The seal of Adams County, Pennsylvania, is a large, circular emblem. It features a central shield with a building, a tree, and a plow. The shield is surrounded by a wreath. The words "COUNTY OF ADAMS" are written in a large, blue, serif font around the top half of the seal. The words "COMMONWEALTH OF PENNSYLVANIA" are written in a smaller, blue, serif font around the bottom half. A yellow banner at the top left says "ORGANIZED" and a yellow banner at the top right says "JANUARY 22, 1800". A yellow banner at the bottom says "HIGH WATER MARK OF THE CIVIL WAR - 1863".

County of Adams

2025 Budget

Final Adoption

Board of Commissioners:

Randy L. Phiel, Chairperson
James Martin, Vice-Chairperson
Marty Karsteter Qually, Commissioner

2025 ADAMS COUNTY BUDGET
Adams County Board of Commissioners

Chairperson
Randy Phiel

Vice Chairperson
James Martin

Commissioner
Marty Karsteter Qually

Chief Clerk
Paula Neiman

County Administrator
Steve Nevada

Elected Officials

Clerk of Courts
Controller
Coroner
District Attorney
Prothonotary
Register of Wills/Recorder of Deeds
Sheriff
Treasurer

Kelly Lawver
Tammy Myers
Francis Dutrow
Brian Sinnett
Beverly Boyd
Karen Heflin
James Muller
Christine Redding

Judiciary

President Judge
Judge
Judge
Judge

Honorable Thomas Campbell
Honorable Shawn Wagner
Honorable Christina Simpson
Vacant



2025 ADAMS COUNTY BUDGET
Office of Budget & Purchasing

Director
Melissa Devlin

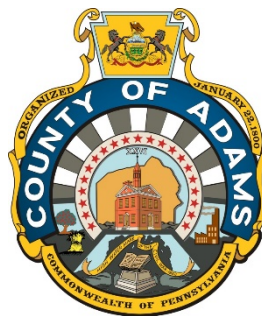
Assistant Director
Philip Swope

Budget Analyst II
Todd Garrett

This document was prepared by the Adams County Office of Budget & Purchasing.
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Email: pswope@adamscountypa.gov

Or visit
www.adamscountypa.gov



2025 ADAMS COUNTY BUDGET



GOVERNMENT FINANCE OFFICERS ASSOCIATION

***Distinguished
Budget Presentation
Award***

PRESENTED TO

**Adams County
Pennsylvania**

For the Fiscal Year Beginning

January 1, 2024

Christopher P. Morill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **Adams County, Pennsylvania**, for its Annual Budget for the fiscal year beginning **January 1, 2024**. In-order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a commutations guide.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

2025 ADAMS COUNTY BUDGET

TABLE OF CONTENTS

Page #s

County Overview

Transmittal Letter	-----	7-9
--------------------	-------	-----

General Information

County Strategic Goals	-----	10-14
Introduction	-----	15
Mission Statement	-----	16
Organizational Chart	-----	17
County Commissioners	-----	18
County Overview	-----	19-20
Budget Overview, Highlights, & Trends	-----	21-33
Budget Summary	-----	34-35
Budgeted Position Count	-----	36
Overview of Budget Positions	-----	37
Revenues by Department	-----	38
Expenditures by Department	-----	39
Highlights of the Budget Process	-----	40-41
Budget Process	-----	42
Fund Structure	-----	43-45
Fund Types	-----	46
Revenue and Expenditure Classification	-----	47
Long Range Financial Planning	-----	48
Financial Policies	-----	49-53

Departmental Budgets

Building & Maintenance	-----	55-57
County Complex	-----	55-60
Clerk of Courts	-----	61-64
Commissioners	-----	65-69
Controller	-----	70-72
Cooperative Extension	-----	73-76
Coroner	-----	77-78
Courts Consolidated	-----	79-83
District Attorney	-----	84-87
Elections & Voter Registration	-----	88-90
Dept. of Emergency Services	-----	91-93
Budget & Purchasing	-----	94-96
Human Resources	-----	97-99
Information Technology (IT)	-----	100-104
Planning and Development	-----	105-109

2025 ADAMS COUNTY BUDGET

Departmental Budgets Continued

Conservation District	-----	110-111
Prison (Adult Correctional Complex)	-----	112-116
Central Processing	-----	117-118
Protective Inspections	-----	119-121
Prothonotary	-----	122-124
Public Defender	-----	125-127
Register and Recorder	-----	128-130
Security	-----	131-133
Sheriff	-----	134-136
Solicitor	-----	137-140
Tax Services	-----	141-144
Treasurer	-----	145-147
Veterans' Affairs	-----	148-150
Victim Witness	-----	151-153
Transfers	-----	154
911 Telecommunications	-----	155-158
Children & Youth Services	-----	159-165
Independent Living	-----	166-167
Hazardous Materials (Hazmat)	-----	168-170
Act 13 Bridge Improvements	-----	171-172
Liquid Fuels Fund	-----	173-174
Hotel Tax Fund	-----	175

Capital Budget

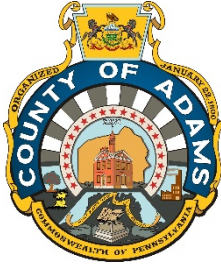
Capital Budget	-----	176-180
----------------	-------	---------

Glossary of Terms

<i>Acronyms</i>	-----	181-183
-----------------	-------	---------

	-----	184-185
--	-------	---------

2025 ADAMS COUNTY BUDGET



Commissioners of Adams County

Randy L. Phiel
Chairperson

James Martin
Vice Chairperson

Marty Karsteter Qually
Commissioner

To the Citizens of Adams County:

The Adams County budget for 2025 continues to prioritize essential services, fiscal responsibility, and the well-being of our community. Building on sound financial practices, this budget aligns with the Commissioners' goals, reflecting our commitment to vital programs and services. The following key priorities guide our efforts:

Key Priorities

- **Upholding Public Safety and Security:**
Maintaining robust crime prevention, emergency services, and a reliable 911 network to ensure the safety of all residents.
- **Supporting Adams County Residents:**
Sustaining funding for human services, veterans' programs, and other critical resources to meet community needs effectively.
- **Leveraging Technology for Efficiency:**
Enhancing governmental operations through technological advancements, improving service delivery and cost-efficiency.
- **Prudent Fiscal Management:**
Continuing to monitor the county's fiscal health, maintain strong bond ratings, and adhere to our Fund Balance policy for long-term stability.
- **Optimizing County Staffing:**
Evaluating operational priorities and investing in resources that enable our workforce to deliver excellent service.

The County Commissioners oversee essential services and infrastructure, including emergency services, elections, human services, and veterans' affairs. Efficiency remains fundamental in delivering these services. The 2025 budget reflects the ongoing commitment of County Departments to optimize efficiencies and manage operational costs effectively. The 2025 budget outlines total projected revenues of **\$92,318,247** against expenses of **\$92,318,247**.

With a stable population of 103,009, Adams County demonstrates resilience, supported by a steady local economy with per capita and median family incomes exceeding national averages. This stability contrasts with many rural counties experiencing population declines. The County continues addressing

2025 ADAMS COUNTY BUDGET

infrastructure and broadband accessibility needs, recognizing their critical role in education, healthcare, and economic growth.

Looking ahead, the County remains optimistic about growth and progress. The 2025 budget aligns with our objectives and addresses critical policy issues, ensuring we meet citizens' needs efficiently and effectively.

County and Community Initiatives

- **Ag Land Preservation:**
Preserving farmland remains a priority through the Agricultural Conservation Easement Purchase Program, ensuring the protection of our agricultural heritage. In 2024, Adams County reached the mark of 25,000 preserved acres.
- **Financial Excellence:**
Adams County maintains its record of financial reporting excellence, as recognized in the Annual Comprehensive Financial Report and Single Audit Report.
- **911 Funding Advocacy:**
Advocacy efforts continue for sustainable funding of the county's 911 call-taking and dispatch system, urging state legislators to ensure adequate emergency response capabilities.
- **Cybersecurity Measures:**
The County prioritizes data protection through robust cybersecurity measures, including Multi-Factor Authentication, vulnerability testing, and phishing exercises.
- **Human Services Building Solar Project:**
The installation of a 450 kW solar array at the Human Services Building, supported by federal tax credits, will provide sustainable energy and reduce long-term costs.
- **Oak Lawn Cemetery Sustainability:**
Significant progress continues toward ensuring Oak Lawn Memorial Gardens' sustainability. Zoning changes and the sale of unused portions generate vital funds for the non-profit board maintaining the cemetery.
- **Tax Credit for Volunteer Emergency Responders:**
An ordinance offering real estate tax credits to active volunteer fire and EMS personnel highlights the County's support for emergency responders.
- **Broadband Expansion and Digital Literacy:**
The Adams County Broadband Task Force continues advancing broadband access, supported by \$200 million in state funding and federal grants. These efforts include a focus on digital literacy, ensuring residents can thrive in a connected world.
- **Mercy House Service Expansion:**
Mercy House continues to explore expand outpatient services to add to the existing service model.
- **Mental Health Advocacy:**
Despite incremental state funding increases, the demand for mental health services outpaces

2025 ADAMS COUNTY BUDGET

resources. The Board remains an advocate for adequate support, urging state leaders to prioritize investments in community-based mental health systems.

- **Glass Recycling Initiative:**

In 2024, the county launched a glass recycling program, reflecting its commitment to sustainability.

Conclusion

The 2025 budget reflects Adams County's commitment to fiscal responsibility and effective governance, ensuring our community thrives now and in the future. By investing in essential services, infrastructure, and community well-being, we continue to build a resilient and prosperous Adams County.

Strategic Plan

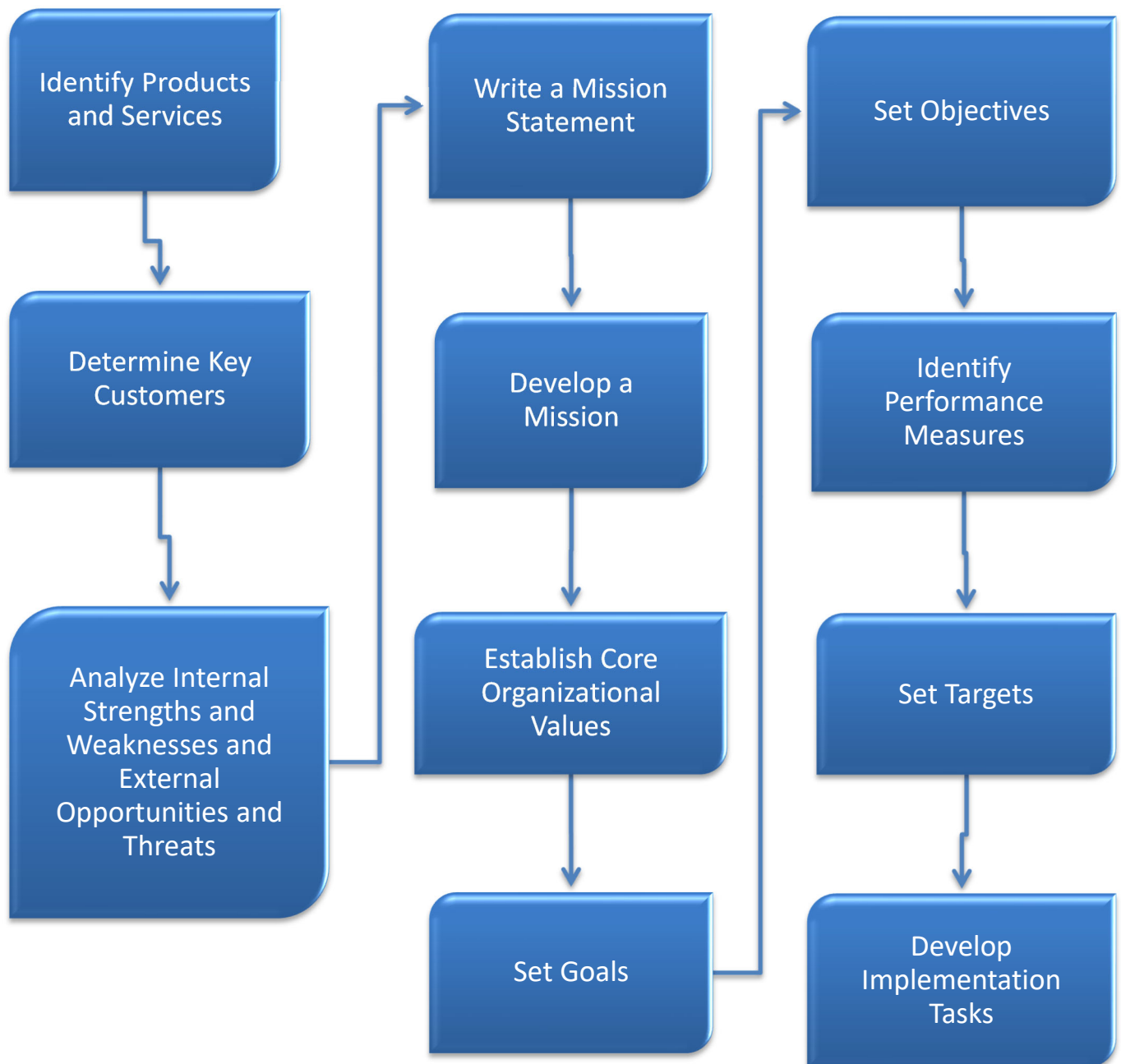
During 2009, the County hired a consultant to assist in developing the Strategic Financial Plan. The consultant's performed an assessment and then began creating various committee's made up of departments and management team members, to assist in carrying out the approved recommendations. The consultants worked with Committees and Management in creating County goals, departmental goals, and key initiatives/outcomes. In addition, a steering committee was created by selecting and identifying members of the Community to represent key stake holders to provide citizen input for the plan.



The diagram on the following page presents the Adams County Strategic Plan. This section describes what the Strategic Plan is and why it is important for Adams County's future. The Strengths, Weaknesses, Opportunities, and Challenges sections explain how Adams County perceives its internal strengths, internal weaknesses, external opportunities, and external challenges. It describes the County's vision and its mission, and the goals that the County wants to achieve. It explains objectives that help move the County towards its goals, and ways to measure progress in accomplishing the objectives. The Plan section also includes a list of specific initiatives to accomplish the objectives. The Implementation section provides the plan approach along with the roles of the various departments.

2025 ADAMS COUNTY BUDGET

Currently, the County is working on a plan to update the Strategic Plan and bring it forward to align strategically with the significant growth that has occurred over the past ten years.



2025 ADAMS COUNTY BUDGET

County Strategies

Goal 1: Efficient Government

- Approach funding decisions with eye to minimizing property tax.
- Follow budget best practices to maintain a good credit rating.
- Promote quality, efficient, and effective county services.
- Utilize outcome based measures to ensure efficient use of County funds.

Goal 2: Conserve and Grow

- Conserve the resources needed to support the physical, social, and economic health of the County.
- Preserve agricultural lands.
- Retain & attract business for more economic development.
- Decrease the number of structurally deficient County owned bridges.
- Plan for future growth.

Goal 3: Criminal Justice

- Utilize effective assessment tools to identify low risk offenders and prison alternatives.
- Improve collection rates for court, costs, fines, and restitution.
- Identify treatment needs upon entry to the criminal justice system.
- Collaborate with state and community resources to coordinate services

Goal 4: Emergency Preparedness

- Deliver cost effective emergency response and preparedness services to the County via 9-1-1 center.
- Collaborate with first responders to have the most effective emergency response service.
- Pass all inspections, drills, training, certifications and simulation programs.

Goal 5: Healthy Communities

- Protect the safety of our children
- Partner with localities to promote a safe and clean environment.
- Provide Human Services to our citizens to better their way of life.
- Partner with local governments and groups to combat the opioid health crisis.

2025 ADAMS COUNTY BUDGET

Colored boxes indicate which County Goal(s) each group signifies	Efficient Government	Conserve & Grow	Criminal Justice	Emergency Preparedness	Healthy Communities
	Goal 1: Promote quality, efficient, & effective County services.	Goal 2: Conserve natural resources and plan for future growth.	Goal 3: Promote criminal justice process improvements.	Goal 4: Promote safety partnerships.	Goal 5: Promote healthy communities and Human Services.
Department					
Building & Maint.					
County Complex					
Clerk of Courts					
Commissioners					
Controller					
Cooperative Ext.					
Coroner					
Court Admin.					
District Attorney					
Elections					
Emergency Svcs.					
Budget & Purchasing					
Human Resources					
Information Tech.					
Planning					
Conservation District					
Prison					
Central Processing					
Protective Inspections					
Prothonotary					
Public Defender					
Register / Recorder					
Security					
Sheriff					
Solicitor					
Tax Services					
Treasurer					
Veterans' Affairs					
Victim Witness					

2025 ADAMS COUNTY BUDGET

Colored boxes indicate which County Goal(s) each group signifies	Efficient Government	Conserve & Grow	Criminal Justice	Emergency Preparedness	Healthy Communities
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Department					
9-1-1 Telecomm.					
Children & Youth					
Independent Living					
Hazardous Materials					
Act 13 Bridge					
Liquid Fuels.					
Hotel Tax Fund					

ADAMS COUNTY, PENNSYLVANIA

Introduction

The County of Adams is situated in the south-central part of the Commonwealth of Pennsylvania, bounded on the east by York County, on the north by Cumberland County and on the west by Franklin County; the Maryland State line is its southern boundary. The County is 526 square miles in area and is part of the York Metropolitan Statistical Area (the “MSA”) which is comprised of York and Adams counties. Gettysburg, the County Seat, is located 54 miles northwest of Baltimore, 78 miles northwest of Washington D.C. and 108 miles southwest of Philadelphia.

The County is a county of the Fifth Class under Pennsylvania laws, based on population. The County has 34 political subdivisions, including 13 boroughs and 21 second class townships.

The County’s character is primarily residential and rural in nature. Gettysburg, which is the economic center of the County is surrounded by countryside rich in visual beauty and encompasses some of the East Coast’s most productive agricultural area. Primary industries are tourism and agriculture.

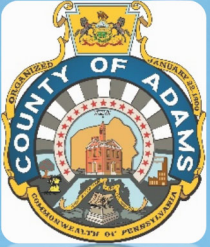
The Gettysburg area is also rich in history by its connection with some of the most important trends and events in our nation’s growth. Gettysburg was an early gateway to westward expansion, the first settlers coming to the County in 1734. The region gained fame in July 1863 when the most destructive and decisive battle ever fought on American soil took place. The Battle of Gettysburg was the turning point of the Civil War and the Battlefield was later the site of Abraham Lincoln’s famed Gettysburg Address. Today the Gettysburg National Military Park, situated on 3,500 acres, is the largest battlefield shrine in America. The U.S. Department of the Interior, National Park Service reported that 1.9 million people visited the Park in 2011.

Gettysburg was the retirement community selected by President Dwight D. Eisenhower. The Eisenhower National Historic Site is also well visited by tourists.

Adams County residents have many opportunities to pursue recreational interests. Four Pennsylvania State Parks, with well-developed recreational facilities, serve Adams County, Gettysburg and surrounding communities. In addition, 15 miles to the south, Maryland’s Cunningham Falls State Park and Catoctin Mountain National Park provide additional facilities. Numerous well-maintained campgrounds, many of which are equipped with swimming and other recreation facilities, surround Gettysburg.

Adams County is also served by the Country Club at Hanover, along with 10 golf courses that are open to the public.

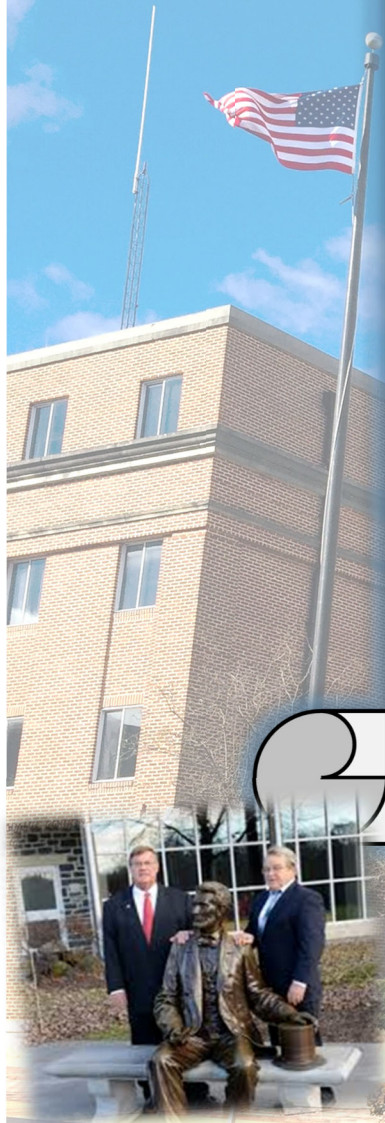
Throughout the year residents hold numerous fairs and festivals. The County’s role as a major producer of fruit is celebrated twice a year at the Apple Blossom and the Apple Harvest Festivals in Arendtsville. The Gettysburg Theatre Festival is presented each summer on the campus of Gettysburg College. Gettysburg and East Berlin Boroughs contain large historic districts listed in the National Register of Historic Places.



MISSION STATEMENT

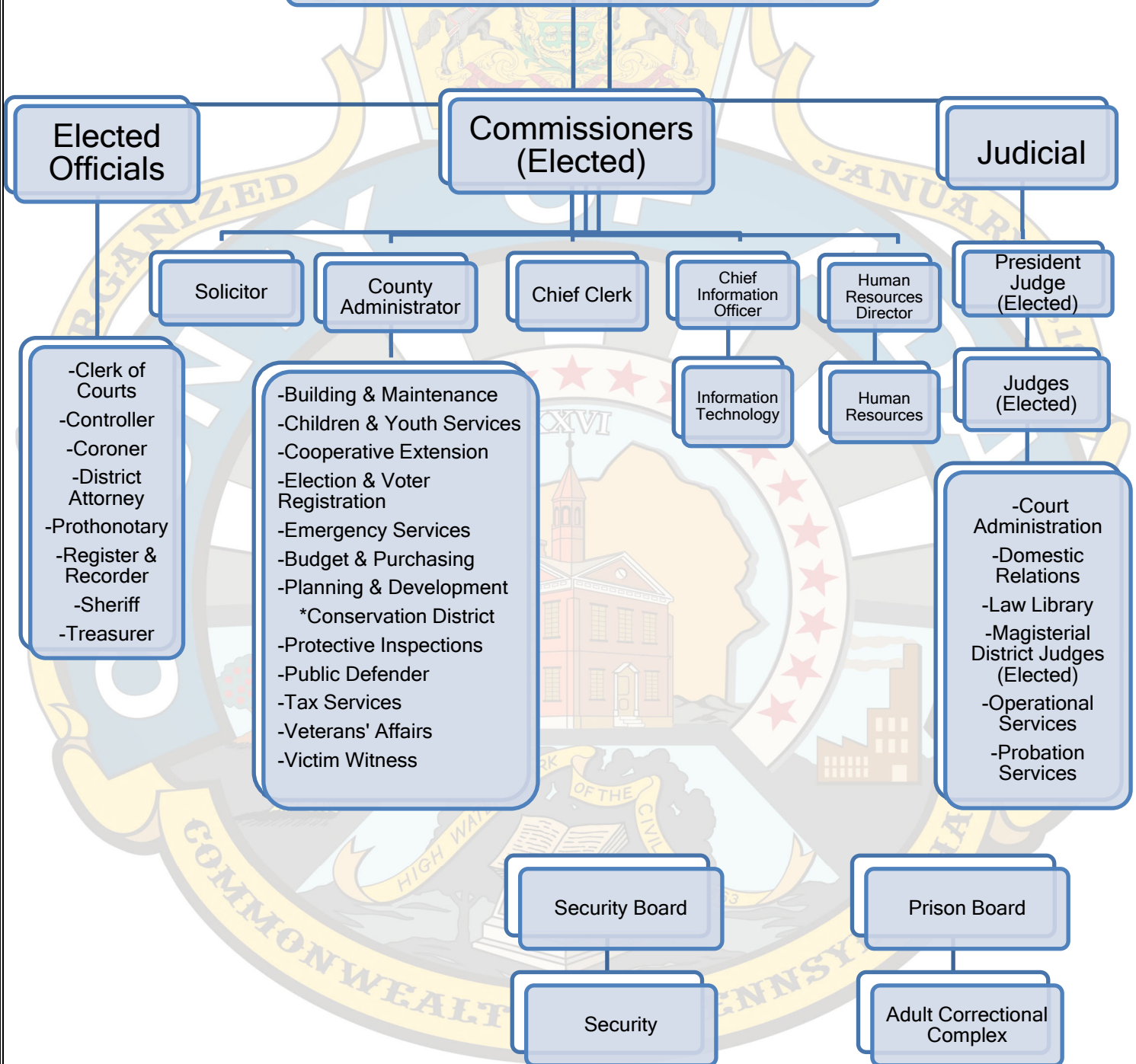
Adams County will provide services which are responsive to the health, safety, and general welfare of County residents. The county government is dedicated in providing various public services through the effective use of the County's resources in a caring and honest manner.

We strive to provide a healthy and safe community to enhance the quality of life for our citizens.



2025 ADAMS COUNTY BUDGET

Citizens of Adams County



Adams County Boards

Assessment Appeals Board
Election Board
Retirement Board
Salary Board
Zoning Appeals Board

Component Boards

Conservation Board
General Financing Authority
Housing Authority
Industrial Development Authority
Planning Commission

Advisory Board

Children and Youth Advisory Board
Criminal Justice Advisory Board
Water Resources Advisory
Ag Land Preservation
Economic Development Committee

County Commissioners

The three County Commissioners constitute the chief governing body of the County. The Commissioners are tasked with policy-making authority to provide certain local services and accommodations on a county-wide basis.

The commissioners are the sole contractors for the county; they approve contracts and purchases for all purposes expressly or implicitly authorized by law.

The County of Adams is a unitary governmental entity of the Commonwealth of Pennsylvania. The County acts as an agent for the Commonwealth on various functions as specified by Pennsylvania State law. These functions include the delivery of numerous human services and the administrative oversight of various health and public safety programs and the maintenance of various County bridges. In addition to these functions, the County of Adams is responsible for maintaining the Court of Common Pleas, the Minor Judiciary System, and specific offices charged with keeping records of legal and judicial proceedings. The services of the county commissioners began with the maintenance of the local judicial system and the local adult correctional complex.

The current Board of Commissioners were first elected in 2012 and since, have served three four year terms. They were re-elected to begin their fourth term in 2024.



