Science and Evidence Services is to diligently identify, collect, and safeguard evidence to objectively convey empirical data and adhere to the highest quality standards while promoting a team-focused environment.

Organization:



Budget Detail:

	ACTUALS			BUDGET	
	2018	2019	2020	2021	2022
General Fund Revenues	\$103,775	\$90,280	\$98,500	\$90,000	\$100,000
Expenditures					
Salaries and Wages	537,071	\$576,496	134,272	693,425	877,270
Overtime	88,425	\$74,673	24,579	40,000	25,000
Travel and Entertainment	0	0	0	0	3,000
Office Supplies	56,648	\$73,163	57,481	57,500	55,000
Other Services	329,376	\$315,627	297,713	353,500	420,846
General Fund Expenditures	\$1,011,520	\$1,039,959	\$514,045	\$1,144,425	\$1,381,116
Summary					
Net Cost to County	\$907,745	\$949,679	\$415,545	\$1,054,425	\$1,281,116
Full Time Positions				11	17

Note: General Fund expenditures do not include employee benefits, which is budgeted under non-departmental details.

Discussion: The Medical Examiner’s Office budget is increased by 20% primarily due to the addition of six new positions. The increased staffing represents an incremental implementation of the recommendations provided in an evaluation the County performed in 2021. The additional costs under Other Services provide for increases in livery and transport expenses, staff training, uniforms and equipment, and post-mortem expenses.



Programs and Outcomes: The County engaged its first Chief Forensic Investigator in 2021 with the intent of providing improved service to the community and to begin its path toward accreditation from the National Association of Medical Examiners (Delaware County is the only non-accredited Medical Examiner’s Office in Pennsylvania). The intent is to begin by consolidating operations on the Lima campus, improve processes and relationships with area Funeral Directors, improve collections of fees, and provide responsive services to family members.

Recruit and Develop Staff

- Recruit six new staff members and expand efforts through social media, intern programs and collaboration with academic institutions.
- Implement a training and certification program for staff in applicable specialties.

Upgrade Facilities

- Consolidate activities on the Lima campus.
- Clean office of unnecessary files, tissue samples, and debris.
- Provide an improved workplace, including break areas.
- Upgrade information systems.
- Initiate planning and design process for replacement facilities.

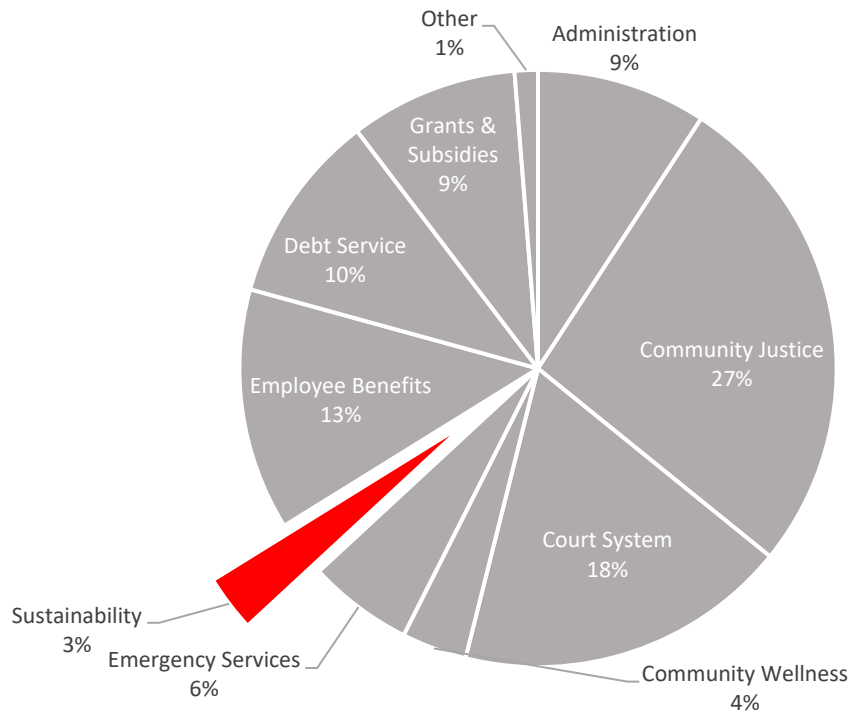
Challenges and Horizon Issues: The challenges facing the Medical Examiner’s Office revolve around staffing and facilities. The vacancy in the Medical Examiner position poses a critical challenge. Forensic pathologists are in short supply, and the County may have to rely on non-full time contracted Medical Examiners for an extended period of time while it upgrades facilities and engages an exceptional team.

The Office has been understaffed for many years, partially due to a non-competitive compensation structure. While pay has increased, the forensic services field faces a critical shortage of qualified persons. The program for the coming year envisions improved training for existing team members and the development of relationships with educational institutions and implementation of an intern program.

The Medical Examiner’s Office facilities are also in need of replacement, and a capital project is included in the 5-year CIP. However, until the new facility is designed and delivered, improvements will have to be made to the existing facility on the County’s Lima campus.

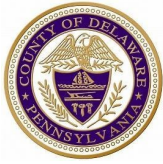


Appendix H – Sustainability



Sustainability is a new fund center in the FY2022 budget, and incorporates the departments that historically have addressed the County’s physical infrastructure and built environment. While its impact on the Operating Budget is small at 3%, that allocation is used to leverage the \$50M in capital spending. The following departments fall within the Sustainability group:

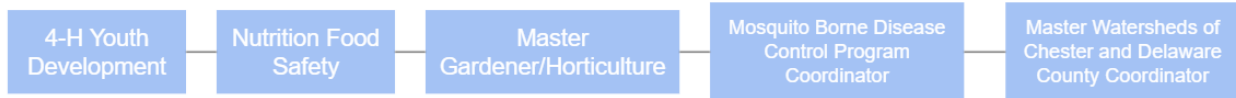
- Agricultural Extension
- Facilities Management
- Motor Vehicles
- Public Works
- Parks and Recreation
- Planning
- Soil & Water Conservation
- Sustainability



AGRICULTURAL EXTENSION

Mission: To improve Delaware County’s agricultural businesses and promote high quality farming techniques and production.

Organization:



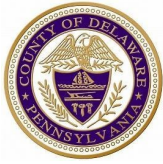
These positions are not funded by Delaware County.

Budget Detail:

	ACTUALS			BUDGET	
	2018	2019	2020	2021	2022
General Fund Revenues	\$0	\$0	\$0	\$0	\$0
Expenditures					
Wages & Salaries	46,346	47,731	51,051	49,000	62,500
Other Services	91,000	113,000	113,000	113,000	113,000
General Fund Expenditures	\$137,346	\$160,731	\$164,051	\$162,000	\$175,500
Summary					
Net Cost to County	\$137,346	\$160,731	\$164,051	\$162,000	\$175,500
Full Time Positions				0	0

Note: General Fund expenditures do not include employee benefits, which is budgeted under non-departmental details.

Discussion: The Agricultural Extension Services Department promotes agriculture, farm work health and safety, the production of environmental resources, and assurance of a fair marketplace. By providing planning and technical assistance to local farmers and producers, the Department encourages practical and efficient farming management. The County funds this service by partnering with Penn State University and the General Fund budget allocates funding for one position.



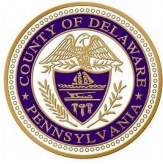
Programs and Outcomes: The Agricultural Extension Services Department provides the following programs to Delaware County residents:

4-H is an organization for young people who want to learn and have fun. Through a variety of 4-H clubs and project experiences, boys and girls "learn by doing," make new friends and participate in activities on the local, county, state and national levels. Anyone 8-18 years old as of January 1 of the current year may join 4-H.

Nutrition Educators and Advisors with Penn State's Nutrition Links Program (SNAP-Ed and EFNEP) provide hands-on education for limited resource families, seniors and youth on how to eat and prepare healthy meals and stretch the food dollar. Dining with Diabetes and StrongWomen programs take nutrition and strength training to community sites. Certification in ServSafe is also provided through this office to food establishment employees.

The Penn State Master Gardening Program is an organization of passionate volunteers who received horticultural training from Penn State University's College of Agricultural Sciences and give back volunteer hours. They educate, inspire, and encourage the home gardener through a variety of classes, workshops, projects, and activities. Volunteers also staff the "Hortline" which is a free service to assist County residents with household, garden and lawn issues.

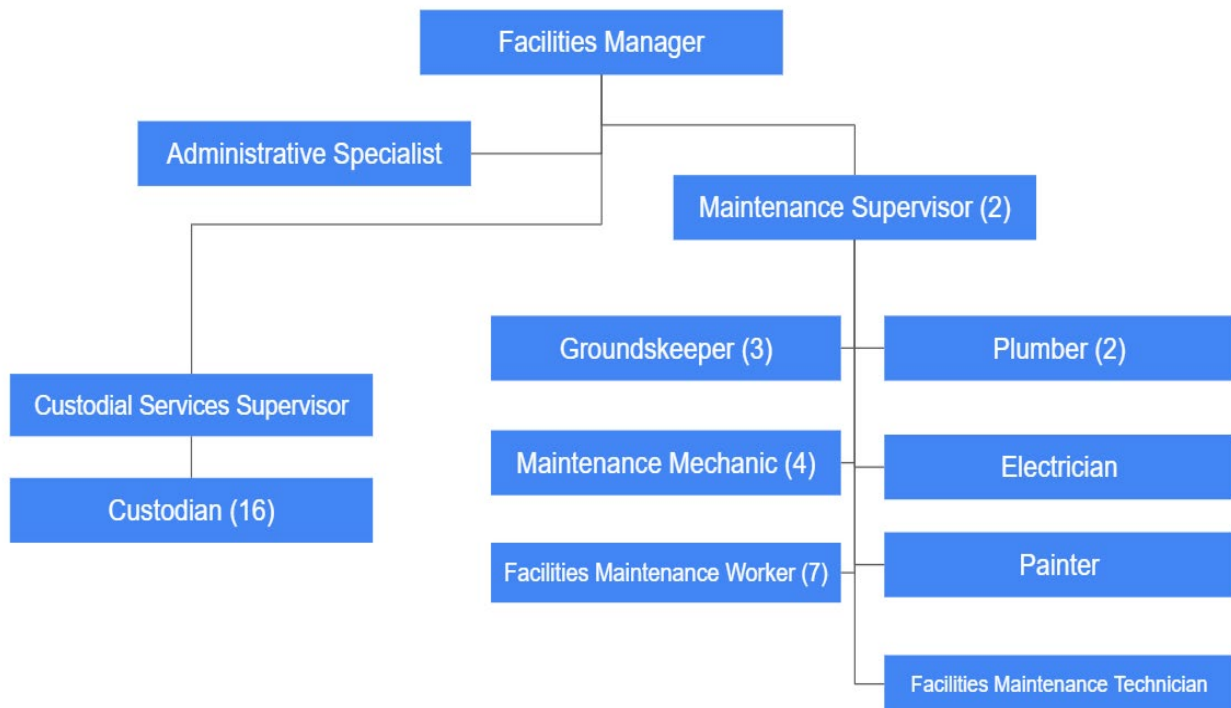
West Nile Virus Mosquito Surveillance and Control is a Penn State Extension program contracted through the County through the Office of Intercommunity Health and funded through a DEP grant. Mosquitos are trapped and tested for the presence of the virus. In recent years Delaware County has had one of the highest levels of viral activity in the state. When WNV is found in the County, control measures are implemented to reduce health risks to county residents.