Chairman Randy Phiel



Vice Chairman Jim Martin



Marty Karsteter Qually

County Overview

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Gettysburg was the retirement community selected by President Dwight D. Eisenhower. The Eisenhower National Historic Site is also well visited by tourist.

~~~Continued next page~~~



## County Overview

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Adams County is also served by the Country Clubs at Gettysburg and Hanover, and in addition to the public links at Caledonia State Park, seven golf courses are open to the public.

Throughout the year residents hold numerous fairs and festivals. The County's role as a major producer of fruit is celebrated twice a year at the Apple Blossom and the Apple Harvest Festivals in Arendtsville. The Gettysburg Theatre Festival is presented each summer on the campus of Gettysburg College. Gettysburg and East Berlin Boroughs contain large historic districts listed in the National Register of Historic Places.



Gettysburg National Military Park Museum &  
Visitor Center  
1195 Baltimore Pike  
Gettysburg, PA 17325



## 2025 ADAMS COUNTY BUDGET

# BUDGET OVERVIEW, HIGHLIGHTS & TRENDS

The total 2025 County Budget is presented below grouped by funds. This schedule displays a balanced budget overall of \$92.3 million, a 4.8% increase more than the 2024 Adopted Budget.

The descriptions in bold below represent items that assist in balancing the budget. First, the General Fund showing a expenditures exceeding revenues by a deficit of \$6.5 million which is offset by the budgeted revenue called the Assigned Fund Balance (Adams Response & Recovery Fund-ARRF), a rebudget of COVID projects not yet complete. Second, a contribution from General Fund of \$3.2 million to balance the Special Funds; 911 Telecommunications, Children & Youth Fund and Hazardous Materials Fund. Finally, the Act 13 Bridge Improvement Fund produces a minor surplus of \$51,820 that offsets the minor deficit that remains in the General Fund after the ARRF rebudget amount.

## 2025 TOTAL COUNTY BUDGET

| BY FUND                                       | REVENUES             | EXPENDITURES         | DEFICIT/<br>SURPLUS |
|-----------------------------------------------|----------------------|----------------------|---------------------|
| GENERAL FUND                                  | \$ 66,789,834        | \$ 73,341,654        | (6,551,820)         |
| <b>APPROPRIATED FUND BALANCE</b>              | 0                    | 0                    | 0                   |
| <b>ASSIGNED FB-REBUDGET ARRF<br/>PROJECTS</b> | 6,500,000            | -                    | <b>6,500,000</b>    |
| 911 TELECOMMUNICATIONS FUND                   | 2,450,010            | 4,089,687            | (1,639,677)         |
| CHILDREN & YOUTH FUND                         | 9,083,276            | 10,536,744           | (1,453,468)         |
| HAZARDOUS MATERIALS FUND                      | 53,848               | 115,794              | (61,946)            |
| <b>CONTRIBUTION FROM GF-SUBSIDY*</b>          | 3,155,091            | -                    | <b>3,155,091</b>    |
| LIQUID FUELS FUND                             | 1,011,368            | 1,011,368            | 0                   |
| <b>ACT 13 BRIDGE IMPROVEMENT FUND</b>         | 222,320              | 170,500              | <b>51,820</b>       |
| HOTEL TAX FUND                                | 3,052,500            | 3,052,500            | 0                   |
| <b>TOTAL BUDGET</b>                           | <b>\$ 92,318,247</b> | <b>\$ 92,318,247</b> |                     |

\*In addition, a recurring contribution is budgeted each year to balance the Special Funds: 911 Telecommunications Fund, Children & Youth Services Fund and Hazardous Materials Fund.

The County also approved a Capital Budget for 2025 in the amount of \$2.9 million. See details on pages 176-180 .

## 2025 ADAMS COUNTY BUDGET

Budget Overview, Highlights, & Trends (continued)

### **Fund Highlights**

The County of Adams budgets for nine separate funds. Each fund is a separate set of self-balancing books. A Fund includes Assets, Liabilities, Revenues, Expenditures, and Fund Balance. The County groups these funds in the following sections in the Budget Book:

Highlights of each are as follows:

### **GENERAL OPERATING FUND**

|                    |                          |
|--------------------|--------------------------|
| MILL LEVY RATE     | remains at 5.1393 mills. |
| ASSESSED VALUTAION | \$10,167,554,600         |
| TOTAL REVENUES     | \$73,289,834             |
| TOTAL EXPENDITURES | \$73,341,654             |

The revenues increased 4% over 2024 primarily due to a tax increase of .7 mills.

### **911 TELECOMMUNICATIONS FUND**

|                    |             |                                                      |
|--------------------|-------------|------------------------------------------------------|
| TOTAL REVENUES     | \$2,450,010 | increased \$198,538 or 9% more than the 2024 Budget  |
| TOTAL EXPENDITURES | \$4,089,687 | decreased \$116,172 or -3% less than the 2024 Budget |

### **CHILDREN & YOUTH SERVICES FUND**

|                    |              |                                                     |
|--------------------|--------------|-----------------------------------------------------|
| TOTAL REVENUES     | \$9,083,276  | decreased \$153,506 or -2% less than 2024 Budget    |
| TOTAL EXPENDITURES | \$10,536,744 | increased \$299,986 or 3% more than the 2024 Budget |

### **HAZARDOUS MATERIALS FUND**

|                    |           |                                                 |
|--------------------|-----------|-------------------------------------------------|
| TOTAL REVENUES     | \$ 53,848 | decreased \$962 or -2% less than 2024 Budget    |
| TOTAL EXPENDITURES | \$115,794 | decreased \$10,097 or -8% less than 2024 Budget |

### **LIQUID FUELS & ACT 13 BRIDGE FUNDS**

|                    |             |                                                       |
|--------------------|-------------|-------------------------------------------------------|
| TOTAL REVENUES     | \$1,233,688 | increased \$726,388 or 143% more than the 2024 Budget |
| TOTAL EXPENDITURES | \$1,181,868 | increased \$723,368 or 158% more than the 2024 Budget |

### **HOTEL TAX FUND**

|                    |             |                                                     |
|--------------------|-------------|-----------------------------------------------------|
| TOTAL REVENUES     | \$3,052,500 | increased \$32,500 or 1% more than the 2024 Budget  |
| TOTAL EXPENDITURES | \$3,052,500 | increased \$260,349 or 9% more than the 2024 Budget |

|                              |             |                                                      |
|------------------------------|-------------|------------------------------------------------------|
| <b><u>CAPITAL BUDGET</u></b> | \$2,927,817 | increased \$442,809 or 18% more than the 2024 Budget |
|------------------------------|-------------|------------------------------------------------------|

# 2025 ADAMS COUNTY BUDGET

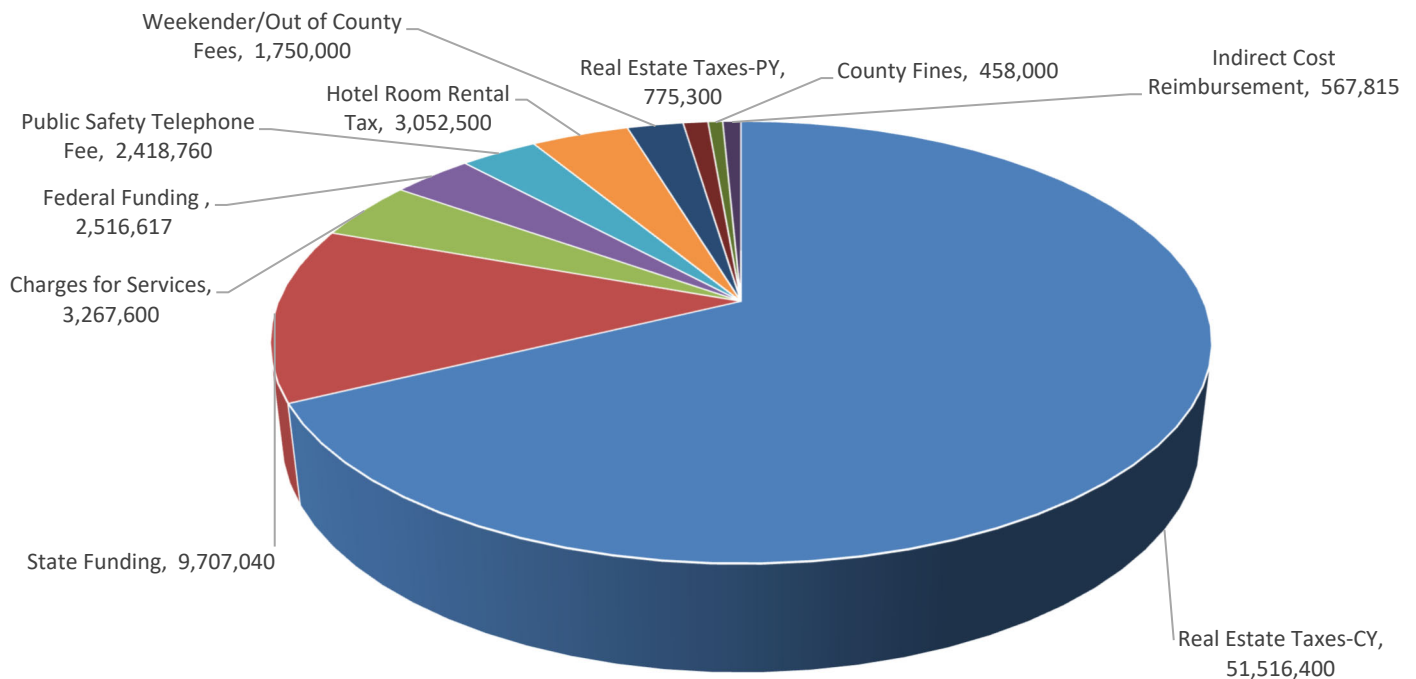
Budget Overview, Highlights, & Trends (continued)

## Overview of Revenue Forecasting

The County continues to practice revenue forecasting utilizing many different methods of analyses, trends, history, and assessments. The analytical process looks at actual revenue trends over a period of years and forecasts that trend to future years. This gives the County an idea of what to expect for future budget models. Another factor considered is the economic metrics. Overall, the revenue forecast is completed by establishing a 4- year historic forecast and comparing that to a linear regression forecast. The two models are compared, and the most realistic model is used.

There are times when unexpected events happen and revenues fall short, or expenditures are greater than expected. To balance, the County budgets conservatively, revenues are budgeted slightly lower than the forecast, whereas expenditures are budgeted slightly over what is anticipated. It should be said that the slight increases in expenditures and decreases in revenues is less than ten percent. The graph below lists the top 82% of all revenue sources in the adopted budget, along with their budgeted dollar amounts.

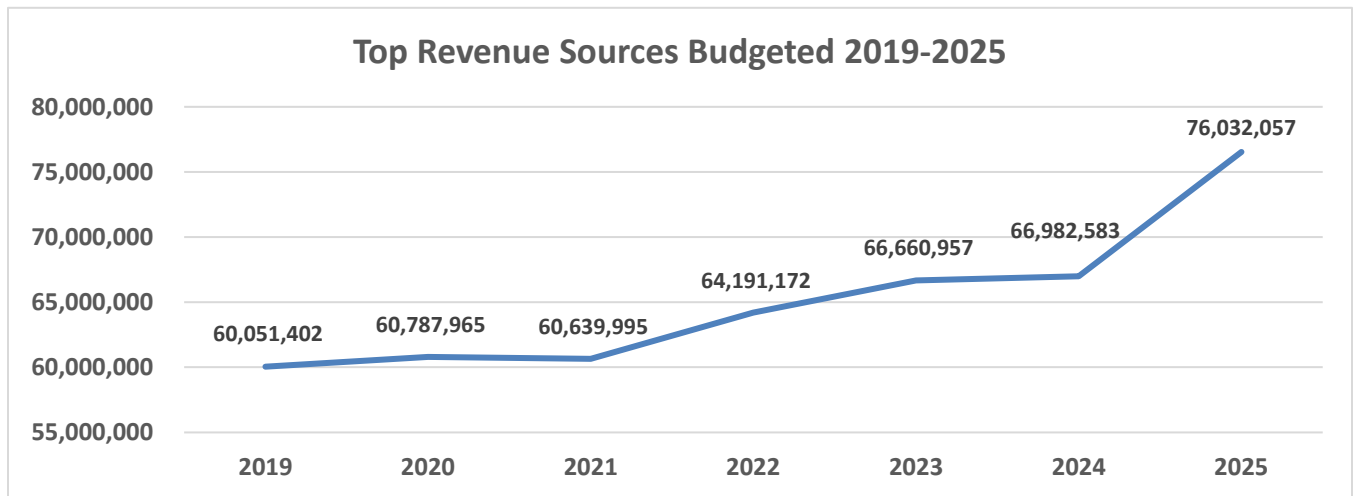
**Top Revenue Sources Budgeted 2025**



The chart above represents the revenue sources for the 2025 Budgeted revenues. As you can see, the largest revenue source in Adams County is Real Estate Taxes-Current Year, budgeted at \$51.5 million. State Funding coming in second at \$9.7 million and finally Hotel Tax at \$3 million, coming in third. Whereas, the graph on next page depicts the trend of the top revenue sources. Starting in 2019 at \$60 million and ending at \$76 million in 2025 producing a budgeted growth amount of approximately \$16 million.

# 2025 ADAMS COUNTY BUDGET

Budget Overview, Highlights, & Trends (continued)



## **General Fund Revenues**

The County's largest major fund, the General Operating Fund, includes all operations except for what makes up the Special Revenue Funds, and Capital Funds. The General Operating Fund revenues adopted in 2025, total \$73.3 million (includes a tax increase of \$7.1 million), approximately a 4.25% increase over the 2024 adopted General Fund revenues of \$70.3 million.

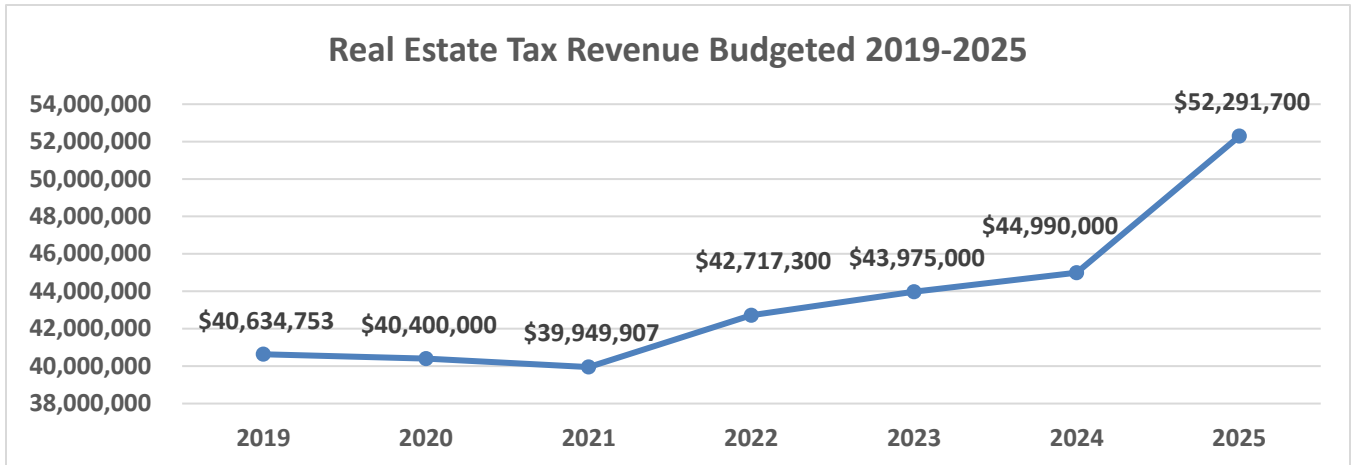
The General Fund expenditures continue to outpace the revenues and therefore, the County increased taxes to assist in developing a balanced budget. The tax increase of .70 mills equates to new revenue of approximately \$7.1 million. Given the tax increase, the General Fund still produced a deficit of approximately \$6.5 million but was offset by a re-budget of ARRF projects (Adams Response & Recovery Fund) of approximately \$6.5 million, as well as a minor surplus in the Act 13 Bridge Fund of \$51,820. Total General Fund revenues balanced to expenditures at \$73.3, compared to 2024 revenues of \$70.3 million, an increase of 4.25%.

# 2025 ADAMS COUNTY BUDGET

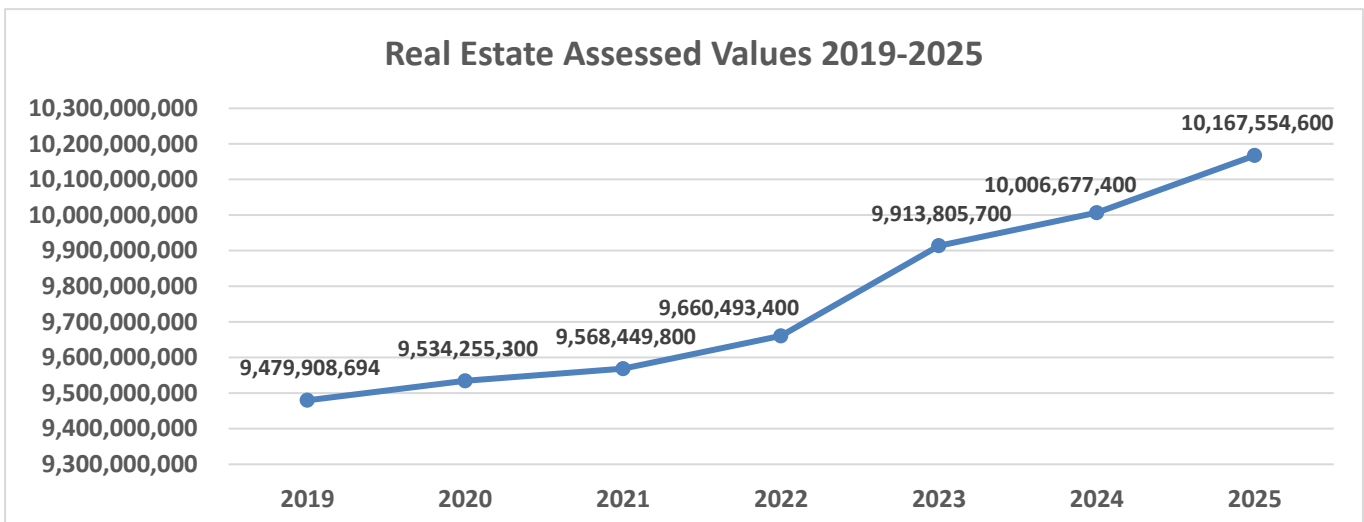
Budget Overview, Highlights, & Trends (*continued*)

## Real Estate revenue Trends

- The primary reason for the increase in General Fund revenues is due to a tax increase to cover the demand for public services and rising costs on all fronts. History shows the trend of a tax increase comes in every three to four years with a few exceptions that may fluctuate the trend, such as the pandemic. Otherwise, the County's revenues in general tend to remain flat. At the same time, the County continues to witness a strong residential development aside from the overall real estate development. See below the Real Estate Tax trend for 2019-2025.  
page.



The County certifies the tax rolls annually and updates the assessed values for any changes due to appeals and other adjustments. See below the 7-year trend on Adams County assessed valuations.



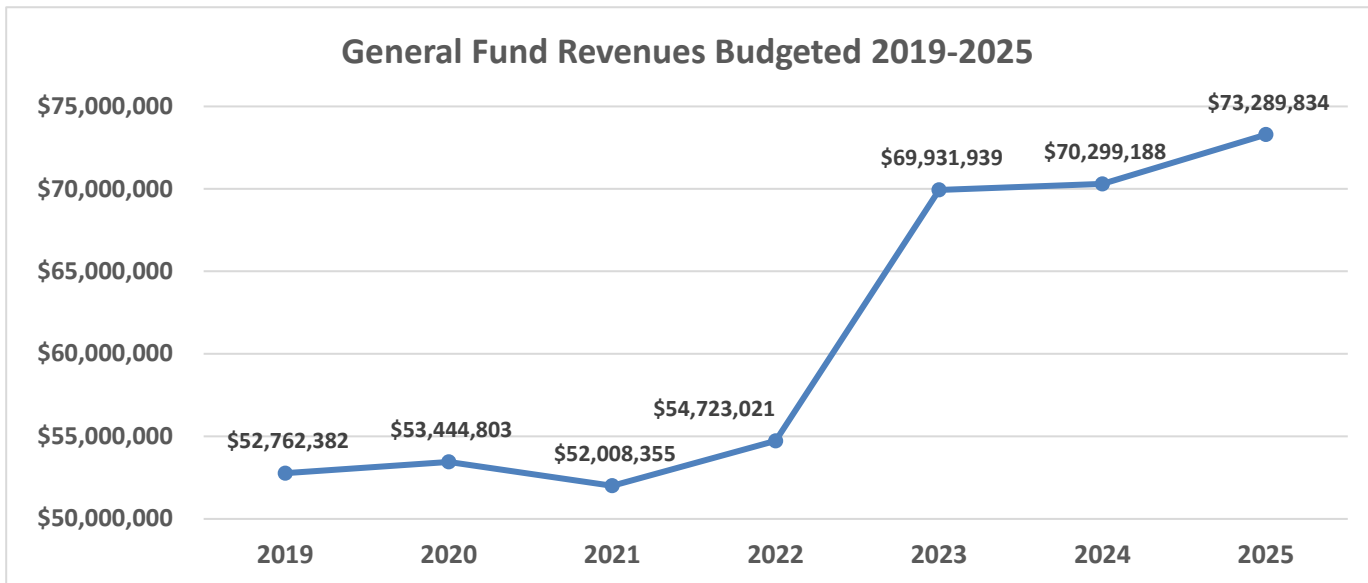
# 2025 ADAMS COUNTY BUDGET

Budget Overview, Highlights, & Trends (*continued*)

## **Revenue Trends Continued**

- The rate for the Federal Weekender/Out of County fees has increased and we have seen a slight increase in the Adult Correctional Complex (Prison) primarily due to increased State Funding. The trend for these services is maintaining.
- While the interest rates have been increasing over the past couple of years producing more interest income than expected, it is uncertain if this will continue in 2025.

The General Fund revenue trend below presents relatively flat revenues between 2019 and 2025. However, we see two spikes starting with 2023 directly related to a minimal tax increase of a quarter mill. The second increase from 2024 to 2025 represents the budgeted tax increase for 2025.



# 2025 ADAMS COUNTY BUDGET

Budget Overview, Highlights, & Trends (*continued*)

## **General Fund Expenditures**

Again, the General Operating Fund is the County's largest major fund and includes all operations except for what makes up the Special Revenue Funds, and Capital Funds. The General Operating Fund expenditures adopted in 2025, total \$73.3 million, approximately a 4% increase over the 2024 adopted General Fund expenditures of \$70.3 million.

The County produces a balanced General Fund of \$73.3 million by factoring in the following: a tax increase of \$7.1 million; re-budgeting ARRF projects that have not been completed of \$6.5 million; and a small surplus in the Act 13 Bridge Fund of \$51,820. Again, the tax increase was needed to meet the high demand for public services, wages/benefits, and other operating expenditures.

## **Expenditure Trends**

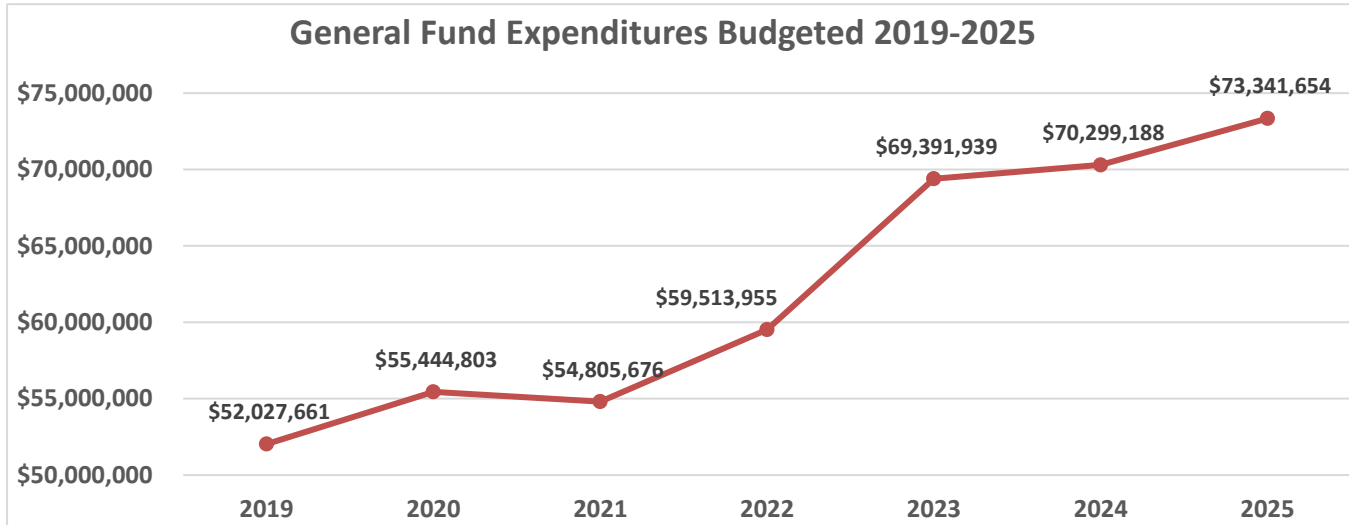
While the County continues to see increases in expenditure trends, the most notable areas of growth that contribute to the 4.7% increase over 2024 are:

- **Building and Maintenance** department has increased 17.8% over last year due to approximately \$345,046. The majority relates to \$200,000 in building roof repairs and the remainder relates to a salary study/cost of living adjustments and benefits round out the remainder of approximately \$100,000.
- **Tax Services** department has increased their expenditures primarily due to a required upgrade to the financial tax software, known as CAMA. This upgrade is significant since it tracks and monitors the County's largest revenue source. The quote for the upgrade is approximately \$450,000; while the remainder of the increase over last year is due to wages and benefits.
- **Adams County Adult Correctional Complex** represents the County's continued investment in public safety and criminal justice within Adams County. The 24/7 operation, including its Central Processing division, the budget increased by a total by \$879,131 or 5.3% from 2024. The increase in expenditures is primarily due to a new food contract under professional services. The remainder of the increase is due to wages and benefits.
- **Commissioners' Office** -The County **re-budgeted \$6.5 million for ARRF projects** (Adams Response & Recovery Fund) that were not completed in 2024. The Community Grants and Broadband Project were designated by the County Commissioners from the lost revenue reimbursement from the original COVID monies. The budgeted expenditures were offset by Assigned Fund Balance.
- **Capital Contribution** by the General Fund to the Capital Fund in the amount of \$1.7 million, an increase over 2024 of \$1.1 million. The majority of the increase is due to the start of the radio tower backhaul and capitalization of the laptop and desktop computers in the County.

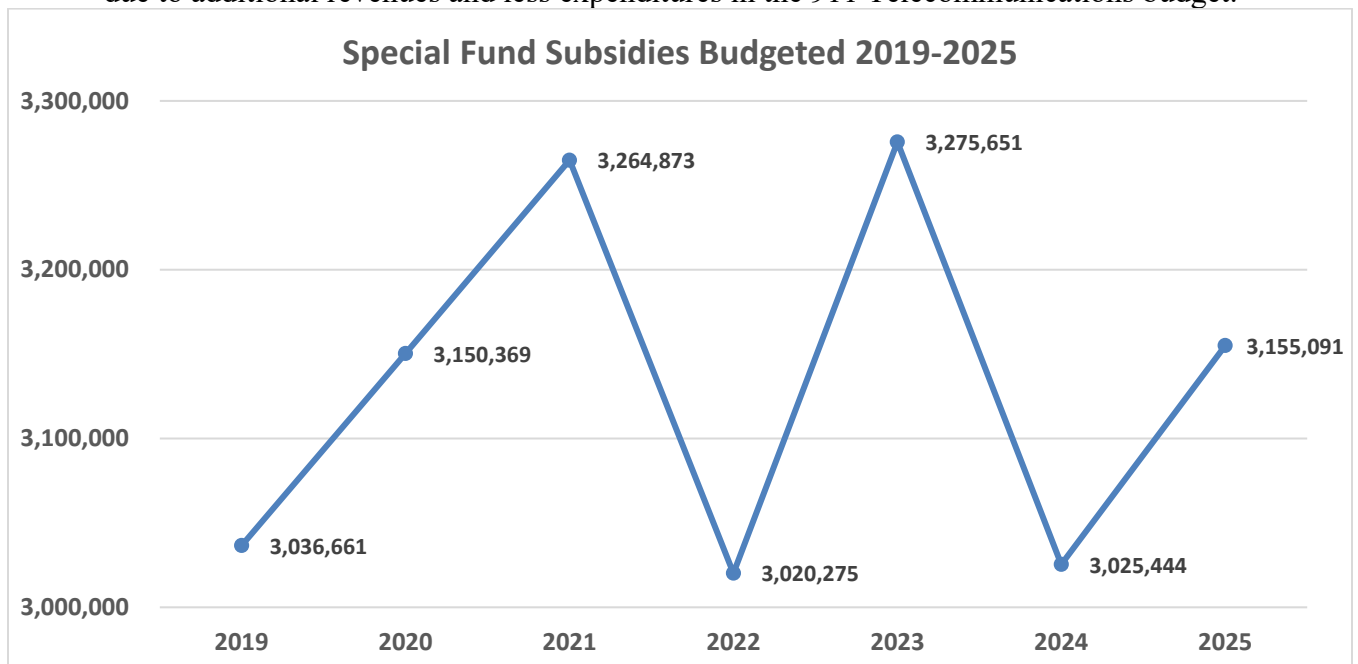
## 2025 ADAMS COUNTY BUDGET

### Budget Overview, Highlights, & Trends (continued)

The General Fund expenditures graph below presents the growth in operations between 2019 to 2025. The increase from 2022 to 2023 represents the impact of the Federal Government for COVID-19 CARES Act of approximately \$10 million. Most of which was passed on through Community Grants and a Broadband Project. All other increases are attributable to general operating expenditure increases.



- The County also budgets recurring **Subsidies** as a Transfer Out from the General Fund to balance the Special Funds. The 7-year trend below shows the average contribution is typically around \$3 million. However, between 2019 and 2025 an increase of \$118,430 appears below due to additional revenues and less expenditures in the 911 Telecommunications budget.





## 2025 ADAMS COUNTY BUDGET

Budget Overview, Highlights, & Trends (continued)

### **Children & Youth Services Fund**

The Children & Youth Program represents one of three largest budgets in the County, in terms of service cost and budget impact. The funding for this program is approximately 80/20; meaning roughly 80% funding is combined State and Federal dollars via grants, whereas the County funds the remainder via the General Fund. This Fund includes a division called Independent Living Grant.

In 2025, the Consolidated Children and Youth Fund, including the Independent Living Grant, produced total revenues of \$9.1 million or a 2% decrease from 2024's budget, while total expenditures increased to \$10.5 million, a 3% increase over the 2024 budget.

The Children & Youth Fund (including the Grant division) produces a net deficit of approximately \$1.5 million compared to approximately \$1 million in 2024, or an increase of 45% over the 2024 budget, primarily due to contracted services and wages and benefits. The General Fund balances the Children and Youth Fund for 2025 with approximately a \$1.5 million contribution.

### **Consolidated Children and Youth Fund 3-year Trend:**

| <b>Budgeted<br/>Revenue Trend</b> |             |             |
|-----------------------------------|-------------|-------------|
| <b>2023</b>                       | <b>2024</b> | <b>2025</b> |
| \$8.7M                            | \$10.2M     | \$10.5M     |

| <b>Budgeted<br/>Expenditure Trend</b> |             |             |
|---------------------------------------|-------------|-------------|
| <b>2023</b>                           | <b>2024</b> | <b>2025</b> |
| \$9.9M                                | \$10.2M     | \$10.5M     |

### **Children & Youth Fund (without the Independent Living Grant: 3-year Trend:**

| <b>Budgeted<br/>Revenue Trend</b> |             |             |
|-----------------------------------|-------------|-------------|
| <b>2023</b>                       | <b>2024</b> | <b>2025</b> |
| \$8.1M                            | \$9.2M      | \$9.1M      |

| <b>Budgeted<br/>Expenditure Trend</b> |             |             |
|---------------------------------------|-------------|-------------|
| <b>2023</b>                           | <b>2024</b> | <b>2025</b> |
| \$9.3M                                | \$10.2M     | \$10.5M     |

## 2025 ADAMS COUNTY BUDGET

### Budget Overview, Highlights, & Trends (continued)

**Independent Living Program** is a separate division under the Children & Youth Fund designed to support and empower youth to reach their full potential as they transition to adulthood. This program strives to increase the number of youths who have effective life skills, educational opportunities, safe and affordable housing, and permanent connections needed to become self-sufficient, contributing members of the community.

The Program is designed to support and empower youth to reach their full potential as they transition to adulthood. The 2025 budgeted expenditures for this program are \$617,071, an increase of approximately \$32,411 over 2024 budget or a 5.5% increase over 2024. This program represents slightly over half a million dollars of the Children & Youth Fund. See below a 3-year expenditure trend for this division showing the growth of the program between 2023 to 2025.

### **Independent Living Grant- 3-year Trend:**

| <b><u>Budgeted<br/>Revenue Trend</u></b> |             |             |
|------------------------------------------|-------------|-------------|
| <b>2023</b>                              | <b>2024</b> | <b>2025</b> |
| \$548,861                                | \$584,660   | \$617,071   |

| <b><u>Budgeted<br/>Expenditure Trend</u></b> |             |             |
|----------------------------------------------|-------------|-------------|
| <b>2023</b>                                  | <b>2024</b> | <b>2025</b> |
| \$551,184                                    | \$636,307   | \$695,609   |

### **Other Children & Youth Trends worthy to note:**

The trend for this fund has increased primarily due to additional grants from the State to fund human services operations. The grants allow the County to expand services for much needed programs. Some of these programs that are funded through the State- Act 148, are In-Home Services, Community Based Placement, Institutional Placement and Administrative Costs.

- **Act 148 State Funding** is the primary contributor for both revenues and expenditures as it provides funding as the demand for these services continue to increase. Approximately, \$5.3 million of the Children & Youth budget is from Act 148 funds, a decrease of \$300,000 from the budgeted \$5.6 million from 2024. The following data represents a 3-year trend for both Act 148 funds as well as the overall State Funding received by the County.
- **Professional Services** is a primary contributor impacting the Children and Youth expenditures, including but not limited to Adoption Services, Emergency Shelter, Child Protection Services, etc. In addition, special grant initiatives are utilized for various Evidence-Based programs such as Functional Family Therapy, Family Engagement, Nurturing Parenting, etc. Professional services are primarily funded mostly through the State Funding of Act 148.

| <b><u>Budgeted<br/>Professional Services 3-year Trend</u></b> |             |             |
|---------------------------------------------------------------|-------------|-------------|
| <b>2023</b>                                                   | <b>2024</b> | <b>2025</b> |
| \$1.8M                                                        | \$3.2M      | \$3.5M      |

## 2025 ADAMS COUNTY BUDGET

Budget Overview, Highlights, & Trends (continued)

### **911 Telecommunications Fund**

Regarding public service, the 911 Fund for 2025 revenues increased approximately 9% or \$200,000 over 2024; while we see a slight decrease in expenditures 3% or \$116,172 over 2024. The General Fund will contribute approximately \$1.6 million to balance the Fund for 2025.

#### **Revenue Trends**

The trend for this fund has increased primarily due to an increase in the **Public Safety Telephone fee** of \$120,222 or 9% increase over last year.

| <b>Budgeted<br/>Revenues 3-year Trend</b> |             |             |
|-------------------------------------------|-------------|-------------|
| <b>2023</b>                               | <b>2024</b> | <b>2025</b> |
| \$2.1M                                    | \$2.3M      | \$2.5M      |

#### **Expenditure Trends**

While the County continues to see a trend of operational growth, however, the 911 Telecommunications fund shows a 3% decrease in expenditures over last year. See below a 3-year trend of the program's expenditures showing very little change from 2023 and 2025.

- The decline in budgeted expenditures for 911 Telecommunications are primarily from benefit decreases and contracted services for telephone services decreasing.

| <b>Budgeted<br/>Expenditures 3-year Trend</b> |             |             |
|-----------------------------------------------|-------------|-------------|
| <b>2023</b>                                   | <b>2024</b> | <b>2025</b> |
| \$4.2M                                        | \$4.2M      | \$4.1M      |

2025 ADAMS COUNTY BUDGET

Budget Overview, Highlights, & Trends (continued)

**HOTEL TAX FUND**

The Pennsylvania legislature enacted Act 142 of 2000 providing the opportunity for a hotel tax to be imposed upon operators of hotels within boundary of the County of Adams. The Pandemic (COVID 19) greatly impacted the Tourism industry in the County. However, it has been steadily increasing the past couple of years. See 3-year Revenue Trend below.

**Revenue Trends**

In the 2025 budget, revenues are \$3.1 million vs \$3 million in 2024, a slight increase of \$32,500 or 1%.

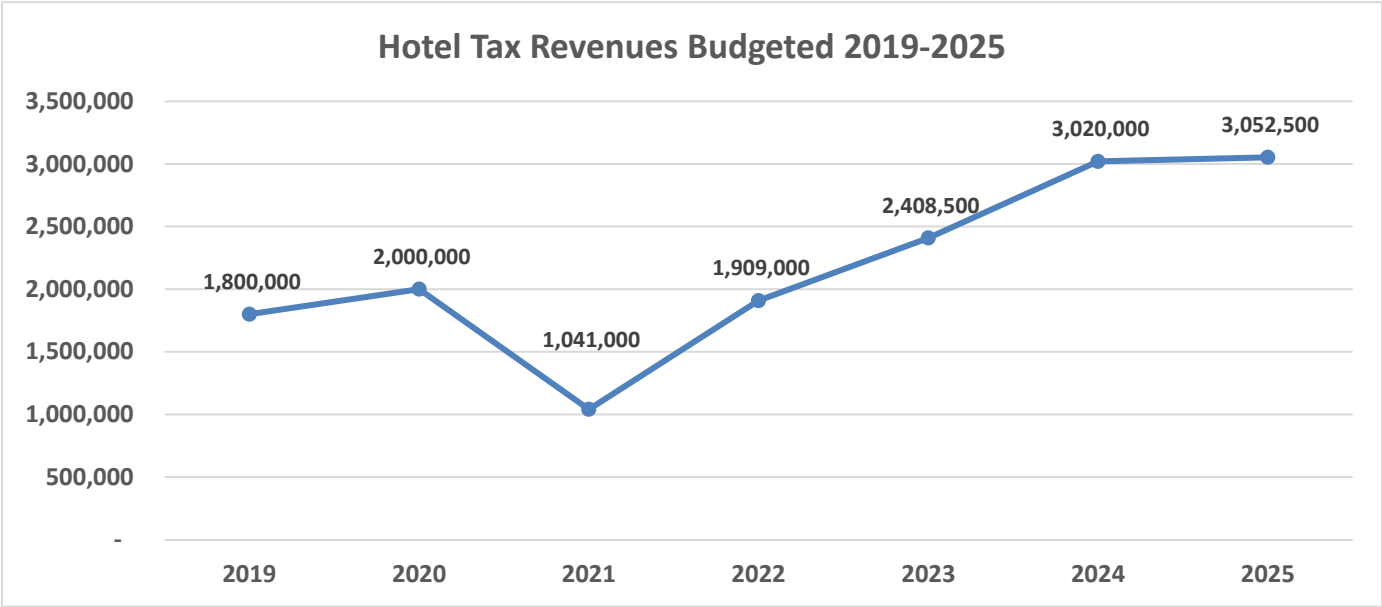
| <b><u>Budgeted<br/>Revenues 3-year Trend</u></b> |             |             |
|--------------------------------------------------|-------------|-------------|
| <b>2023</b>                                      | <b>2024</b> | <b>2025</b> |
| \$2.4M                                           | \$3M        | \$3.1M      |

**Expenditure Trends**

While tourism made a comeback since the Pandemic, costs to operate the program for the Hotel Tax services continue increase. The County continues to see a trend of operational growth. For 2025, the Hotel Fund continues to see growth while maintaining its revenues. For both budgeted revenues and expenditures, the Hotel Fund sits at approximately \$3.1million, an increase over 2024 budget by \$32,500, a 1% increase. The growth of revenues and expenditures not only shows that tourism has recovered, but also that the County continues to make investments in community organizations and tourist promotion through grants to the community and municipalities.

| <b><u>Budgeted<br/>Expenditures 3-year Trend</u></b> |             |             |
|------------------------------------------------------|-------------|-------------|
| <b>2023</b>                                          | <b>2024</b> | <b>2025</b> |
| \$2.3M                                               | \$2.8M      | \$3.1M      |

The below chart trends the Hotel Tax revenues budgeted between 2019 and 2025. The major decrease in 2021 was due to the Pandemic (COVID-19). As you can see, Tourism has been steadily increasing until 2025, and then it starts to level out.



# 2025 ADAMS COUNTY BUDGET

Budget Overview, Highlights, & Trends (continued)

## **CAPITAL BUDGET**

Capital funds are used to procure goods costing \$5,000 or more and having a useful life of over 12 months. Items include heavy equipment for the Maintenance department, computer software and equipment, building improvements, and land/building acquisitions.

### **Revenue Trends**

Revenue streams for the Capital Funds come primarily from the 2020 General Obligation bond, and the General Fund reserves. In addition, during this time, Court Reserved Fund and Assigned Fund Balance-ARPA (Covid funds) were also utilized, to ensure a balanced Capital budget.

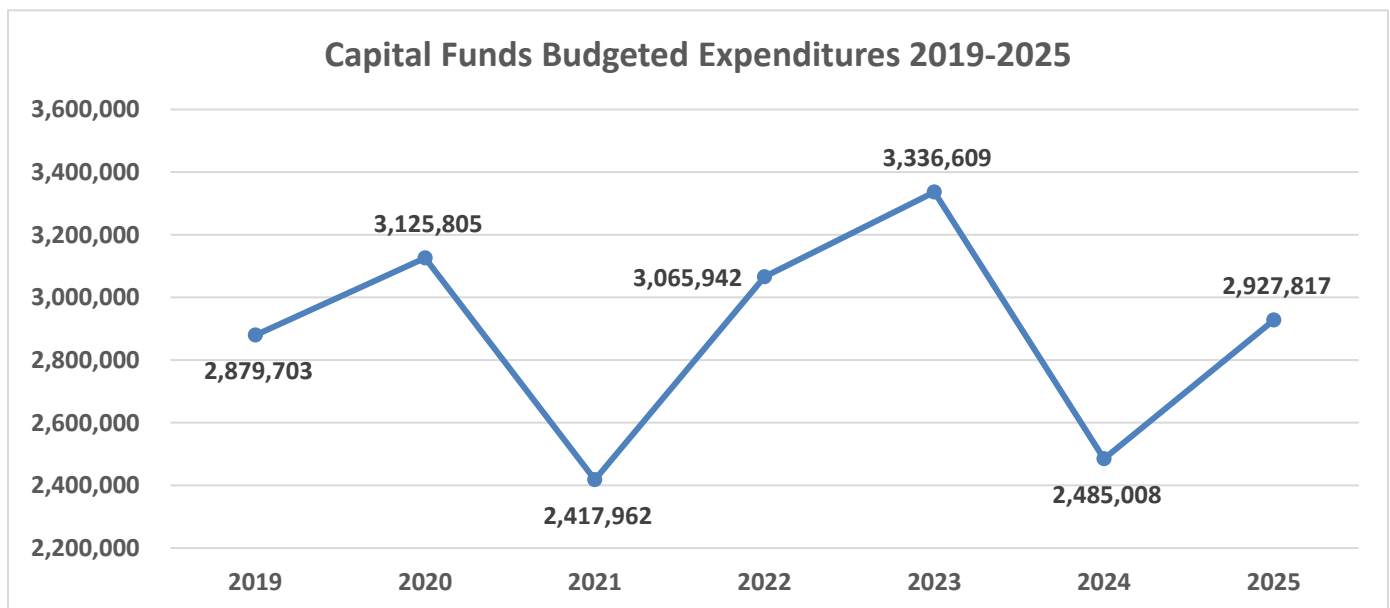
| <b>Budgeted<br/>Revenues 3-year Trend</b> |             |             |
|-------------------------------------------|-------------|-------------|
| <b>2023</b>                               | <b>2024</b> | <b>2025</b> |
| \$3.3M                                    | \$2.5M      | \$2.9M      |

### **Expenditure Trends**

The Capital budget expenditures have consistently been between \$2.4M and \$3.3M over the past several years. The notable decline in 2021 was due to Covid 19 and supply chain issues and 2024 due to lower IT equipment requests. The spike upwards in 2020 was the renovations to the Mercy House treatment center and 2023 was due to the start of the Human Services Building Solar project. In 2025, the increase can be attributed to the start of the radio tower backhaul and capitalization of the laptop and desktop computers in the County.

| <b>Budgeted<br/>Expenditures 3-year Trend</b> |             |             |
|-----------------------------------------------|-------------|-------------|
| <b>2023</b>                                   | <b>2024</b> | <b>2025</b> |
| \$3.3M                                        | \$2.5M      | \$2.9M      |

The below chart trends the Capital Budget expenditures between 2018 and 2025.



**2025 Budget Summary**

| <b>Fund/Department</b>          | <b>Revenue</b>    | <b>Expenses</b>   |
|---------------------------------|-------------------|-------------------|
| <b><i>General Fund</i></b>      |                   |                   |
| Building/Maintenance            | 2,750             | 2,288,370         |
| County Complex                  | -                 | 173,487           |
| Clerk of Courts                 |                   |                   |
| Commissioners                   | 1,252,505         | 8,715,045         |
| Community Grants Project – ARRF |                   | 3,800,000         |
| Broadband Project – ARRF        |                   | 2,700,000         |
| Controller                      |                   | 872,883           |
| Cooperative Extension           |                   | 602,970           |
| Coroner                         | 45,000            | 326,877           |
| Courts Consolidated             | 2,101,773         | 10,654,870        |
| District Attorney               | 379,898           | 2,035,584         |
| Elections/Voter Registration    | 377,157           | 755,229           |
| Emergency Services              | 155,310           | 493,350           |
| Budget & Purchasing             | -                 | 580,096           |
| Human Resources                 | 20,456            | 669,022           |
| Information Technology (IT)     | 1,440             | 2,003,170         |
| Planning                        | 382,700           | 1,811,338         |
| Conservation District           | 736,500           | 1,098,006         |
| Prison                          | 2,511,737         | 16,423,738        |
| Central Processing              | 440,000           | 1,075,988         |
| Protective Inspections          | 9,000             | 111,201           |
| Prothonotary                    | 280,000           | 467,257           |
| Public Defender                 | -                 | 805,607           |
| Register & Recorder             | 800,000           | 469,409           |
| Security                        | 50                | 655,688           |
| Sheriff                         | 231,600           | 1,835,482         |
| Solicitor                       | -                 | 566,389           |
| Tax Services                    | 53,544,153        | 3,796,985         |
| Treasurer                       | 896,245           | 373,124           |
| Veterans' Affairs               | -                 | 253,095           |
| Victim Witness                  | 194,060           | 488,526           |
| Transfers                       | 1,475,833         | 5,505,908         |
| <b>General Fund Subtotals</b>   | <b>66,789,834</b> | <b>73,341,654</b> |

2025 ADAMS COUNTY BUDGET

| Department                                | Revenue           | Expenses          |
|-------------------------------------------|-------------------|-------------------|
| <b><i>General Fund (cont.)</i></b>        |                   |                   |
| General Fund Deficit                      | (51,820)          | -                 |
| Appropriated General Fund Balance         | 6,500,000         | -                 |
| Assigned Fund Balance                     | -                 | -                 |
| <b><i>Total General Fund</i></b>          | <b>73,289,834</b> | <b>73,341,654</b> |
| <b>Special Revenue Funds</b>              |                   |                   |
| 911 Telecommunications                    | 2,450,010         | 4,089,687         |
| Children & Youth                          | 8,466,205         | 9,841,135         |
| Independent Living                        | 617,071           | 695,609           |
| Hazardous Materials                       | 53,848            | 115,794           |
| <i>Subsidy provided by General Fund</i>   | 3,155,091         |                   |
| <b><i>Total Special Revenue Funds</i></b> | <b>14,742,225</b> | <b>14,742,225</b> |
| <b>Hotel Tax Fund</b>                     |                   |                   |
| Hotel Tax Revenue                         | 3,052,500         |                   |
| Grants                                    |                   | 569,535           |
| Municipalities                            |                   | 386,000           |
| Tourist Promotion                         |                   | 1,800,000         |
| Operating Expenses                        |                   | 13,200            |
| Hotel Tax Subtotal                        | 3,052,500         | 2,768,735         |
| Transfer Out to General Fund              |                   | 283,765           |
| <b><i>Total Hotel Tax Fund</i></b>        | <b>3,052,500</b>  | <b>3,052,500</b>  |
| <b>Special Funds</b>                      |                   |                   |
| Act 13 Bridge Improvements                | 222,320           | 170,500           |
| <i>Budgeted Surplus</i>                   | 51,820            |                   |
| Liquid Fuels                              | 572,350           | 1,000,500         |
| Transfer Out to General Fund              |                   | 10,868            |
| Liquid Fuels Reserves                     |                   | 439,018           |
| Total Liquid Fuels                        | 1,011,368         | 1,011,368         |
| <hr/>                                     |                   |                   |
| <b><i>Total County Budget</i></b>         | <b>92,318,247</b> | <b>92,318,247</b> |
| <b><i>Total Capital Budget</i></b>        | <b>2,927,817</b>  | <b>2,927,817</b>  |

\*The capital budget will be funded by approximately a portion of the 2020 Bond Proceeds (\$1.2M) and a contribution from the General Fund (\$1.7) for a combined total of \$2,927,817.

## 2025 ADAMS COUNTY BUDGET

### ***Budgeted Position Count***

|                                          | 2023 | 2024 | 2025 | Variance<br>'24 to '25 |
|------------------------------------------|------|------|------|------------------------|
| <i>Building and Maintenance</i>          | 22   | 22   | 23   | 1                      |
| <i>County Complex</i>                    | 2    | 2    | 1    | (1)                    |
| <i>Clerk of Courts</i>                   | 11   | 10   | 12   | 2                      |
| <i>Commissioners</i>                     | 7    | 8    | 9    | 1                      |
| <i>Controller</i>                        | 8    | 9    | 8    | (1)                    |
| <i>Cooperative Extension</i>             | 3    | 3    | 2    | (1)                    |
| <i>Coroner</i>                           | 8    | 8    | 8    | -                      |
| <i>Court Consolidated</i>                | 134  | 142  | 142  | -                      |
| <i>District Attorney</i>                 | 19   | 19   | 19   | -                      |
| <i>Elections/Voter Registration</i>      | 4    | 6    | 6    | -                      |
| <i>Emergency Services</i>                | 2    | 2    | 2    | -                      |
| <i>Budget &amp; Purchasing</i>           | 5    | 5    | 4    | (1)                    |
| <i>Human Resources</i>                   | 4    | 4    | 4    | -                      |
| <i>Information Technology</i>            | 14   | 12   | 12   | -                      |
| <i>Planning</i>                          | 16   | 16   | 16   | -                      |
| <i>Conservation District</i>             | 13   | 12   | 13   | 1                      |
| <i>Prison</i>                            | 114  | 139  | 139  | -                      |
| <i>Central Processing</i>                | 8    | 9    | 9    | -                      |
| <i>Protective Inspections</i>            | 1    | 1    | 1    | -                      |
| <i>Prothonotary</i>                      | 7    | 7    | 7    | -                      |
| <i>Public Defender</i>                   | 8    | 8    | 8    | -                      |
| <i>Register and Recorder</i>             | 8    | 8    | 8    | -                      |
| <i>Security</i>                          | 12   | 13   | 13   | -                      |
| <i>Sheriff</i>                           | 21   | 20   | 20   | -                      |
| <i>Solicitor</i>                         | 3    | 4    | 4    | -                      |
| <i>Tax Services &amp; Tax Collectors</i> | 48   | 47   | 47   | -                      |
| <i>Treasurer</i>                         | 6    | 6    | 6    | -                      |
| <i>Veterans' Affairs</i>                 | 2    | 3    | 3    | -                      |
| <i>Victim Witness</i>                    | 6    | 6    | 6    | -                      |
| <i>911 Telecommunications</i>            | 37   | 37   | 37   | -                      |
| <i>Children and Youth Services</i>       | 52   | 54   | 54   | -                      |
| <i>Independent Living</i>                | 6    | 7    | 7    | -                      |
| <i>Hazardous Materials</i>               | 1    | 1    | 1    | -                      |
| <i>Act 13 Bridge Improvements</i>        | -    | -    | -    | -                      |
| <i>Liquid Fuels</i>                      | -    | -    | -    | -                      |
| <i>Hotel Tax</i>                         | -    | -    | -    | -                      |
|                                          | 612  | 650  | 651  | 1                      |

\*This position count does not represent Full Time Equivalence (FTE). It represents budgeted position count per department.



## 2025 ADAMS COUNTY BUDGET

### **Summary of Budgeted Position Count**

The County showed an overall net increase of 1 position from the 2024 to 2025 budget. The County went from 650 budgeted positions in 2024 to 651 budgeted positions in 2025.

A common reason for the creation of the additional positions is that Adams County is growing. There have been increases in workload and demand for services. The County is cognizant that personnel levels must at times be adjusted to meet our required service levels.

The following breakdown outlines the specific personnel changes that were made:

### **Position Changes**

#### **Building and Maintenance**

- This adjustment was to align the budgeted position to where the employee was being charged.

#### **County Complex**

- As mentioned under Building and Maintenance, this adjustment was to align the budgeted position to where they were being charged.

#### **Clerk of Courts**

- One Full Time Court Information Specialist is being added due to increased workload.

#### **Commissioners**

- One Full Time Special Projects position was added to the Commissioners' Office in 2024. This position was added to focus on Special Projects dealing with County operations and initiatives at the direction of the County Administrator.

#### **Controller**

- One Paid Intern position is not being budgeted for.

#### **Cooperative Extension**

- One Full Time position is being removed from the County payroll and is being assumed by Penn State University.

#### **Budget and Purchasing**

- One Paid Intern position is not being budgeted for.

#### **Conservation District**

- One Full Time Temporary Mosquito Borne Disease Monitor is being budgeted for due to the return of State Funding for this position.

## 2025 ADAMS COUNTY BUDGET

### Revenues by Department

| Department                      | 2024 Final Budget | 2025 Final Budget | Variance    | % Change |
|---------------------------------|-------------------|-------------------|-------------|----------|
| Building and Maintenance        | 2,250             | 2,750             | 500         | 22%      |
| County Complex                  | -                 | -                 | -           | 0%       |
| Clerk of Courts                 | 971,166           | 951,667           | (19,499)    | -2%      |
| Commissioners                   | 1,232,409         | 1,252,505         | 20,096      | 2%       |
| Community Grants Project - ARRF | -                 | -                 | -           | 0%       |
| Broadband Project - ARRF        | -                 | -                 | -           | 0%       |
| Controller                      | -                 | -                 | -           | 0%       |
| Cooperative Extension           | -                 | -                 | -           | 0%       |
| Coroner                         | 40,000            | 45,000            | 5,000       | 13%      |
| Courts Consolidated             | 1,968,622         | 2,101,773         | 133,151     | 7%       |
| District Attorney               | 379,898           | 379,898           | -           | 0%       |
| Elections/Voter Registration    | 367,343           | 377,157           | 9,814       | 3%       |
| Emergency Services              | 111,848           | 155,310           | 43,462      | 39%      |
| Budget and Purchasing           | -                 | -                 | -           | 0%       |
| Human Resources                 | 20,200            | 20,456            | 256         | 1%       |
| Information Technology          | 1,340             | 1,440             | 100         | 7%       |
| Planning and Development        | 391,700           | 382,700           | (9,000)     | -2%      |
| Conservation District           | 693,500           | 736,500           | 43,000      | 6%       |
| Prison                          | 2,161,138         | 2,511,737         | 350,599     | 16%      |
| Central Processing              | 440,000           | 440,000           | -           | 0%       |
| Protective Inspections          | 9,000             | 9,000             | -           | 0%       |
| Prothonotary                    | 280,000           | 280,000           | -           | 0%       |
| Public Defender                 | -                 | -                 | -           | 0%       |
| Register and Recorder           | 900,000           | 800,000           | (100,000)   | -11%     |
| Security                        | -                 | 50                | 50          | 0%       |
| Sheriff                         | 242,600           | 231,600           | (11,000)    | -5%      |
| Solicitor                       | 140               | -                 | (140)       | -100%    |
| Tax Services                    | 46,198,979        | 53,544,153        | 7,345,174   | 16%      |
| Treasurer                       | 868,570           | 896,245           | 27,675      | 3%       |
| Veterans' Affairs               | -                 | -                 | -           | 0%       |
| Victim Witness                  | 200,561           | 194,060           | (6,501)     | -3%      |
| 911 Telecommunications          | 2,251,472         | 2,450,010         | 198,538     | 9%       |
| Children and Youth              | 8,652,122         | 8,466,205         | (185,917)   | -2%      |
| Independent Living              | 584,660           | 617,071           | 32,411      | 6%       |
| Hazardous Materials             | 54,810            | 53,848            | (962)       | -2%      |
| Act 13 Bridge Improvement       | 150,000           | 222,320           | 72,320      | 48%      |
| Liquid Fuels                    | 357,300           | 572,350           | 215,050     | 60%      |
| Hotel Tax Fund                  | 3,020,000         | 3,052,500         | 32,500      | 1%       |
| Appropriated Fund Balance       | 3,557,916         | -                 | (3,557,916) | -100%    |
| Assigned Fund Balance           | 7,915,656         | 6,500,000         | (1,415,656) | -18%     |
| Transfer into the General Fund  | 1,344,352         | 1,475,833         | 131,481     | 10%      |
| Bridge Fund Reserves            | -                 | 439,018           | 439,018     | 0%       |
| Subsidy Provided                | 3,025,444         | 3,155,091         | 129,647     | 4%       |
|                                 | 88,394,996        | 92,318,247        | 3,923,251   | 4%       |

## 2025 ADAMS COUNTY BUDGET

### Expenditures by Department

| Department                           | 2024 Final Budget | 2025 Final Budget | Variance  | % Change |
|--------------------------------------|-------------------|-------------------|-----------|----------|
| Building and Maintenance             | 1,943,324         | 2,288,370         | 345,046   | 18%      |
| County Complex                       | 264,303           | 173,487           | (90,816)  | -34%     |
| Clerk of Courts                      | 775,254           | 932,960           | 157,706   | 20%      |
| Commissioners                        | 8,426,403         | 8,715,045         | 288,642   | 3%       |
| Community Grants Project - ARRF      | 4,500,000         | 3,800,000         | (700,000) | -16%     |
| Broadband Project - ARRF             | 2,800,000         | 2,700,000         | (100,000) | -4%      |
| Controller                           | 861,102           | 872,883           | 11,781    | 1%       |
| Cooperative Extension                | 604,969           | 602,970           | (1,999)   | 0%       |
| Coroner                              | 255,930           | 326,877           | 70,947    | 28%      |
| Courts Consolidated                  | 10,591,565        | 10,654,870        | 63,305    | 1%       |
| District Attorney                    | 1,930,842         | 2,035,584         | 104,742   | 5%       |
| Elections/Voter Registration         | 753,774           | 755,229           | 1,455     | 0%       |
| Emergency Services                   | 395,585           | 493,350           | 97,765    | 25%      |
| Budget and Purchasing                | 556,535           | 580,096           | 23,561    | 4%       |
| Human Resources                      | 681,958           | 669,022           | (12,936)  | -2%      |
| Information Technology               | 1,835,366         | 2,003,170         | 167,804   | 9%       |
| Planning and Development             | 1,783,086         | 1,811,338         | 28,252    | 2%       |
| Conservation District                | 1,109,264         | 1,098,006         | (11,258)  | -1%      |
| Prison                               | 15,576,592        | 16,423,738        | 847,146   | 5%       |
| Central Processing                   | 1,044,003         | 1,075,988         | 31,985    | 3%       |
| Protective Inspections               | 109,608           | 111,201           | 1,593     | 1%       |
| Prothonotary                         | 516,048           | 467,257           | (48,791)  | -9%      |
| Public Defender                      | 807,046           | 805,607           | (1,439)   | 0%       |
| Register and Recorder                | 475,595           | 469,409           | (6,186)   | -1%      |
| Security                             | 604,804           | 655,688           | 50,884    | 8%       |
| Sheriff                              | 1,916,265         | 1,835,482         | (80,783)  | -4%      |
| Solicitor                            | 529,325           | 566,389           | 37,064    | 7%       |
| Tax Services                         | 3,226,552         | 3,796,985         | 570,433   | 18%      |
| Treasurer                            | 364,294           | 373,124           | 8,830     | 2%       |
| Veterans' Affairs                    | 255,893           | 253,095           | (2,798)   | -1%      |
| Victim Witness                       | 470,451           | 488,526           | 18,075    | 4%       |
| 911 Telecommunications               | 4,205,859         | 4,089,687         | (116,172) | -3%      |
| Children and Youth                   | 9,600,451         | 9,841,135         | 240,684   | 3%       |
| Independent Living                   | 636,307           | 695,609           | 59,302    | 9%       |
| Hazardous Materials                  | 125,891           | 115,794           | (10,097)  | -8%      |
| Act 13 Bridge Improvement            | 150,000           | 170,500           | 20,500    | 0%       |
| Liquid Fuels                         | 300,500           | 1,000,500         | 700,000   | 233%     |
| Hotel Tax Fund                       | 2,650,151         | 2,768,735         | 118,584   | 4%       |
| Transfer out of General Fund         | 4,333,452         | 5,505,908         | 1,172,456 | 27%      |
| Bridge Fund Transfer to General Fund | 8,000             | 10,868            | 2,868     | 36%      |
| Hotel Tax Transfer to General Fund   | 142,000           | 283,765           | 141,765   | 100%     |
|                                      | 88,118,347        | 92,318,247        | 4,199,900 | 5%       |

## 2025 ADAMS COUNTY BUDGET

### **Highlights of the Budget Process**

The budget is designed to identify the needs of Adams County citizens for services to improve their quality of life, to quantify those needs, to categorize them into cost centers for accountability, and to determine the revenues which will be available to provide for those needs. The budget is used as a blueprint to allocate scarce resources. Citizen involvement is ongoing throughout the year, whether a resident calls the Commissioners' Office directly to schedule a meeting with the County Administrator or attend one of the public meetings held biweekly. The Commissioners are very active in the community and maintain communications with citizens, while attending various fund-raising events, community forums, etc.

A department's budget is comprised of three parts:

Salaries and Benefits – are calculated using the Human Resources' position control file and the adopted benefits package for each employee within a department. The Budget Office monitors position budgeting throughout the calendar year. The Budget Office verifies the calculation of overtime submitted by the department director.

Operating Expenditures – based off trends from previous years. Department directors submit their request for what they project the upcoming expenses will be for the budget year.

Capital – a request for these items is submitted in a separate budget packet, which will be presented to the Board of Commissioners for approval. Funding for the Capital Budget is separately adopted.

Revenue Projections – each department estimates based on their own knowledge. The Budget Office will prepare the estimated revenue projections based on previous years for all funds. Information provided by the departments assist in determining those projections. If a department forecasts a significant increase or decrease in revenues, the rationale behind such forecast should be clear, credible, and defensible.

Expenditure Projections – The County does zero based budgeting, but as with most anything, historical spending patterns are often a good indicator of future expenditures. Therefore, to assist in the preparation of the operating expenses, the budget program provides comparative data from previous years including real time information of activity in the current budget cycle.

The Budget Office reviews and prepares summary documents which detail the department's recommendations that include major changes in the budget, recommend new positions, capital purchases, planned new programs and projects, and any other significant expenditure changes. The Budget Office then meets with the Board of Commissioners and presents the information to them. The Board reviews the information, asks questions, and further refines the budget. Once satisfied with the budget, an advertisement is placed for a public hearing and copies are made available for review. The Board then adopts the budget after hearings are completed and final changes are made. It is then made available for Adams County citizens to view at any time.

## 2025 ADAMS COUNTY BUDGET

### Highlights of the Budget Process - Continued

#### **Basis of Budget**

The budgets of governmental fund types (General Fund, Special Revenue Funds, Special Funds, and Capital) are prepared on a modified accrual basis (see definition in Budget Policy on page 36). Under this method, revenues are recognized when they are both measurable and available to finance expenditures of the fiscal period covered by the budget. Expenditures are recognized in the accounting and budgeting period in which fund liabilities are incurred, with the exception of debt service which is recognized when due.

The County adopts its budget in conformity with generally accepted accounting principles (GAAP) and Governmental Accounting Standards Board (GASB). Reporting differences exist between the budget and the Annual Comprehensive Financial Report (ACFR) for the reporting of indirect costs, maintenance in lieu of rent, and allocated costs. These costs are charged to various federal and state programs based on a formal plan developed annually by the County. The Annual Report reports these expenditures in the funds benefiting from the services provided or as a reduction of expenses in the General Fund. For budgeting purposes, the expenditure reduction is classified as a General Fund revenue (Transfer from Other Funds) to support general government.

#### **Level of Control**

The County is legally required to maintain budgetary controls at the major function level. In practice, the County maintains budgetary control at the line-item level for grant funded accounts. Non-grant funded accounts are controlled at the categorical level. Appropriated budgets are integrated into the accounting system. Encumbrances, which are commitments related to purchase orders and contracts for goods and services not yet received, are recorded in the accounting system, and used as an element of budgetary control.

#### **Budget Adjustment Policy**

During the course of the year, departmental needs and priorities may change, emergencies may occur, or additional revenue may arise. As a result, funds may need to be transferred within the department's budget, additional revenues recognized, or the expenditure budget increased.

#### **Budget Amendments**

A budget amendment is necessary when an additional appropriation increases a department's total budget by recognizing additional revenue sources, a transfer from another fund, a transfer within a fund from the unappropriated contingency line item, or a transfer from one department to another department within a fund. Budget amendments require Board action approval as part of the Budget & Purchasing agenda at a public Commissioner's meeting.

#### **Budget Modification**

An internal budget modification is necessary anytime a request is made to move funds from one line item to another without changing the overall total of the department's budget. Budget transfers must be approved by the Department Head, the County Administrator, and the Board of Commissioners.

#### **Unused Funds**

Any appropriations which are unspent at the end of the year lapse into fund balance. This fund balance may be used to help balance future budgets or placed into reserve funds.

## 2025 ADAMS COUNTY BUDGET

# Budget Process

The County budget cycle is based on a calendar year and runs January-December. The County adopts the budget each December for the following year. April through June begins the first phase of the annual budget process, where timelines for the new budget year are developed and worksheets are distributed to departments for new requests. Once departments requests are received, projections and further analysis begin. During third quarter, a consolidated budget is developed from all the department worksheets and presented to the Board for review and discussion. After budget meetings, deliberation by the Board, and final changes, a Tentative Adoption occurs in mid-November. The Final Adopted budget occurs mid-December.

### January – March

- Publish the adopted budget and development of a Budget-in-Brief and the GFOA budget document.

### April- June

- Project operating revenue and expenditures
- Develop department budget worksheets, determine targets, and distribute
- Schedule regular budget meetings with directors.

### Monthly/Quarterly reviews

- Conduct quarterly budget reviews with each department director
- Evaluate actuals and project results
- Report significant variances.



### January – December

- Present Monthly Budget Updates to Board
- Provide analysis and forecasts
- Report significant increases/decreases
- Maintain budget modifications

### July - December

- Conduct budget review meetings with Commissioners and County Administrator
- Develop Tentative Budget
- Review changes
- Adopt Final Budget

# 2025 ADAMS COUNTY BUDGET

## Fund Structure

| Department/Fund               | General Fund | Children & Youth Services | Liquid Fuels | Hazardous Materials | Act 13 Bridge Improvements | 911 Telecommunications | Capital Projects - Reserve | Hotel Tax Fund |
|-------------------------------|--------------|---------------------------|--------------|---------------------|----------------------------|------------------------|----------------------------|----------------|
| Building & Maintenance        |              |                           |              |                     |                            |                        |                            |                |
| County Complex                |              |                           |              |                     |                            |                        |                            |                |
| Clerk of Courts               |              |                           |              |                     |                            |                        |                            |                |
| Commissioners                 |              |                           |              |                     |                            |                        |                            |                |
| Controller                    |              |                           |              |                     |                            |                        |                            |                |
| Cooperative Extension         |              |                           |              |                     |                            |                        |                            |                |
| Coroner                       |              |                           |              |                     |                            |                        |                            |                |
| Court Admin                   |              |                           |              |                     |                            |                        |                            |                |
| District Attorney             |              |                           |              |                     |                            |                        |                            |                |
| Election / Voter Registration |              |                           |              |                     |                            |                        |                            |                |
| Emergency Services            |              |                           |              |                     |                            |                        |                            |                |
| Budget / Purchasing           |              |                           |              |                     |                            |                        |                            |                |
| Human Resources               |              |                           |              |                     |                            |                        |                            |                |
| Information Technology        |              |                           |              |                     |                            |                        |                            |                |
| Planning and Development      |              |                           |              |                     |                            |                        |                            |                |
| Conservation District         |              |                           |              |                     |                            |                        |                            |                |
| Prison                        |              |                           |              |                     |                            |                        |                            |                |
| Central Processing            |              |                           |              |                     |                            |                        |                            |                |
| Protective Inspections        |              |                           |              |                     |                            |                        |                            |                |
| Prothonotary                  |              |                           |              |                     |                            |                        |                            |                |
| Public Defender               |              |                           |              |                     |                            |                        |                            |                |
| Register & Recorder           |              |                           |              |                     |                            |                        |                            |                |
| Security                      |              |                           |              |                     |                            |                        |                            |                |
| Sheriff                       |              |                           |              |                     |                            |                        |                            |                |
| Solicitor                     |              |                           |              |                     |                            |                        |                            |                |
| Tax Services                  |              |                           |              |                     |                            |                        |                            |                |
| Treasurer                     |              |                           |              |                     |                            |                        |                            |                |
| Veteran's Affairs             |              |                           |              |                     |                            |                        |                            |                |
| Victim Witness                |              |                           |              |                     |                            |                        |                            |                |
| 911 Telecommunications        |              |                           |              |                     |                            |                        |                            |                |
| Children & Youth Services     |              |                           |              |                     |                            |                        |                            |                |
| Independent Living            |              |                           |              |                     |                            |                        |                            |                |
| Hazardous Materials           |              |                           |              |                     |                            |                        |                            |                |
| Act 13 Bridge Improvements    |              |                           |              |                     |                            |                        |                            |                |
| Liquid Fuels                  |              |                           |              |                     |                            |                        |                            |                |
| Capital Reserve               |              |                           |              |                     |                            |                        |                            |                |

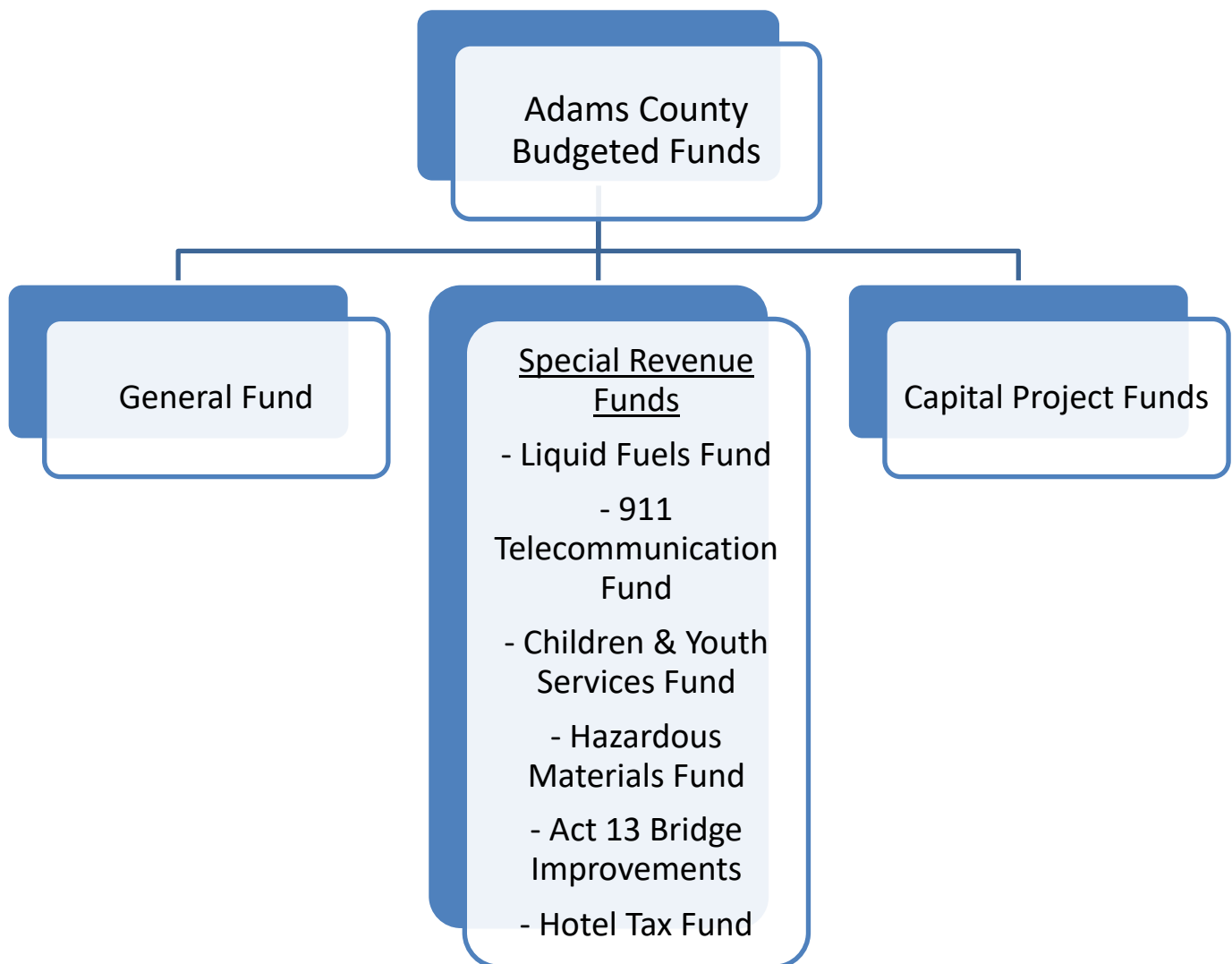
## 2025 ADAMS COUNTY BUDGET

### Fund Structure (*continued*)

The following governmental type funds, which are included in the County's ACFR are excluded from this budget document, as they are not required by law to be budgeted, and are currently not being budgeted by the County: Juvenile Restitution, CDBG, Law Enforcement, Inmate Commissary, County Records Improvement, Home Grant, Coroner Visa, Act 13, Parks & Recs, Human Services Bldg., 911 Capital Projects, Domestic Relations, Ag Land Administration, Affordable Housing, Court Reserved, Capital Projects 2009, Capital 2013 Series A&B, and Capital Projects 2017 Series C.

In addition to the governmental type funds listed above the County does not pass a budget for either of its blended component units; Adams County Conservation District, Adams County Industrial Development Authority, its Internal Service Fund, or any of its Fiduciary Funds. As such, these funds and component units are, excluded from this budget document.

In addition to passing a budget for the General Fund, the County also passes a budget for the following special revenue funds: Act 13 Bridge Improvements, Liquid Fuels, 911 Telecommunications, Children & Youth Services, Hazardous Materials, and the Hotel Tax Fund. The County also passes a budget for its Capital Projects Funds.





## 2025 ADAMS COUNTY BUDGET

### Fund Structure *(continued)*

| Purpose                                                                                                                                                                                                                                                                  | Major Source of Funds                                                                                                                                      |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p style="text-align: center;"><b><u>General Fund</u></b></p> <p>The <b><u>General Fund</u></b> is the County's primary operating fund. It accounts for the general operating activities of the County, except for those required to be account for in another fund.</p> |                                                                                                                                                            |
| <p style="text-align: center;"><b><u>Special Revenue Funds</u></b></p>                                                                                                                                                                                                   |                                                                                                                                                            |
| The <b><u>911 Telecommunications Fund</u></b> operates and administers the 9-1-1 emergency telephone system.                                                                                                                                                             | 9-1-1 Fee Imposed, General Fund Appropriation                                                                                                              |
| The <b><u>Children and Youth Services Fund</u></b> provides child protective social services.                                                                                                                                                                            | Federal and State Grants, General Fund Appropriations                                                                                                      |
| The <b><u>Hazardous Materials Fund</u></b> provides support to all first responders in the event of a hazardous materials incident.                                                                                                                                      | Fees, Federal and State Funding, General Fund Appropriations                                                                                               |
| The <b><u>Liquid Fuels Fund</u></b> provides funds for projects to support construction, reconstruction, maintenance and repair of public roads or streets.                                                                                                              | State Gasoline Tax, Federal Grants                                                                                                                         |
| The <b><u>Act 13 Bridge Improvements</u></b> provides bridge management services for the 40 County owned bridges.                                                                                                                                                        | Marcellus Shale Impact Fee, State Funding                                                                                                                  |
| The <b><u>Hotel Tax Fund</u></b> is a special fund to support tourism in Adams County first authorized by the Pennsylvania Legislature in 2000 and thereafter adopted by the Board of Commissioners in 2001.                                                             | Hotel Room Reservation Tax                                                                                                                                 |
| <p style="text-align: center;"><b><u>Other Funds</u></b></p>                                                                                                                                                                                                             |                                                                                                                                                            |
| <b><u>Capital Project Fund (663)</u></b> accounts for the financial resources used for acquisition and capital construction of major capital facilities in governmental funds                                                                                            | Used to track Capital Projects for Departments and funded by various sources, such as, GO Issues for Capital Improvements, General Fund, and Grant monies. |
| <b><u>Capital Projects Fund (666)</u></b> represents the GO Issue of 2020.                                                                                                                                                                                               | Used for tracking capital projects eligible to be funded by the 2020 Bond proceeds from the GO 2020 Issue.                                                 |

## 2025 ADAMS COUNTY BUDGET

### Fund Types

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#### Governmental Funds

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A group of funds that consists of General, Special Revenue, Capital Projects, and Hotel Tax Funds.

**General Fund** – The General Fund is the government’s primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. The majority of administrative, judicial, corrections, public safety, and other operating expenditures of the County are financed through revenues of the General Fund.

**Special Revenue Funds** – Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are restricted to expenditures for specified purposes.

**Capital Project Funds** – Capital Projects Funds are used to account for the accumulation of resources for, and capital construction of major projects or facilities in the government.

**Hotel Tax Fund** - a special fund to support tourism in Adam County first authorized by the Pennsylvania legislature in 2000 and thereafter adopted by the Board of Commissioners in 2001.

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#### Proprietary Funds

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Classification used to account for a government’s ongoing organization and activities that are similar to those found in the private sector.

**Internal Service Funds** – Internal Service Funds are used to account for the County’s self-insured risk management activities related to liabilities incurred as a result of workplace injuries.

**Industrial Development Authority** – A blended proprietary component unit to prepare for future building needs of the Adams County Economic Development Corporation.

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#### Major Funds

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Any fund whose revenues, expenditures/expenses, assets/deferred outflows, or liabilities/deferred inflows (excluding extraordinary items) are at least 10% of corresponding totals for all governmental or enterprise funds and at least 5% of the aggregate amounts for all governmental and enterprise funds, or any other fund that the government’s officials believe is particularly important to financial statement users.

**General Fund** – The General Fund is the government’s primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. The majority of administrative, judicial, corrections, public safety, and other operating expenditures of the County are financed through revenues of the General Fund.

**Children and Youth Services Fund** – The Children and Youth Services Fund provides child protective social services to Adams County’s children. A majority of this funding comes from Federal and State grants.

**9-1-1 Telecommunications Fund**– Operates and administers the 9-1-1 emergency telephone system as well as the radio towers.

## 2025 ADAMS COUNTY BUDGET

### How Revenues and Expenditures are Classified

- ❖ **Real Estate Taxes:** Obligatory charges, based on the assessed value of real property, which are imposed to finance services performed for the common benefit of citizens.
- ❖ **Federal, State, and Local Grants:** Funding for a specified program or purposed. Grants are also known as intergovernmental revenues.
- ❖ **Departmental Earnings:** User fees, fines, court-related cost reimbursements, licenses, permits, and commissions paid by the Commonwealth to elected row officers for collecting various fees and charges are combined into this category for summary purposes.
- ❖ **Interfund Transfers:** Amounts received from another fund of the County with the purposed of matching intergovernmental revenue, contributing to programs.
- ❖ **Appropriated Fund Balance:** Unrestricted carry-forward balances authorized for appropriation, unexpended dedicated funding, and unexpended bond proceeds from the current year may be used to complement other revenue sources in the ensuing budget year.

Expenditures are classified by category of cost and by functional area. Categories are used for budgetary purposes which are comprised of the following:

- ❖ **Personnel:** Salaries, wages, FICA, and benefits.
- ❖ **Operating:** The costs of maintenance, professional, and contracted services, utilities, materials, and supplies.
- ❖ **Capital Expenditures:** Fixed assets having a useful life of more than twelve months and a purchase cost of more than \$5,000.
- ❖ **Funds to Organizations:** Appropriations or grants to other entities or non-profit organizations that provide services to the community.
- ❖ **Interfund Transfers:** Amounts transferred to another fund of the County to assist in financing the service provided by the recipient fund. The transfers may be contributory, payment for specialized services, or mandated as a condition of receiving federal or state funding.
- ❖ **Debt Service:** Principal and interest payments for general obligation long term debt.
- ❖ **Allocated costs:** Payments made to the General Fund for administrative, space, and depreciation cost by departments receiving federal and state grants.
- ❖ **Other Expenditures:** Contingency items and unappropriated funds.

## 2025 ADAMS COUNTY BUDGET

### **Long Range Financial Planning**

A long-range financial plan provides a “road map” for where the County wants to go financially and how it plans to get there, by combining financial forecasting with the Strategic plan. The long-range financial planning is intended to serve as a tool to identify challenges and opportunities, and to provide the Board of Commissioners with the insight required to address issues impacting the County’s financial condition. The County’s plan will have a multi-year planning horizon with three to five years of projecting current operations and addressing the following impacts of the long-range operating financial plan, as well as future years.

A long-range financial plan is needed as a communication aide for citizens, staff, and rating agencies. This plan clarifies the County’s financial strategic intent and imposes discipline on decision makers by highlighting the cumulative effects of decisions.

By examining the five-year forecast, a couple of conclusions can be drawn. The first is that the County is faced with the reality that the growth in expenditures annually exceeds the growth in revenue. The realization that this imbalance has existed, and will continue to grow, challenges the County to address the growing issue. Department needs, such as staff and services, continue to create an increase in expenses for the department to perform adequately.

The second conclusion is that the projections give the County the opportunity to identify potential strategies to address the budgetary needs in meeting their strategic goals. It gives the County the time to evaluate and weigh different strategies to assess what is best for the County.

While on-going demands continue to place pressure on the operating budgets, the County is also facing challenges in funding Capital Budgets without utilizing some reserves. After 2019, the County began taking steps to find other resources to fund capital expenditures. The County began an initiative to revise and update the Capital Improvement Plan given the number of projects on the horizon. Although the County maintains healthy reserves for operations, borrowing will have to be considered to meet the demands of future CIP Plans.

### ***Forecasting***

During the yearly budget preparation, a model projecting future budgets is presented as well. Although these future years are projections, they serve to establish future budgetary baselines of current financial and budgetary decisions. This model does not assume any significant changes in revenues or expenditures when presented and is conservative, but proposed changes can be added to the model to evaluate and forecast the possible effects of those changes over time. Revenues and expenditures are estimated at the departmental and fund levels as well as overall surpluses or deficits. Providing these forecasts allows the County to determine short- and medium-term effects of proposed revenue or expenditure changes and determine if these effects would maintain a stable financial position. By employing the use of this statistical modeling, budgeted revenues and expenditures are expected to be relatively balanced in the short-range future.

## 2025 ADAMS COUNTY BUDGET

### **Financial Policies**

#### **Purpose of Financial Policies**

One primary responsibility Adams County has to its citizens is to oversee public funds and promote wise management of government finances by providing adequate funding for services and maintenance of public facilities. The financial health and welfare of Adams County are highly dependent upon establishing and maintaining sound financial planning objectives and strategies of implementation. These financial management policies assist the decision-making process of the Board of Commissioners (BOC) and county administration. These policies also provide guidelines for evaluating both current activities and proposals for future programs and direct the County's financial resources toward meeting the goals and programs of the strategic plan. The implementation of wise fiscal policies enables the County officials to protect the public interest and ensure public trust and confidence.

The Finance Governance Team of Adams County is made up of representatives from each of the following departments: the Budget and Purchasing Office, the Controller's Office, and the Treasurer's Office. This team reviews cashflow on a regular basis making recommendations to the County Administrator and Board of Commissioners as it relates to operations. In addition, this team regularly reviews various financial policies on an ongoing basis to provide and ensure that these policies are relevant and adhere to current mandates. The Finance Governance Team promotes and attends a quarterly financial update meeting with the County's outside Financial Advisor, the Board of Commissioners, the County Administrator, and the County Solicitor.

Overall, the County's Budget complies with all relevant financial policies and philosophies presented in this document.

#### **Financial Philosophies**

County officials and management will ensure that sufficient financial resources are maintained to support and enhance economic opportunity, ensure public safety, preserve the natural environment, and protect our quality of life for the future efficiently and effectively.

This philosophy is incorporated into the County's day-to-day decision making through the adoption of financial objectives which are highlighted below. These objectives guide the decision making of the Board of Commissioners as well as County management.

- Direct the County's financial resources toward meeting the goals of the County's strategic plan.
- Ensure the County maintains a strong financial base sufficient to provide a consistent level of County services even in a changing environment.
- Keep the County in a fiscally sound position in both the short- and long-term.
- Maintain sound financial practices that meet all applicable standards and continually strive to improve fiscal operations.
- Maintain financial liquidity to meet typical operating and contingent obligations by establishing a minimum cash balance of 80 days of general fund expenditures.
- Provide a framework for the practical use of debt financing and maintain a high credit rating in the financial community while assuring taxpayers that County government is financially well managed and operated in a sound fiscal condition. Adams County is currently rated Aa2.
- Maintain internal control systems to provide a high level of assurance that financial information is accurately reported on a reliable and cost-effective basis.
- Set fourth operating policies that minimize the cost of government and financial risks.
- Guide the BOC and management on policy decisions that have significant financial impact.

# 2025 ADAMS COUNTY BUDGET

## Financial Philosophies (*continued*)

- Assess the condition of and maintain existing infrastructure and capital assets.
- Certify the County is able to withstand local and regional economic variations and adjust to changes in the service requirement of the community.
- Improve productivity and eliminate duplication of County functions through periodic review and evaluation of County programs.

This section contains information on the following key fiscal policies that apply to the budget development:

1. Operating Management Policies
2. Revenue Policy
3. Budget & Expenditures
4. Fund Balance Policy
5. Capital Outlay/Infrastructure
6. Debt Policy

### **1. Operating Management Policies**

- **Long-Term Financial Health** – All departments will participate in the responsibility of meeting policy goals and ensuring long-term financial health. Future service plans and program initiatives will be developed to reflect current policy directives, projected resources, and future service requirements.
- **Forecasts** – Balanced revenue and expenditure forecasts will be prepared to examine the County's ability to absorb operating costs due to changes in the economy, service demands, and capital improvements.
- **Alternatives to Current Service Delivery** – Alternative means of service delivery will be evaluated to ensure that quality services are provided to our citizens at the most competitive and economical cost. Departments will identify all activities that could be provided by another sources and review options/alternatives to current service delivery.
- **Cash and Investments** – Cash and investment programs will be maintained in accordance with the County and the investment policy will ensure that proper controls and safeguards are maintained. County funds will be managed in a prudent and diligent manner with an emphasis on safety of principal, liquidity, and financial return on principal in that order.

### **2. Revenue Policies**

- **Dedication of Revenues** – Revenues will not be dedicated for specific purposes unless required by law or generally accepted accounting practices (GAAP). All non-restricted revenues will be deposited in the General Fund and appropriated by the budget process.
- **Financial Stability** – Current revenues will fund current expenditures and a diversified and stable revenue system will be developed to protect programs from short-term fluctuations in any single revenue source.