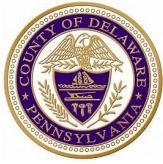


FACILITIES MANAGEMENT

Mission: The department provides efficient, sustainable, innovative, and high-quality facility management services to the Courts, County Departments, public and staff members. Its mission is to create healthy, safe, and energy-efficient buildings that support staff productivity and provide a welcoming, safe, and comfortable environment to the public; reduce waste through source reduction, reuse, recycling, and other innovative strategies that divert waste from landfills and aim towards zero waste; reduce greenhouse gas emissions from buildings through energy conservation measures; and align facilities management goals with the County’s sustainability and resiliency goals.

Organization:





Budget Detail:

	ACTUALS			BUDGET	
	2018	2019	2020	2021	2022
General Fund Revenues	\$0	\$0	\$0	\$0	\$0
Expenditures					
Wages & Salaries	965,570	942,167	783,880	1,218,207	1,210,661
Overtime	61,692	46,454	32,170	50,000	80,000
Travel	0	0	0	0	200
Office Supplies	199	90	114	1,200	1,200
Other Services	2,162,770	2,089,486	1,923,273	1,899,600	2,188,300
General Fund Expenditures	\$3,190,231	\$3,078,196	\$2,739,437	\$3,169,007	\$3,480,361
Summary					
Net Cost to County	\$3,190,231	\$3,078,196	\$2,739,437	\$3,169,007	\$3,480,361
Full Time Positions				34	36

Note: General Fund expenditures do not include employee benefits, which is budgeted under non-departmental details.

Discussion: The total budget for Facilities Management will increase in 2022 resulting from wage and salary increases and a projected increase in utilities costs. The cost of natural gas is projected to increase by 40% according to the County’s energy procurement consultant. Additionally, two new positions will be added in 2022 (Plumber and Electrician).

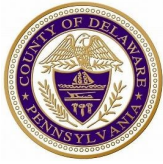
Programs and Outcomes: Facilities Management (FM) will begin to align its work with the County’s sustainability goals through the development of the County’s first Sustainability and Climate Action Plan. To support this, data from the County’s 2021 Facilities Condition and Needs Assessment will be used to guide FM’s programmatic decisions around energy and water conservation. A review of all FM contracts will take place to create efficiencies around waste management and procurement.

Increase efficiency of County’s Work Order (WO) System

- Provide training to FM staff on WO system.
- Communicate WO system availability to County Departments.
- Use the County’s intranet system for both information sharing and for WO input and tracking.

Create a preventive maintenance program

- Analyze facility condition and needs assessment data to develop an accurate inventory of building systems and equipment.
- Create a preventive maintenance schedule in WO system.



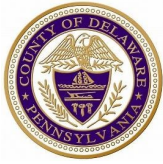
Reduce energy consumption and greenhouse gas emissions from buildings

- Analyze facility condition and needs assessment data on greenhouse gas emissions for every facility and set goals for reduction.
- Identify specific actions that can be taken by FM to reduce energy consumption such as the LED replacement projects, thermostat replacement, etc.
- Explore facility energy demand-response program for peak energy usage times.
- Procure clean energy for County buildings.

Increase waste diversion from landfills

- Review current waste hauler contracts to identify areas where contractors can improve efficiencies such as providing waste quantities or tonnage from each building and diversion rates.
- Conduct waste audits of buildings.
- Conduct building occupant educational and outreach sessions to explain proper recycling practices.

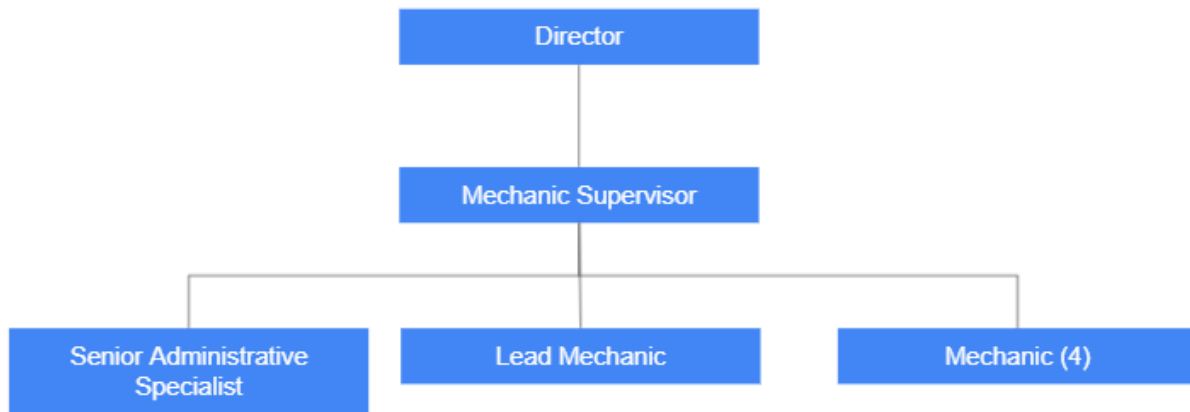
Challenges and Horizon Issues: The greatest fiscal challenge in 2022 will be the increase in costs for utilities and responding to an aging infrastructure.



MOTOR VEHICLE MANAGEMENT

Mission: The department’s mission is to provide safe, efficient, reliable, and sustainable fleet management services that support the County’s and Court’s operations.

Organization:

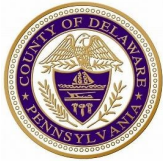


Budget Detail:

	ACTUALS			BUDGET	
	2018	2019	2020	2021	2022
General Fund Revenues	\$0	\$58,052	\$14,178	\$30,000	\$50,000
Expenditures					
Wages & Salaries	308,771	321,609	304,473	299,357	400,818
Overtime	10,621	11,059	6,593	15,000	30,000
Office Supplies	145	264	74	300	300
Other Services	(205,260)	(287,707)	(206,607)	(45,946)	(99,146)
General Fund Expenditures	\$114,277	\$45,224	\$104,533	\$268,711	\$331,972
Summary					
Net Cost to County	\$114,277	-\$12,828	\$90,355	\$238,711	\$281,972
Full Time Positions				8	8

Note: General Fund expenditures do not include employee benefits, which is budgeted under non-departmental details.

Discussion: Revenues decreased in 2020 because of the COVID-19 pandemic as many staff members worked from home and therefore, did not use County-owned vehicles. Revenues received by MV/FM originate from County and Courts departments that reimburse MV/FM for the use of County-owned vehicles. In 2021, the revenues increased because as in-person work



started to resume, and in 2022, the revenues are projected to increase again. Revenues are also received through the sale of out-of-service County-owned vehicles.

Wages and salaries are projected to increase in 2022 following the County's employee compensation study. Staff overtime is projected to increase in 2022 resulting from an employee shuttle program that supports juror parking. This service resumed in late 2021, after a hiatus in 2020 when there were no in-person jurors at the Courthouse.

Programs and Outcomes: The department is moving towards a more sustainable future for the County through the phasing-out fossil-fuel burning vehicles whenever possible. In 2021, the County replaced 15 of nearly 300 fossil-fuel vehicles with EVs and installed three fast-charging EV stations. An Alternative Fuels Incentive Grant (AFIG) award from the Pennsylvania Department of Environmental Protection in 2021 assisted in the funding of the EVs and charging stations.

Reduce the County's Greenhouse Gas emissions and reliance upon fossil fuels

- Phase-out fossil fuel burning vehicles.
- Procure electric vehicles.
- Install additional EV charging stations.
- Apply for additional AFIG funds.

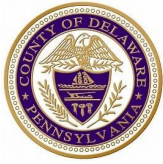
Increase efficiency of motor vehicle maintenance

- Hire two additional mechanics to eliminate vacancies.
- Initiate a pilot program to outsource MV/FM services for County vehicles.
- Improve the existing garage infrastructure to provide safer and more technologically advanced equipment.

Enhance written standard operating procedures and streamline processes

- Analyze existing procedures and policies.
- Finalize and communicate procedures and policies to County and Courts staff.

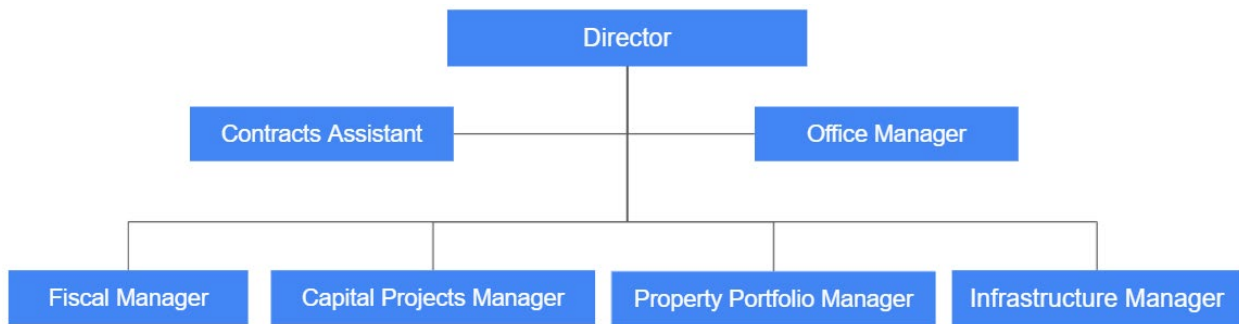
Challenges and Horizon Issues: The greatest challenge for the department is maintaining adequate staffing to service its nearly 300 vehicles fleet. Mechanics' hourly pay rates are substantially less in Delaware County compared to the industry standards (approximately \$10 per hour). This leaves the County without adequate staffing because qualified individuals do not apply for the available positions. This results in short-staffing. MV/FM will initiate a pilot study in 2022 to explore the option of outsourcing a subset of the County's vehicle services.