- **Grants** – Grant funding will be considered to leverage County funds. Programs financed with grant monies will be budgeted in separate cost centers and the service program will be adjusted to reflect the level of available funding.

## 2025 ADAMS COUNTY BUDGET

### **3. Budget and Expenditures**

- **Budget Increases** – The budget process is intended to weigh all competing requests for County resources, within expected fiscal constraints. Requests for new, ongoing programs made outside the budget process will be discouraged. Appropriations requested after the original budget is adopted will be approved only after consideration of the elasticity of revenues such as taxes.
- **Budget Development** – Budget development will use strategic multi-year fiscal planning, conservative revenue forecasts, and modified zero-base expenditure analysis that requires every program to be justified annually in terms of meeting intended objectives.
- **Current Funding Basis** – Current operating expenditures will be paid from current revenues and fund balances carried forward from the prior year, after reserve requirements are met.

### **Budget Policy**

The County budget is a financial plan of estimated expenditures and revenues for the coming year. The annual budget provides historical, current, and future comparisons of revenue and expenditures. The budget is outcome-oriented and will be developed and monitored based on available funding - Resources will be allocated based on prioritized results, and monitored based on goals, measures, objectives, and the related results.

Adams County's budget is developed based on the Commonwealth of Pennsylvania County Code with a few exceptions. The budget is the same basis of accounting as the major fund statements in the Comprehensive Annual Financial Report in which the County first published in 2019. Adams County has one budget year that runs on a calendar year.

The County will maintain a balanced budget. **Revenues + Transfers + Fund Balance  $\geq$  Expenditures.**

Any appropriations that are unspent at the end of a budgetary year will lapse into the fund balance. The Commissioners approve any necessary amendments for roll-forward amounts by budget resolutions for capital projects and grants that expand multiple budget years.

The County Commissioners will be provided monthly interim budget reports comparing actual versus budgeted revenue and expense activity. This report is given by the Budget and Purchasing Office.

The Board of Commissioners, under Pennsylvania law, has the authority and responsibility for managing the county budget. In this role, the Commissioners assess the changing needs of the community and make periodic changes in the budget to meet these needs.

### **What is “Budgetary Basis”?**

Budgetary Basis refers to the basis of accounting used to estimate financing sources and uses in the budget.

Accrual Basis is the method of accounting that recognizes the financial effect of transactions, events, and interfund activity when they occur, regardless of the timing of related cash flows.

Modified Accrual is the basis of accounting used in conjunction with the current financial resources measurement focus that modifies the accrual basis of accounting in two important ways: 1) Revenues are not recognized until they are measurable and available and 2) expenditures are recognized in the period in which governments in general normally liquidate the related liability rather than when that liability is first incurred (if earlier).

## 2025 ADAMS COUNTY BUDGET

### **4. Fund Balance**

#### **Fund Balance Policy**

Adams County recognizes the significance of maintaining an appropriate level of fund balance as one component of sound financial management. An adequate fund balance level is an essential element in both short-term and long-term financial planning, and serves to mitigate future risks, sustain operations during economic downturns, and enhance credit worthiness. Through the maintenance of an adequate level of fund balance, the County can help stabilize funding for operations, stabilize taxes and fees, and realize cost savings in issuing debt. This policy is established on the modified accrual basis of accounting for government funds. Per the policy, Adams County maintains unrestricted fund balance of 80 - 100 days' worth of operating expenditures, which equates to approximately 25% of annual operating expenditures.

By maintaining a sufficient level of fund balance, the County:

- Reduces the need for urgent and significant increases in the County millage (tax) rate.
- Ensures the ability to effectively react with existing resources to emergency situations and unanticipated events.
- Avoids the need for costly tax anticipation notes.
- Exercises good fiscal management by permitting the development of a more responsible and responsive long-term financial plan.
- Maintains or improves a strong bond rating, thereby reducing future interest expenses.
- Maximizes investment earnings by maintaining adequate levels of cash and investments.

#### **Definitions**

A. **General Fund** – the County's general operating fund, which accounts for all governmental activities, unless required to be accounted for in another fund.

B. **Fund Balance** – the difference between assets and liabilities reported in a governmental fund. It serves as a measure of financial resources available for current operations. It is divided into five elements; Non-spendable fund balance, Restricted fund balance, Committed fund balance, Assigned fund balance, and Unassigned fund balance.

1. **Non-spendable fund balance** – Fund balance is only an approximate measure of liquidity. One reason is that some of the assets reported in governmental funds may be inherently non-spendable from the vantage point of the current period

2. **Restricted** – amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.

3. **Committed** – amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported a committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint.

4. **Assigned** – amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority; for all funds except the general fund, assigned fund balance is the residual fund balance classification.

5. **Unassigned** – amounts that are available for any purpose; positive amounts are only reported in the general fund.



## 2025 ADAMS COUNTY BUDGET

### **5. Capital Management**

#### **Capital Improvement Plan Policy**

This policy is to provide procedures for the development, approval, and publication of Adams County's ten (10) year plan for Capital Improvements. This policy applies to all projects undertaken by the County that meet the definition of a capital improvement.

#### **Definition**

A. Capital Improvement Plan (CIP) – A ten-year rolling plan identifying capital projects to be funded during the planning period. The CIP identifies each proposed capital project to be undertaken, the year the project started, the amount of funds expected to be expended in each year of the CIP, the total cost impact of the project, and the way the expenditure will be funded.

B. Capital Improvement Project – A capital project is a public improvement that involves construction of new infrastructure, additions to existing structures, renovation of existing structures, and major repairs to infrastructure of a comprehensive and non-routine nature. A capital project is defined in financial terms as a project with a projected cost of at least \$50,000 and is a non-recurring expense. Studies which cost less than \$50,000 but are preparatory to a project with a projected cost of at least \$50,000 will be defined as capital projects.

### **6. Debt Policy**

**Improved Bond Ratings** – The County will seek to maintain and, if possible, improve our current bond rating in order to minimize borrowing costs and preserve access to credit.

**Debt Capacity** – An analysis showing how the new issue combined with current debt impacts the County's debt capacity and conformance with County debt policies will accompany every future bond issue proposal.

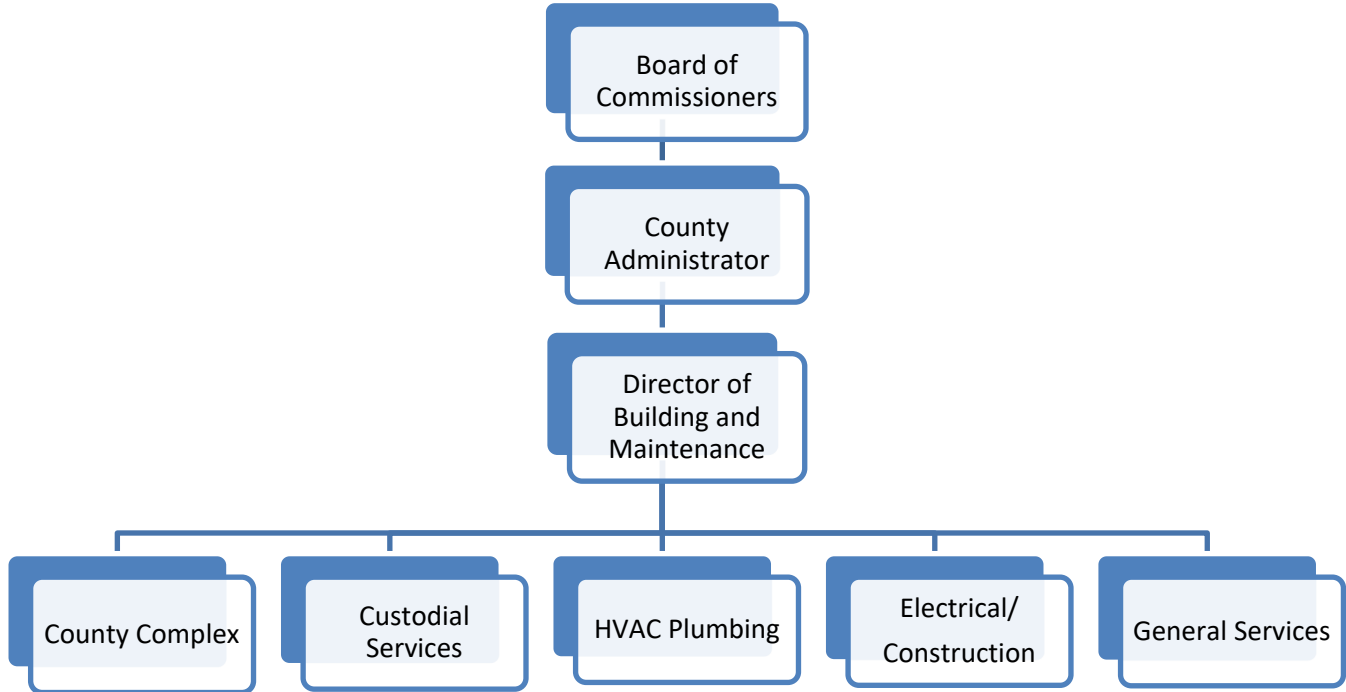
**General Obligation Debt** – General Obligation Debt, which is supported by property tax revenues and grows in proportion to the County's assessed valuation and/or property tax rate increases, will be utilized as authorized by voters. Other types of debt may also be utilized when they are supported by dedicated revenue sources. General Obligation Debt issuances will be managed on an annual basis to match funds to Capital Improvement Plan cash flow requirements while being sensitive to the property tax burden on citizens.



## ***Departmental Budgets***

## 2025 ADAMS COUNTY BUDGET

### BUILDING/MAINTENANCE



#### ***Mission Statement***

To maintain all county buildings, including the Human Service Building, County Magistrate Offices, the County Complex Facilities, the former St. Francis Xavier Property, The Nicholas House male facility Mercy House Building and Oak Lawn Memorial Gardens. To also maintain the equipment, grounds, and the water treatment and sewer to be safe and operational. To comply with the NFPA 101 Life Safety Codes; Department of Health and Safety inspection division, DEP, EPA, and ADA. Maintain the Building and Maintenance Office, county wide mail, copies and printing operations, and many others too numerous to mention.

#### ***Budget Narrative***

In the year 2023-2024 the Building & Maintenance Department accomplished many major work projects. The Treasures and HR's office space got completely remodeled new furniture, drop ceiling, carpet HR office we also added a mother's room. The Sheriff's office we revamped the gun/confiscated materials area to accommodate the larger number of items to be stored for long periods of time. The Veteran's affairs office was relocated from 2nd floor to the 1st and completely remodeled with upgrades, new counter and window. The Xavier house we painted the who house and redone the front porch area. The HSB building we installed bullet proof panels at various locations, Magistrate's and Courtroom's and replaced a new roof with a rubber one. The HSB also got a new water softener to help with copper pipe corrosion. The Eisenhower Bridge got a partial face lift we replaced about 15 deck boards and all the side rails with oak roughcut lumber. We created a tool crib room where all the tools are hanging up and labeled where the go and each Maint. Tech. uses a chit when they remove a tool until

2025 ADAMS COUNTY BUDGET

Bldg. & Maintenance (continued)

they bring it back so we know where are tools are at all times. We are continuing to service the Generators and HVAC equipment at the 17 Tower sites. The Building & Maintenance Department will continue to perform preventative maintenance work to all of the buildings, grounds, electrical, plumbing, and HVAC equipment. We continue to shred all sensitive material throughout the county buildings. All paper and cardboard are recycled, and money comes back into the Maintenance budget. The County will also be having an auction in this fall to sell misc. vehicles that were replaced in 2024.

***Departmental Goals***

- To work behind the scenes and beyond the view of most casual observers, maintaining, servicing, and repairing the many mechanical, electrical, structural, and architectural components of County facilities.
- Inspect, service, and repair some Maintenance County-owned vehicles and equipment.
- Manage construction projects.
- Interact with energy consultants.
- Oversee janitorial work ensuring the County owned buildings are well maintained.
- Oversee the complex water system to keep in compliance with DEP.
- Oversee Remodeling of offices throughout the County as needed per the Commissioners’ office approval.

***Position Count***

|                    | 2022 Budget | 2023 Budget | 2024 Budget | 2025 Budget |
|--------------------|-------------|-------------|-------------|-------------|
| Budgeted Positions | 23          | 23          | 22          | 23          |

# 2025 ADAMS COUNTY BUDGET

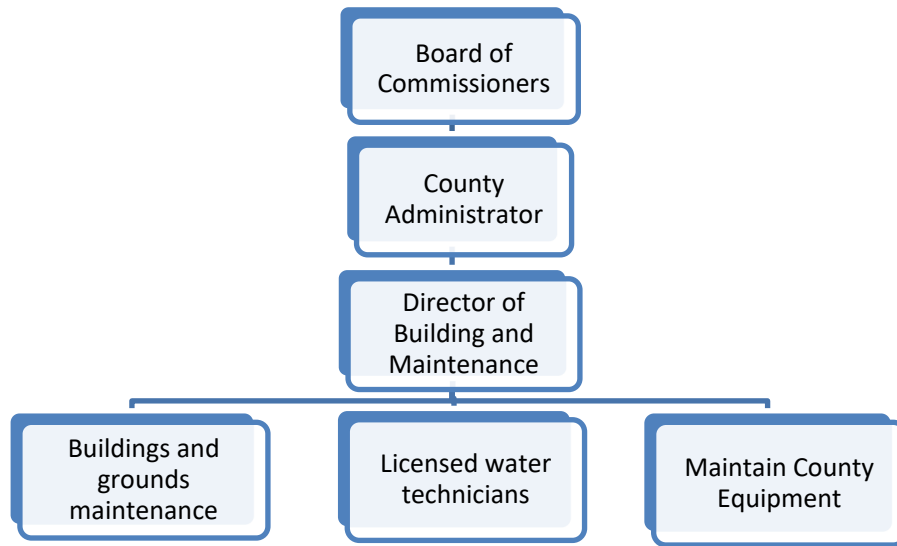
Bldg. & Maintenance (continued)

## Revenue & Expense Detail

| Account Description             | 2022<br>Actuals<br>Audited | 2023<br>Actuals<br>Audited | 2024<br>Adopted<br>Budget | 2025<br>Final<br>Budget |
|---------------------------------|----------------------------|----------------------------|---------------------------|-------------------------|
| <b><u>Revenues:</u></b>         |                            |                            |                           |                         |
| Charges for Services            | -                          | -                          | 250                       | 250                     |
| Miscellaneous                   | 19,766                     | 1,525                      | 2,000                     | 2,500                   |
| Other Grants                    | -                          | 10,000                     | -                         | -                       |
| <b>TOTAL REVENUES</b>           | <b>\$19,766</b>            | <b>\$11,525</b>            | <b>\$2,250</b>            | <b>\$2,750</b>          |
| <b><u>Expenses:</u></b>         |                            |                            |                           |                         |
| Professional Services           | 211                        | -                          | 3,250                     | 3,250                   |
| Technical Services              | -                          | -                          | 500                       | 500                     |
| Advertising                     | 978                        | 975                        | 750                       | 750                     |
| Application Filing Fee          | 870                        | 767                        | 36                        | 50                      |
| Contracted Services             | 133,795                    | 131,654                    | 149,043                   | 163,554                 |
| Training                        | 350                        | 1,250                      | 800                       | 1,100                   |
| Travel - Mileage                | -                          | -                          | 50                        | 50                      |
| Travel - Meals                  | -                          | 61                         | 150                       | 150                     |
| Travel - Other                  | -                          | -                          | -                         | -                       |
| Travel - Lodging                | -                          | -                          | 500                       | 500                     |
| Property Repair/Maintenance     | 41,983                     | 41,855                     | 34,500                    | 41,000                  |
| Building Repair/Maintenance     | 96,114                     | 59,865                     | 71,000                    | 279,600                 |
| Vehicle Repair/Maintenance      | 10,569                     | 5,364                      | 5,500                     | 7,500                   |
| Equipment Repair Maintenance    | 20,517                     | 19,687                     | 19,600                    | 22,350                  |
| Telephone                       | 943                        | 865                        | 925                       | 163                     |
| Cell Phone                      | 11,572                     | 11,603                     | 11,000                    | 11,000                  |
| Electric                        | 94,598                     | 100,708                    | 93,000                    | 99,500                  |
| Fuel Oil/Natural Gas            | 63,954                     | 51,167                     | 64,500                    | 66,500                  |
| Water/Sewer                     | 15,686                     | 14,294                     | 16,250                    | 16,000                  |
| Disposal of Waste               | 9,588                      | 10,325                     | 8,500                     | 11,200                  |
| Internet                        | 2,725                      | 2,806                      | 2,466                     | 2,500                   |
| Supplies                        | 56,236                     | 53,851                     | 50,000                    | 56,050                  |
| Employee Recognition            | -                          | 72                         | -                         | -                       |
| Postage/Shipping                | 48                         | 178                        | 150                       | 150                     |
| Gasoline for County Vehicles    | 11,699                     | 9,868                      | 8,250                     | 10,500                  |
| Uniforms/Tactical Gear          | -                          | 1,148                      | 1,050                     | 1,250                   |
| Minor Equipment                 | 6,664                      | 4,997                      | 9,700                     | 3,799                   |
| <b>TOTAL OPERATING EXPENSES</b> | <b>\$579,100</b>           | <b>\$523,804</b>           | <b>\$551,470</b>          | <b>\$798,966</b>        |
| Salaries                        | 821,234                    | 903,565                    | 913,478                   | 994,466                 |
| FICA ER                         | 61,084                     | 67,016                     | 69,881                    | 76,077                  |
| Allocated Benefits              | 443,919                    | 463,333                    | 408,495                   | 418,861                 |
| <b>TOTAL OPERATING BUDGET</b>   | <b>\$1,905,337</b>         | <b>\$1,957,718</b>         | <b>\$1,943,324</b>        | <b>\$2,288,370</b>      |

## 2025 ADAMS COUNTY BUDGET

### COUNTY COMPLEX



#### ***Mission Statement***

To maintain the one hundred and eighty plus acres of the county complex buildings, grounds, equipment, water tower, well pumps, sewage pumps, generators, bar screening station, sewage lines, sewage flow meter, and well water treatment to be safe and operational. Snow removal for complex and other areas, also spread cinders/salt for safety reasons. Maintain all the county equipment to help keep a smooth operation (tractors, skid loaders, lawn equipment and some County vehicles).

The licensed water technician provides safe drinking water. It is tested by skilled technicians at regular intervals to ensure the cleanliness. The operator is alert to the system, 24/7, to maintain this safety factor.

#### ***Budget Narrative***

In the year 2023-24 our County Maintenance techs continued with training courses to gain the knowledge and expertise to operate and comply with DEP standards, so our water treatment facility stayed safe and operational. We now have 3 licensed operators.

Our water quality test results for Microbiological Contaminants, Radioactive Contaminants, Inorganic Contaminants, and Volatile Organic Contaminants which consisted of 48 different water samples came back with no violations. We cut a hole in the block wall and added an air-cond. Unit in well house 2 to help preserve the chemicals we treat the water with. The maintenance building got 2 garage door openers so it would be easier to take equipment in and out during in climate weather.

Well water testing is a daily duty for the water system. Testing for Phosphate and Chlorine residuals, VOCs, Nitrate, IOC, and TTHM/HAA5. In 2023, the maintenance department has done an excellent job in keeping the grounds, parking and roadway maintained. Serviced our own lawn mower equipment this year including some of the County vehicles. With the VPN previously installed, we are now able to see the well house computer remotely and can make adjustments or corrections 80% of the time so we don't get called in for an alarm thus saving on overtime expenses. Complex serviced all generator at the

## 2025 ADAMS COUNTY BUDGET

### County Complex (continued)

complex, 911 and prison. We will also continue to maintain the buildings, grounds, County water, and sewer operations at the County Complex. This year we added a new generator for the well water system and the pole building so we will always have electric when there is a power outage so we can still produce treated water for the Prison and the 911 buildings.

There is a large container for recycling scrap metal and have some money coming back into the County Maintenance Budget. This year so far, we received around \$800 in scrap metal by recycling all metal throughout the County.

### ***Departmental Goals***

- To work behind the scenes and beyond the view of most casual observers, maintaining, servicing, and repairing the many mechanical, electrical, structural, and architectural components of County facilities.
- Continue training courses to gain knowledge to operate and comply with DEP standards for water safety.
- Continue water quality testing for any kind of contaminants.
- Up to date maintenance on County owned equipment to save money.

### ***Position Count***

|                    | 2022 Budget | 2023 Budget | 2024 Budget | 2025 Budget |
|--------------------|-------------|-------------|-------------|-------------|
| Budgeted Positions | 2           | 2           | 2           | 1           |

# 2025 ADAMS COUNTY BUDGET

County Complex (continued)

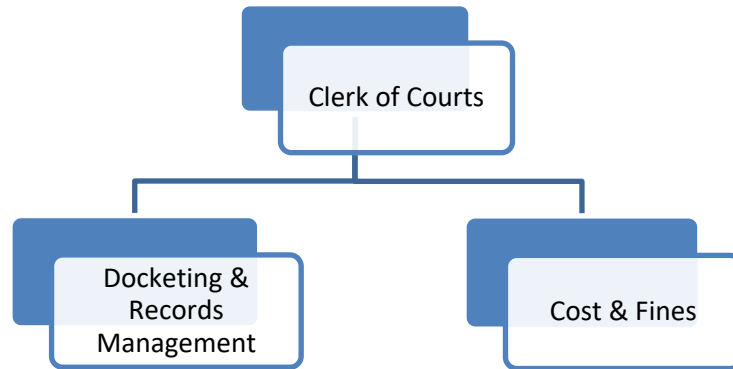
## ***Revenue & Expense Detail***

| Account Description             | 2022<br>Actuals<br>Audited | 2023<br>Actuals<br>Audited | 2024<br>Adopted<br>Budget | 2025<br>Final<br>Budget |
|---------------------------------|----------------------------|----------------------------|---------------------------|-------------------------|
| <b><u>Revenues:</u></b>         |                            |                            |                           |                         |
| NO REVENUES                     | -                          | -                          | -                         |                         |
| <b>TOTAL REVENUES</b>           | <b>\$-</b>                 | <b>\$ -</b>                | <b>\$ -</b>               |                         |
| <b><u>Expenses:</u></b>         |                            |                            |                           |                         |
| Professional Services           | 2,325                      | 1,790                      | 6,500                     | 11,000                  |
| Technical Services              | -                          | -                          | 500                       | -                       |
| Dues/Memberships                | 483                        | 559                        | 600                       | 600                     |
| Application Filing Fee          | -                          | 530                        | -                         | 600                     |
| Contracted Services             | 4,457                      | 7,584                      | 9,057                     | 9,057                   |
| Training                        | 105                        | 295                        | 500                       | 750                     |
| Conferences                     | 750                        | 345                        | 500                       | 1,200                   |
| Travel – Meals                  | -                          | 42                         | 50                        | 50                      |
| Travel – Lodging                | 726                        | 528                        | 750                       | 750                     |
| Property Repair/Maintenance     | 561                        | 559                        | 1,750                     | 1,500                   |
| Building Repair/Maintenance     | 252                        | 309                        | 750                       | 3,000                   |
| Vehicle Repair/Maintenance      | 1,278                      | 1,276                      | 1,500                     | 2,000                   |
| Equipment Repair/Maintenance    | 7,110                      | 14,125                     | 7,500                     | 7,500                   |
| Cell Phone                      | -                          | -                          | -                         | -                       |
| Fuel Oil/Natural Gas            | 1,877                      | 3,006                      | 2,500                     | 3,000                   |
| Disposal of Waste               | -                          | -                          | -                         | -                       |
| Internet                        | -                          | -                          | -                         | -                       |
| Supplies                        | 7,515                      | 8,920                      | 7,000                     | 11,000                  |
| Postage/Shipping                | -                          | -                          | 100                       | -                       |
| Gasoline for County Vehicles    | 804                        | 510                        | 1,000                     | 1,000                   |
| Uniforms/Tactical Gear          | -                          | -                          | 150                       | -                       |
| Minor Equipment                 | -                          | 5,447                      | 2,500                     | 2,500                   |
| <b>TOTAL OPERATING EXPENSES</b> | <b>\$28,243</b>            | <b>\$45,825</b>            | <b>\$43,207</b>           | <b>\$55,507</b>         |
| Salaries                        | 75,447                     | 80,536                     | 142,819                   | 82,933                  |
| FICA ER                         | 5,824                      | 6,063                      | 10,926                    | 6,344                   |
| Allocated Benefits              | 39,086                     | 39,232                     | 67,351                    | 28,703                  |
| <b>TOTAL OPERATING BUDGET</b>   | <b>\$148,600</b>           | <b>\$171,656</b>           | <b>\$264,303</b>          | <b>\$173,487</b>        |



## 2025 ADAMS COUNTY BUDGET

### CLERK OF COURTS



#### ***Mission Statement***

The mission of the Adams County Clerk of Courts Department is to constantly maintain, properly record and preserve accurate court records, while providing professional and respectful services to all. We will always remember to excel by constantly educating and improving ourselves so that we may serve others with courteous and professional results. Aware that how we act and react in our daily dealings with others is our challenge, we will strive to always make each contact with the public and with each other a pleasant experience. Our goal is to deliver more than expected!

#### ***Vision***

The Adams County Clerk of Courts Department is committed to being a highly effective and empowered team of professionals dedicated to providing superior individualized services to each contact. Through constant training, education, and the efficient use of technology, we will meet the challenges of the always fluctuating workload.

#### ***Budget Narrative***

The Clerk of Courts Office has assumed the new responsibility of generating criminal court orders for all of our primary court sessions. Previously, this task was handled by the Court Reporter. This shift requires a significantly elevated skill set within our office and has notably increased our workload and responsibilities.

Our office stands out as likely the only one practicing this method. Unlike most other Clerk of Court Offices in our state, if they create an order, they receive pre-filled form orders from the Court for finalization, whereas our office directly generates orders from our case management system based on the Judge's direction. This distinct approach means that Adams County does not benefit from the convenience of receiving completed form orders directly from the Court.

This change underscores the enhanced complexity and workload associated with our role in ensuring accurate and timely documentation of court proceedings. It reflects our commitment to maintaining rigorous standards and supporting judicial processes despite the increased demands on our resources.

## 2025 ADAMS COUNTY BUDGET

Clerk of Courts (continued)

We are also looking forward to further automation within Orphans Court. We anticipated our revised Orphans' Court Local Rules would be approved and effective in 2022 which authorizes electronic filing and case creation. Unfortunately, those Rules have not yet received approval by the Court. To require electronic filing in Orphans' Court, e-filing must be implemented for 2 years. By that time, we are hoping PDF/A will be available to all offices so that we can work on eliminating the need to create many physical case files in Orphans' Court, as we have in the criminal and juvenile court.

We remain dedicated to enhancing court and court-related processes. Our ongoing efforts focus on increasing efficiency, cutting costs, and improving accessibility and convenience for our constituents.

Exceptions to the budget line items include:

### AUTOMATION FUNDS

1. **Annual Mobile App Fee: \$5,995**
  - This is an ongoing expense for the Clerk of Courts mobile app.
2. **Judgment Module Software: \$1,360 for 2025**
  - This cost is shared with the Prothonotary's office for the judgment module software.
3. **Evidence Management Program: Estimated at \$25,000**
  - This funding will cover the purchase of an evidence management system. It is crucial for preserving audio and digital evidence, particularly with the growing use of police cameras.

These investments indicate a proactive approach to modernizing and improving court operations, particularly in handling digital and audio evidence, which is becoming more prevalent. Allocating funds towards these areas should help streamline processes and enhance overall efficiency in managing court cases. It is my hope that other departments will consider utilizing this solution to improve court operations.

### POSTAGE

1. **Increased Notification Requirements:**
  - Due to the pandemic, court orders now only include the date, not the time, of the defendant's next hearing until closer to the court date (typically 2 weeks prior).
2. **Necessity of Additional Notices:**
  - This change necessitates sending a second notice to defendants with the specific time of their hearing, leading to duplication of efforts and increased postage.

### Impact on Costs:

- **Postage and Supplies:**
  - Sending multiple notices increases postage costs and consumption of supplies (e.g., envelopes, paper).
- **Administrative Efforts:**
  - More administrative work is required to manage and send these additional notices.
- **Legislative Changes:**
  - New legislation effective in 2024 has increased service requirements for the Clerk of Courts, further adding to the volume of mail and administrative workload.
- **Annual Increase in Postage Costs:**
  - Postage costs continue to rise annually, exacerbating the financial burden of sending multiple notices.

## 2025 ADAMS COUNTY BUDGET

Clerk of Courts (continued)

### ***SUPPLIES***

The new legislative requirements mandate additional mailings, significantly increasing administrative workload. Concurrently, market conditions and inflation have led to a noticeable rise in the costs of supplies such as envelopes, toner, and paper. To address these changes, I need to adjust the budget to accommodate the higher expenses associated with both supplies and postage resulting from the increased service requirements.

In addition, three printers are due for replacement, and we have seen an increase in the costs related to removing their hard drives. These expenses will also need to be factored into the budget adjustments to ensure we can cover the associated costs for their hard drives.

### ***MINOR EQUIPMENT***

Three computers are scheduled for replacement. In addition, I am requesting a new staff position which requires additional equipment.

### ***Departmental Goals***

- Maintain accurate and timely records, books, and dockets of the Criminal Court
- Implement our e-filing system for the Orphans' Court
- Continue to reduce the creation of paper case files with the implementation of PDF/A
- Implement text and email Payment Reminders

### ***Position Count***

|                    | 2022 Budget | 2023 Budget | 2024 Budget | 2025 Budget |
|--------------------|-------------|-------------|-------------|-------------|
| Budgeted Positions | 11          | 11          | 10          | 12          |

# 2025 ADAMS COUNTY BUDGET

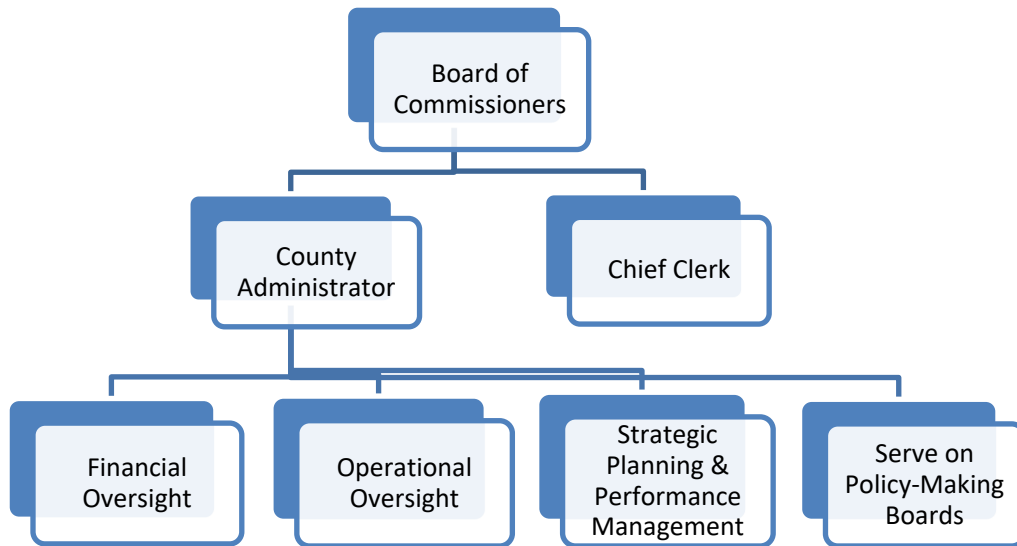
Clerk of Courts (continued)

## Revenue & Expense Detail

| Account Description             | 2022<br>Actuals<br>Audited | 2023<br>Actuals<br>Audited | 2024<br>Adopted<br>Budget | 2025<br>Final<br>Budget |
|---------------------------------|----------------------------|----------------------------|---------------------------|-------------------------|
| <b><u>Revenues:</u></b>         |                            |                            |                           |                         |
| State Funding                   | 4,732                      | 11,649                     | 11,500                    | 15,000                  |
| Charges for Services            | 600,525                    | 562,112                    | 605,943                   | 617,600                 |
| Copy Revenue                    | 1,441                      | 1,041                      | 1,125                     | 2,900                   |
| Addiction Diversionary Fee      | 2,494                      | 2,758                      | 2,432                     | 2,432                   |
| Counseling Funds                | 975                        | 525                        | 675                       | 675                     |
| DUI Fines                       | 204,185                    | 187,938                    | 209,208                   | 191,500                 |
| County Fines                    | 101,015                    | 95,443                     | 117,661                   | 101,000                 |
| Bail Forfeiture                 | 24,651                     | 576                        | 5,000                     | 4,000                   |
| Interest Income                 | 526                        | 317                        | 352                       | 240                     |
| License-Marriage                | 19,980                     | 16,860                     | 17,270                    | 16,320                  |
| Other Grants                    | -                          | 7,599                      | -                         | -                       |
| <b>TOTAL REVENUES</b>           | <b>\$960,524</b>           | <b>\$886,818</b>           | <b>\$971,166</b>          | <b>\$951,667</b>        |
| <b><u>Expenses:</u></b>         |                            |                            |                           |                         |
| Professional Services           | 2,550                      | 2,607                      | 2,300                     | 2,500                   |
| Technical Services              | -                          | 150                        | -                         | -                       |
| Legal Fees                      | 1,000                      | 1,000                      | 1,000                     | 1,000                   |
| Advertising                     | 2,253                      | 1,787                      | 1,700                     | 1,700                   |
| Dues/Memberships                | 1,250                      | 1,250                      | 1,250                     | 1,250                   |
| Contracted Services             | 48,747                     | 28,075                     | 20,383                    | 20,701                  |
| SBITA                           | -                          | -                          | 13,749                    | 12,470                  |
| Training                        | -                          | -                          | 100                       | 100                     |
| Conferences                     | -                          | -                          | 1,000                     | -                       |
| Travel – Mileage                | -                          | 415                        | 250                       | 250                     |
| Building Repair/Maintenance     | 14,977                     | 15,816                     | -                         | -                       |
| Equipment Repair/Maintenance    | -                          | 425                        | 150                       | 150                     |
| Telephone                       | 1,544                      | 1,504                      | 1,510                     | 485                     |
| Cell Phone                      | 169                        | 506                        | 510                       | 510                     |
| Internet                        | 228                        | 243                        | 245                       | 245                     |
| Supplies                        | 8,739                      | 12,350                     | 7,900                     | 8,002                   |
| Publications/Subscriptions      | 5,530                      | 4,254                      | 5,100                     | 5,100                   |
| Postage/Shipping                | 15,872                     | 14,526                     | 16,200                    | 15,800                  |
| Minor Equipment                 | 771                        | 40,900                     | -                         | -                       |
| Bank Fees                       | 148                        | 41                         | 100                       | 100                     |
| <b>TOTAL OPERATING EXPENSES</b> | <b>\$103,778</b>           | <b>\$125,849</b>           | <b>\$73,447</b>           | <b>\$70,363</b>         |
| Salaries                        | 342,054                    | 449,997                    | 484,461                   | 583,771                 |
| FICA ER                         | 31,099                     | 33,627                     | 37,061                    | 44,658                  |
| Allocated Benefits              | 173,500                    | 157,118                    | 180,285                   | 234,168                 |
| <b>TOTAL EXPENSES</b>           | <b>\$650,431</b>           | <b>\$766,591</b>           | <b>\$775,254</b>          | <b>\$932,960</b>        |

## 2025 ADAMS COUNTY BUDGET

### COMMISSIONERS



### ***Mission Statement***

The Board of Commissioners consists of three members and constitutes the chief governing body of the County. The Commissioners, together with their County Administrator and directors, manages the County organization with the mission of providing quality government service in an efficient cost-effective manner. The Commissioners are elected every four years and are responsible for setting policy for the fiscal management, and the administration of County affairs. The Commissioners serve on the Salary, Prison, Retirement, York-Adams Joinder for MHIDD and Election Boards as well as sitting as the Board of Assessment Appeals. They appoint members to participate on various boards and commissions affiliated with the county.

### ***Budget Narrative***

In 2025, Adams County continues its commitment to preserving fiscal health through disciplined financial stewardship. The County remains focused on maintaining its Aa2 credit rating from Moody's, despite ongoing challenges such as diminished funding from State and Federal sources for mandated services and limited revenue growth. The demand for services has only intensified, placing additional pressure on the general county budget to meet both the rising needs of the community and mandatory service obligations.

To address these challenges, Adams County will prioritize modernizing operations and investing in technologies that promote operational efficiencies. The County will continue its responsible approach to managing debt while exploring new opportunities for sustainable revenue growth. The Commissioner's office will emphasize collaboration across all departments and elected officials to deliver high-quality services, ensuring the safety, well-being, and prosperity of residents.

In 2025, Adams County reaffirms its mission to deliver services with efficiency, transparency, and compassion, adapting to the evolving needs of its residents in a rapidly changing environment.

## 2025 ADAMS COUNTY BUDGET

Commissioners (continued)