PUBLIC WORKS

Mission: Public Works strives to provide efficient, sustainable, and high-quality facilities and infrastructure services to the Courts, County Departments, public, and staff members through the capital improvement program. To assist the Facilities Management Department in their efforts to minimize waste, increase energy efficiency, and reduce greenhouse gas emissions through the implementation of capital upgrades and equipment replacement.

Organization:

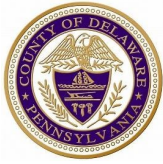


Budget Detail:

	ACTUALS			BUDGET	
	2018	2019	2020	2021	2022
General Fund Revenues	\$0	\$375	\$0	\$375	\$1,000
Expenditures					
Wages & Salaries	128,137	75,932	120,643	119,635	185,771
Travel	0	0	13	0	2,500
Office Supplies	625	913	841	600	5,000
Other Services	3,939	7,835	6,173	43,765	221,500
General Fund Expenditures	\$132,701	\$84,680	\$127,671	\$164,000	\$414,771
Summary					
Net Cost to County	\$132,701	\$84,305	\$127,671	\$163,625	\$413,771
Full Time Positions				5	7

Note: General Fund expenditures do not include employee benefits, which is budgeted under non-departmental details.

Discussion: The Public Works Department budget will increase by 6% in 2022 primarily due to adding two new positions (Fiscal Manager and Property Portfolio Manager) and enhancing consultant services that support the large-scale CIP that is expected for 2022.



Programs and Outcomes: Public Works will begin to align its work with the County's sustainability goals through the development of the County's first Sustainability and Climate Action Plan. To support this, data from the County's 2021 Facilities Condition and Needs Assessment (FCNA) will be used to guide Public Works' programmatic decisions around building the 5-10 year CIP, and the space-use of owned and leased spaces.

Work with leadership to develop a 10-year capital improvement program incorporating green design standards

- Develop green design standards to incorporate into base specifications of all capital projects.
- Improve process of prioritization of capital projects, incorporating equity considerations.
- Use results of the FCNA to build a Facilities Master Plan that will feed into the long-term CIP.

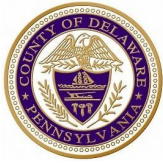
Improve capital, bridge, and facilities fiscal management

- Develop processes for allocating personnel time to capital projects.
- Improve processes for bridge infrastructure funding administration.
- Align capital funding with operations and maintenance funding needs after projects are complete.

Manage leased properties more efficiently

- Develop policies and procedures for leasing and managing properties.
- Align leased space needs with facility master plan development.

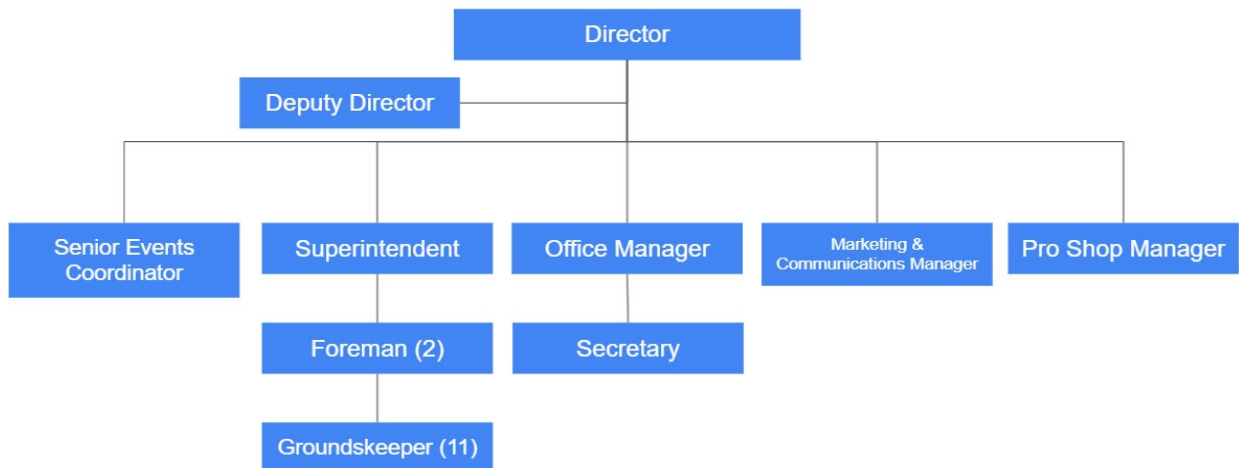
Challenges and Horizon Issues: The biggest challenges for FY2022 are developing and instituting new policies for capital project accounting, assessing and space planning for a decrease in the need for leased properties, and building a facilities master plan that takes into account the space needs of all departments. The additional staff requested will allow the County to more effectively manage these issues.



PARKS AND RECREATION

Mission: Parks and Recreation department’s mission is to provide residents of Delaware County with equitable access to high quality and sustainable recreation programs, outdoor natural spaces, facilities, and services. The Department strives to create environments that are safe, healthy, and enjoyable for all residents, while also protecting and preserving the natural resources within the County.

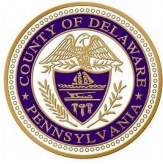
Organization:



Budget Detail:

	ACTUALS			BUDGET	
	2018	2019	2020	2021	2022
Revenues	\$133,396	\$156,073	\$278,560	\$212,500	\$251,470
Expenditures					
Wages & Salaries	809,909	802,347	755,205	760,832	1,021,312
Overtime	45,367	47,561	30,919	40,000	45,000
Travel	2,193	2,084	401	2,000	2,500
Office Supplies	199	1,471	2,043	1,000	1,000
Other Services	615,312	699,585	572,325	755,000	923,000
General Fund Expenditures	\$1,472,981	\$1,553,047	\$1,360,893	\$1,558,832	\$1,992,812
Summary					
Net Cost to County	\$1,339,586	\$1,396,974	\$1,082,333	\$1,346,332	\$1,741,342
Full Time Positions				16	21

Note: General Fund expenditures do not include employee benefits, which is budgeted under non-departmental details.



Discussion: Revenues from the Parks and Recreation Department are projected to increase in 2022 as revenue sources rebound from the COVID-19 pandemic. The total budget for Parks and Recreation is projected to increase in 2022, primarily due to an increase in wages and salaries from the County's compensation study. Five new positions will be added to the Department, and an increase in park support services will be required to operate and maintain the newly acquired largest County-owned park (>200 acres), at the former Don Guanella site.

Programs and Outcomes: The Parks and Recreation Department operates and maintains 11 buildings, seven major parks, playgrounds, two trail system networks, one dog park and various green spaces. The Department serves the residents of Delaware County through the following programs and activities:

- Scenic nature trails
- Picnic facilities
- Playing fields for baseball, softball, and soccer
- 9-Hole golf course
- Members-only dog park
- Cross country running
- Community garden plots
- Outdoor summer concert series
- Senior Recreation Center
- Senior Games

Increase the County's open space and trails

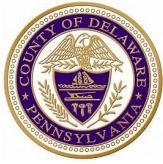
- Acquire new green space.
- Formally protect existing open space and trails.

Create an active youth recreation program

- Recruit university students for internships that support program.
- Partner with community organizations such as the YMCA to create a coalition that promotes the program.
- Work with County agencies such as County Offices of Services for the Aging (COSA), Commerce Center, Chamber of Commerce, Conservation District, etc.

Upgrade Parks and Recreation Infrastructure

- Implement actions from Facility Condition Assessment.



- Collaborate with the Planning Department to identify new opportunities for open space and trails.

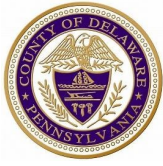
Protect and preserve the Delaware County watershed, natural resources and habitats

- Implement stormwater management protection projects including rain gardens and tree plantings in County Parks.
- Implement programs that support the preservation of natural resources such as creating a bird sanctuary to protect endangered species.

Increase the number of partnerships and collaborators

- Friends of groups
- Foundations
- Non-profits
- Corporate partners

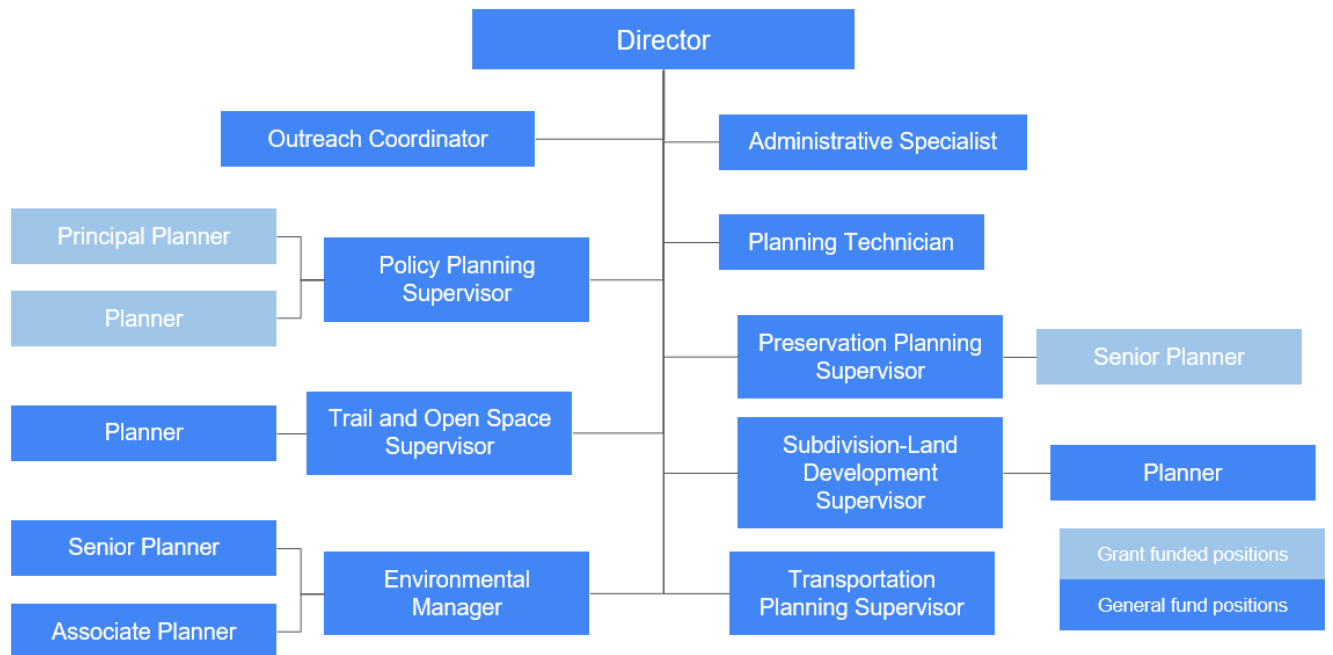
Challenges and Horizon Issues: The maintenance and preservation of added acreage to the parks system will require additional staffing, budget, and other resources. There is also a need to ensure that staff are adequately compensated in accordance with industry standards. This will allow for the retention of qualified staff.