### ***Departmental Goals***

**Public Safety / Emergency Services:** Enhance preparedness for emergencies and natural disasters. Strengthen collaboration with regional, state, and federal agencies to address a broad spectrum of hazards, including cyber threats, public health crises, and environmental disasters. Expand community outreach programs to educate residents on emergency preparedness.

**Financial Responsibility:** Continue maintaining fiscal responsibility by optimizing the County budget, identifying cost-saving measures, and safeguarding adequate reserve funds to protect against unforeseen financial, environmental, or economic challenges. Actively explore revenue diversification opportunities.

**Economic Development and Job Creation:** Strengthen partnerships with local educational institutions, workforce development agencies, and private enterprises to improve job training programs. Focus on creating employment opportunities that align with the evolving demands of the local economy, particularly in high-growth industries.

**Health and Human Services:** Deepen collaboration with nonprofit organizations and state agencies to expand access to affordable housing, healthcare, and mental health services. Prioritize addressing the needs of vulnerable populations and improving long-term outcomes through targeted interventions.

**Tourism and Culture:** Leverage partnerships with local organizations to promote Adams County's rich cultural heritage and natural attractions. Expand marketing efforts to boost tourism, a critical driver of economic growth.

**Technology and Innovation:** Invest in digital infrastructure and service delivery systems to streamline government operations and enhance public access to services. Implement cybersecurity measures to protect County assets and information.

**Cost Efficiency:** Continue to seek opportunities to improve operational efficiency across all departments. Foster a culture of accountability and performance-driven service delivery to ensure that every department maximizes its resources while delivering high-quality services.

### ***Position Count***

|                    | 2022 Budget | 2023 Budget | 2024 Budget | 2025 Budget |
|--------------------|-------------|-------------|-------------|-------------|
| Budgeted Positions | 6           | 7           | 8           | 9           |

# 2025 ADAMS COUNTY BUDGET

Commissioners (continued)

## ***Revenue & Expense Detail***

| Account Description          | 2022<br>Actuals<br>Audited | 2023<br>Actuals<br>Audited | 2024<br>Adopted<br>Budget | 2025<br>Final<br>Budget |
|------------------------------|----------------------------|----------------------------|---------------------------|-------------------------|
| <b><u>Revenues:</u></b>      |                            |                            |                           |                         |
| Per Capita Taxes-PY          | 32,601                     | 32,580                     | 32,000                    | 32,000                  |
| Federal Funding              | 65,594                     | 71,475                     | 8,000                     | -                       |
| State Funding                | 93,894                     | 143,895                    | 151,720                   | 151,720                 |
| Commissions Earned           | 14,900                     | 17,786                     | 15,000                    | 16,500                  |
| Education Sub Abuse-Act      | 30,553                     | 29,137                     | 31,000                    | 31,000                  |
| Rental Income                | 302,470                    | 300,230                    | 302,230                   | 302,470                 |
| Miscellaneous                | 618                        | 8,266                      | 2,000                     | 1,000                   |
| Contributions and Donations  | -                          | 5,000                      | -                         | -                       |
| One Time Revenues            | 297,619                    | 281,274                    | -                         | 150,000                 |
| Indirect Cost Reimbursement  | 630,510                    | 676,052                    | 690,459                   | 567,815                 |
| Other Grants                 | -                          | 2,730                      | -                         | -                       |
| Sale of an asset             | -                          | 10,800                     | -                         | -                       |
| <b><i>TOTAL REVENUES</i></b> | <b>\$1,468,759</b>         | <b>\$1,579,225</b>         | <b>\$1,232,409</b>        | <b>\$1,252,505</b>      |
| <b><u>Expenses:</u></b>      |                            |                            |                           |                         |
| Professional Services        | 135,238                    | 99,177                     | 130,000                   | 183,873                 |
| Technical Services           | 50                         | -                          | -                         | -                       |
| Legal Fees                   | 30,823                     | 147,065                    | 55,000                    | 162,100                 |
| Witness Fees                 | -                          | -                          | 2,000                     | 5,000                   |
| Advertising                  | 6,788                      | 3,838                      | 4,500                     | 5,000                   |
| Dues/Memberships             | 22,313                     | 25,206                     | 26,003                    | 27,200                  |
| Application Filing Fees      | (1,000)                    | 917                        | 1,000                     | 1,650                   |
| Contracted Services          | 3,177                      | 3,529                      | 3,902                     | 4,316                   |
| Training                     | 877                        | 2,282                      | 3,000                     | 2,500                   |
| Conferences                  | 3,245                      | 3,100                      | 4,600                     | 4,000                   |
| Travel – Mileage             | 435                        | 504                        | 800                       | 700                     |
| Travel – Meals               | 72                         | 40                         | 125                       | 125                     |
| Travel – Other               | 126                        | 221                        | 150                       | 150                     |
| Travel – Lodging             | 5,274                      | 5,475                      | 5,000                     | 4,500                   |
| Property Repair Maintenance  | 564                        | 6,907                      | 7,000                     | 7,000                   |
| Building Repair Maintenance  | -                          | 3,828                      | 60,000                    | 60,000                  |
| Vehicle Repair Maintenance   | 272                        | 167                        | 1,700                     | 1,700                   |
| Telephone                    | 875                        | 758                        | 825                       | 725                     |
| Cell Phone                   | 2,173                      | 2,281                      | 2,314                     | 2,520                   |
| Television                   | 193                        | 202                        | 225                       | 225                     |
| Internet                     | 696                        | 711                        | 750                       | 1,020                   |

# 2025 ADAMS COUNTY BUDGET

Commissioners (continued)

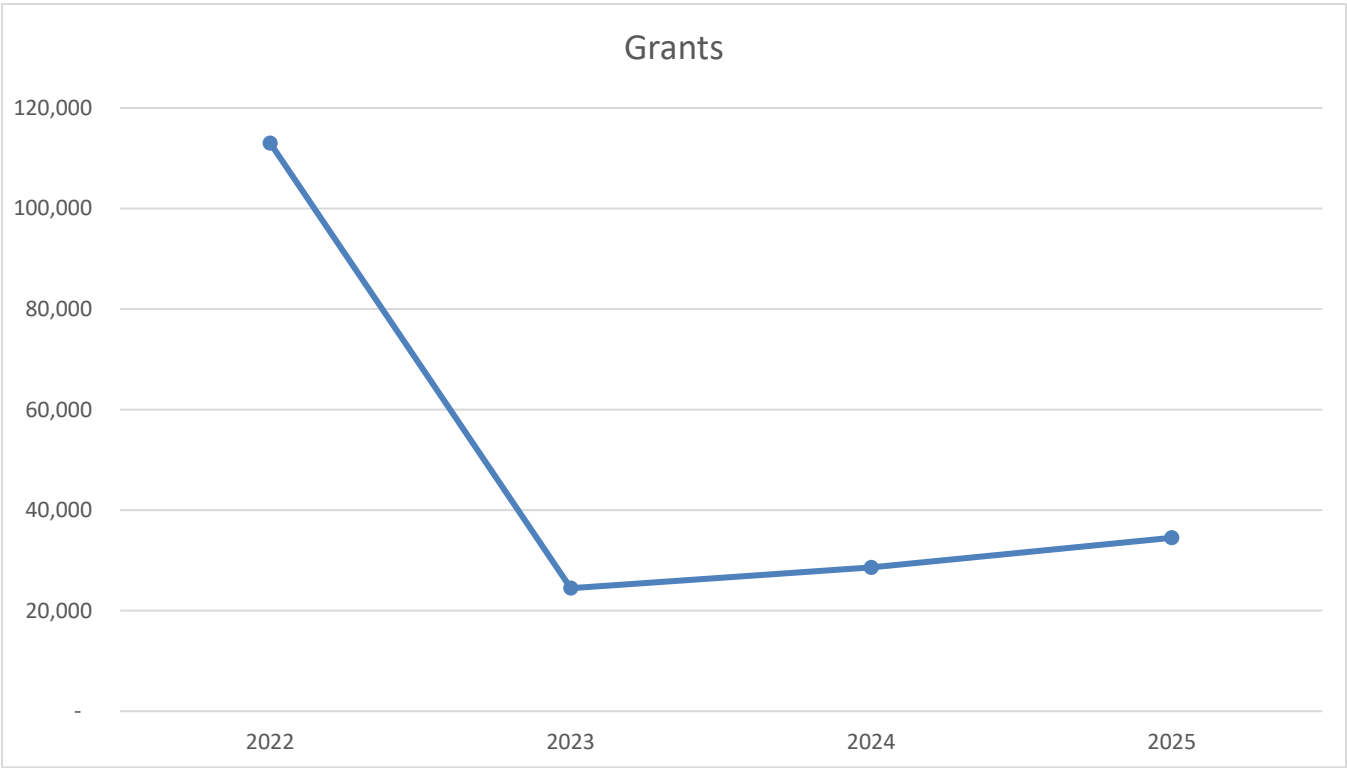
## *Revenue & Expense Detail*

| Account Description                    | 2022<br>Actuals<br>Audited | 2023<br>Actuals<br>Audited | 2024<br>Adopted<br>Budget | 2025<br>Final<br>Budget |
|----------------------------------------|----------------------------|----------------------------|---------------------------|-------------------------|
| <b><u>Expenses:</u></b>                |                            |                            |                           |                         |
| Insurance                              | 383,697                    | 431,393                    | 499,492                   | 508,000                 |
| Local County Grant                     | 113,000                    | 24,500                     | 28,600                    | 34,500                  |
| Human Services                         | 108,345                    | 190,002                    | 159,720                   | 151,720                 |
| York/Adams MH-IDD                      | 251,674                    | 51,989                     | 244,500                   | 245,000                 |
| Drug & Alcohol Program Costs           | -                          | -                          | -                         | -                       |
| County Hosted Activities               | 377                        | -                          | 3,200                     | -                       |
| Supplies                               | 5,054                      | 5,469                      | 3,600                     | 3,735                   |
| Publications Subscriptions             | 415                        | 163                        | 500                       | 500                     |
| Employee Recognition                   | 3,443                      | 2,722                      | 1,500                     | 2,000                   |
| Postage/Shipping                       | 120                        | 86                         | 200                       | 200                     |
| Gasoline for County Vehicles           | 485                        | 467                        | 500                       | 500                     |
| Minor Equipment                        | 4,711                      | -                          | 8,550                     | 600                     |
| Miscellaneous                          | (36)                       | -                          | -                         | -                       |
| Bad Debt                               | -                          | -                          | -                         | -                       |
| Property Real Estate Taxes             | 13,993                     | 19,743                     | 20,500                    | 20,500                  |
| Admin Fees                             | 4,543                      | 3,900                      | 4,000                     | 4,000                   |
| Debt Principal                         | 4,600,000                  | 4,740,000                  | 4,500,000                 | 4,640,000               |
| Debt Interest                          | 1,937,678                  | 1,795,665                  | 1,664,174                 | 1,524,339               |
| <b><i>TOTAL OPERATING EXPENSES</i></b> | <b>\$7,639,690</b>         | <b>\$7,572,307</b>         | <b>\$7,447,930</b>        | <b>\$7,609,898</b>      |
| Salaries                               | 459,435                    | 495,866                    | 635,549                   | 738,006                 |
| FICA ER                                | 34,010                     | 36,492                     | 48,620                    | 56,457                  |
| Allocated Benefits                     | 245,439                    | 261,961                    | 294,304                   | 310,684                 |
| <b><i>TOTAL OPERATING BUDGET</i></b>   | <b>\$8,378,574</b>         | <b>\$8,366,626</b>         | <b>\$8,426,403</b>        | <b>\$8,715,045</b>      |



2025 ADAMS COUNTY BUDGET

Commissioners (continued)

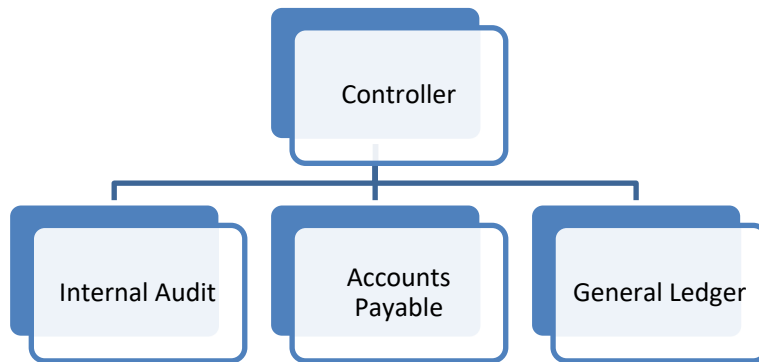


Grants include Adams County SPCA, Adams County Arts Council, Adams County Historical Society, Main Street, Rabbit Transit, and Community Media. The Adams County Economic Development and IDA grant have been transferred to the Hotel Tax Fund.



## 2025 ADAMS COUNTY BUDGET

### CONTROLLER



#### ***Mission Statement***

The Controller is the elected official directly responsible and accountable to taxpayers for the County's financial books, payment of bills and claims properly presented, and auditing of County offices, elected officials, magisterial district justices, and tax collectors. The Controller's duties and responsibilities are delineated in the Pennsylvania County Code and informed by standards and practices set forth by Generally Accepted Accounting Practices, the Governmental Accounting Standards Board, the Government Finance Officers Association (GFOA), and the Pennsylvania State Association of County Controllers.

#### ***Budget Narrative***

The Controller's Office primary responsibility is to protect and safeguard taxpayer funds and assets by ensuring payments are made only in accordance with law; ensuring appropriate financial recording and reporting systems are in place and functioning; and by adding value to the financial operations of County. The Controller maintains a Fraud Hotline for employees and taxpayers.

The key departmental positions assisting the Controller are: Chief Deputy, Accounting Manager, Auditor, Staff Accountant, and Accounts Payable. In addition, the department has a Financial System Support Analyst who works across all County departments, and in particular the Office of Budget and Purchasing, IT, and the Treasurer's Office, to improve financial processes, efficiency, and access to timely and relevant financial data.

Major priorities include: expanding the auditing process; implementing Accounts Receivable countywide; automating Accounts Payable through debit cards, EFT and file uploads; meeting County document retention goals; working with the Office of Budget and Purchasing, Treasurer and Solicitor to improve and automate critical workflows such as accounts payable, purchase orders, cash receipting; preparing to meet the requirements of several new Government Accounting Standards Board (GASB) statements mandated over the next two years; and improving access to contracts and financial data.

In 2024 the office issued the County's seventh consecutive Annual Comprehensive Financial Report (ACFR) and received its sixth consecutive GFOA Certificate of Achievement for Excellence in Financial Reporting, for the 2022 ACFR.

2025 ADAMS COUNTY BUDGET

Controller (continued)

***Departmental Goals***

- Perform financial, compliance, and internal control audits, to ensure that fiscal affairs of the County are being executed in accordance with management and regulatory requirements and monitor for fraud, waste, and abuse.
- Reduce the probability of fraud involving County cash and other assets through internal control recommendations.
- Ensure that disbursements are in accordance with County payment policies and procedures.
- Prepare the Annual Comprehensive Financial Report by the end of June 2025.

***Position Count***

|                    | 2022 Budget | 2023 Budget | 2024 Budget | 2025 Budget |
|--------------------|-------------|-------------|-------------|-------------|
| Budgeted Positions | 8           | 8           | 9           | 8           |

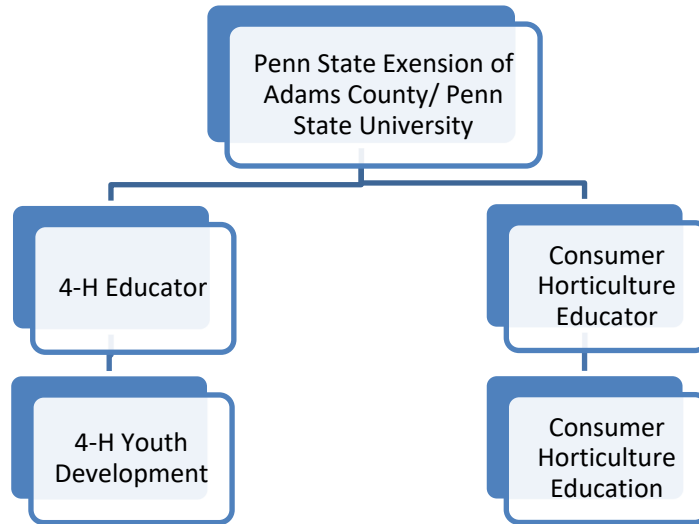
# 2025 ADAMS COUNTY BUDGET

Controller (continued)

## ***Revenue & Expense Detail***

| Account Description                  | 2022<br>Actuals<br>Audited | 2023<br>Actuals<br>Audited | 2024<br>Adopted<br>Budget | 2025<br>Final<br>Budget |
|--------------------------------------|----------------------------|----------------------------|---------------------------|-------------------------|
| <b><i>Revenues:</i></b>              |                            |                            |                           |                         |
| NO REVENUES                          | -                          | -                          | -                         | -                       |
| <b><i>TOTAL REVENUES</i></b>         | <b>\$ -</b>                | <b>\$ -</b>                | <b>\$ -</b>               | <b>\$ -</b>             |
| <b><i>Expenses:</i></b>              |                            |                            |                           |                         |
| Professional Services                | 8,163                      | 1,075                      | 11,010                    | 10,000                  |
| Legal Fees                           | 2,000                      | -                          | 2,000                     | 2,000                   |
| Advertising                          | 735                        | 101                        | 150                       | 150                     |
| Dues/Memberships                     | 1,315                      | 1,350                      | 1,510                     | 1,915                   |
| Contracted Services                  | 11,530                     | 2,572                      | 4,176                     | 6,225                   |
| SBITA                                | -                          | 8,628                      | 11,128                    | 11,560                  |
| Training                             | 2,044                      | 1,149                      | 3,500                     | 3,500                   |
| Conferences                          | 2,339                      | 1,650                      | 2,325                     | 2,325                   |
| Travel – Mileage                     | 1,516                      | 861                        | 900                       | 900                     |
| Travel – Meals                       | 186                        | 152                        | 250                       | 250                     |
| Travel – Other                       | 75                         | 55                         | 100                       | 100                     |
| Travel – Lodging                     | 2,391                      | 1,686                      | 2,000                     | 2,000                   |
| Building Repair Maintenance          | -                          | 645                        | -                         | -                       |
| Telephone                            | 854                        | 831                        | 750                       | 252                     |
| Internet                             | 605                        | 612                        | 650                       | 650                     |
| Supplies                             | 3,326                      | 1,985                      | 2,910                     | 3,595                   |
| Publications Subscriptions           | 129                        | 133                        | 200                       | 200                     |
| Postage/Shipping                     | 105                        | 256                        | 300                       | 300                     |
| Minor Equipment                      | 7,787                      | 1,435                      | 2,000                     | -                       |
| <b><i>TOTAL EXPENSES</i></b>         | <b>\$45,100</b>            | <b>\$25,176</b>            | <b>\$45,859</b>           | <b>\$45,922</b>         |
| Salaries                             | 428,000                    | 471,089                    | 532,629                   | 554,440                 |
| FICA ER                              | 31,245                     | 34,509                     | 40,747                    | 42,415                  |
| Allocated Benefits                   | 230,235                    | 238,420                    | 241,867                   | 230,106                 |
| <b><i>TOTAL OPERATING BUDGET</i></b> | <b>\$734,580</b>           | <b>\$769,194</b>           | <b>\$861,102</b>          | <b>\$872,883</b>        |

## COOPERATIVE EXTENSION



### ***Mission Statement***

Penn State Extension is the noncredit arm of the University that translates research into community programs in the following areas:

- Agronomy & Natural Resources, including the Master Watershed Stewards Program
- Animal Systems
- Energy, Entrepreneurship and Community Development
- Food, Families and Health
- Food Safety and Quality, including the Master Food Preservers Program
- 4-H Youth Development
- Horticulture, including the Penn State Master Gardener Program

Penn State Extension, the noncredit arm of the university delivers science-based information to people, businesses, and communities. Our educators, associates, and faculty provide access to in person and online education to our customers to help them address problems and take advantage of opportunities for improvement and innovation. Partnering with and funded by federal, state, and county governments, we have a long tradition of bringing unbiased research and education to the citizens of Pennsylvania. We reach both commercial operations and community members with our programing.

## 2025 ADAMS COUNTY BUDGET

Cooperative Extension (continued)

### County Outreach

17,385 visits to the [extension.psu.edu](http://extension.psu.edu) website from Ip addresses in Adams County

838 attended webinars and online courses

1,397 attended in person workshops

7,012 received on farm/site visits or small program events

### Extension Program Volunteers (156)

- 73 Master Gardener Volunteers are led by Mary Ann Ryan, Consumer Horticulture Educator provided 79 educational outreach presentations, published 64 gardening articles, and provided 8 schools with educational programing.
- 67 4-H Youth Development Volunteers are led by Alexis Lansford, 4-H Youth Educator reaching 244 youth members in 16 clubs and 1,050 school youth
- 13 Master Watershed Steward Volunteers are led by Karen Kaslow, MWS Coordinator, she is growing this new program to educate the community about watershed management and strengthen local capacity for management and protection of watersheds, streams, and rivers. She is growing this program with the Conservation District and the Watershed Alliance.
- 3 Master Food Preserver Volunteers are led by Sarah Davis, Educator for Food Quality and Safety. They provide pressure canning calibration and educational programing on safe food preservation while Sarah provides ServSafe, Cooking for crowds, and healthy living programing.

### Commercial Programing Impacts

- **Heidi Reed, Ph.D. Agronomy Educator**, conducted cover crop research and education in the local area in 2012-2023 The outcomes she shares with local producers will have at least a quarter million dollars impact locally while long-term making soil improvements. As outreach work continues the benefits will increase exponentially.
- **Daniel Weber, Ph.D. Tree Fruit Educator**, provides outreach to local producers to address pest and disease problems, pesticide applicator training and equipment calibration, new technologies, and workforce development training in English and Spanish. 69 local growers report a minimum profit of \$447.55/acre from utilizing Penn State Tree Fruit programing. This outreach translates to economic impact of \$9,348,800 for the producers in Adams County.
- **Ashley Bigge, Poultry Science Educator**, reports the new census data shows sales in Adams County for poultry and egg sales from 2017: \$41,670,000 to 2022: \$76,352,000. This \$34,682,000 increase prompted the Penn State Animal Science team to fund a poultry science educator housed in Adams County to address an increase in need. Ashley is working with local producers to address biosecurity on farm to prevent the spread of Avian Influenza as well as a nutritional management.
- **Tom Beresnyak, Energy, Business, Community Vitality Educator**, provides educational outreach to farmers, landowners, local government officials, and communities regarding utility-scale solar projects, broadband, and other energy-related projects. His team's work with broadband challenge added additional funding for BEAD and found 4,486 unserved /underserved location in Adams County. This translates into and additional \$409.00 per location totaling \$1,834,774.

### Community Health Program Impacts

- **Amy Santarelli, Nutrition Links Educational Advisor**, offers free nutrition education programs to participants eligible for public assistance to develop the knowledge and skills

## 2025 ADAMS COUNTY BUDGET

Cooperative Extension (continued)

- necessary to achieve a healthful diet on a limited budget. Amy works with the following community groups, Adams County Children and Youth, SCCAP, Head Start, Casa de la Cultura, and New Hope Ministries with 345 contacts
- **Lolly Polvinale, Lifelong Improvements through Fitness Together Instructor**, leads an in-person and group-based strength-training program for inactive to moderately active adults to promote balance, flexibility, and strength training to improve functional fitness, and the ability to perform activities of daily living with ease. 95 attendees met in 8-week sessions.

**Lolly Polvinale, LIFT Instructor- Lifelong Improvements through Fitness Together**, LIFT is an in-person and group-based strength-training program for inactive to moderately active adults to promote balance, flexibility, and strength training to improve functional fitness, the ability to perform activities of daily living with ease. 75 attendees meet in 8-week sessions.

### *Departmental Goals*

- The 4-H program will provide leadership, citizenship, and life skill development through club experiences for youth ages 8 to 19.
- Provide hands on learning through research-based curriculum to youth members enrolled in the 4-H youth development clubs within Adams County.
- Penn State Extension will train and supervise volunteer participants in the Master Gardener program who in return will teach peers and the general public about all aspects of home horticulture.

### *Position Count*

|                    | 2022 Budget | 2023 Budget | 2024 Budget | 2025 Budget |
|--------------------|-------------|-------------|-------------|-------------|
| Budgeted Positions | 3           | 3           | 2           | 2           |

# 2025 ADAMS COUNTY BUDGET

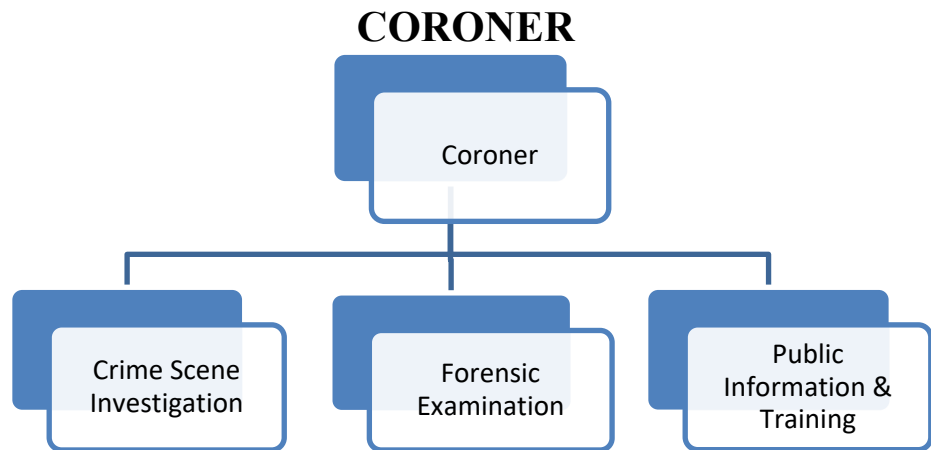
Cooperative Extension (continued)

## *Revenue & Expense Detail*

| Account Description             | 2022<br>Actuals<br>Audited | 2023<br>Actuals<br>Audited | 2024<br>Adopted<br>Budget | 2025<br>Final<br>Budget |
|---------------------------------|----------------------------|----------------------------|---------------------------|-------------------------|
| <b><u>Revenues:</u></b>         |                            |                            |                           |                         |
| NO REVENUES                     | -                          | -                          | -                         | -                       |
| <b>TOTAL REVENUES</b>           | <b>\$ -</b>                | <b>\$ -</b>                | <b>\$ -</b>               | <b>\$ -</b>             |
| <b><u>Expenses:</u></b>         |                            |                            |                           |                         |
| Professional Services           | 153,995                    | 157,451                    | 236,902                   | 314,680                 |
| Advertising                     | -                          | -                          | -                         | -                       |
| Contracted Services             | 8,743                      | 9,583                      | 11,360                    | 11,260                  |
| Training                        | -                          | 920                        | 500                       | 500                     |
| Conferences                     | -                          | -                          | -                         | -                       |
| Travel - Mileage                | 3,812                      | 4,054                      | 7,000                     | 7,500                   |
| Travel - Meals                  | -                          | 63                         | 200                       | 200                     |
| Travel - Other                  | 48                         | 66                         | 100                       | 100                     |
| Travel - Lodging                | -                          | 771                        | 1,000                     | 1,000                   |
| Equipment Repair/Maintenance    | 14                         | -                          | 500                       | 500                     |
| Rental of land and buildings    | 97,295                     | 97,295                     | 103,523                   | 103,523                 |
| Telephone                       | 1,810                      | 1,797                      | 2,300                     | 2,300                   |
| Cell Phone                      | -                          | -                          | -                         | -                       |
| Internet                        | 2,132                      | 2,014                      | 2,200                     | 2,200                   |
| Insurance                       | -                          | -                          | -                         | -                       |
| Supplies                        | 1,324                      | 2,661                      | 3,000                     | 2,500                   |
| Postage/Shipping                | 1,740                      | 1,924                      | 2,500                     | 2,800                   |
| Minor Equipment                 | 1,478                      | 1,600                      | 3,600                     | 1,800                   |
| <b>TOTAL OPERATING EXPENSES</b> | <b>\$272,391</b>           | <b>\$280,199</b>           | <b>\$374,685</b>          | <b>\$450,863</b>        |
| Salaries                        | 173,241                    | 152,966                    | 158,764                   | 95,716                  |
| FICA ER                         | 12,930                     | 11,486                     | 12,146                    | 7,322                   |
| Allocated Benefits              | 75,126                     | 61,792                     | 59,374                    | 49,069                  |
| <b>TOTAL OPERATING BUDGET</b>   | <b>\$533,688</b>           | <b>\$506,443</b>           | <b>\$604,969</b>          | <b>\$602,970</b>        |



2025 ADAMS COUNTY BUDGET



***Mission Statement***

The Coroner’s Office is responsible for investigating any sudden unexplained deaths not due to prior known medical causes, to ascertain the cause and manner of death and try to determine if another person was responsible for the death. The Coroner’s Office shall perform his/her duties without fear, prejudice or partiality towards any person or institution. The Coroner’s Office shall proceed in the public interest to carry out diligently and as rapidly as possible the duties and responsibilities as required by law to serve the residents of Adams County.

***Budget Narrative***

I have once again kept the training line dollars in place even though we didn’t use it in 2024. The Pennsylvania State Coroner’s Association is still working on new legislation to revamp the training and the Coroner’s Education Board. We are working on training several new deputies that will be required to complete this training.

***Departmental Goals***

- Conduct a thorough death scene investigation and determine whether any other persons were involved with the death other than the decedent.
- Protect and preserve the death scene for the purpose of gathering relative facts, circumstances, and evidence related to the cause and manner of death.
- Obtain all information necessary to establish a positive identification and supplement the background history and locate and notify the legal next of kin.
- Determine the need and arrange for the completion of various studies, by the appropriate experts, to bring the investigation to a successful conclusion.

***Position Count***

|                    | 2022 Budget | 2023 Budget | 2024 Budget | 2025 Budget |
|--------------------|-------------|-------------|-------------|-------------|
| Budgeted Positions | 8           | 8           | 8           | 8           |

# 2025 ADAMS COUNTY BUDGET

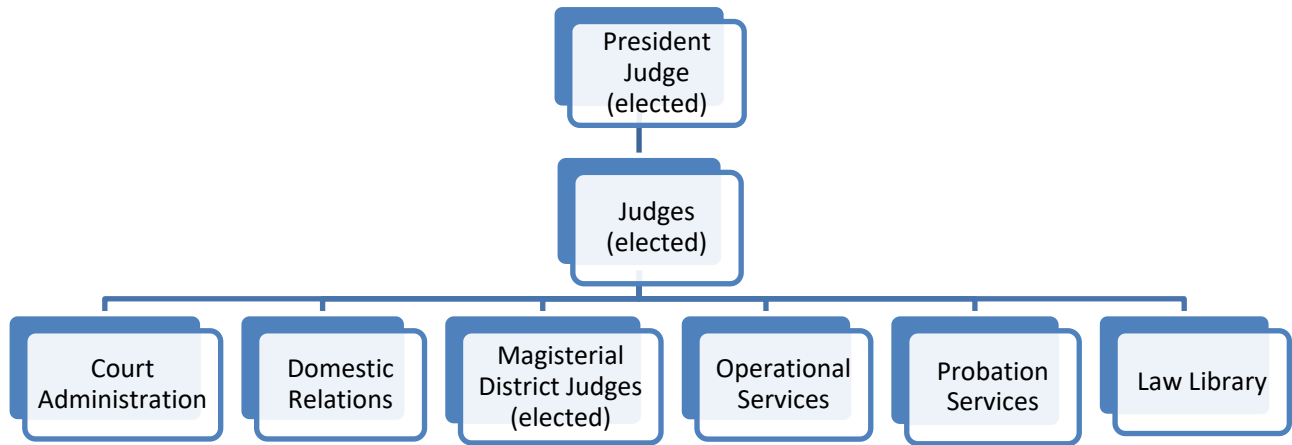
Coroner (continued)

## ***Revenue & Expense Detail***

| Account Description                    | 2022<br>Actuals<br>Audited | 2023<br>Actuals<br>Audited | 2024<br>Adopted<br>Budget | 2025<br>Final<br>Budget |
|----------------------------------------|----------------------------|----------------------------|---------------------------|-------------------------|
| <b><u>Revenues:</u></b>                |                            |                            |                           |                         |
| State Funding                          | 25,000                     | 18,000                     | 10,000                    | 10,000                  |
| Charges for Services                   | 31,256                     | 35,000                     | 30,000                    | 35,000                  |
| <b><i>TOTAL REVENUES</i></b>           | <b>\$56,256</b>            | <b>\$53,000</b>            | <b>\$40,000</b>           | <b>\$45,000</b>         |
| <b><u>Expenses:</u></b>                |                            |                            |                           |                         |
| Professional Services                  | 110,833                    | 134,948                    | 110,000                   | 120,000                 |
| Legal Fees                             | -                          | -                          | -                         | 5,000                   |
| Dues/Memberships                       | 665                        | 665                        | 665                       | 800                     |
| Contracted Services                    | 2,760                      | 2,424                      | 2,990                     | 3,500                   |
| Training                               | 169                        | 75                         | 1,525                     | 2,500                   |
| Conferences                            | 1,700                      | 900                        | 1,750                     | 2,000                   |
| Travel - Mileage                       | 25                         | 119                        | 500                       | 600                     |
| Travel - Meals                         | -                          | -                          | -                         | 500                     |
| Travel - Other                         | -                          | 15                         | 20                        | 100                     |
| Travel - Lodging                       | -                          | 226                        | 1,000                     | 1,500                   |
| Building Repair/Maintenance            | 401                        | -                          | 6,789                     | 4,560                   |
| Vehicle Repair/Maintenance             | 1,463                      | 884                        | 300                       | 1,300                   |
| Equipment Repair Maintenance           | -                          | -                          | 500                       | 500                     |
| Telephone                              | 463                        | 431                        | 368                       | 112                     |
| Cell Phone                             | -                          | 1,259                      | 960                       | 960                     |
| Electric                               | 3,792                      | 4,451                      | 4,000                     | 4,500                   |
| Fuel Oil/Natural Gas                   | 3,321                      | 2,336                      | 3,200                     | 3,200                   |
| Water/Sewer                            | 2,961                      | 2,961                      | 2,900                     | 2,900                   |
| Disposal of Waste                      | 584                        | 701                        | 650                       | 700                     |
| Television                             | -                          | 6                          | -                         | -                       |
| Internet                               | 208                        | 226                        | 222                       | 222                     |
| Supplies                               | 1,169                      | 2,492                      | 2,650                     | 4,500                   |
| Postage/Shipping                       | 142                        | 162                        | 175                       | 300                     |
| Gasoline for County Vehicles           | 1,662                      | 1,572                      | 1,300                     | 3,000                   |
| Minor Equipment                        | -                          | 3,173                      | 500                       | -                       |
| <b><i>TOTAL OPERATING EXPENSES</i></b> | <b>\$132,318</b>           | <b>\$160,026</b>           | <b>\$142,964</b>          | <b>\$163,254</b>        |
| Salaries                               | 73,614                     | 76,485                     | 77,399                    | 113,221                 |
| FICA ER                                | 5,498                      | 5,793                      | 5,922                     | 8,662                   |
| Allocated Benefits                     | 31,311                     | 31,610                     | 29,645                    | 41,740                  |
| <b><i>TOTAL OPERATING BUDGET</i></b>   | <b>\$242,741</b>           | <b>\$273,914</b>           | <b>\$255,930</b>          | <b>\$326,877</b>        |

## 2025 ADAMS COUNTY BUDGET

### COURTS CONSOLIDATED



#### ***Mission Statement***

The mission of the Adams County Court of Common Pleas:

As members of an institution vital to civilization, our mission is to deliver dignified, respectful, and efficient service to the community and to our peers, promoting the rule of law and preserving justice for the benefit of all.

The vision of the Adams County Court of Common Pleas:

We are committed to promoting the rule of law and preserving justice for all. We will heighten the value of the court institution for community members and court employees alike. We will serve the people through enlightened and proactive leadership, enhancing the quality of life within court offices, and delivering dignified, respectful, and efficient service to all members of the community. We will strive to identify and develop future generations of highly skilled and creative public servants who can preserve the court's best traditions, while ably meeting the challenges arising from rapid social change.

The Adams County Court of Common Pleas Community:

Court of Common Pleas

Court Administration

Department of Probation Services

Domestic Relations Section

Department of Operational Services

Magisterial District Court 51-3-01

Magisterial District Court 51-3-02

Magisterial District Court 51-3-03

Magisterial District Court 51-3-04

Law Library

## 2025 ADAMS COUNTY BUDGET

Court Consolidated (continued)

### ***Budget Narrative***

The Court of Common Pleas is preparing for significant change for 2025. Our current President Judge, Michael George, will be leaving his commissioned judgeship as of January 3, 2025. Until an election can occur, the three remaining Judges of the Court of Common Pleas, along with support from senior judges, will have to cover the full caseload work until 2026. Additionally, there is the anticipated retirement of two Court Administration personnel to occur in 2026, and therefore a focus on transition of work tasks will need to begin in 2025 if there is to be a smooth succession in 2026. The Court has also taken steps to attempt to fill a significant need for the court system in 2025 through the request to create and fund a full-time Spanish Interpreter/Language Access Coordinator. The demand for Spanish-language support in our courts continues to rise, as does the expenses, to the point where, in order to maximize work product in relation to costs, a full-time staff member is warranted. This position will be difficult to fill, as the person in this role must be certified by the AOPC to interpret, and the testing involved is extremely difficult. No person who resides in Adams County has been able to successfully complete this testing.

At the District Court level, the Court is looking at property improvements for District Court 51-3-03, overseen by Magisterial District Judge Tony Little. The current property is owned by Reading Township, and they are considering an addition to the building for possible expansion/improvement by the District Court. While it is too early to know if this will come to fruition, the possibility of an improvement at this location is welcome and long overdue. As a result, there are budget items reflected in our submission for additional furniture at this location.

The Adams County Department of Probation Services (DPS) relies on state funds for 30 percent of the annual budget for adult probation services. The other 70 percent of funding comes from county funds, supervision fees paid by offenders (a portion of which passes through the state treasury), and other sources that include various fees and grants. Probation Services continues to be significantly impacted by the current job market, for which finding new Probation Officers to hire has been extremely difficult. It is therefore essential that we continue to find ways to attract prospective candidates to the field, such as providing for sign-on incentives, as well as finding ways to retain those officers we hire. Additionally, there is a need to make changes regarding how we supervise offenders, specifically to ensure we are not over-supervising low-risk offenders while focusing our supervision efforts on moderate-to-high-risk offenders. This change is being made to improve alignment with evidence-based practices and to align with the Probation Reform Act, which took effect on June 11, 2024. As a result, we will see an increase in status review hearings, with the potential for an increase of individuals who are eligible for early case closure. The challenge faced by DPS will be the training requirement necessitated by instituting evidence-based practices, which becomes more difficult if officers leave employment after a short period of time. As to equipment needs, there is the ongoing need to maintain a fleet of vehicles so that officers can see the people they supervise in the community, whether in their homes, prison, school or juvenile placement facilities. One current vehicle is in need of replacement.