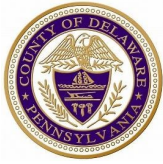


PLANNING

Mission: The Planning Department promotes the sound and sustainable development and redevelopment of Delaware County through the application of contemporary and forward-thinking planning principles and smart growth concepts, while maintaining and enhancing the cultural, economic, and environmental livability of the County.

Organization:





Budget Detail:

	ACTUALS			BUDGET	
	2018	2019	2020	2021	2022
General Fund Revenues	\$155,088	\$166,228	\$99,534	\$91,200	\$134,000
Expenditures					
Wages & Salaries	725,128	719,133	719,946	766,741	900,605
Travel	1,379	1,732	222	5,000	3,000
Office Supplies	7,639	4,640	824	8,000	8,000
Other Services	30,671	37,534	196,757	390,000	421,000
General Fund Expenditures	\$764,816	\$763,040	\$917,749	\$1,169,741	\$1,332,605
Summary					
Net Cost to County	\$609,728	\$596,812	\$818,215	\$1,078,541	\$1,198,605
Full Time Positions				15	14

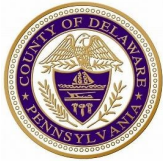
Note: General Fund expenditures do not include employee benefits, which is budgeted under non-departmental details.

Discussion: The Planning Department’s total budget will increase in 2022, primarily due to personnel costs. The Director’s salary has been added, which was previously included in the Office of Housing and Community Development’s budget. Two Environmental Planning vacancies were filled, and two new positions were created to substantially enhance the County’s open space and trails planning capabilities. The Other Services category is increasing due to the need for a consultant to create a master plan for the proposed park on the Don Guanella tract, and education/training being transferred from the Executive Director’s budget. Three staff members are fully funded by Community Development Block Grants.

Programs and Outcomes: The Planning Department provides professional services in the areas of Community and Regional Planning, Environmental Planning, Historic Preservation, Open Space and Trails, Plan and Ordinance Review, and Transportation Planning. The plans prepared and the municipal assistance provided are intended to result in an exceptional quality of life for County residents. A particular area of focus in the 2022 Budget is enhanced open space and trails planning. The following goals are outlined in *Delaware County 2035*, the County Comprehensive Plan, and its component plans and are crucial to maintaining and improving the quality of life in Delaware County:

Preserve and enhance the diversified mix of land uses and provide for orderly and coordinated development that sustains a high quality of life

- Encourage compatible land use, redevelopment, and revitalization that will protect the stability and enhance the character of mature neighborhoods.



-
- Encourage context-sensitive design and sustainable development and redevelopment.
 - Improve land use compatibility and accommodate population growth, institutions, services, and culture to strengthen economic competitiveness.
 - Promote economic redevelopment and development, while preserving community character and improving accessibility.

Conserve natural and cultural resources, increase and enhance the environmental and/or recreational value of lands, and develop a greenway network

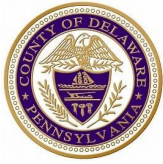
- Recognize the importance of the County's natural features as resources to be conserved and enhanced.
- Identify, enhance, and expand the County's open space network in order to serve the needs of the public.
- Create a countywide trail network that enhances quality of life by connecting people and places.
- Enhance and expand access to recreational programs for all ages and abilities.
- Implement the actions of the Open Space, Recreation, and Greenway Plan to conserve, enhance, and connect the County's open space network.

Improve transportation safety and capacity, expand the transportation network, and integrate all modes into one complete system

- Support the implementation of Complete Streets in the County.
- Improve the safety of the County's transportation network.
- Increase the modal share of alternative transportation.
- Increase mobility by expanding public transit access and integrating multimodal facilities.
- Enhance public transit service.
- Improve freight infrastructure to strengthen the County's industrial economy and communities.

Identify, document, and protect historic resources that have the most meaning, cultural impact, or historical significance

- Widen the scope of historic significance to include more recent resources, more types of resources, and the narratives of underrepresented groups.
- Utilize Delaware County's Historic Resources Inventory as a tool for the County, municipalities, and preservation community.
- Support preservation efforts at the municipal, private, and non-profit levels.
- Cultivate knowledge of and responsibility for our historic resources.

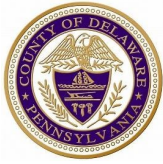


- Integrate the goals of Historic Preservation into all aspects of planning and community governance.

Enrich the supply and variety of quality housing stock to provide for diverse housing needs

- Collaborate across organizations and municipalities to share information and resources.
- Encourage diverse, attractive neighborhoods with proximity and access to community amenities that create desirable places to live within the County.
- Provide a diversity of housing types for current and future residents in all areas of the County.
- Ensure the provision of quality housing stock in all neighborhoods
- Create a full range of housing opportunities for populations of all ages, abilities, and income levels
- Establish a data-driven housing policy to inform funding decisions and encourage program development

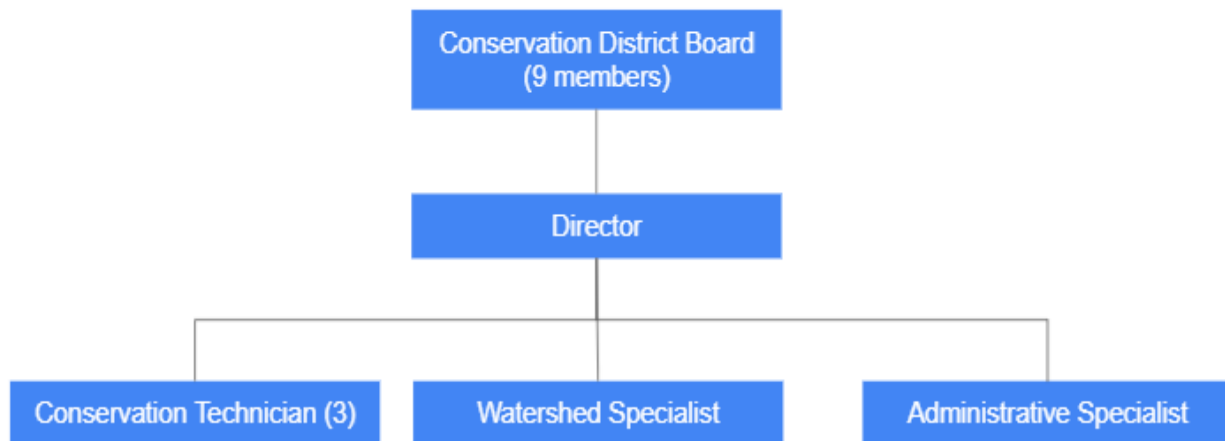
Challenges and Horizon Issues: Under-investment in County infrastructure systems and the changing climate threaten to severely impact the County's economy and the environment. Through its planning efforts, the County will have to work to protect its natural and cultural resources and support County residents in their desire for sufficient open spaces and trails.



CONSERVATION DISTRICT

Mission: The department’s missions is to ensure the wise use of Delaware County’s natural resources and to protect and restore the natural environment through the conservation of its soil, water, and related resources. The Conservation District will support, promote, and execute programs, regulations, and individual efforts, which are consistent with this goal. The Conservation District will work with individuals, governmental units, and the regulated sector of society to prevent environmental degradation and advocate remediation of past environmental damage.

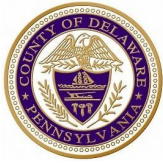
Organization:



Budget Detail:

	ACTUALS			BUDGET	
	2018	2019	2020	2021	2022
General Fund Revenues	\$207,947	\$234,837	\$225,086	\$244,000	\$263,000
Expenditures					
Wages & Salaries	208,678	221,749	245,699	297,740	308,395
Office Supplies	0	0	0	1,000	1,000
Other Services	11,645	12,192	11,561	13,000	15,750
General Fund Expenditures	\$220,323	\$233,941	\$257,260	\$311,740	\$325,145
Summary					
Net Cost to County	\$12,376	(\$896)	\$32,173	\$67,740	\$62,145
Full Time Positions				6	6

Note: General Fund expenditures do not include employee benefits, which is budgeted under non-departmental details.



Discussion: The Conservation District budget is projected to increase FY2022. A Conservation Technician position was budgeted in 2020 and approved by the Personnel Board in 2021. In 2021, the Conservation District increased its budget because of the permitting workload and backlogs. The Department has also requested County Council approval for a new fee for service resolution, with increased fees which will sustain the necessary revenue. The Conservation District Board administers revenue sources separately from the County Operating Budget. Results of a required annual State Conservation Commission are shared with the County Council and the Chief Sustainability Officer.

Programs and Outcomes: The Conservation District uses funding sources outside of the County's operating funds to develop programs and services that meet the Department's mission to ensure the wise use of Delaware County's natural resources and to protect and restore the natural environment through the conservation of its soil, water, and related resources.

Ensure construction projects throughout the County have permitted stormwater management plans that adequately control soil erosion and sediment runoff

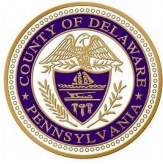
- Act as a delegate for Pennsylvania Department of Environmental Protection (PA DEP).
- Process contractors' National Pollutant Discharge Elimination System (NPDES) Permits in compliance with standard operating procedures and time frames.
- Respond to complaints of sediment pollution within ten days.
- Inspect on-going construction projects to ensure compliance with erosion and sediment regulations.