The Adams County Domestic Relations Section will continue to focus on serving families by elevating parents to help ensure children receive the financial, emotional and medical support they deserve. As new mandates continue to be received with the ever-changing environment, Domestic Relations will continue to raise awareness and promote one of the nation's most critical income support program. The department will inspire innovative approaches and continue collaborative efforts with partner agencies to assist parents with caring for themselves and their children. Domestic Relations will strive to effectively manage and enforce child support, so the children receive timely and professional support services.

## 2025 ADAMS COUNTY BUDGET

Courts Consolidated (continued)

All of this hard work takes resources, focus, vision and dedication. The Court turns to its well-established Mission and Vision statement for guidance, which has been in place for over a decade. As always, we look forward to serving the citizens of the County in 2025.

### ***Departmental Goals***

- **Court Administration**
  - Assume and enforce responsibility for the enforcement of court rules.
  - Enhance case flow management, court scheduling, jury management, public access, and other responsibilities.
  - Provide access to court information for the general public and media.
  - Utilize, with the help of technology, a fair, economic, and judicious process in summoning citizens for jury duty and selecting prospective jurors for jury service.
  - Coordinate case and judge assignments and arrange all court schedules.
- **Probation**
  - Prepare court ordered reports.
  - Use evidence-based practices to determine supervision levels based on offender needs and risk to re-offend.
  - Monitor and enforce the payments of fines, fees, costs, and restitution imposed by the court.
  - Determine, impose, and enforce the completion of required community service hours for both adult and youth.
- **Domestic Relations**
  - Locate absent parents for the establishment and enforcement of support orders.
  - File all legal documents for application of support and the process of inputting demographic information in the statewide Pennsylvania Child Support Enforcement System.
  - Determine the fatherhood children born outside a marriage through genetic testing.
  - Schedule and conduct conferences for review of financial information in determining support obligations.
- **Magisterial District Judges**
  - Conduct fair and impartial hearings and dispose of cases in an expeditious manner.
  - Enter and update all case information in the MDJ's statewide computer system.
  - Increase collections of fines, costs, and restitution.
  - Improve judicial accountability and cooperative relationships between the Magisterial District Courts and the Common Pleas Bench.
  - Provide prompt, courteous service to the public in the major functions of the Magisterial District Courts.
- **Operational Services**
  - Support the Court of Common Pleas through ongoing collaboration with all Court related departments.
  - Evaluate, analyze, plan, and integrate information, to identify, access and sustain sources of funding to centralize and eliminate duplicative services within the Court system.

### ***Position Count***

|                    | 2022 Budget | 2023 Budget | 2024 Budget | 2025 Budget |
|--------------------|-------------|-------------|-------------|-------------|
| Budgeted Positions | 131         | 134         | 142         | 142         |

# 2025 ADAMS COUNTY BUDGET

Courts Consolidated (continued)

## ***Revenue & Expense Detail***

| Account Description             | 2022<br>Actuals<br>Audited | 2023<br>Actuals<br>Audited | 2024<br>Adopted<br>Budget | 2025<br>Final<br>Budget |
|---------------------------------|----------------------------|----------------------------|---------------------------|-------------------------|
| <b><u>Revenues:</u></b>         |                            |                            |                           |                         |
| Federal Funding                 | -                          | -                          | -                         | -                       |
| State Funding                   | 749,945                    | 431,269                    | 468,000                   | 493,000                 |
| Charges for Services            | 251,750                    | 287,722                    | 273,000                   | 311,000                 |
| Copy Revenue                    | -                          | -                          | 100                       | -                       |
| Admin Fees                      | 113,789                    | 108,383                    | 105,000                   | 105,000                 |
| Re-Entry Room/Board             | 70,632                     | 57,908                     | -                         | -                       |
| Re-Entry Drug Testing Fees      | 5,663                      | 3,840                      | -                         | -                       |
| Re-Entry Laundry Fees           | 87                         | 30                         | -                         | -                       |
| Re-Entry Transportation Fees    | 2                          | 20                         | -                         | -                       |
| Salary Reimbursement            | 48,213                     | 24,963                     | 25,022                    | 26,273                  |
| Restitution                     | 313                        | 485                        | -                         | -                       |
| Offender Supervision Fee-CTY    | 248,930                    | 318,219                    | 400,000                   | 400,000                 |
| Arbitration Board Reimb.        | 3,250                      | 1,300                      | 2,000                     | 2,500                   |
| Conciliation Fee                | 23,617                     | 25,728                     | 23,000                    | 25,000                  |
| DUI Education Fee               | 42,322                     | 44,997                     | 40,000                    | 40,000                  |
| Electronic Monitoring Fee       | 316,946                    | 308,890                    | 250,000                   | 300,000                 |
| Instate Compact Application Fee | 1,913                      | 2,603                      | 1,500                     | 2,000                   |
| Public Service Fees             | 41,050                     | 37,377                     | 40,000                    | 40,000                  |
| County Fines                    | 320,946                    | 375,421                    | 341,000                   | 357,000                 |
| Miscellaneous                   | 470                        | 1,438                      | -                         | -                       |
| <b><i>TOTAL REVENUES</i></b>    | <b>\$2,239,838</b>         | <b>\$2,030,593</b>         | <b>\$1,968,622</b>        | <b>\$2,101,773</b>      |
| <b><u>Expenses:</u></b>         |                            |                            |                           |                         |
| Professional Services           | 662,847                    | 485,984                    | 669,075                   | 631,900                 |
| Technical Services              | 3,262                      | 75                         | -                         | -                       |
| Legal Fees                      | 42,589                     | 96,066                     | 102,500                   | 110,000                 |
| Court Appointed Counsel         | 110,572                    | 145,853                    | 140,000                   | 140,000                 |
| Arbitration Board               | 18,575                     | 16,773                     | 15,000                    | 15,000                  |
| Jury Duty Fees                  | 10,818                     | 9,049                      | 13,000                    | 14,000                  |
| Advertising                     | 319                        | 72                         | 1,000                     | 1,000                   |
| Dues/Memberships                | 7,316                      | 7,019                      | 11,983                    | 11,927                  |
| Contracted Services             | 220,514                    | 212,082                    | 243,996                   | 261,542                 |
| SBITA                           | -                          | 21,426                     | 28,943                    | 50,200                  |
| Training                        | 9,364                      | 6,333                      | 48,483                    | 53,483                  |
| Conferences                     | 6,209                      | 5,560                      | 33,895                    | 12,000                  |
| Travel - Mileage                | 6,835                      | 6,290                      | 7,020                     | 9,321                   |
| Travel - Meals                  | 4,063                      | 2,338                      | 6,775                     | 4,000                   |
| Travel - Other                  | 903                        | 1,282                      | 1,489                     | 1,489                   |
| Travel - Lodging                | 10,792                     | 3,587                      | 12,000                    | 6,000                   |

# 2025 ADAMS COUNTY BUDGET

## Revenue & Expense Detail

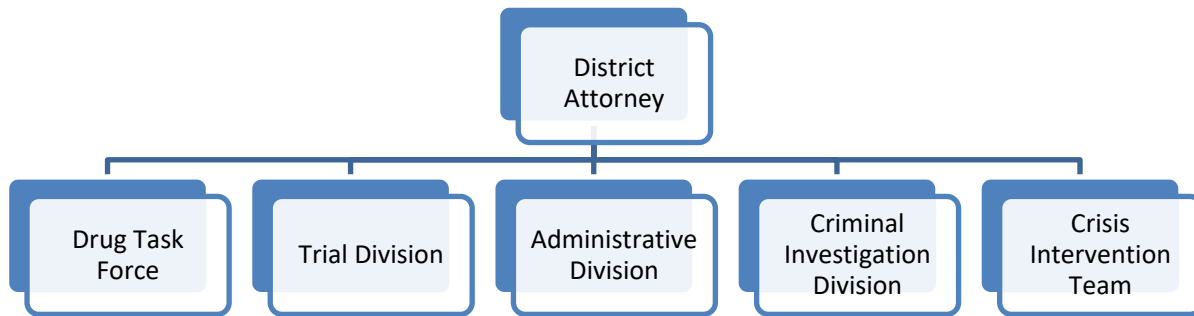
Courts Consolidated (continued)

| Account Description             | 2022<br>Actuals<br>Audited | 2023<br>Actuals<br>Audited | 2024<br>Adopted<br>Budget | 2025<br>Final<br>Budget |
|---------------------------------|----------------------------|----------------------------|---------------------------|-------------------------|
| Property Repair Maintenance     | -                          | 1,180                      | -                         | -                       |
| Building Repair Maintenance     | 14,112                     | 22,693                     | 9,635                     | 6,366                   |
| Vehicle Repair Maintenance      | 8,163                      | 9,090                      | 7,178                     | 7,000                   |
| Equipment Repair Maintenance    | 2,230                      | 358                        | 800                       | 4,600                   |
| Rental of land and buildings    | 56,300                     | 58,100                     | 57,400                    | 72,500                  |
| Telephone                       | 20,855                     | 18,984                     | 22,806                    | 13,226                  |
| Cell Phone                      | 39,459                     | 39,191                     | 37,800                    | 35,391                  |
| Electric                        | 57,923                     | 44,608                     | 57,010                    | 46,415                  |
| Fuel Oil/Natural Gas            | 38,334                     | 20,343                     | 36,120                    | 19,705                  |
| Water/Sewer                     | 21,905                     | 9,706                      | 22,820                    | 5,907                   |
| Disposal of Waste               | 7,340                      | 3,246                      | 6,700                     | 3,550                   |
| Television                      | 1,384                      | 1,518                      | 1,400                     | 1,700                   |
| Internet                        | 18,794                     | 17,807                     | 20,000                    | 20,710                  |
| Insurance                       | 610                        | 1,650                      | 7,650                     | 4,200                   |
| Client Assistance               | 1,040                      | 1,468                      | 1,400                     | 1,436                   |
| Supplies                        | 91,837                     | 80,775                     | 98,670                    | 92,700                  |
| Publications Subscriptions      | 179,651                    | 155,082                    | 164,557                   | 175,750                 |
| Postage/Shipping                | 81,943                     | 86,665                     | 98,075                    | 113,400                 |
| Gasoline for County Vehicles    | 12,334                     | 6,464                      | 14,840                    | 14,600                  |
| Uniforms/Tactical Gear          | 27,743                     | 15,679                     | 57,694                    | 40,000                  |
| Minor Equipment                 | 37,915                     | 15,891                     | 41,481                    | 43,915                  |
| Bank Fees                       | -                          | 809                        | 600                       | 1,104                   |
| Miscellaneous                   | 700                        | 500                        | -                         | -                       |
| Union Compliance                | 12,009                     | 2,851                      | 7,700                     | 7,700                   |
| <b>TOTAL OPERATING EXPENSES</b> | <b>\$1,847,559</b>         | <b>\$1,634,447</b>         | <b>\$2,107,495</b>        | <b>\$2,053,737</b>      |
| Salaries                        | 4,816,698                  | 4,799,025                  | 5,602,239                 | 5,843,206               |
| FICA ER                         | 355,486                    | 355,666                    | 428,572                   | 447,006                 |
| Allocated Benefits              | 2,395,967                  | 2,224,919                  | 2,453,259                 | 2,310,921               |
| <b>TOTAL OPERATING BUDGET</b>   | <b>\$9,415,710</b>         | <b>\$9,014,057</b>         | <b>\$10,591,565</b>       | <b>\$10,654,870</b>     |



## 2025 ADAMS COUNTY BUDGET

### DISTRICT ATTORNEY



#### ***Mission Statement***

The District Attorney's Office is responsible for the prosecution of every misdemeanor and felony arrest and appeal from summary conviction in Adams County. The District Attorney's Office also handles all juvenile prosecutions which occur in Adams County. The District Attorney's Office also counsels all law enforcement agencies in Adams County on legal and investigative issues dealing with the investigations of all crimes in Adams County. The Office is available to counsel law enforcement agencies on a 24 hour a day, 365 days a year basis. The District Attorney's Office, through the District Attorney, supervises and controls the Adams County Drug Task Force.

The District Attorney's Office also coordinates the Adams County Child Abuse Network, responsible for the investigation and prosecution of all child abuse cases in Adams County. The District Attorney's Office also coordinates the investigation and prosecution of all domestic violence cases in Adams County. The District Attorney's Office is a member of the Internet Crimes Against Children Task Force (ICAC).

#### ***Budget Narrative***

Given the continuing budget issues that Adams County faces, I have attempted to fashion a budget for 2025 which serves the County's needs to insure continued public safety. The District Attorney's Office will attempt to use discretionary accounts to pay for some training, however nearly all of our discretionary funds have been exhausted. Furthermore, the District Attorney's Office will use discretionary funds to pay for membership fees for the AOPC and MAGLOCLEN.

Adams County continues to receive reimbursement from the Commonwealth of Pennsylvania to cover sixty-five percent of the District Attorney's salary. This revenue source will continue during 2025.

The District Attorney's Office applied for continued STOP Grant funding for 2025-2027. The total amount requested was \$375,000. Of that, \$112,500.00 will pass through to Safe Home for use in provision of victim services to victims of domestic violence. \$75,012 will pass through to the Pennsylvania Coalition Against Rape (PCAR) to provide sexual assault services to victims of sexual assault in Adams County. The remaining amount is earmarked for the County to support expenses of a Paralegal, an Assistant District Attorney, and one or two County Detectives.

## 2025 ADAMS COUNTY BUDGET

District Attorney (continued)

The Adams County District Attorney's Office is responsible for paying for the blood work necessary for all driving under the influence of controlled substance cases filed by municipal police departments in Adams County. When the police suspect an individual is driving under the influence of a controlled substance, blood is drawn and sent to National Medical Services Lab (NMS) for testing and analysis. The District Attorney's Office is billed for this service. As part of the defendant's sentence, the defendant is ordered to pay the costs of the blood draw and analysis to the County of Adams, c/o the District Attorney's Office. Furthermore, for trial purposes, the District Attorney's Office must utilize an expert witness from NMS for purposes of presenting this expert testimony. The costs of this expert witness are also added to the defendant's costs at sentence and the defendant ultimately reimburses the County for these costs. Under Professional Services, the District Attorney's Office is requesting \$110,000.00. \$87,000 represents costs from NMS Labs with an additional \$23,000.00 for costs from various forensic services and transcripts. The restitution paid within the next year to Adams County by the defendant after sentence is included in the revenue projections and is projected at \$60,000.00. These costs may also be recouped through the payment of costs of prosecution next year to Adams County by the defendant after sentence.

There is one pending homicide cases in Adams County Court for 2025 which will potentially require expert witnesses and other professional services. Up until 2016, the District Attorney's Office utilized approximately \$108,000.00 from a federal forfeiture fund to pay for professional services, forensic services training, equipment, supplies, and other expert witnesses at trial, thereby excluding those costs from the County general fund. The federal forfeiture fund is closed as a result of a zero balance and there are no new anticipated federal forfeitures to refresh this fund.

As a result of constantly evolving criminal trends, the County detectives have received training and equipment to forensically analyze cellphones, tablets and other computer devices. The continued licensing and training costs are approximately \$6,000.00 per year. This figure is included in the amount for Professional Services

2024 has presented a new dynamic in the way cases are handled, requiring more time and adaptation to accomplish effective review and dispositions. There were 1594 misdemeanor and felony cases for 2022 and, in 2023, there were 1486 misdemeanor and felony cases. So far in 2024, there are 1349 misdemeanor and felony cases. There has also been a rise in summary appeals. There were 110 summary appeals in 2022 and 110 summary appeals in 2023. So far, in 2024, there are 97 summary appeals. Also, the number of crimes against children cases through the Internet Crimes Against Children (ICAC) unit increased from 35 cases in 2022 to 36 in 2023 and so far in 2024, 52 have been opened. NCMEC Cybertips have tripled since COVID. In 2023, 32 electronic items were investigated. So far in 2024, 50 electronic items were investigated. Many of these cases require significant man hours and investigative resources dealing with computers and forensic issues. These are the type of cases that have garnered so much publicity in the local press.

2025 ADAMS COUNTY BUDGET

District Attorney (continued)

***Departmental Goals***

- Investigate and provide investigative support countywide on all violations of the Controlled Substance and Cosmetic Act.
- Oversee the investigation and prosecution of all crimes committed in the County and assure that law enforcement considers all investigative techniques.
- Assure that each case is considered as early as practicable for alternate disposition through specialty/problem solving courts.
- Timely schedule all pre-trial and post-trial hearings, jury trials, non-jury trials, and miscellaneous hearings.
- Timely generate court notices to victims and witnesses.
- Accompany victims of crime to adult and juvenile court hearings.
- Ensure that all trial files contain pertinent information to assist in the successful prosecution of criminal cases.

***Position Count***

|                    | 2022 Budget | 2023 Budget | 2024 Budget | 2025 Budget |
|--------------------|-------------|-------------|-------------|-------------|
| Budgeted Positions | 18          | 19          | 19          | 19          |

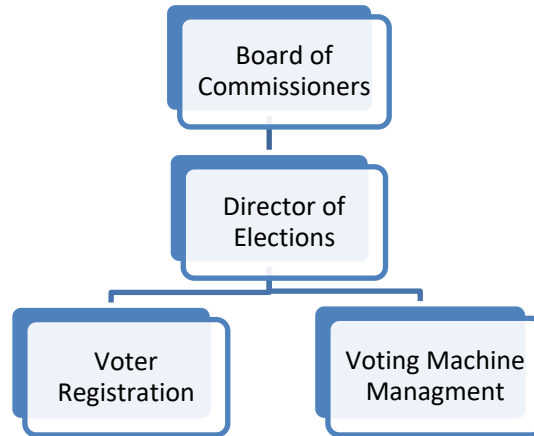
# 2025 ADAMS COUNTY BUDGET

District Attorney (continued)

## ***Revenue & Expense Detail***

| Account Description                    | 2022<br>Actuals<br>Audited | 2023<br>Actuals<br>Audited | 2024<br>Adopted<br>Budget | 2025<br>Final<br>Budget   |
|----------------------------------------|----------------------------|----------------------------|---------------------------|---------------------------|
| <b><u>Revenues:</u></b>                |                            |                            |                           |                           |
| Federal Funding                        | 129,357                    | 132,951                    | 125,000                   | 125,000                   |
| State Funding                          | 120,682                    | 127,477                    | 143,028                   | 143,028                   |
| Charges for Services                   | 2,951                      | 3,324                      | 10,450                    | 10,450                    |
| Salary Reimbursement                   | 4,683                      | 1,389                      | 4,500                     | 4,500                     |
| Restitution                            | 165,146                    | 153,152                    | 60,000                    | 60,000                    |
| Rental Income                          | 1,920                      | 1,920                      | 1,920                     | 1,920                     |
| Forfeited Properties                   | 42,786                     | 39,243                     | 35,000                    | 35,000                    |
| <b><i>TOTAL REVENUES</i></b>           | <b><i>\$467,525</i></b>    | <b><i>\$459,456</i></b>    | <b><i>\$379,898</i></b>   | <b><i>\$379,898</i></b>   |
| <b><u>Expenses</u></b>                 |                            |                            |                           |                           |
| Professional Services                  | 250,207                    | 115,253                    | 110,000                   | 110,000                   |
| Legal Fees                             | 22,500                     | 22,500                     | 22,500                    | 42,500                    |
| Witness Fees                           | 404                        | 221                        | 500                       | 500                       |
| Advertising                            | 550                        | -                          | 550                       | 550                       |
| Dues/Memberships                       | 11,263                     | 10,515                     | 14,250                    | 14,900                    |
| Application Filing Fee                 | 1,927                      | 159                        | 1,600                     | 1,600                     |
| Contracted Services                    | 40,219                     | 22,017                     | 17,371                    | 63,240                    |
| Training                               | 1,000                      | 1,981                      | 3,000                     | 3,000                     |
| Conferences                            | 4,700                      | 2,140                      | 5,000                     | 5,000                     |
| Travel – Mileage                       | 1,087                      | 1,808                      | 1,250                     | 1,250                     |
| Travel – Meals                         | 134                        | 269                        | 250                       | 250                       |
| Travel – Other                         | 1,842                      | 356                        | 250                       | 250                       |
| Travel – Lodging                       | 4,309                      | 2,753                      | 3,000                     | 3,000                     |
| Building Repair Maintenance            | -                          | 2,089                      | -                         | -                         |
| Vehicle Repair Maintenance             | 73                         | -                          | 100                       | 100                       |
| Telephone                              | 1,779                      | 1,637                      | 1,651                     | 283                       |
| Cell Phone                             | 3,121                      | 5,059                      | 5,000                     | 5,200                     |
| Internet                               | 346                        | 368                        | 370                       | 370                       |
| Human Services                         | 73,823                     | 56,737                     | 62,500                    | 62,500                    |
| Supplies                               | 9,928                      | 9,294                      | 13,000                    | 13,000                    |
| Publications/Subscriptions             | 8,476                      | 9,415                      | 7,500                     | -                         |
| Postage/Shipping                       | 6,948                      | 5,773                      | 6,000                     | 6,200                     |
| Gasoline for County Vehicle            | 1,678                      | 1,436                      | 1,750                     | 1,750                     |
| Uniforms/Tactical Gear                 | 1,166                      | -                          | 1,200                     | 1,200                     |
| Minor Equipment                        | 8,374                      | 872                        | 6,800                     | 1,000                     |
| Bank Fees                              | -                          | 367                        | -                         | 540                       |
| Forfeiture Return                      | 42,786                     | 39,243                     | 35,000                    | 35,000                    |
| <b><i>TOTAL OPERATING EXPENSES</i></b> | <b><i>\$498,640</i></b>    | <b><i>\$312,262</i></b>    | <b><i>\$320,39</i></b>    | <b><i>\$385,729</i></b>   |
| Salaries                               | 976,896                    | 1,046,929                  | 1,151,470                 | 1,204,561                 |
| FICA ER                                | 70,305                     | 75,742                     | 88,088                    | 92,149                    |
| Allocated Benefits                     | 338,413                    | 350,605                    | 370,891                   | 353,145                   |
| <b><i>TOTAL OPERATING BUDGET</i></b>   | <b><i>\$1,884,254</i></b>  | <b><i>\$1,785,538</i></b>  | <b><i>\$1,930,842</i></b> | <b><i>\$2,035,584</i></b> |

## ELECTIONS & VOTER REGISTRATION



### ***Mission Statement***

Our office is responsible for the County's electoral process as well as Voter Registration and Campaign Finance filings for all candidates in accordance with the Pennsylvania Election Code, the National Voter Registration Act, the Pennsylvania Voter Registration Act and the Help America Vote Act.

### ***Budget Narrative***

This year will be a Municipal Election year. There will be County and Local offices up for election this year. Candidates will be filing nomination petitions in our office in February and March.

The County has grown to 72,661 registered voters. We are going to start the year with about 15,390 permanent Mail-in/Absentee voters. We will be mailing them a mail-in/absentee application the first week in February.

We will continue to maintain our mandated list maintenance programs according to the PVRA and NVRA. We will process our annual NCOA mailing as well as the five-year non-voting notices. We will also provide voter lists @ .25 per page and CDs @ \$20.00 each.

We have the maintenance on our DS200, ExpressVotes and the DS450 voting machines through ES&S. In addition, we will also incur costs for the coding and programming of the ballots and scanners. It is our responsibility to test each voting machine before each election. We are also responsible for the delivery of all of this equipment to each polling place which we will once again contract for rental trucks.

2025 ADAMS COUNTY BUDGET

Elections/Voter Registration (continued)

*Departmental Goals*

- To process all applications within 72 hours of receipt (except during periods of closed registration).
- Integrate online voter registration as a method of registration.
- Process absentee ballot applications within 24 hours of receipt.
- Have elections results available for public inspections within 12 hours of polls closing.
- Have 100% accuracy on programming the Primary and Elections ballots.

*Position Count*

|                    | 2022 Budget | 2023 Budget | 2024 Budget | 2025 Budget |
|--------------------|-------------|-------------|-------------|-------------|
| Budgeted Positions | 4           | 4           | 6           | 6           |

# 2025 ADAMS COUNTY BUDGET

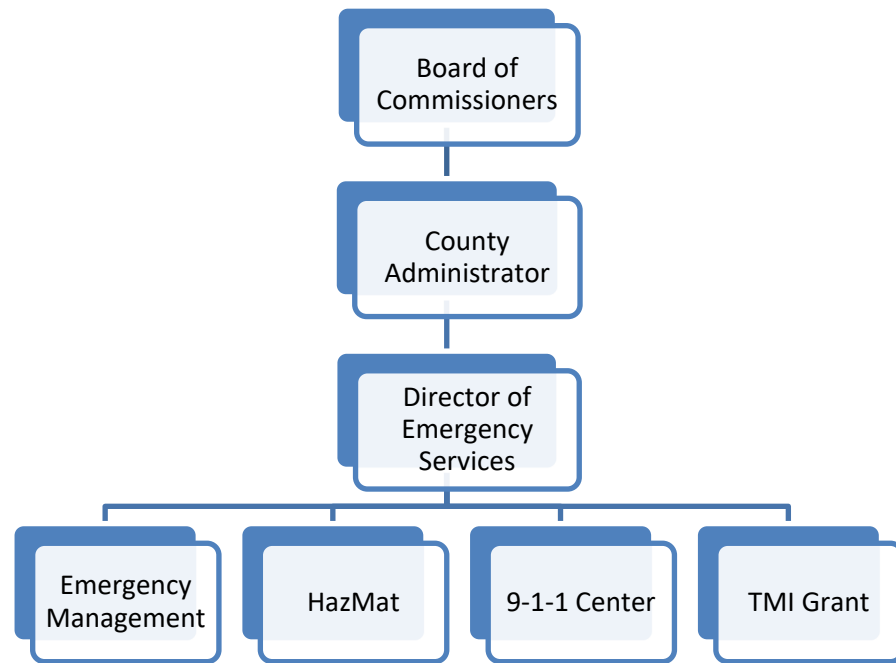
Elections/Voter Registration (continued)

## *Revenue & Expense Detail*

| Account Description             | 2022<br>Actuals<br>Audited | 2023<br>Actuals<br>Audited | 2024<br>Adopted<br>Budget | 2025<br>Final<br>Budget |
|---------------------------------|----------------------------|----------------------------|---------------------------|-------------------------|
| <b><u>Revenues:</u></b>         |                            |                            |                           |                         |
| Federal Funding                 | 8,905                      | -                          | -                         | -                       |
| State Funding                   | 142,224                    | 379,006                    | 365,843                   | 375,157                 |
| Charges for Services            | 106                        | 1,847                      | 1,500                     | 2,000                   |
| Miscellaneous                   | -                          | -                          | -                         | -                       |
| <b>TOTAL REVENUES</b>           | <b>\$151,235</b>           | <b>\$380,853</b>           | <b>\$367,343</b>          | <b>\$377,157</b>        |
| <b><u>Expenses:</u></b>         |                            |                            |                           |                         |
| Professional Services           | 18,034                     | 181,708                    | 176,000                   | 218,650                 |
| Advertising                     | 8,398                      | 15,475                     | 10,000                    | 14,000                  |
| Dues/Membership                 | 889                        | 474                        | 500                       | 500                     |
| Contracted Services             | 45,504                     | 31,627                     | 50,652                    | 30,369                  |
| SBITA                           | -                          | -                          | -                         | 16,060                  |
| Training                        | (33)                       | -                          | 7,200                     | 5,000                   |
| Conferences                     | 730                        | 1,070                      | 1,900                     | 1,900                   |
| Travel - Mileage                | 210                        | 357                        | 450                       | 600                     |
| Travel - Meals                  | 119                        | 202                        | 100                       | 100                     |
| Travel - Other                  | 23                         | 35                         | 70                        | 70                      |
| Travel - Lodging                | 1,440                      | 1,629                      | 1,300                     | 2,462                   |
| Building Repair/Maintenance     | 2,842                      | 47,286                     | -                         | -                       |
| Equipment Repair/Maintenance    | 250                        | 375                        | 450                       | 450                     |
| Rental of land and buildings    | 4,170                      | 6,100                      | 6,000                     | 6,200                   |
| Telephone                       | 515                        | 499                        | 458                       | 112                     |
| Cell Phone                      | 506                        | 506                        | 480                       | 610                     |
| Disposal of Waste               | -                          | 235                        | -                         | -                       |
| Internet                        | 75                         | 80                         | 81                        | 263                     |
| Supplies                        | 74,210                     | 77,417                     | 62,350                    | 62,350                  |
| Publications Subscriptions      | 198                        | 1,750                      | 500                       | 500                     |
| Postage/Shipping                | 36,914                     | 34,808                     | 50,000                    | 50,000                  |
| Gasoline for County Vehicles    | 269                        | 346                        | -                         | -                       |
| Minor Equipment                 | 18,250                     | 24,232                     | -                         | 5,238                   |
| Equipment                       | -                          | 220,135                    | 49,824                    | -                       |
| <b>TOTAL OPERATING EXPENSES</b> | <b>\$333,513</b>           | <b>\$663,066</b>           | <b>\$418,315</b>          | <b>415,334</b>          |
| Salaries                        | 189,439                    | 193,251                    | 227,434                   | 235,435                 |
| FICA ER                         | 13,611                     | 13,926                     | 17,399                    | 18,011                  |
| Allocated Benefits              | 96,852                     | 96,573                     | 90,626                    | 86,449                  |
| <b>TOTAL OPERATING BUDGET</b>   | <b>\$633,415</b>           | <b>\$966,816</b>           | <b>\$753,774</b>          | <b>\$755,229</b>        |



## DEPARTMENT OF EMERGENCY SERVICES



### ***Mission Statement***

The Adams County Department of Emergency Services is responsible for maintaining the Adams County Emergency Services Center – Offices and Training Center and operations therein.

Built in 2003-2004, the facility houses the Emergency Management Agency; the County 9-1-1 Center; training classrooms, conference rooms and offices for County emergency responders, and the supplies and equipment utilized by the American Red Cross when disasters strike the County. It is the hub of the County’s emergency communications system and includes facilities for emergency amateur radio operations, and the County emergency operations center or “EOC”.

Emergency Services staff are responsible for the 9-1-1 emergency communications center, emergency management, hazardous materials response and all of the emergency planning functions, preparedness, prevention, response and recovery for natural and man-made emergencies, disasters and special events.

### ***Budget Narrative***

The 2025 objectives for the Emergency Services Department and Emergency Management function includes improvements and enhancements to the training facility, continued training for the County’s Emergency Operations Center staff, County municipal emergency management coordinators and local elected officials.

Further opportunities to educate the public and encourage disaster planning remain an ongoing priority for the Emergency Management staff. Each year, personnel visit with local organizations, schools and senior centers to talk about disaster planning and preparedness and the importance of remaining alert to weather conditions, man-made disasters and citizens’ role in safe practices and remaining alert for potential hazards.

# 2025 ADAMS COUNTY BUDGET

Dept. of Emergency Services (continued)

The Emergency Services Department continues to work closely with the South Central Task Force to build and maintain vital regional resources critical in times of emergencies. The Task Force helps to provide training to first responders and emergency management personnel.

Department personnel will also continue to respond when needed around the County during weather emergencies, potential hazardous materials incidents and other emergencies that jeopardize public safety.

The Department is also responsible for maintaining the Emergency Services Training Facility and Office Center in Straban Township. Available funding will be used in 2025 to upgrade technology in the center.

### Departmental Goals

- Ensure the Emergency Services department is staffed at the appropriate level with competently trained and certified personnel in accordance with federal, state, and local performance and Quality Assurance Standards.
- Ensure the equipment and technology are capable of meeting all anticipated industry standards.
- Continue to update enhancements and life cycle plans for all primary emergency action plans.
- Continue idea sharing and receive input from other emergency responding departments.

### Position Count

|                    | 2022 Budget | 2023 Budget | 2024 Budget | 2025 Budget |
|--------------------|-------------|-------------|-------------|-------------|
| Budgeted Positions | 2           | 2           | 2           | 2           |

# 2025 ADAMS COUNTY BUDGET

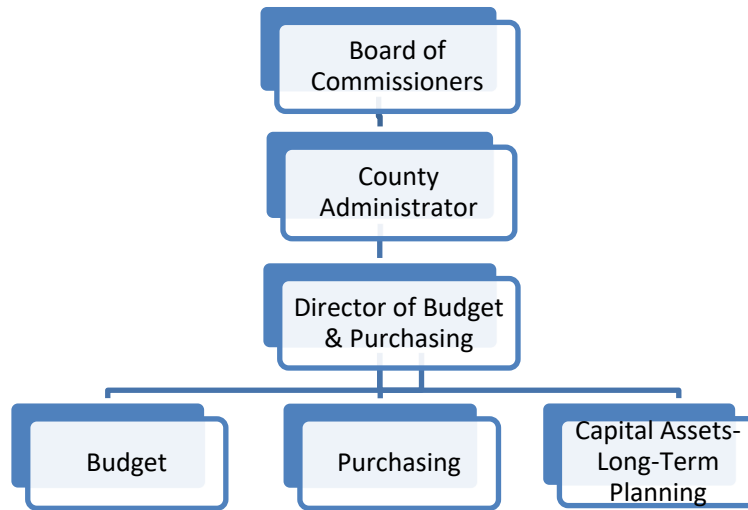
Dept. of Emergency Services (continued)

## Revenue & Expense Detail

| Account Description             | 2022<br>Actuals<br>Audited | 2023<br>Actuals<br>Audited | 2024<br>Adopted<br>Budget | 2025<br>Final<br>Budget |
|---------------------------------|----------------------------|----------------------------|---------------------------|-------------------------|
| <b><u>Revenues:</u></b>         |                            |                            |                           |                         |
| Federal Funding                 | 88,159                     | 64,203                     | 60,000                    | 119,336                 |
| State Funding                   | 16,948                     | 16,948                     | 16,948                    | -                       |
| Charges for Services            | -                          | 1,297                      | -                         | -                       |
| Rental Income                   | 37,400                     | 35,525                     | 34,900                    | 35,974                  |
| Miscellaneous                   | -                          | -                          | -                         | -                       |
| <b>TOTAL REVENUES</b>           | <b>\$142,507</b>           | <b>\$117,973</b>           | <b>\$111,848</b>          | <b>\$155,310</b>        |
| <b><u>Expenses:</u></b>         |                            |                            |                           |                         |
| Professional Services           | -                          | -                          | 80                        | 80,080                  |
| Dues/Memberships                | -                          | -                          | 250                       | 250                     |
| Contracted Services             | 27,276                     | 24,698                     | 34,053                    | 60,000                  |
| Training                        | 247                        | 217                        | 250                       | 250                     |
| Conferences                     | -                          | -                          | 200                       | 200                     |
| Travel - Mileage                | 139                        | -                          | 150                       | 150                     |
| Travel - Meals                  | -                          | -                          | 100                       | 100                     |
| Travel - Other                  | -                          | -                          | 100                       | 100                     |
| Travel - Lodging                | -                          | -                          | 400                       | 400                     |
| Property Repair/Maintenance     | 1,215                      | 1,387                      | 1,500                     | 1,500                   |
| Building Repair/Maintenance     | 6,797                      | 6,927                      | 12,000                    | 12,000                  |
| Vehicle Repair/Maintenance      | -                          | -                          | 50                        | 750                     |
| Equipment Repair Maintenance    | 1,752                      | 2,061                      | 2,094                     | 500                     |
| Telephone                       | 13,772                     | 14,268                     | 14,000                    | 11,949                  |
| Cell Phone                      | 711                        | 506                        | 500                       | 510                     |
| Electric                        | 46,156                     | 58,377                     | 47,000                    | 55,000                  |
| Fuel Oil/Natural Gas            | 14,075                     | 12,214                     | 18,000                    | 15,000                  |
| Water/Sewer                     | 8,883                      | 8,883                      | 8,900                     | 8,900                   |
| Disposal of Waste               | 1,907                      | 2,228                      | 2,141                     | 2,500                   |
| Television                      | 1,932                      | 2,068                      | 2,200                     | 2,200                   |
| Internet                        | 1,160                      | 1,440                      | 1,441                     | 1,441                   |
| County Hosted Activities        | -                          | -                          | 500                       | 500                     |
| Supplies                        | 17,842                     | 13,578                     | 9,527                     | 6,000                   |
| Publications/Subscriptions      | -                          | -                          | -                         | -                       |
| Postage/Shipping                | 10                         | 26                         | 75                        | 50                      |
| Gasoline for County Vehicles    | -                          | -                          | -                         | 50                      |
| Minor Equipment                 | 1,782                      | -                          | 4,489                     | -                       |
| Equipment                       | -                          | -                          | 7,620                     | -                       |
| <b>TOTAL OPERATING EXPENSES</b> | <b>\$145,656</b>           | <b>\$148,878</b>           | <b>\$167,620</b>          | <b>\$260,830</b>        |
| Salaries                        | 144,449                    | 153,665                    | 158,826                   | 165,401                 |
| FICA ER                         | 10,578                     | 11,337                     | 12,150                    | 12,654                  |
| Allocated Benefits              | 61,262                     | 60,903                     | 56,989                    | 54,465                  |
| <b>TOTAL OPERATING BUDGET</b>   | <b>\$361,945</b>           | <b>\$374,783</b>           | <b>\$395,585</b>          | <b>\$493,350</b>        |

## 2025 ADAMS COUNTY BUDGET

### Budget & Purchasing



### *Mission Statement*

The primary mission of the Adams County Office of Budget & Purchasing is to develop, maintain, and forecast the annual County Budget. This Office is also responsible for all the purchasing in the County as it houses the Purchasing Division. The Budget and Purchasing Team provides timely and accurate financial reports to the Board of Commissioners and Department Directors/Elected Officials for proper management of the county finances. The Budget Office also acts as an advisor and makes recommendations to the County Administrator, Board of Commissioners, and Department Directors on matters such as budgets, purchases, capital items, cashflow and Debt management. In addition, the Office oversees and is responsible for assigned special projects that include general operations, capital projects, inventory management. As the Office of Budget, we are held to high standards in safeguarding the county's fiscal affairs in accordance with Generally Accepted Accounting Principles (GAAP), Governmental Accounting Standards Board (GASB) and best practices from Governmental Finance Officers Association (GFOA).

### *Budget Narrative*

In **2024**, the Office of Budget and Purchasing developed and maintained essentially two budgets. The first, the Operational Budget in the amount of \$88.4 million and the second, a Capital Budget totaling approximately \$2.5 million. As of June 30<sup>th</sup>, the County has collected 73% of budgeted revenues and only expended 43% of their expenditures. Overall, the County is financially healthy and fiscally sound.

As we begin to develop the **2025 budget**, we will see the continued challenges brought on by inevitable growth. This Office continues to observe the impact of County growth and will track, monitor, and maintain an overall County budget of **\$94 million**. The Office of Budget is a small staff of 4 and services approximately 35 departments. Our core existence is to develop and provide services relating to Budget and Purchasing. The Office of Budget continues to review monthly budget reports, performs analytics and forecasting methods to provide a blueprint for future County budgets. Working with the department directors continuously, providing budget information, data analysis, recommending budget modifications, and cost saving measures, allows for efficient budget operations. A critical task assigned to our department is to routinely provide budget presentations to the Board of Commissioners for good financial decision making.

## 2025 ADAMS COUNTY BUDGET

Budget & Purchasing (continued)

The Budget Office has been Awarded the GFOA Distinguished Budget Presentation Award for the fifth year consecutively, from the GFOA Government Finance Officers Association. This award is a testament to the County's commitment to producing annual reports that air full disclosure and transparency. To receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device. The Adams County Office of Budget & Purchasing also publishes an annual Budget-in-brief document that highlights the County Budget.

The Purchasing Division makes all purchases on behalf of the County and continues to research and recommend cost savings wherever possible while working with departments on requested purchases. All purchases are required to run through the County's centralized purchasing software system for accurate accounting and record keeping.

### ***2025 Departmental Goals***

- Support departments and management on financial matters
- Assist departments in meeting budget targets and help resolve budget related issues
- Trend analysis and forecasting to provide a foundation for the annual budget development process
- Create a user-friendly, customer service-oriented environment
- Generate a L-Term Capital Improvement Plan per CIP Policy and manage the financing for capital projects
- Develop additional reports that pull data from the Contract Module, the Purchasing module, and the Budget Module
- Manage a service-oriented purchasing process to ensure the best value for the County while complying with all Pennsylvania procurement codes and County purchasing policies
- Cash management and fund balance management to ensure availability of adequate funds to meet all County disbursements

### ***Position Count***

|                    | 2022 Budget | 2023 Budget | 2024 Budget | 2025 Budget |
|--------------------|-------------|-------------|-------------|-------------|
| Budgeted Positions | 5           | 5           | 5           | 4           |

# 2025 ADAMS COUNTY BUDGET

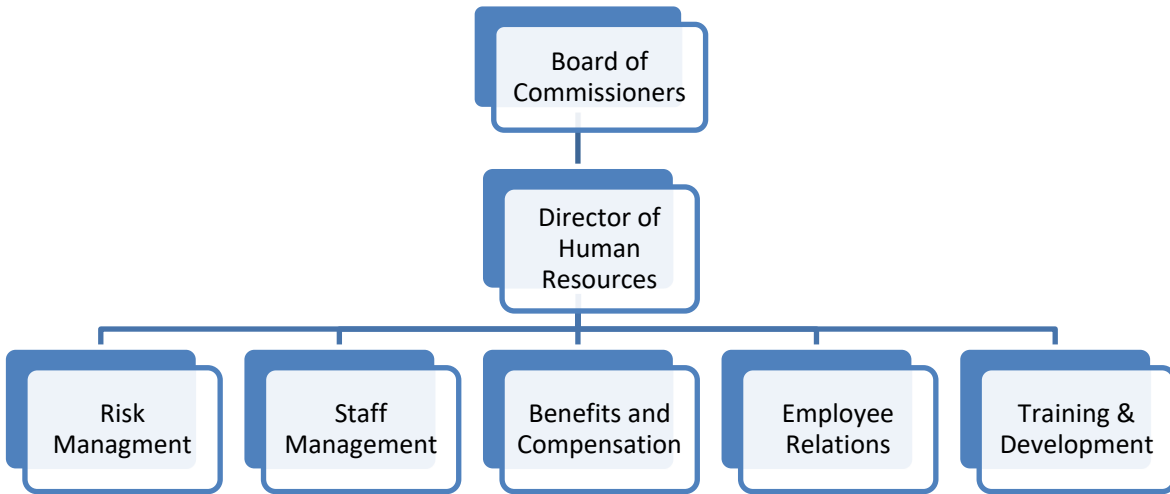
Budget & Purchasing (continued)

## ***Revenue & Expense Detail***

| Account Description                    | 2022<br>Actuals<br>Audited | 2023<br>Actuals<br>Audited | 2024<br>Adopted<br>Budget | 2025<br>Final<br>Budget |
|----------------------------------------|----------------------------|----------------------------|---------------------------|-------------------------|
| <b><u>Revenues:</u></b>                |                            |                            |                           |                         |
| <i>NO REVENUES</i>                     | -                          | -                          | -                         | -                       |
| <b><i>TOTAL REVENUES</i></b>           | <b>\$ -</b>                | <b>\$ -</b>                | <b>\$ -</b>               | <b>\$ -</b>             |
| <b><u>Expenses:</u></b>                |                            |                            |                           |                         |
| Professional Services                  | 94,256                     | 96,009                     | 125,700                   | 122,750                 |
| Advertising                            | -                          | -                          | 100                       | 100                     |
| Dues/Memberships                       | 935                        | 950                        | 1,825                     | 1,825                   |
| Contracted Services                    | 34,869                     | 36,209                     | 43,500                    | 43,709                  |
| Training                               | -                          | 70                         | 3,000                     | 3,000                   |
| Conferences                            | 735                        | 475                        | 2,000                     | 2,000                   |
| Travel - Mileage                       | 205                        | 94                         | 150                       | 250                     |
| Travel - Meals                         | -                          | -                          | 75                        | 150                     |
| Travel - Other                         | -                          | -                          | 60                        | 60                      |
| Travel - Lodging                       | 147                        | -                          | 1,800                     | 1,800                   |
| Telephone                              | 663                        | 620                        | 670                       | 500                     |
| Internet                               | 721                        | 2,006                      | 2,040                     | 2,040                   |
| Supplies                               | 981                        | 944                        | 3,000                     | 2,500                   |
| Inventory Adjustment Expense           | 430                        | (200)                      | 1,200                     | 1,200                   |
| Publications Subscriptions             | -                          | -                          | 500                       | 500                     |
| Postage/Shipping                       | 1                          | -                          | 150                       | 200                     |
| Gasoline for County Vehicle            | -                          | -                          | 100                       | -                       |
| Minor Equipment                        | 1,716                      | 1,373                      | 3,000                     | 1,000                   |
| <b><i>TOTAL OPERATING EXPENSES</i></b> | <b>\$135,659</b>           | <b>\$138,550</b>           | <b>\$188,870</b>          | <b>\$183,584</b>        |
| Salaries                               | 220,514                    | 246,415                    | 259,466                   | 271,499                 |
| FICA ER                                | 17,127                     | 18,566                     | 19,850                    | 20,770                  |
| Allocated Benefits                     | 77,362                     | 84,294                     | 88,349                    | 104,243                 |
| <b><i>TOTAL OPERATING BUDGET</i></b>   | <b>\$450,662</b>           | <b>\$487,825</b>           | <b>\$556,535</b>          | <b>\$580,096</b>        |

## 2025 ADAMS COUNTY BUDGET

### HUMAN RESOURCES



#### ***Mission Statement***

The Human Resource's primary role is to support the County of Adams by providing services related to human resources management to approximately 627 full and part-time employees. Payroll, benefits administration, and Risk Management are also under the direction of the Director of Human Resources.

The Human Resources Department supports the County in the selection and development of skilled employees who can provide the highest quality services to the community. It is responsible for coordination of employee benefits, labor relations, employee relations, employee wellness and being the subject matter experts for the management team.

The Assistant Director serves as the Risk Management Officer for the County. This position is responsible for managing the County's risk and employee safety. This includes managing workers compensation and safety.

There are two dedicated Human Resources Generalist who assist departments with recruiting as well as payroll.

A Human Resources Manager is assigned to the Adams County Adult Correctional Facility full time.

#### ***Budget Narrative***

In 2025 the Human Resources department

- Continue to work closely with the Board of Commissioners on employee benefits.
- Continue to encourage Wellness activities to encourage healthy behavior changes to directly affect the cost of health insurance coverage.
- Continue to be customer services focused and professional in our efforts and relationships.
- Continue to stay educated and up-to-date in all areas of responsibility.

2025 ADAMS COUNTY BUDGET

Human Resources (continued)

***Departmental Goals***

- Work with County departments to improve and strengthen the recruiting, interviewing, and selection process.
- Review all applications, screen candidates, assist County departments in developing guides, and review the hiring process to ensure the most qualified candidates are selected.
- Work with providers to improve cost effectiveness and competitiveness of employee benefits.
- Provide a new hire orientation to each new employee for the County.
- Make sure all County employees are treated in a fair and consistent manner as well as improve communication.
- Review current policies for updates and develop new policies as required.
- Administer union contracts as written and establish regular schedules for management labor meetings.

***Position Count***

|                    | 2022 Budget | 2023 Budget | 2024 Budget | 2025 Budget |
|--------------------|-------------|-------------|-------------|-------------|
| Budgeted Positions | 5           | 4           | 4           | 4           |



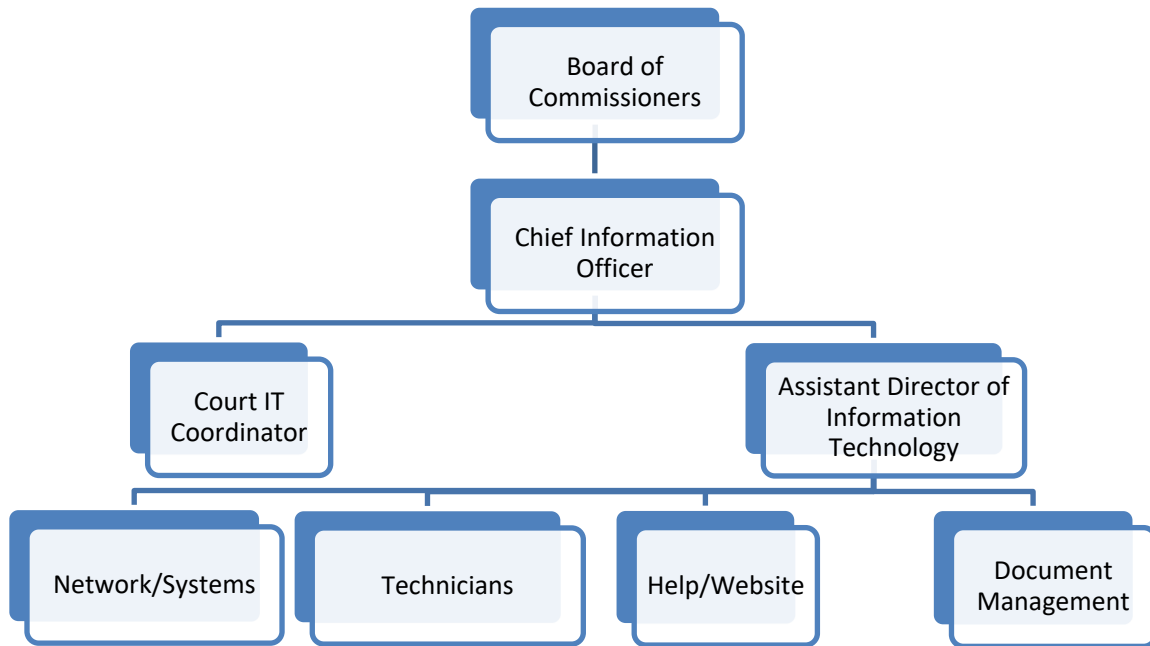
# 2025 ADAMS COUNTY BUDGET

Human Resources (continued)

## ***Revenue & Expense Detail***

| Account Description                    | 2022<br>Actuals<br>Audited | 2023<br>Actuals<br>Audited | 2024<br>Adopted<br>Budget | 2025<br>Final<br>Budget |
|----------------------------------------|----------------------------|----------------------------|---------------------------|-------------------------|
| <b><i>Revenues:</i></b>                |                            |                            |                           |                         |
| Admin Fees                             | 345                        | 456                        | 200                       | 456                     |
| Miscellaneous                          | 1,344                      | -                          | 20,000                    | 20,000                  |
| Flexible Spending Forfeiture           | 120                        | (393)                      | -                         | -                       |
| Other Grants                           | -                          | 25,671                     | -                         | -                       |
| <b><i>TOTAL REVENUES</i></b>           | <b>\$1,809</b>             | <b>\$25,734</b>            | <b>\$20,200</b>           | <b>\$20,456</b>         |
| <b><i>Expenses:</i></b>                |                            |                            |                           |                         |
| Professional Services                  | 194,173                    | 225,724                    | 228,048                   | 219,557                 |
| Legal Fees                             | 1,022                      | 2,046                      | 1,000                     | 20,000                  |
| Advertising                            | 100                        | 5,229                      | -                         | 300                     |
| Dues/Memberships                       | 1,526                      | 1,878                      | 1,953                     | 1,953                   |
| Contracted Services                    | 3,298                      | 3,065                      | 2,367                     | 2,528                   |
| SBITA                                  | -                          | 3,000                      | 3,000                     | 3,000                   |
| Training                               | 3,979                      | 7,214                      | 24,000                    | 23,000                  |
| Conferences                            | 1,040                      | 1,040                      | 3,000                     | 2,000                   |
| Travel - Mileage                       | -                          | 50                         | 125                       | 125                     |
| Travel - Meals                         | 87                         | 71                         | 200                       | 200                     |
| Travel - Other                         | -                          | -                          | -                         | -                       |
| Travel - Lodging                       | 586                        | 595                        | 1,500                     | 1,500                   |
| Building Repair Maintenance            | 992                        | -                          | 23,440                    | -                       |
| Equipment Repair Maintenance           | -                          | -                          | 300                       | 200                     |
| Telephone                              | 821                        | 674                        | 735                       | 168                     |
| Cell Phone                             | 2,353                      | 2,360                      | 1,920                     | 1,920                   |
| Internet                               | 133                        | 221                        | 622                       | 622                     |
| Supplies                               | 1,866                      | 842                        | 2,000                     | 1,900                   |
| Publications Subscriptions             | 143                        | 293                        | 143                       | 132                     |
| Employee Recognition                   | 860                        | 775                        | 1,000                     | 775                     |
| Postage/Shipping                       | 82                         | 46                         | 30                        | 50                      |
| Gasoline for County Vehicles           | 52                         | -                          | -                         | -                       |
| Minor Equipment                        | 1,419                      | 3,129                      | -                         | -                       |
| Miscellaneous                          | -                          | (186)                      | -                         | -                       |
| <b><i>TOTAL OPERATING EXPENSES</i></b> | <b>\$214,532</b>           | <b>\$258,066</b>           | <b>\$295,383</b>          | <b>\$279,930</b>        |
| Salaries                               | 259,020                    | 263,553                    | 272,873                   | 284,101                 |
| FICA ER                                | 18,802                     | 19,268                     | 20,875                    | 21,734                  |
| Allocated Benefits                     | 92,143                     | 81,498                     | 92,827                    | 83,257                  |
| <b><i>TOTAL OPERATING BUDGET</i></b>   | <b>\$584,497</b>           | <b>\$622,385</b>           | <b>\$681,958</b>          | <b>\$669,022</b>        |

## INFORMATION TECHNOLOGY (IT)



### ***Mission Statement***

The County of Adams Information Technology Department provides technology solutions, support, and service to County departments so that each department can effectively accomplish their missions.

### ***Vision Statement***

The County of Adams Information Technology Department pursues excellence in technical service delivery and provides guidance to prepare departments for modern world changes.

### ***Goals***

The County of Adams Information Technology Department has established departmental goals to support the Mission and Vision statements. The department will endeavor to ensure the integrity of data from loss or destruction. Department personnel will provide professional customer service to enhance customer relationships, both internally and externally. The staff will also focus on delivering effective and efficient technology that will enhance the delivery of public services. The department is committed to continually researching and evaluating technologies that will ensure a foundation for future growth, further strengthen security posture of the network and the expansion of services. The County of Adams Information Technology Department strives to be a high performing and leading Pennsylvania county.

## 2025 ADAMS COUNTY BUDGET

Information Technology (continued)

### ***Budget Narrative***

The Information Technology Department completed numerous projects during the 2024 calendar year while navigating and supporting Adams County. The projects ranged from department-level upgrades to major system improvements within the County. The team was able to accomplish these IT projects through sound project management principles, interdepartmental collaboration, highly talented technical staff, and standard business practices. The department continues to center organizational objectives around a standardized approach to ensure the highest levels of customer satisfaction, efficiency, and economies of scale. By realizing such an approach, the IT Department will proficiently deliver modernized technologies in which all departments benefit. These standards will continue to be highlighted in both current practice and future strategic planning. The expedited adoption of technology due to COVID has continued to increase demand on technology adoption and general support. County, Court, and Elected Offices are reliant on technology to function at even the most basic level. The IT Department will be tasked with identifying issues at the time of impact to limit the negative effects on these critical business processes.

A prioritized effort in securing all aspects of the County network and infrastructure have continued. Current threats throughout the landscape require advanced tools and highly capable staff to effectively combat the threats and maintain a high-level functioning network and server environment. There is no end in sight to these dangers and requires the department to diligently assess existing products for potential replacement. In addition, as the lifespan of IT hardware and software continues to lessen, it will require the department to plan for annual change. An influx of “internet of things” devices continues to dominate requests to add more non-traditional workplace devices to the secure environment. The success of the IT Department’s security objectives will necessitate commitment in both current and future budgets.

As we approach the 2025 calendar year, “cloud” technologies continue to lead the shift in mission critical IT workloads. Adams County, like many other Counties, will realize cybersecurity benefits by shifting from a traditional on-premises data center towards a hybrid model with included security services. The IT Department will continue to work closely with the County Commissioners Association of Pennsylvania (CCAP) and other Pennsylvania Counties to determine an aggregate approach to manage the hybrid approach.

A key component to the overall success of the department will be dependent on the ability to retain highly competent and skilled staff within the IT Department. The department continues to evaluate the balance between internal and external resources that will meet short- and long-term needs of the County.

In closing, the IT Department will approach 2025 with similar objectives as in years past by aligning departmental goals with the three-year rolling IT strategic plan. The balance between innovation, culture, and end-user technical capacity will be closely aligned with recommendations. The goal is to gain the most utility from the technology investments the County owns. The benefits of current technologies will continue to require all County and Court staff to keep current with IT skillsets. This will promote a healthy and stable network, along with a workforce capable of fully realizing the County’s investment in up-to-date technology.

# 2025 ADAMS COUNTY BUDGET

Information Technology(continued)

## Key Organizational Goals

- Support highly functioning and efficient government
- Maintain fiscally responsible budget.
- Align local government for future e-business demands.
- Manage appropriate levels of organizational risk.

## Key Technical Priorities:

- Digital records improvement county-wide
- Device refreshes focused on mobility
- Microsoft Office 365 expansion and modifications
- Incremental cybersecurity improvements to reduce risk
- Cisco ISE deployment
- Redesign and rebuild internal network infrastructure
- Further deployment of security policies using National Institute of Standards and Technology (NIST) and Center for Internet Security (CIS) templates
- Enhancing capabilities of remote work for County employees
- Adapting functionality of legacy products to modern standards

## Key Operational Objectives:

- High-level customer service
- Prioritize and assess significant areas of risk.
- Equitable allocation of time and resources to departments
- Regular dialogue with Office of Budget and Purchasing, Commissioners, and Controller's Office
- 
- Participation in all technology reviews related to all purchase requests, contracts, and agreements.
- Highly functioning divisions within IT Department
- IT Management accessibility to all departments
- Succession planning and cross-training where applicable
- Maintain IT staff technical standards and capacities
- Best practice project management principles (project governance)
- Department-level meetings to evolve soft skills within IT Department
- Super user empowerment
- End-user education and training
- Improved cybersecurity posture of end users through multiple education methods

## 2025 ADAMS COUNTY BUDGET

Information Technology (continued)

### ***Departmental Goals***

- Ensure system functionality, operability, and security of the County's telephone, computer, and networking systems.
- Install, service, and upgrade standard software, hardware, and related equipment in a responsive and economical fashion.
- Provide system users with a secure and reliable Information Technology environment.
- Assist County offices and departments in acquiring and implementing more efficient technologies.
- Provide basic training on organization-wide software packages used by most staff
- Resolve user problems in a responsive and efficient manner
- Perform upgrades and maintenance of applications without business disruptions
- IT staff technical training opportunities
- Data loss is not an option. Ensure the integrity of data from loss or destruction
- Regularly interacting with County business
- Meet and provide updates to technical-focused departments

### ***Position Count***

|                    | 2022 Budget | 2023 Budget | 2024 Budget | 2025 Budget |
|--------------------|-------------|-------------|-------------|-------------|
| Budgeted Positions | 14          | 14          | 12          | 12          |

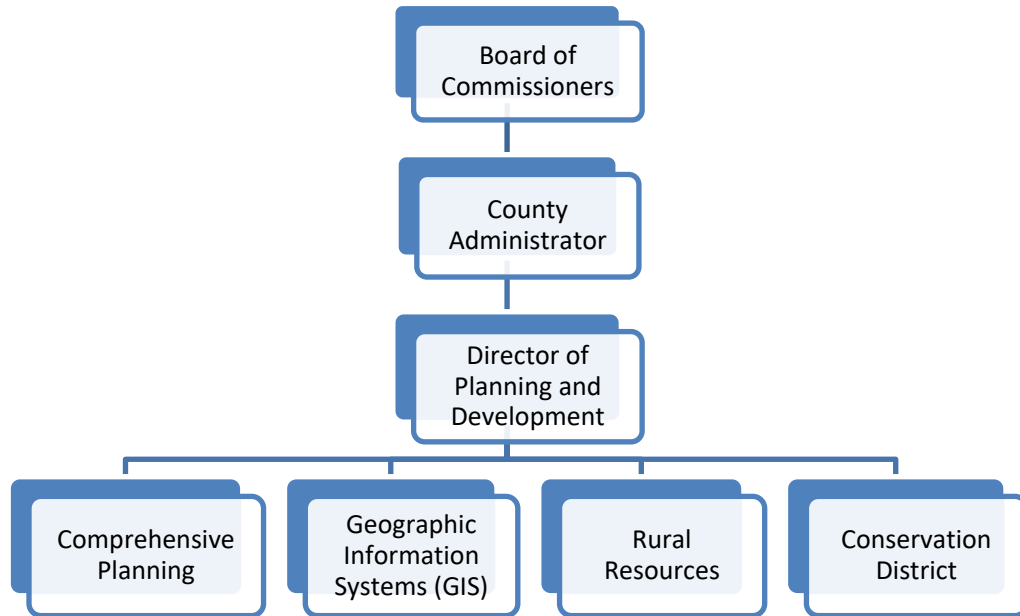
# 2025 ADAMS COUNTY BUDGET

Information Technology (continued)

## ***Revenue & Expense Detail***

| Account Description                    | 2022<br>Actuals<br>Audited | 2023<br>Actuals<br>Audited | 2024<br>Adopted<br>Budget | 2025<br>Final<br>Budget |
|----------------------------------------|----------------------------|----------------------------|---------------------------|-------------------------|
| <b><u>Revenues:</u></b>                |                            |                            |                           |                         |
| State Funding                          | -                          | -                          | -                         | -                       |
| Web Hosting Fee                        | 1,400                      | 5,740                      | 1,340                     | 1,440                   |
| Charges for Services                   | 40                         | -                          | -                         | -                       |
| Miscellaneous                          | -                          | -                          | -                         | -                       |
| <b><i>TOTAL REVENUES</i></b>           | <b>\$1,440</b>             | <b>\$5,740</b>             | <b>\$1,340</b>            | <b>\$1,440</b>          |
| <b><u>Expenses:</u></b>                |                            |                            |                           |                         |
| Professional Services                  | 63,649                     | 106,481                    | 137,000                   | 99,200                  |
| Technical Services                     | -                          | 975                        | -                         | -                       |
| Advertising                            | 990                        | -                          | 300                       | 300                     |
| Contracted Services                    | 493,464                    | 171,187                    | 218,606                   | 387,032                 |
| SBITA                                  | -                          | 451,391                    | 392,111                   | 381,907                 |
| Training                               | 2,696                      | 2,784                      | 2,500                     | 2,680                   |
| Conferences                            | 260                        | 260                        | 350                       | 350                     |
| Travel - Mileage                       | 1,230                      | 1,291                      | 1,700                     | 1,300                   |
| Travel - Meals                         | 32                         | 127                        | 100                       | 100                     |
| Travel - Other                         | 13                         | 30                         | 50                        | 50                      |
| Travel – Lodging                       | 293                        | 297                        | 300                       | 300                     |
| Building Repair Maintenance            | 422                        | 2,590                      | 8,000                     | -                       |
| Equipment Repair Maintenance           | 11,789                     | -                          | 500                       | 250                     |
| Telephone                              | 1,766                      | 1,392                      | 1,614                     | 246                     |
| Cell Phone                             | 7,458                      | 7,328                      | 6,400                     | 7,200                   |
| Electric                               | 3,378                      | 3,553                      | 3,400                     | 3,400                   |
| Fuel Oil/Natural Gas                   | 1,746                      | 1,342                      | 1,760                     | 1,760                   |
| Water/Sewer                            | 366                        | 376                        | 364                       | 364                     |
| Disposal of Waste                      | 826                        | 481                        | 334                       | 334                     |
| Internet                               | 4,977                      | 1,277                      | 1,483                     | 1,483                   |
| Supplies                               | 13,080                     | 11,559                     | 4,786                     | 4,200                   |
| Publications Subscriptions             | -                          | -                          | -                         | -                       |
| Postage/Shipping                       | -                          | 80                         | 50                        | 50                      |
| Gasoline for County Vehicle            | -                          | -                          | -                         | -                       |
| Minor Equipment                        | 16,251                     | 5,074                      | 14,950                    | 40,000                  |
| <b><i>TOTAL OPERATING EXPENSES</i></b> | <b>\$624,686</b>           | <b>\$769,875</b>           | <b>\$796,658</b>          | <b>\$932,506</b>        |
| Salaries                               | 832,631                    | 792,990                    | 769,918                   | 821,763                 |
| FICA ER                                | 62,433                     | 59,999                     | 58,899                    | 62,865                  |
| Allocated Benefits                     | 235,449                    | 227,811                    | 209,891                   | 186,036                 |
| <b><i>TOTAL OPERATING BUDGET</i></b>   | <b>\$1,755,199</b>         | <b>\$1,850,675</b>         | <b>\$1,835,366</b>        | <b>\$2,003,170</b>      |

## PLANNING AND DEVELOPMENT



### ***Mission Statement***

The Adams County Office of Planning and Development (ACOPD) comprehensively guides planning policy for the County to promote economic development, strengthen communities, and protect resources. We strive to enhance the quality of life for the residents while conserving the uniqueness of Adams County. Planning initiatives focus on advocacy for the community regarding desired development and resource conservation in Adams County. ACOPD emphasizes long-range economic visioning, land use, transportation and resource protection policies intended to guide short-term implementation activities to foster the best possible community development and conservation decisions resulting in long term quality of life benefits.

ACOPD is comprised of four divisions including Comprehensive Planning, GIS, Rural Resources, and the Conservation District. The department incorporates various disciplines that support a comprehensive list of programs and services to benefit the residents of Adams County.

### **Objectives:**

The objective of the Adams County Office of Planning and Development (ACOPD) is to support the practice of sound planning to balance the conservation of valuable resources with the economic development needs of the community. ACOPD endeavors to provide leadership, support and resources and assist community representatives in making informed decisions regarding planning, economic development, and conservation visioning for the County. Through outreach and education efforts, ACOPD assists in responding to the defined needs of the County and its local communities and provides information and recommendations to citizens, decision makers and other County departments cooperatively so a long-term sustainable vision can be achieved.

ACOPD provides professional planning services to local municipalities, community and state partners, and the County. ACOPD is involved in projects and plans that enhance the physical and social character

## 2025 ADAMS COUNTY BUDGET

Planning & Development (continued)

of our communities; achieved through traditional planning along with the incorporation of innovative concepts and solutions, integrated with striking visual representations.

ACOPD offers a variety of tools and resources to assist local municipalities and the County to envision their future through land use, transportation, economic development, and resource protection policies and implementation.

ACOPD through its four divisions works to provide the finest and most distinct service to our communities.

The active projects currently being conducted by ACOPD can be found on the following website for review at: <https://www.adamscountypa.gov/departments/officeofplanninganddevelopment>

### ***Budget Narrative***

ACOPD had some staffing challenges in 2023 but is now fully staffed. This will enable ACOPD to provide greater resources for planning projects with the local municipalities. We continue to employ technology, primarily GIS, to provide greater public interaction with projects and visualizations that better communicate objectives of any given project. More detail is provided under the highlights below. We have also deployed drone technology to assist with inspection and analysis for various projects that provides compelling evidence of need for these projects as well. Emphasis on funding for technology will continue in 2025 and beyond.

The 2023 Annual Report for the Department including the Conservation District can be found at <https://storymaps.arcgis.com/stories/3e524d3e012f4048b5fce9b5838ee3f1>

The annual report for 2024 will be available online after the 1st quarter of 2025.

Highlights of the work of the ACOPD that are supported by this budget request include:

- 223 total reviews of Subdivision & Land Developments, Act 67/68 inquiries, sewage facilities planning modules, ordinance amendments and other miscellaneous documents. Plans submitted for review are depicted on this app in the GIS Hub  
<https://adamsgis.maps.arcgis.com/apps/webappviewer/index.html?id=30fe0cdf96024f62b825d2dca672ada0>
- The Transportation Improvement Program beginning in 2023 and was adopted in 2nd quarter of 2024. The most recent version of this document can be found here  
<https://www.adamscountypa.gov/departments/officeofplanninganddevelopment/tip>
- The Agricultural Land Preservation Program preserved 24,700 acres on 195 farms to date with 820 acres on 8 farms preserved in 2023 alone. Locations of preserved farms, conservation easements, ASA's and other protected lands can be viewed here  
<https://adamsgis.maps.arcgis.com/apps/webappviewer/index.html?id=529ce96e4c7b492ba28b23218e01aa1e>



## 2025 ADAMS COUNTY BUDGET

Planning & Development (continued)

- The Adams County Parks, Recreation and Green Space Program assists qualified applicants in protecting and preserving agricultural lands, open space, and community park and recreation projects. The Adams County Board of Commissioners allocates funds for preservation efforts, while the funding of park and recreational efforts is supported through Act 13 Marcellus Shale Gas funds received by the County. A dashboard of these projects can be found at <https://www.arcgis.com/apps/dashboards/04e28f9d1c9a4ab5a7fd05a6a0b9efb9>

A new round for Parks and Rec grants was opened in June of 2024. Applications are due August 30, 2024 and will be reviewed by the advisory committee in September.

- Regional planning efforts including work with the South Mountain Partnership are ongoing and there are plans to conduct and update to the Natural Areas Inventory working cooperatively with Franklin, Cumberland, and York Counties to complete this project.
- ACOPD has developed an array of web maps, applications, dashboards, and StoryMaps to present data in a format that's easier for the public to understand, while providing a more interactive and engaging experience for the residents, municipalities, and visitors of the County. The GIS Hub <https://gis-hub-adamsgis.hub.arcgis.com/> offers access to a collection of over 20 apps providing information on a variety of subjects, accessed from the County web site. The most popular app, the Adams County Tax Parcel Viewer, averages close to 500 views per day. Planning staff maintain over 75 of these GIS-based applications to assist in sound decision making, location of features, project outreach, data summaries, inspections, and reports.