Ensure protection of waterways and wetlands through the implementation of a water obstruction and encroachment permitting program

- Act as a delegate for Pennsylvania Department of Environmental Protection (PA DEP).
- Acknowledge use of General Permits in compliance with standard operating procedures and time frames.
- Respond to complaints related to this program within ten days, and attempt to gain voluntary compliance.
- Educate the community on the requirements of the permitting program to protect our waterways and wetlands.

Support municipalities in low volume road improvements & environmental benefit projects

- Fund projects submitted by qualified municipalities trained in environmentally sensitive highway maintenance.

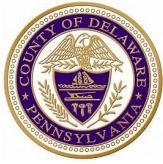


- Promote training programs offered by the Center for Dirt and Gravel Roads to local municipalities.

Act as a County leader in watershed stewardship and environmental restoration

- Tree Vitalize – Continue to promote and assist with the planting of Riparian Buffers.
- Envirothon – Attempt to reinvigorate High School Competition that was impacted by COVID-19 restrictions.
- Continue to implement the Mini-Grant program to encourage conservation and environmental projects.
- Continue to operate the Conservation Planting Trailer Project with the assistance of a plus growing greener grant.

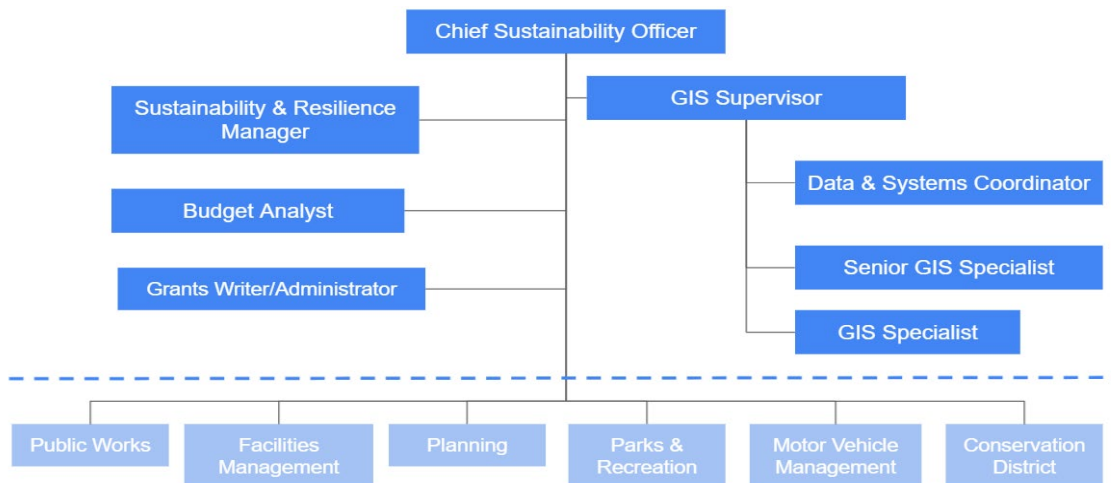
Challenges and Horizon Issues: Construction and the housing market in Delaware County are steadily increasing, resulting in the need for increased stormwater management and permitting. This increase will affect the workload of the Conservation District and may require additional staff in the future. State budget funding levels have remained constant over the past several years, however, inflation and static funding could become a future problem with will affect the sustainability of the Conservation District’s programs and services.



SUSTAINABILITY

Mission: The department’s mission is to incorporate efficiency, sustainability, and resiliency into all aspects of County government. The department also seeks to prepare the County for the effects of climate change by providing all residents with equitable access to mitigation and adaptation resources, enhancing local economic growth, preserving open space and natural resources, reducing energy consumption and greenhouse gas emissions, preserving historical structures and the County’s heritage, reducing waste, and ensuring sustainable development.

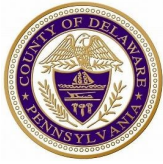
Organization:



Budget Detail:

	ACTUALS			BUDGET	
	2018	2019	2020	2021	2022
General Fund Revenues	\$0	\$0	\$0	\$0	\$0
Expenditures					
Wages & Salaries	0	0	0	0	613,308
Travel	0	0	0	0	2,000
Office Supplies	0	0	0	0	1,500
Other Services	0	0	0	0	43,500
General Fund Expenditures	\$0	\$0	\$0	\$0	\$660,308
Summary					
Net Cost to County	\$0	\$0	\$0	\$0	\$660,308
Full Time Positions				0	7

Note: General Fund expenditures do not include employee benefits, which is budgeted under non-departmental details.



Discussion: The Sustainability Division is new for FY2022 and reorganizes multiple operational Departments under the Chief Sustainability Officer (CSO). The CSO and Sustainability and Resilience Manager (SRM) are moved from the Facilities and Public Works Departments. The proposed budget includes a Budget Analyst who will help the CSO manage six departmental budgets, and adds a new Grant Writer/Administrator position to assist in finding outside sources of funding.

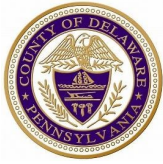
Programs and Outcomes: The Sustainability Division and Office promote the development of the knowledge, skills, understanding, values, and actions required to create a sustainable world, ensuring environmental protection and conservation, promoting social equity, and encouraging economic sustainability.

Improve the Health and Wellness outcomes of county operations and residents

- Support policies, programs, and collaboration that ensure access to safe drinking water.
- Encourage use of weatherization programs that improve indoor air quality and address utility burdens.
- Improve the overall health and well-being of all County employees, residents, and visitors, by eliminating health disparities.
- Ensure a sustainable, local, safe, and healthy food supply that is accessible to all and supported by our community.
- Improve population health by systematically addressing the link between community health and place, including where we are born, live, learn, work, play, worship, and age.
- Reduce the use of potentially hazardous chemical, biological, and particle contaminants to improve indoor air quality.
- Expand community education and engagement on sustainability practices to help residents live green lifestyles and save money.

Protect, restore, and improve the County's natural resources

- Protect, restore, and expand aquatic and land ecosystems.
- Create and maintain accessible parks, recreational waters, public lands, and public spaces that create opportunities for respite, recreation, ecological discovery, and cultural activities.
- Improve habitats by use of native plants, xeriscaping, and integrated pest management.
- Protect and enhance tree canopies.
- Decrease water consumption.
- Improve stormwater management and install green infrastructure to reduce the volume of stormwater runoff and encourage rainwater reuse.



-
- Encourage zoning improvements, regional collaboration, and reuse of commercialized spaces (greyfields) as opposed to new development in undeveloped spaces.

Facilitate, improve, and increase use of Transportation alternatives

- Facilitate efficient, environmentally friendly, and healthy land use patterns.
- Promote policies, programs, and infrastructure investments that prioritize multi-modal, clean, efficient transportation options throughout the County.
- Expand safe, connected infrastructure for pedestrians and cyclists to connect with public transit, and to connect neighborhoods with commercial and downtown centers and schools.
- Increase use of public transit, ride sharing and active (walking, biking) transportation.
- Support and incentivize employee commuting alternatives and discourage less sustainable alternatives.
- Reduce emissions from vehicles.
- Promote electric vehicles, clean fuels, and improve access to electric vehicle charging stations.

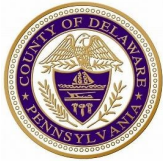
Improve the energy efficiency of County buildings and electrify systems.

- Reduce energy use in buildings and properties within the County.
- Promote existing energy-saving program use in buildings and properties.
- Increase percentage of renewable energy provided on- and off-site to buildings and properties within the County.
- Reduce reliance on fossil-fuel burning equipment (or increase electrification of equipment) in buildings within the County.
- Encourage modernization of the electrical grid for improved efficiency and resilience.

Move the County operations towards zero waste principles.

- Increase percentage of materials purchased with recycled content.
- Reduce waste generated in County properties.
- Facilitate local reuse, repair, and recovery of materials.
- Support policies and programs to reduce residential and commercial waste generated per capita.
- Prevent, reduce, and recover food waste.
- Increase diversion from landfills (recycling, composting, incineration).
- Encourage residents and businesses to buy local to support Delaware County's economy.

Improve the County's ability to be more resilient to the effects of climate change.



- Grow and diversify the County’s economy, focusing on sustainability, climate, and resilience industries
- Provide opportunities for all residents and businesses to support the transition to a green economy through increased employment opportunities and training.
- Achieve net zero carbon emissions.
- Design green building standards and climate resilience considerations into County-funded properties, parks, and infrastructure.
- Prepare County residents to be more prepared to combat extreme weather events.

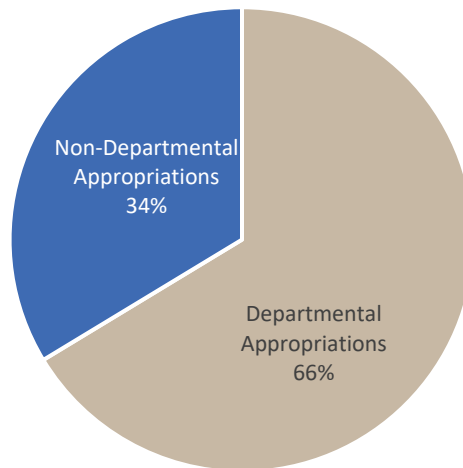
Challenges and Horizon Issues: The climate is changing, affecting the County in many ways. The challenge for the County is to control its own greenhouse gas emissions, while also finding ways to influence municipalities and individual residents to do the same.



Appendix I: Non-Departmental Details

Approximately two-thirds of the County’s operating budget is dedicated to non-departmental spending, which includes debt service, employee benefits, subsidies to external entities and other funds, and contributions to the County’s pension fund.

Departmental and Non-Departmental Operating Spending



Appropriation Category	Sub-Category	FY2022 Operating Budget
Departmental Appropriations	Department Spending	138,615,765
	Prison Appropriation	50,000,000
Non-Departmental Appropriations	Debt Service	29,496,905
	Employee Benefits	37,287,581
	Insurance	5,580,539
	Subsidies and Services	23,897,623
Total		\$284,878,413

The following section provides a more detailed discussion of each non-departmental spending category.

Debt Service

Like many other municipalities, Delaware County issues debt to finance large capital projects such as infrastructure and building improvements. As of December 2021, the County had \$274.7 million in debt principal outstanding and \$314.1 million in scheduled debt service payments



through 2040. The following table shows the outstanding debt issuances and the principal outstanding for each of them as of December 2021.

Outstanding Debt Issuances (as of December 31, 2021)

Year of Issue	Final Maturity	Amount of Original Issue	Purpose	Principal Outstanding (12/31/2021)
2021	2029	\$837,000	Fund various capital improvement projects	\$837,000
2020	2040	\$40,000,000	Fund construction and renovations of County buildings, parking garages, prison and juvenile detention facilities, acquisition of equipment and vehicles, and improvement to Fair Acres Geriatric Center	\$39,999,000
2019	2039	\$22,710,000	Refund the 2009 bond that provided funds in the form of a grant to the Delaware County Chester Waterfront Industrial Development Authority, which were used to acquire, construct, and equip a soccer stadium	\$20,843,000
2018	2038	\$40,000,000	Fund construction and renovations of County buildings, equipment, SEPTA and open space projects	\$39,997,000
2015	2035	\$25,000,000	Fund SEPTA projects, construction and renovations of County buildings and various other County projects	\$24,994,000
2014	2025	\$45,166,000	Partially refund the 1997 and 2002 notes payable to level debt service payments	\$45,152,000
2013	2033	\$25,000,000	Fund SEPTA projects, construction and renovations of County buildings and various other County projects	\$23,644,000
2012	2032	\$20,000,000	Fund SEPTA projects, construction and renovations of County buildings and various other County projects	\$19,991,000
2010	2028	\$45,180,000	Refund the 2008 General Obligation Note and for various other capital projects at the County	\$35,872,000
2007	2027	\$26,720,000	Refinance the 2004 Note and to refinance a portion of the 2002 Note	\$11,895,000
2002	2022	\$61,524,000	Refinance the 1999 notes used to fund SEPTA projects and various other County projects	\$4,700,000
1997	2022	\$50,000,000	Fund SEPTA projects, building and park improvements, construction of a prison and various other County projects	\$6,752,000



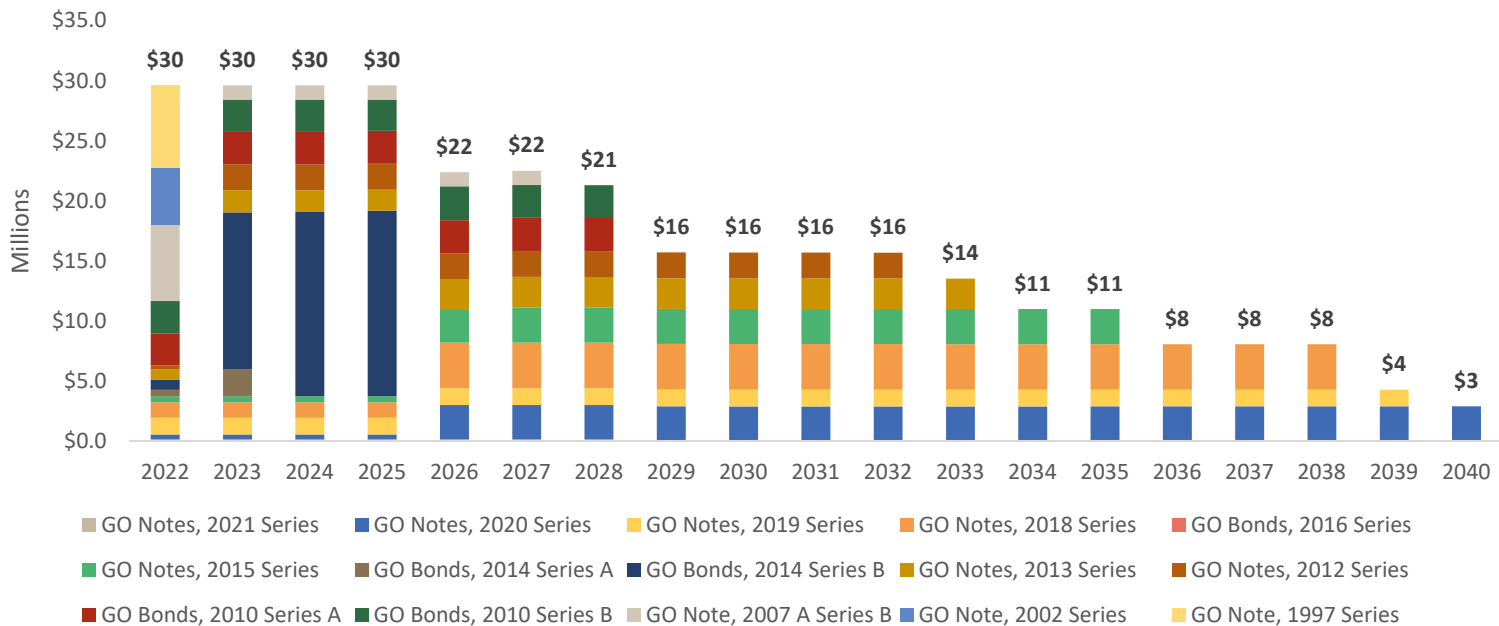
The County’s annual debt service payments remained flat at approximately \$29.5 million over the last several years. The FY2022 budget projects debt service payment to total \$29.5 million (or 10.4% of the total General Fund budget) based on the current debt schedule.

Debt Service Payments

	2018	2019	2020	2021	2022
	Actual	Actual	Actual	Budget	Budget
Principal	16,987,090	21,105,000	22,742,000	22,874,535	24,498,000
Interest	6,389,651	8,328,965	6,584,000	6,622,370	4,998,905
Total Debt Service	\$23,376,741	\$29,433,965	\$29,326,000	\$29,496,905	\$29,496,905

Absent any additional debt issuance, debt service spending is projected to remain flat at \$29.5 million through 2025 before it drops to \$22.4 million. The following chart shows the projected debt service spending through 2024 according to the current debt schedule.

Debt Service Schedule, 2022 - 2040





Credit Rating

External credit rating agencies evaluate local governments on the relative likelihood that they can repay their debt in full and on time. A government’s credit rating influences its ability and cost to issue debt.

In October 2021, Standard and Poor’s (S&P) raised the County’s credit rating on the existing general obligation (GO) debt from AA to AA+, which is the second highest credit rating assigned by S&P (see table to the right). According to the rating report, the upgrade was driven in part by the County’s consistent positive general fund operations and very strong reserves as well as some improvement in the local economy.

Investment Grade Credit Ratings

S&P	Moody's
AAA	Aaa
AA+	Aa1
AA	Aa2
AA-	Aa3
A+	A1
A	A2
A-	A3
BBB+	Baa1
BBB	Baa2
BBB-	Baa3

Moody’s Investor Service (Moody’s) assigned an a Aa1 general obligation unlimited tax rating to the County’s General Obligation Notes, Series 2020 A, B, and C in October 2021 as well. The credit analysis by Moody’s also cited the County’s strong financial position and reserves as some of the County’s strengths.

Employee Benefits

The employee benefits category includes spending on Social Security, Medicare, health and life insurance, travel insurance, unemployment insurance, and incentive bonus payments. Employee health benefits is the largest spending in this category, representing 85% of total employee benefits. Delaware County administers a self-insured group health plan, meaning that the County pays for each out-of-pocket claim as they are incurred instead of paying a fixed premium to an insurance carrier each year (also known as a fully-insured plan).

Employees benefits grew from \$34.8 million in 2018 to \$36.8 million in 2019 (a 5.7% increase) driven primarily by a 6.4% growth in employee health insurance spending. In 2020, this category dropped by 19.8% to \$29.5 million due to furloughs and permanent force reductions (the County eliminated 241 vacant positions in 2021). Some of the decrease in benefit spending was offset by higher unemployment costs, as shown in the table below.



Employee Benefits

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Hospitalization	29,451,968	31,340,873	25,070,964	46,085,020	30,273,189
Social Security and Medicare	5,156,819	5,223,787	4,133,062	6,543,050	6,307,722
Life Insurance	149,350	119,386	54,028	181,900	135,561
Unemployment	16,992	64,316	209,694	214,000	117,128
Parental Leave	0	0	0	0	400,000
Travel insurance	23,113	18,207	26,831	35,310	28,981
Incentive Bonus	25,915	32,000	0	35,310	25,000
Total Employee Benefits	\$34,824,157	\$36,798,569	\$29,494,579	\$53,094,590	\$37,287,581

The FY2022 budget projects benefit spending to total \$37.3 million to account for healthcare inflationary growth. Of the total \$37.3 million in benefit spending, \$30.3 million (or 81%) is allocated to health insurance, \$6.3 million (or 17%) is allocated to Social Security and Medicare payments, and the remaining \$707,000 (or 1%) is allocated to life insurance, travel insurance, unemployment, and incentive bonus, and the introduction of a paid parental leave program for the birth or adoption of a child.

Insurance

The County is self-insured for workers' compensation and general liability insurance. Each year, the County transfers an amount to the self-insurance funds where expenses are paid. The 2022 projects transferring \$5.5 million to the general liability self-insurance fund and \$105,000 to the workers' compensation self-insurance fund.

Insurance

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
General Liability and Insurance	4,754,475	5,254,777	5,636,318	4,892,500	5,475,949
Workers' Compensation	450,144	492	-151,808	1,030,000	104,590
Total Insurance	\$5,204,619	\$5,255,269	\$5,484,510	\$5,922,500	\$5,580,539



Subsidies and Other Services

The subsidies and services category primarily consists of subsidies and contributions to other entities and funds. These subsidies represent 90% of the category’s spending, and the remaining 10% consists of grant appropriations and the County’s contribution to the retirement fund.

Subsidies

The General Fund provides subsidies to external entities and non-general funds each year. The largest subsidies are made to the Southeastern Pennsylvania Transportation Authority (SEPTA), the Fair Acres Fund, Human Services agencies, and the Emergency Communications Fund. These four subsidies in aggregate represent the majority of the total \$19.3 million in subsidies in FY2022. The \$5.0 million in transfers accounts for reimbursements to the General Fund for support of the County’s fiscal (or grant-funded) agencies and Fair Acres Geriatric Center.

General Fund Subsidies

	2018	2019	2020	2021	2022
	Actual	Actual	Actual	Budget	Budget
SEPTA	8,161,720	8,530,686	8,703,873	9,439,000	9,820,000
Fair Acres	2,903,233	4,767,707	5,708,000	5,833,840	4,131,853
Human Services	6,923,000	7,173,000	7,500,000	7,500,000	7,500,000
Delco Tourist Bureau	1,252,000	0	0	1,425,000	1,425,000
Commerce Center	0	0	0	0	700,000
Emergency Medical Services	0	0	0	0	160,000
Regional Plan	148,287	150,896	153,076	155,000	158,291
Services for the Aging	121,000	121,000	121,000	121,000	121,000
Delco Historical Society	30,000	50,000	50,000	85,000	85,000
Chamber of Commerce	0	0	0	60,000	60,000
Deshong Property	0	0	0	0	50,000
Center for Resolutions	40,000	40,000	0	25,000	25,000
Domestic Abuse	0	25,000	0	25,000	25,000
Women Against Rape	0	0	0	25,000	25,000
League of Women Voters	0	0	0	10,000	10,000
Hero Scholarship	0	0	0	6,000	6,000
911 Center	4,477,977	4,585,726	4,595,583	0	0
Capital Fund	1,807,791	0	0	0	0
Delco Bar Association	35,000	35,000	0	0	0
Child Care Professional	0	0	1,000,000	1,000,000	0
Transfers	0	0	0	(4,131,770)	(5,016,882)
Total Subsidies	\$25,900,007	\$25,479,014	\$27,831,531	\$21,578,070	\$19,285,262



Grant Appropriations

From 2018 to 2020, the County appropriated between \$0.7 and \$1.9 million in grants to external entities such as the League of Women Voters, the Hero Scholarship, the Delaware County Historical Society, and the Chamber of Commerce.

Grant Appropriations

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Grant Appropriations	\$1,113,301	\$724,764	\$1,855,353	\$1,070,949	\$500,000

Retirement Fund Contributions

County agencies make annual contributions to the County’s defined benefit pension plan that covers all full-time County employees. The County makes annual payments into the fund in actuarially determined amounts to keep the system fully funded. As of September 2021, the County’s pension plan was funded at 95.4% of its outstanding obligations. In addition to the General Fund contribution, the County’s fiscal (or grant-funded) departments also contribute to the retirement fund.

General Fund Retirement Fund Contribution

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Retirement Fund Contribution	\$535,234	\$1,988,180	\$2,170,325	\$3,789,370	\$6,112,361

Other Services

The other services category includes any tax refund payments and other accounting adjustments. The FY2022 budget includes a vacancy allowance of \$2.0 million (approximately equivalent to 1.5% of the General Fund personnel costs for salaries, overtime, and benefits spending) to account for savings generated through attrition and vacancies.

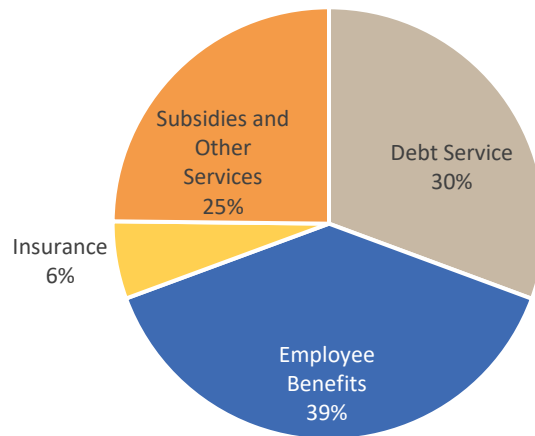
	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Other Services	\$583,638	\$948,694	(\$1,737,685)	\$978,500	(\$2,000,000)



Summary of Non-Departmental Spending

In aggregate, the 2022 operating budget projects \$96.3 million in non-departmental spending, \$1.8 million (or 1.9%) higher than the actual spending in 2020. The \$7.8 million (or 26.4%) increase in projected spending in employee benefits is partially offset by a \$6.2 million (or 20.7%) reduction in subsidies and other services.

Non-Departmental Details Summary



	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Debt Service	23,376,741	29,433,965	29,326,000	29,496,905	29,496,905
Employee Benefits	34,824,157	36,798,569	29,494,579	53,094,590	37,287,581
Insurance	5,204,619	5,255,269	5,484,510	5,922,500	5,580,539
Subsidies and Other Services	28,132,180	29,140,652	30,119,524	27,416,889	23,897,623
Total	\$91,537,696	\$100,628,455	\$94,424,613	\$115,930,884	\$96,262,648

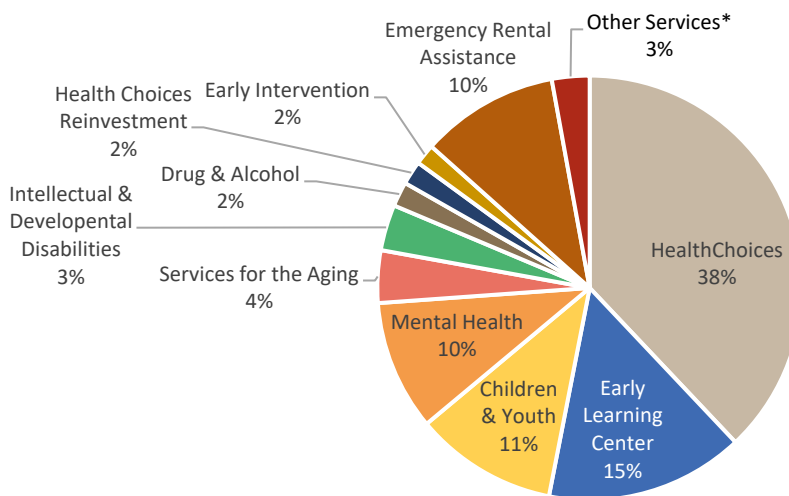


Appendix J – Fiscal (or Grant-Funded Agencies)

The County receives grant funding from state and federal sources that primarily fund the County’s human services areas. Those revenue are usually adopted on July 1st of each year and are considered grant-funded agencies that are outside the County’s operating budget.

The following table summarizes the projected human services grant funding for FY2022 by service area. The FY2022 budget anticipates \$378.5 million in grant revenues, \$44.2 million (or 13.2%) more than budgeted in 2021 primarily because of the new emergency rental assistance program. Note that these agencies also receive an additional \$7.6 million in General Fund subsidies that are included in the operating budget.

Human Services Agencies’ Grant Funding



**Includes Office of Housing and Community Development, Adult and Family Services, Medical Assistance Transportation*

The County also receives a small amount of additional grant revenues through other agencies. The following are the other grant-funded agencies.

- Office of Housing and Community Development
- County Office of Services for the Aging (COSA)
- Emergency Medical Services (EMS)
- Workforce Development



OFFICE OF HOUSING AND COMMUNITY DEVELOPMENT (OHCD)

Mission: The Office of Housing and Community Development’s (OHCD) mission is to promote sound housing and community development in Delaware County with the use of federal, state, and local resources. OHCD is primarily responsible for the planning, administration, and oversight of three federal programs: Community Development Block Grant (CDBG), HOME Investment Partnerships (HOME) and Emergency Solutions Grants (ESG) Programs. The office is also charged with oversight of state initiatives funded through the Pennsylvania Department of Community and Economic Development and County initiatives, as funds become available.

Organization:





Budget Detail:

	ACTUALS			BUDGET	
	2018	2019	2020	2021	2022
General Fund Revenues	Funded entirely by federal grants				
Expenditures					
Salaries and Wages	491,926	554,822	601,981	642,000	691,996
Travel and Entertainment	1,440	3,885	1,280	12,000	12,000
Office Supplies	110,581	114,103	113,556	122,300	122,300
Other Services	11,844	9,801	31,442	33,000	33,000
General Fund Expenditures	\$615,791	\$682,611	\$748,260	\$809,300	\$859,296
Summary					
Net Cost to County	Funded entirely by federal grants				
Full Time Positions				9	10

Discussion: The increase in the Office’s Salaries and Wage line item is driven by the hiring of a full-time Director and Assistant Director. OHCD is 100 percent grant funded and has reviewed expected grant amounts to ensure funding is available to cover all the FY2021 and FY2022 budget costs. One of the Office’s grants requires two to three staff members to attend out-of-state training at least twice per year. The increase travel costs in the FY2021 and FY2022 budgets allows for flexibility if these trainings are held in person again after being conducted virtually.

Programs and Outcomes: OHCD provides administration of the federally funded Community Development Block Grant (CDBG) Program, Home Program, Emergency Solutions Grants (ESG) Program, Coronavirus Aid, Relief, and Economic Security Act CDBG and ESG Programs. In addition, OHCD administers the locally funded Recorder of Deeds Demolition Program and Affordable Housing Fund Program. Funding through these programs provides grants and loans to Delaware County Municipalities, non-profits, and affordable housing developers to meet the goals established in the 2018 – 2022 Consolidated Plan in accordance with the 1990 National Affordable Housing Act.

Public Facility and infrastructure improvements

- Provide Municipal grants to improve infrastructure, parks and recreation areas benefiting over 30,000 low- and moderate-income residents
- Provide grants to non-profit organizations to improve facilities that serve the County’s low- and moderate-income populations



Support public services in the County

- Provide emergency shelter and services to 400 homeless persons.
- Interrupt the poverty cycle of 125 low- and-moderate income persons through education and enriching activities
- Assist 15 households to quickly regain stability in permanent housing through rapid rehousing
- Assist 100 people with homeless prevention strategies

Production and stabilization of the County's affordable housing inventory

- Provide up to 15 low- and moderate-income homeowners with 0% interest deferred loans for repair of major systems
- Provide lead-paint hazard remediation activities for up to 10 low- and-moderate income households
- Provide down payment and closing assistance grants for up to 20 low- and moderate-income homebuyers
- Provide mortgage and utility payments for low- and moderate-income homeowners affected by the COVID-19 pandemic

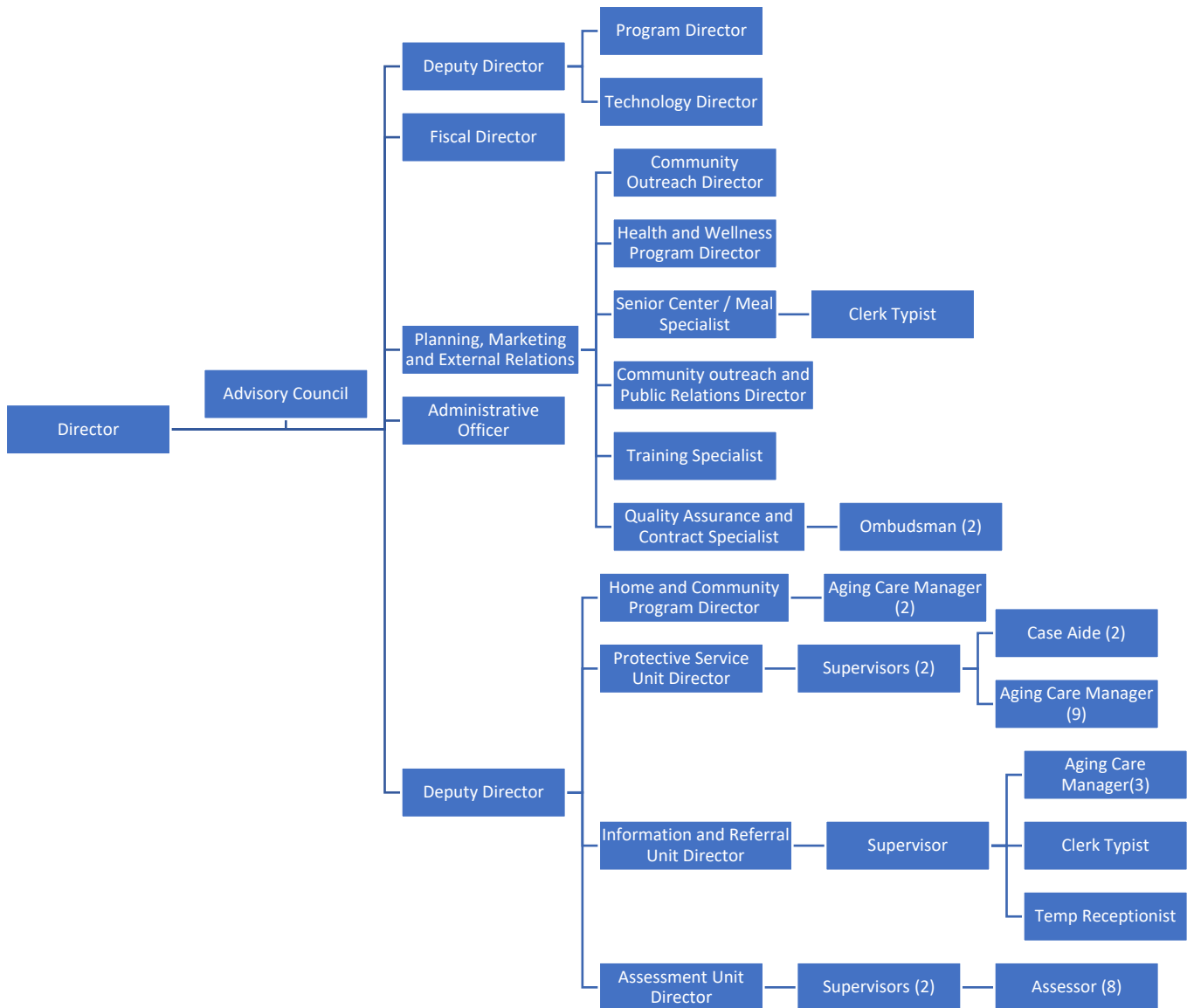
Challenges and Horizon Issues: The impacts of the COVID-19 pandemic have disproportionately affected the County's low- and-moderate income populations. It is anticipated that the eviction and foreclosure rates will increase in the County stressing the fragile support system in place. The County needs to provide protections for the low- and moderate-income residents to support the overall stability of the County economy.



DELAWARE COUNTY OFFICE OF SERVICES FOR THE AGING (COSA)

Mission: The Delaware County Office of Services for the Aging’s (COSA) mission is to connect and empower the County’s older residents through services that support their health and well-being. The Office works to ensure that all older residents in Delaware County live with quality of life and dignity at the highest levels of independence. The Office’s core values are Consumer First, Excellence, Passion and Caring, and Teamwork.

Organization:





Budget Detail: COSA’s budget is primarily funded through grant revenues by Pennsylvania Department of Aging (PDA). The County provides a \$121,000 in General Fund subsidy to this Office each year.

Non-General Fund Revenues and Expenditures

	ACTUALS			BUDGET	
	2018	2019	2020	2021	2022
Grant Revenues	\$15,466,128	\$14,596,582	\$12,820,433	\$14,936,214	\$15,128,618
Expenditures					
Salaries and Wages	3,463,816	3,355,987	3,004,716	2,835,000	2,704,243
Benefits	2,090,655	1,986,592	1,645,437	1,594,500	1,637,100
Contracted Services	8,134,504	7,780,906	6,943,432	9,309,409	9,387,845
Other Expenses	1,898,153	1,594,097	1,347,848	1,318,305	1,520,430
Grant Expenditures	\$15,587,128	\$14,717,582	\$12,941,433	\$15,057,214	\$15,249,618
Summary					
Net Cost to County	\$121,000	\$121,000	\$121,000	\$121,000	\$121,000
Full Time Positions				58	55

Discussion: In late 2019, COSA lost its “Waiver-Care Management” service when the insurance companies funding the service terminated contracts with COSA. As a result, COSA’s total revenues and expenditures decreased in 2020 from \$14.7 million to \$12.9 million. Budgets for 2021 and 2022 include Federal COVID-19 funding sources not reflected in prior years. The County’s subsidy to COSA was \$121,000 annually, with all other funding provided by PDA and other sources.

Programs and Outcomes: COSA is responsible for planning, coordinating, and administering programs and services for the County's population 60 and older. COSA's goal is to enable senior citizens to maintain their independence and dignity, remain in their own homes and communities with appropriate support services, and to deter or prevent unnecessary institutionalization. Special emphasis is placed on serving those who are frail, living alone, and are functionally disabled or otherwise in social or economic need.

Strengthen programs and services through increased partnerships and collaborations

- Broaden collaborative efforts to assure programs and services are reaching a diverse spectrum of the County’s seniors including those who are socially isolated, non/limited-English speaking, immigrants, and the LGBT community
- Identify and Develop community partnerships with other organizations and businesses pooling resources and information to create new programs and opportunities
- Build a business case to launch a non-profit arm addressing unmet needs of seniors



Support healthy living, active engagement, and a sense of community for all older residents

- Increase social connectedness, nutritional wellbeing and health and wellness opportunities.
- Develop Age and Dementia Friendly Communities
- Promote active engagement for seniors through expanded evidenced based health and wellness initiatives

Promote person-centered planning by connecting seniors and their families to resources

- Increase outreach to underserved communities to ensure that all seniors have access to services and resources
- Develop marketing materials that are inclusive and available thru a variety of mediums
- Ensure all staff are knowledgeable of person-centered care decision making and planning

Support and expand a multi-disciplinary collaboration to protect seniors and prevent abuse

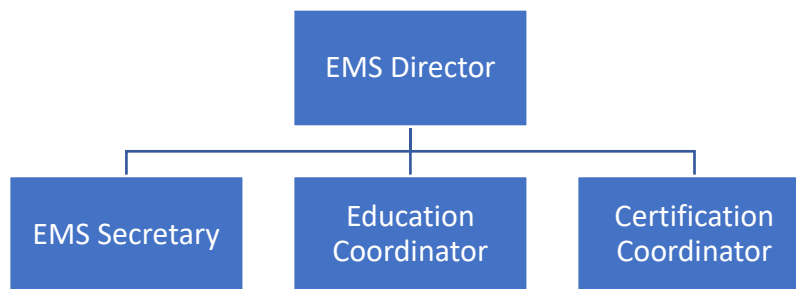
- Expand outreach, collaboration, and trainings to increase community awareness of elder abuse and prevention by improving collaborative efforts amongst complimentary service organizations coordinating care
- Enhance capacity for identifying and investigating financial exploitation



EMERGENCY MEDICAL SERVICES (EMS)

Mission: Emergency Medical Services (EMS) works to coordinate, develop, improve, and maintain a comprehensive and dynamic emergency medical services system to prevent and reduce premature death and disability in Delaware County.

Organization:



Budget Detail: EMS’s budget is funded in part by Pennsylvania EMS state grant. The remaining spending is funded by the County’s General Fund.

Non-General Fund Revenues and Expenditures

	ACTUALS			BUDGET	
	2018	2019	2020	2021	2022
Revenues	\$195,286	\$189,020	\$205,569	\$181,095	\$139,953
Expenditures					
Salaries and Wages	205,868	183,745	176,018	219,828	296,606
Travel and Entertainment	3,923	3,305	1,954	5,000	5,000
Office Supplies	1,613	1,769	162	2,000	2,000
Other Services	26,413	35,554	34,112	58,500	59,500
Summary					
General Fund Expenditures	\$237,817	\$224,373	\$212,246	\$285,328	\$363,106
Net Cost to County	\$42,531	\$35,353	\$6,677	\$104,233	\$223,153
Full Time Positions				4	4

Discussion: The Pennsylvania State EMS Grant has decreased allotments over past grant years. As a result, the County financial contribution to overall operating costs for Department has increased for FY2022. Increases in salaries and wages also drive the increase in the FY2022 budget.



Programs and Outcomes: The department's main responsibility is to serve as the regulatory agent for the Commonwealth in matters relating to the delivery of Emergency Medical Services and care to County residents.

Education and certification

- Coordinate with educational partners in providing seminars and programs for retention of certifications.
- Provide certification testing and verification for new providers.
- Partner in recruitment of out of state providers wanting Pennsylvania certification.

Inspection and compliance

- Ensure truck inspection and compliance for EMS Agencies
- Ensure inspection and EMS compliance of Hospital Emergency Departments
- Uphold quality assurance practices for clinical compliance

Support our partners

- Maintain asset preparedness for emergency activities
- Partner with local, state, and regional affiliates for events and incidents
- Respond in support role to high priority incidents

Collaboration and coordination

- Participate on various cross functional work groups
- Continue collaboration on COVID-19 Crisis management matters

Challenges and Horizon Issues: The COVID-19 pandemic will likely present additional challenges to the County generally and EMS specifically. Additionally, should State EMS Grant Funding continue to decrease, the Department will face additional challenges meeting operating costs.