- CDBG grant administration including work with Gettysburg and Littlestown Entitlement Communities on their behalf with DCED. A dashboard of CDBG funded projects can be found at: <https://adamsgis.maps.arcgis.com/apps/webappviewer/index.html?id=baa4de008bd340fd921e89561251c60b>
- ACOPD continues to provide support and resources for projects with the Adams Economic Alliance, and
- Special projects with the Commissioner's Office and other county offices as needed, including the Broadband Connectivity Initiative <https://broadband-connectivity-initiative-adamsgis.hub.arcgis.com/> and special funding programs like FAIR and ARRF among others.

*Support documentation for the 2025 budget was included with this submission. Questions can be addressed to Sherri Clayton-Williams, Director of the Adams County Office of Planning and Development.*

## 2025 ADAMS COUNTY BUDGET

Planning & Development (continued)

### ***Departmental Goals***

- Maintain and implement the Adams County Comprehensive Plan while providing technical assistance to municipal partners to facilitate coordinated countywide planning.
- Contribute to the successful implementation of economic development priority areas.
- Achieve timeliness status for the CDBG program.
- Improve the economic prosperity of the community.
- Support residents, businesses, builders, and developers in their effort to deliver new development in the community in accordance with development standards and regulations.

### ***Position Count***

|                    | 2022 Budget | 2023 Budget | 2024 Budget | 2025 Budget |
|--------------------|-------------|-------------|-------------|-------------|
| Budgeted Positions | 16          | 16          | 16          | 16          |

### ***Revenue & Expense Detail***

| Account Description          | 2022<br>Actuals<br>Audited | 2023<br>Actuals<br>Audited | 2024<br>Adopted<br>Budget | 2025<br>Final<br>Budget |
|------------------------------|----------------------------|----------------------------|---------------------------|-------------------------|
| <b><u>Revenues:</u></b>      |                            |                            |                           |                         |
| Federal Funding              | 315,119                    | 149,604                    | 130,000                   | 130,000                 |
| State Funding                | 26,655                     | 77,525                     | 143,500                   | 118,500                 |
| Charges for Services         | 11,830                     | 11,124                     | 12,000                    | 12,500                  |
| Copy Revenue                 | 223                        | 60                         | 200                       | 200                     |
| Admin Fees                   | 29,907                     | 112,927                    | 50,000                    | 65,000                  |
| Application Fees             | 68,183                     | 39,764                     | 50,000                    | 50,000                  |
| Permits-Zoning               | 5,085                      | 6,532                      | 6,000                     | 6,500                   |
| Other Grants                 | -                          | 5,640                      | -                         | -                       |
| <b><i>TOTAL REVENUES</i></b> | <b><u>\$457,002</u></b>    | <b><u>\$403,176</u></b>    | <b><u>\$391,700</u></b>   | <b><u>\$382,700</u></b> |

# 2025 ADAMS COUNTY BUDGET

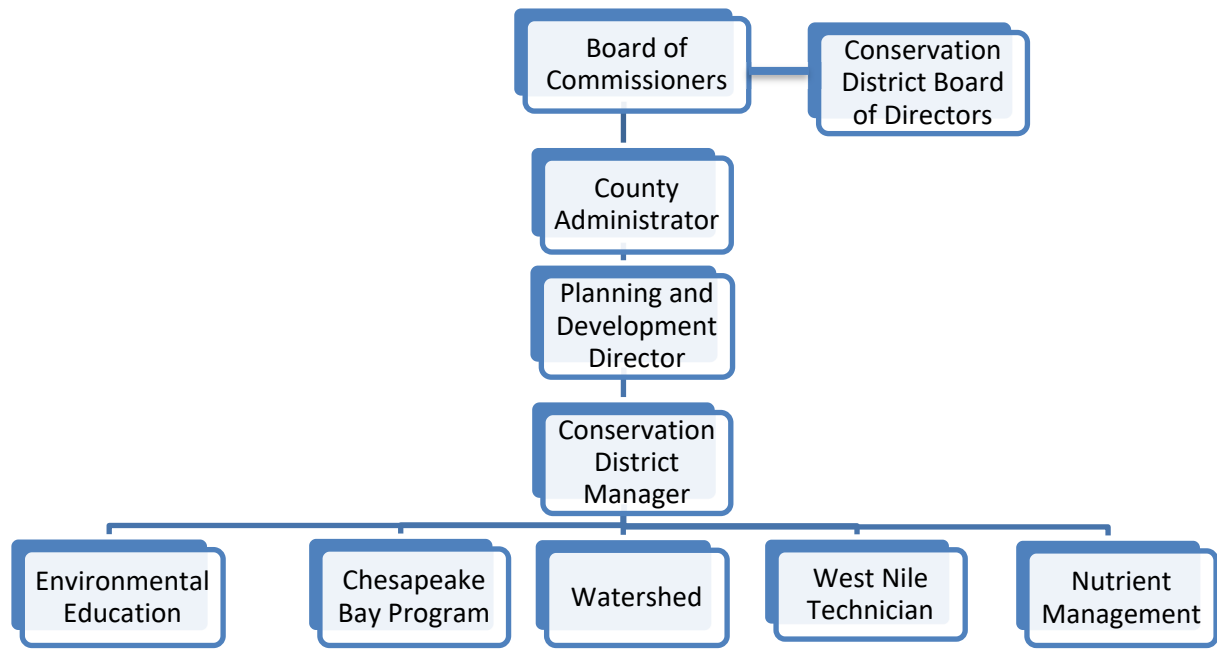
Planning & Development (continued)

## ***Revenue & Expense Detail***

| Account Description                    | 2022<br>Actuals<br>Audited | 2023<br>Actuals<br>Audited | 2024<br>Adopted<br>Budget | 2025<br>Final<br>Budget |
|----------------------------------------|----------------------------|----------------------------|---------------------------|-------------------------|
| <b><i>Expenses:</i></b>                |                            |                            |                           |                         |
| Professional Services                  | 41,552                     | 49,475                     | 121,500                   | 121,500                 |
| Legal Fees                             | 1,175                      | 3,276                      | 2,000                     | 3,000                   |
| Advertising                            | 7,856                      | 7,114                      | 6,500                     | 8,000                   |
| Dues/Memberships                       | 3,009                      | 2,020                      | 5,795                     | 6,795                   |
| Contracted Services                    | 68,488                     | 68,676                     | 70,990                    | 60,863                  |
| SBITA                                  | -                          | 4,101                      | 4,101                     | 9,040                   |
| Training                               | 317                        | 375                        | 4,900                     | 4,900                   |
| Conferences                            | 1,691                      | 356                        | 5,700                     | 5,700                   |
| Travel - Mileage                       | 1,801                      | 3,541                      | 3,000                     | 3,550                   |
| Travel - Meals                         | 98                         | 296                        | 350                       | 400                     |
| Travel - Other                         | 45                         | 13                         | 100                       | 200                     |
| Travel – Lodging                       | 1,083                      | 1,298                      | 2,000                     | 3,000                   |
| Vehicle Repair/Maintenance             | 534                        | 1,453                      | -                         | 1,000                   |
| Workshops                              | -                          | -                          | -                         | 2,500                   |
| Equipment Repair Maintenance           | -                          | -                          | 250                       | 250                     |
| Rental of land and buildings           | 60,323                     | 60,323                     | 65,070                    | 65,070                  |
| Telephone                              | 2,408                      | 2,246                      | 2,500                     | 1,005                   |
| Cell Phone                             | 2,251                      | 2,828                      | 3,000                     | 2,676                   |
| Internet                               | 2,632                      | 3,848                      | 3,600                     | 3,550                   |
| County Hosted Activities               | -                          | -                          | -                         | 25,000                  |
| Human Services                         | 200,166                    | 4,045                      | -                         | -                       |
| Public Services                        | -                          | -                          | 4,000                     | 4,000                   |
| Supplies                               | 4,802                      | 10,225                     | 4,560                     | 4,600                   |
| Publications Subscriptions             | 404                        | 772                        | 500                       | 500                     |
| Postage/Shipping                       | 1,237                      | 1,150                      | 1,200                     | 1,300                   |
| Gasoline for County Vehicles           | 620                        | 471                        | 600                       | 600                     |
| Minor Equipment                        | 7,874                      | 15,037                     | 7,799                     | -                       |
| Reimbursements                         | -                          | -                          | -                         | -                       |
| <b><i>TOTAL OPERATING EXPENSES</i></b> | <b>\$410,366</b>           | <b>\$242,939</b>           | <b>\$320,015</b>          | <b>\$338,999</b>        |
| Salaries                               | 874,403                    | 879,073                    | 994,997                   | 1,040,219               |
| FICA ER                                | 64,494                     | 65,235                     | 76,118                    | 79,577                  |
| Allocated Benefits                     | 373,998                    | 374,483                    | 391,956                   | 352,543                 |
| <b><i>TOTAL OPERATING BUDGET</i></b>   | <b>\$1,723,261</b>         | <b>\$1,561,730</b>         | <b>\$1,783,086</b>        | <b>\$1,811,338</b>      |

2025 ADAMS COUNTY BUDGET

CONSERVATION DISTRICT



***Mission Statement***

- See Planning and Development

***Budget Narrative***

- See Planning and Development

***Departmental Goals***

- See Planning and Development

***Position Count***

|                    | 2022 Budget | 2023 Budget | 2024 Budget | 2025 Budget |
|--------------------|-------------|-------------|-------------|-------------|
| Budgeted Positions | 13          | 13          | 12          | 13          |

# 2025 ADAMS COUNTY BUDGET

Conservation District (continued)

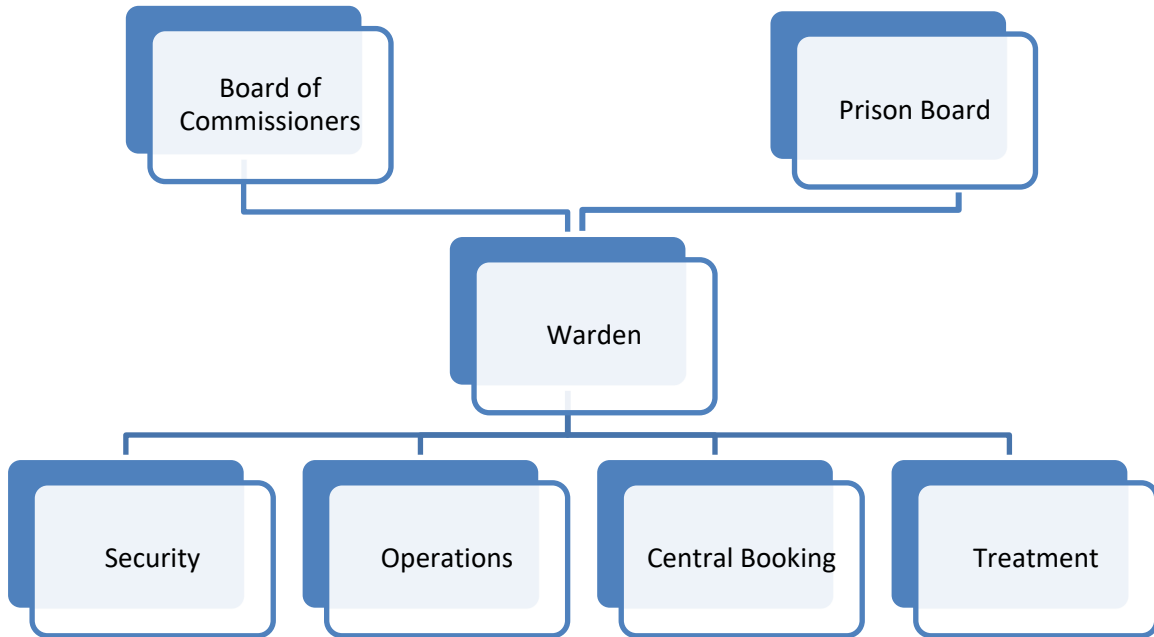
## ***Revenue & Expense Detail***

| Account Description                    | 2022<br>Actuals<br>Audited | 2023<br>Actuals<br>Audited | 2024<br>Adopted<br>Budget | 2025<br>Final<br>Budget |
|----------------------------------------|----------------------------|----------------------------|---------------------------|-------------------------|
| <b><i>Revenues:</i></b>                |                            |                            |                           |                         |
| State Funding                          | 464,799                    | 517,000                    | 549,000                   | 552,000                 |
| Salary Reimbursement                   | 120,000                    | 120,000                    | 144,500                   | 184,500                 |
| <b><i>TOTAL REVENUES</i></b>           | <b>\$584,799</b>           | <b>\$637,000</b>           | <b>\$693,500</b>          | <b>\$736,500</b>        |
| <b><i>Expenses:</i></b>                |                            |                            |                           |                         |
| Professional Services                  | 5,000                      | 5,760                      | 5,000                     | 6,600                   |
| Technical Services                     | 1,029                      | -                          | -                         | -                       |
| Advertising                            | 108                        | 106                        | 115                       | 115                     |
| Dues/Memberships                       | 2,965                      | 3,040                      | 3,390                     | 3,390                   |
| Contracted Services                    | 6,315                      | 6,161                      | 5,643                     | 5,588                   |
| SBITA                                  | -                          | -                          | -                         | 1,173                   |
| Training                               | -                          | -                          | 50                        | 50                      |
| Conferences                            | 190                        | 75                         | 750                       | 725                     |
| Travel - Meals                         | 20                         | 24                         | 100                       | 100                     |
| Travel – Other                         | 26                         | 7                          | 50                        | 50                      |
| Travel - Lodging                       | 265                        | 110                        | 350                       | 350                     |
| Building Repair/Maintenance            | -                          | -                          | -                         | -                       |
| Vehicle Repair/Maintenance             | 2,219                      | 2,400                      | 2,400                     | 2,500                   |
| Equipment Repair Maintenance           | -                          | -                          | -                         | -                       |
| Rental of land and buildings           | 36,972                     | 36,972                     | 40,592                    | 40,592                  |
| Telephone                              | 1,791                      | 1,662                      | 1,651                     | 476                     |
| Internet                               | 1,881                      | 970                        | 974                       | 1,000                   |
| Supplies                               | 266                        | 536                        | 520                       | 1,120                   |
| Postage/Shipping                       | 399                        | 401                        | 400                       | 430                     |
| Gasoline for County Vehicles           | 4,594                      | 4,069                      | 5,000                     | 5,000                   |
| Minor Equipment                        | -                          | -                          | -                         | -                       |
| <b><i>TOTAL OPERATING EXPENSES</i></b> | <b>\$64,040</b>            | <b>\$62,293</b>            | <b>\$66,985</b>           | <b>\$69,259</b>         |
| Salaries                               | 564,651                    | 606,928                    | 686,162                   | 706,551                 |
| FICA ER                                | 41,607                     | 45,223                     | 52,492                    | 54,052                  |
| Allocated Benefits                     | 315,710                    | 286,763                    | 303,625                   | 268,144                 |
| <b><i>TOTAL OPERATING BUDGET</i></b>   | <b>\$986,008</b>           | <b>\$1,001,207</b>         | <b>\$1,109,264</b>        | <b>\$1,098,006</b>      |

\*The Conservation District is a component unit of Adams County and therefore adheres to two separate boards. The above budget represents the County's portion of the component unit.

## 2025 ADAMS COUNTY BUDGET

### PRISON (Adult Correctional Complex)



#### ***Mission Statement***

The mission of the Adams County Adult Correctional Complex (ACACC) is to protect and serve the residents of Adams County and the public by providing progressive and comprehensive correctional and rehabilitative services. These functions are achieved through well managed and effective correctional programming, including: the use of pre-trial supervision; secure incarceration; community re-entry programs, and highly accountable security methods.

#### ***Vision Statement***

We will strive to empower our workforce at every level to achieve excellence in correctional practices. Integrity, communication, accountability, efficiency, and leadership are keys to our success.

#### ***Budget Narrative***

The 2024 average daily population (ADP) year to date is 218.16 inmates which is an increase from the (ADP) of 2023 which was 208.44. The slight increase in population still allows the ACACC to operate with a significant decrease in population since 2020. This allows us to continue reducing the overall cost to operate the correctional facility per inmate; however, the costs associated with routine purchases, such as personal protective equipment and cleaning supplies did increase as supply and demand issues have

## 2025 ADAMS COUNTY BUDGET

Prison (continued)

remained. Through these challenging and unprecedented times, the facility balanced fiscal responsibility with its mission to provide a safe and secure correctional facility.

In addition to the expense pertaining to the inmate population we continue to see a rise in cost from the aging facility and maintaining adequate standards involving the building, equipment, services, and repairs that continually grow. These costs have continued to rise in the current economy.

Moving into 2025, we will continue to focus on preventative maintenance relating to equipment repairs and replacement. There is impact visually, as well as monetarily, due to a facility that celebrated its 20th operational anniversary in 2023. Upgrades to several of the facility's major maintenance areas, such as the hot water heaters, boilers and HVAC system began in 2020 and were completed in early 2021. These upgrades are expected to provide energy savings, as well as reduce routine maintenance costs associated with the aging equipment that is being replaced. In early 2024, we replace two roof top units that provide heating and cooling to the facility. We expect to replace one more unit in 2025. Since the costly aspect of maintaining a 24/7 operation does not decrease, we continue to strive at establishing and maintaining a solid preventative maintenance schedule. The maintenance upkeep of a large correctional complex is so important to provide the safety and security of the prison at its peak, which is where strict following of a detailed preventative maintenance schedule is a must.

In 2025 we will continue to work through the regular occurrences of inmate hospital stays and emergency medical transports. We have experienced a slight increase in our total number of transports year to date compared to 2023, to include a decrease in the number of local transports, but an increase in transports for the United States Marshall Service and to the emergency room. These factors can cause a rise in our overtime as there are necessary local and emergency transports that cannot be planned for.

Our Facility continues with intensive Drug and Alcohol Outpatient Treatment to provide a needed service to these inmates which in return will reflect a decrease over the long term with drug and alcohol related recidivism that has always been a factor in our facility. In 2019, several grants were obtained by the County of Adams for use at the ACACC to further expand our Drug and Alcohol treatment services, specifically by initiating medication assisted treatment programming. We have received no-cost extensions for those grants and continue to utilize the funds to expand our Drug and Alcohol treatment services. We also received a new grant that went into effect October 1, 2022, for a pilot project that will replace the previous programming in the Re-Entry building. The goals of this program include reducing recidivism, although the fiscal benefits and impact of the program will not be immediately evident. Once the program has been operational for a few years, participation and other relevant data will be used to provide evidence of its efficacy. The Transition to Success program officially became operational on August 18, 2024, and we were able to extend our project period through 2025 to continue growing this program with grant funding. The Work Release Program and its participants are a part of this program that we expect to have positive impacts on reducing recidivism and preparing returning citizens for successful reentry into the community.

When comparing 2023 USMS revenue with 2024, we are continuing to see steady increases this year providing consistency. Continuing this course, we expect to exceed our budgeted amount in revenue by

## 2025 ADAMS COUNTY BUDGET

Prison (continued)

year end. We continue to provide the ability for the facility to work with additional outside agencies and to accommodate housing inmates which temporarily benefits the prison revenue.

The staff of the Adams County Adult Correctional Complex will continue to operate effectively and efficiently within the parameters of the allowable budget as we have shown consistently through the years. We will continue to run a model correctional facility that will have a positive impact on the inmate population and reduce recidivism. We are dedicated to the professional, humane, and fiscally responsible operation of a correctional facility that will reflect positively on the residents of Adams County, the Adams County Prison Board, and the Commonwealth of Pennsylvania.

### ***Departmental Goals***

- Ensure the fiscal management of the prison is administered efficiently and responsibly.
- Provide food service that is nutritionally adequate, prepared and served in a sanitary manner, and is a reasonable cost.
- Prevent escapes through the use of suitable physical, mechanical, and procedural safeguards.
- Maintain an orderly environment with clear expectations of behavior and systems of accountability.
- Provide quality inmate health care that satisfies statutory requirements at a reasonable cost.
- Provide service to County law enforcement agencies by making positive identification of criminal defendants and collecting related information.
- Provide service to County law enforcement agencies by processing and collecting evidence on DUI offenders.

### ***Position Count***

|                    | 2022 Budget | 2023 Budget | 2024 Budget | 2025 Budget |
|--------------------|-------------|-------------|-------------|-------------|
| Budgeted Positions | 135         | 113         | 139         | 139         |



# 2025 ADAMS COUNTY BUDGET

Prison (continued)

## ***Revenue & Expense Detail***

| Account Description           | 2022<br>Actuals<br>Audited | 2023<br>Actuals<br>Audited | 2024<br>Adopted<br>Budget | 2025<br>Final<br>Budget |
|-------------------------------|----------------------------|----------------------------|---------------------------|-------------------------|
| <b><i>Revenues:</i></b>       |                            |                            |                           |                         |
| Federal Funding               | 3,200                      | 163,239                    | 11,526                    | 115,623                 |
| State Funding                 | 5,634                      | 98,779                     | 302,162                   | 352,864                 |
| Charges for Services          | 3,349                      | 3,964                      | 3,300                     | 2,750                   |
| Copy Revenue                  | 245                        | 223                        | 200                       | 300                     |
| Admin Fees                    | 1,796                      | 1,740                      | 1,500                     | 1,250                   |
| Medical Copay Revenue         | 4,291                      | 4,579                      | 4,000                     | 4,500                   |
| Weekender/Out of County Fees  | 1,147,840                  | 1,525,105                  | 1,400,000                 | 1,750,000               |
| Guard & Transport Fees        | 55,242                     | 66,899                     | 50,000                    | 70,000                  |
| Work Release Inmate Fees      | 16,568                     | 157,930                    | 240,000                   | 175,000                 |
| Commissions Earned            | -                          | 55                         | -                         | -                       |
| Vending Commissions           | 7,954                      | 3,387                      | 2,000                     | 2,250                   |
| Salary Reimbursement          | -                          | -                          | -                         | -                       |
| Restitution                   | 1,440                      | 739                        | 1,250                     | 1,000                   |
| Other Grants                  | 5,000                      | -                          | -                         | -                       |
| Education Sub Abuse – Act 198 | 30,553                     | 29,137                     | 35,000                    | 30,000                  |
| Interest Income               | 101                        | 377                        | 200                       | 200                     |
| Miscellaneous                 | 37,051                     | 214,300                    | 10,000                    | 6,000                   |
| <b><i>TOTAL REVENUES</i></b>  | <b>\$1,320,264</b>         | <b>\$2,270,453</b>         | <b>\$2,061,138</b>        | <b>\$3,208,628</b>      |

# 2025 ADAMS COUNTY BUDGET

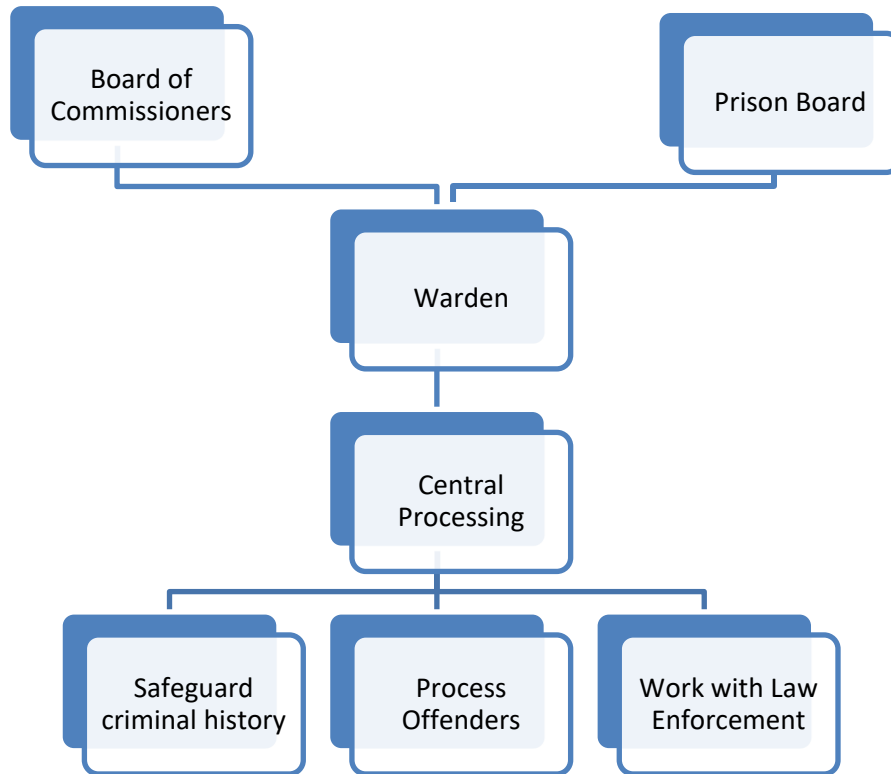
## Revenue & Expense Detail

Prison (continued)

| Account Description             | 2022<br>Actuals<br>Audited | 2023<br>Actuals<br>Audited | 2024<br>Adopted<br>Budget | 2025<br>Final<br>Budget |
|---------------------------------|----------------------------|----------------------------|---------------------------|-------------------------|
| <b><u>Expenses:</u></b>         |                            |                            |                           |                         |
| Professional Services           | 2,449,371                  | 2,336,888                  | 2,542,738                 | 3,208,628               |
| Technical Services              | 330                        | -                          | -                         | -                       |
| Legal Fees                      | 4,977                      | 8,856                      | 10,000                    | 8,500                   |
| Advertising                     | 1,363                      | 13,762                     | 2,500                     | 1,500                   |
| Dues/Memberships                | 1,794                      | 1,245                      | 2,905                     | 1,345                   |
| Application Filing Fee          | -                          | -                          | 400                       | 400                     |
| Contracted Services             | 149,179                    | 155,710                    | 173,633                   | 165,205                 |
| SBITA                           | -                          | -                          | -                         | 8,352                   |
| Training                        | 3,570                      | 913                        | 6,176                     | 9,038                   |
| Conferences                     | 3,450                      | 3,800                      | 4,250                     | 3,750                   |
| Travel - Mileage                | 368                        | 906                        | 1,202                     | 7,968                   |
| Travel - Meals                  | -                          | -                          | 100                       | 100                     |
| Travel - Other                  | 42                         | 10                         | 100                       | 100                     |
| Travel – Lodging                | -                          | -                          | 1,000                     | 1,000                   |
| Property Repair/Maintenance     | 1,798                      | 307                        | 2,500                     | 2,750                   |
| Building Repair/Maintenance     | 58,675                     | 33,656                     | 55,000                    | 50,000                  |
| Vehicle Repair/Maintenance      | 8,999                      | 4,108                      | 5,000                     | 5,000                   |
| Equipment Repair Maintenance    | 26,913                     | 12,603                     | 77,500                    | 75,000                  |
| Telephone                       | 9,531                      | 10,032                     | 10,065                    | 4,808                   |
| Cell Phone                      | 1,308                      | 1,686                      | 2,000                     | 2,000                   |
| Electric                        | 108,567                    | 146,796                    | 110,000                   | 120,000                 |
| Fuel Oil/Natural Gas            | 86,979                     | 66,713                     | 64,000                    | 66,000                  |
| Water/Sewer                     | 68,100                     | 80,599                     | 68,100                    | 70,000                  |
| Disposal of Waste               | 20,034                     | 26,888                     | 21,000                    | 25,000                  |
| Internet                        | 11,805                     | 12,653                     | 13,186                    | 13,000                  |
| Supplies                        | 100,014                    | 112,274                    | 216,582                   | 245,075                 |
| Publications Subscriptions      | 4,367                      | -                          | 4,758                     | -                       |
| Employee Recognition            | 2,381                      | 2,491                      | 3,000                     | 2,500                   |
| Postage/Shipping                | 1,863                      | 1,293                      | 2,000                     | 1,500                   |
| Gasoline for County Vehicles    | 5,346                      | 6,663                      | 6,000                     | 5,500                   |
| Uniforms/Tactical Gear          | 385                        | 12,117                     | 6,411                     | 9,300                   |
| Minor Equipment                 | 31,500                     | 76,632                     | 111,353                   | 20,911                  |
| Bank Fees                       | -                          | 122                        | -                         | 180                     |
| Union Compliance                | 129,418                    | 151,897                    | 145,000                   | 140,000                 |
| <b>TOTAL OPERATING EXPENSES</b> | <b>\$3,292,427</b>         | <b>\$3,281,620</b>         | <b>\$3,668,459</b>        | <b>\$4,274,410</b>      |
| Salaries                        | 6,379,506                  | 7,154,446                  | 8,380,027                 | 8,702,813               |
| FICA ER                         | 478,896                    | 536,162                    | 641,071                   | 665,765                 |
| Allocated Benefits              | 2,177,102                  | 2,500,648                  | 2,887,035                 | 2,780,750               |
| <b>TOTAL OPERATING BUDGET</b>   | <b>\$12,327,931</b>        | <b>\$13,472,876</b>        | <b>\$15,576,592</b>       | <b>\$16,423,738</b>     |

## 2025 ADAMS COUNTY BUDGET

### CENTRAL PROCESSING



#### ***Mission Statement***

The mission of the Adams County Central Processing Unit is to provide local law enforcement with standard protocol in which to process individuals accused of criminal offenses. This shall be attained by coordinating the means and methods of obtaining, processing and disseminating offender identification and criminal history information.

#### ***Vision Statement***

The vision of the Adams County Central Processing Unit is to insure that criminal history information is properly safeguarded and to maximize local law enforcement's ability to coordinate their efforts in solving crime. We will also minimize the amount of time required to process offenders thereby allowing law enforcement officers the opportunity to maximize the services provided to their communities.

#### ***Budget Narrative***

During the 2024 year we have continued with the new and progressive operational guidelines and processes through continuous discussions with all members of the criminal justice community. This has continued to allow law enforcement the ability to reduce time processing prisoners, increase the safety and security of the booking center while remaining cost effective. We have more Correctional Officers trained and certified in the operation of the booking center which continues to reduce overtime expenses.

## 2025 ADAMS COUNTY BUDGET

Central Processing (continued)

During the 2025 budget year we will plan to intelligently implement new and improved changes and processes and will continuously monitor the operation of the booking center to ensure the smooth implementation of the changes.

### ***Departmental Goals***

- Provide service to County law enforcement agencies by making positive identification of criminal defendants and collecting related information.
- Provide service to County law enforcement agencies by processing and collecting evidence on DUI offenders.

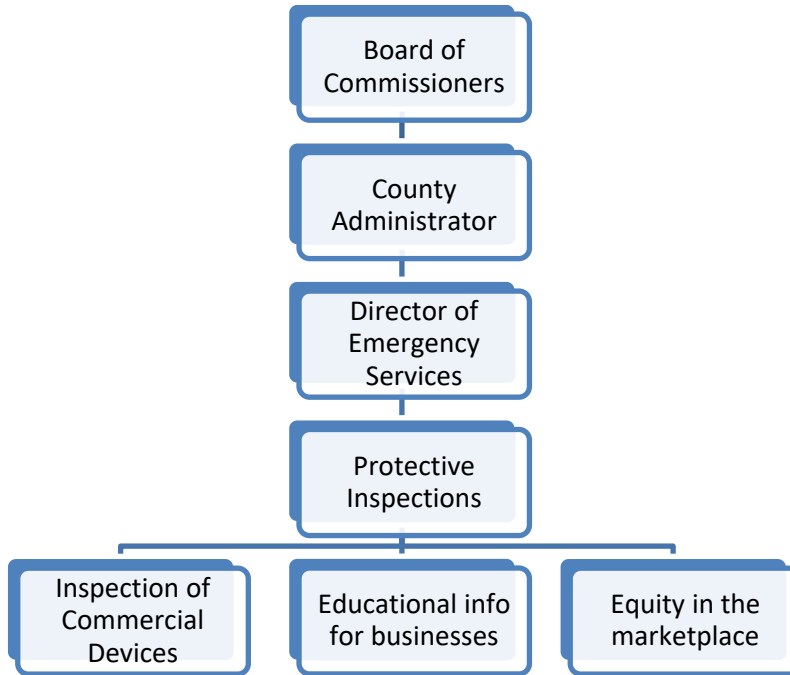
### ***Position Count***

|                    | 2022 Budget | 2023 Budget | 2024 Budget | 2025 Budget |
|--------------------|-------------|-------------|-------------|-------------|
| Budgeted Positions | 10          | 9           | 9           | 9           |

### ***Revenue & Expense Detail***

| Account Description                    | 2022<br>Actuals<br>Audited | 2023<br>Actuals<br>Audited | 2024<br>Adopted<br>Budget | 2025<br>Final<br>Budget |
|----------------------------------------|----------------------------|----------------------------|---------------------------|-------------------------|
| <b><u>Revenues:</u></b>                |                            |                            |                           |                         |
| Federal Funding                        | -                          | -                          | -                         | -                       |
| Charges for Services                   | 420,770                    | 398,170                    | 440,000                   | 440,000                 |
| <b><i>TOTAL REVENUES</i></b>           | <b>\$420,770</b>           | <b>\$398,170</b>           | <b>\$440,000</b>          | <b>\$440,000</b>        |
| <b><u>Expenses:</u></b>                |                            |                            |                           |                         |
| Contracted Services                    | 7,336                      | 7,382                      | 8,441                     | 8,826                   |
| Supplies                               | 4,741                      | 5,256                      | 5,758                     | 5,911                   |
| Postage/Shipping                       | 660                        | 492                        | 750                       | 500                     |
| Minor Equipment                        | -                          | -                          | -                         | -                       |
| Union Compliance                       | -                          | 268                        | 3,500                     | 1,000                   |
| <b><i>TOTAL OPERATING EXPENSES</i></b> | <b>\$12,737</b>            | <b>\$13,398</b>            | <b>\$18,449</b>           | <b>\$16,237</b>         |
| Salary Expense                         | 680,537                    | 608,499                    | 718,246                   | 749,362                 |
| FICA ER                                | 50,635                     | 44,694                     | 54,946                    | 57,326                  |
| Allocated Benefits                     | 258,516                    | 235,573                    | 252,352                   | 253,063                 |
| <b><i>TOTAL OPERATING BUDGET</i></b>   | <b>\$1,002,425</b>         | <b>\$902,164</b>           | <b>\$1,044,003</b>        | <b>\$1,075,988</b>      |

## PROTECTIVE INSPECTIONS



### ***Mission Statement***

The Adams County Department of Protective Inspections strives to protect the public in commercial weighing and measuring practices, to achieve fair competition among businesses, and to facilitate trade between the states. This is accomplished by:

1. Inspecting and testing at facilities which sell by weight, measure and/or count.
2. Assuring that the devices used, and the method of sale followed are correct, accurate and legal.
3. Eliminating from use the devices which are incorrect and/or inaccurate and those methods of sale which are not legal.
4. Responding to consumer complaints.

The Department of Protective Inspections also works in the following fields.

1. Enforcement of the Solid Waste Laws
2. Posting and personal service of tax claims presented by the Tax Claim Department.
3. Defensive Driver Training of County Employees (certified instructor)
4. Assist With operation within the Department of Emergency Services.

2025 ADAMS COUNTY BUDGET

Protective Inspections (continued)

**Budget Narrative**

The 2025 budget includes the statement of projected expenses and income for the following programs: Weights and Measures, Solid Waste Code Enforcement and Tax Claim. The anticipated revenue for weights and measures comes from a fee for service calculated to be approximately \$8,000.00. Additional revenue for personal service of tax claims is provided by the Tax Service Department.

Some elements of the operating expenses are fixed costs from year to year and are anticipated to remain the same. However, adjustments have been made to reflect potential changes to consumer prices such as gasoline, supplies, and conference costs. The testing equipment used for inspections is in excellent condition, but annual maintenance of cleaning and repainting will need to continue as well as regular service for the vehicle. There are no capital requests this year. Overall, this proposed budget has stayed within the parameters set by the Finance Department for 2025.

**Departmental Goals**

- Register and inspect, approve, or reject County weighing and measuring commercial devices by the end of 2025.
- Inform public regarding quick response to inquiries and selling/purchasing related information.

**Position Count**

|                    | 2022 Budget | 2023 Budget | 2024 Budget | 2025 Budget |
|--------------------|-------------|-------------|-------------|-------------|
| Budgeted Positions | 1           | 1           | 1           | 1           |

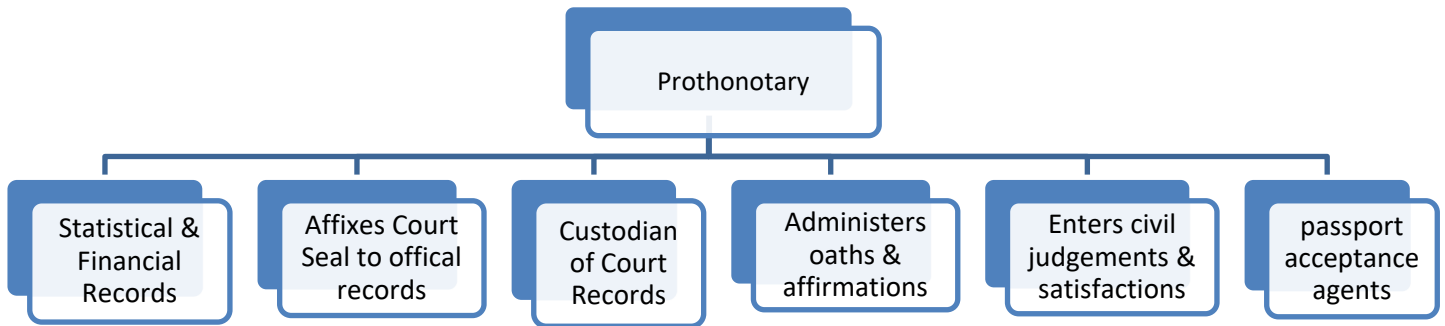
# 2025 ADAMS COUNTY BUDGET

Protective Inspections (continued)

## ***Revenue & Expense Detail***

| Account Description                    | 2022<br>Actuals<br>Audited | 2023<br>Actuals<br>Audited | 2024<br>Adopted<br>Budget | 2025<br>Final<br>Budget |
|----------------------------------------|----------------------------|----------------------------|---------------------------|-------------------------|
| <b><i>Revenues:</i></b>                |                            |                            |                           |                         |
| Charges for Services                   | 9,355                      | 8,900                      | 9,000                     | 9,000                   |
| <b><i>TOTAL REVENUES</i></b>           | <b>\$9,355</b>             | <b>\$8,900</b>             | <b>\$9,000</b>            | <b>\$9,000</b>          |
| <b><i>Expenses:</i></b>                |                            |                            |                           |                         |
| Dues/Memberships                       | -                          | -                          | 25                        | 25                      |
| Contracted Services                    | 100                        | 97                         | 103                       | 103                     |
| Conferences                            | -                          | -                          | 150                       | 150                     |
| Travel - Lodging                       | -                          | -                          | 300                       | 300                     |
| Vehicle Repair/Maintenance             | 399                        | 1,210                      | 1,000                     | 1,000                   |
| Equipment Repair Maintenance           | -                          | -                          | -                         | -                       |
| Cell Phone                             | 300                        | 300                        | 310                       | 310                     |
| Internet                               | 23                         | 25                         | 25                        | 25                      |
| Supplies                               | 284                        | 321                        | 300                       | 300                     |
| Postage/Shipping                       | 30                         | 28                         | 52                        | 52                      |
| Gasoline for County Vehicles           | 2,563                      | 2,137                      | 2,600                     | 2,600                   |
| <b><i>TOTAL OPERATING EXPENSES</i></b> | <b>\$3,699</b>             | <b>\$4,118</b>             | <b>\$4,865</b>            | <b>\$4,865</b>          |
| Salary Expense, Full Time              | 63,099                     | 63,000                     | 70,304                    | 73,112                  |
| FICA ER                                | 4,770                      | 4,762                      | 5,378                     | 5,593                   |
| Allocated Benefits                     | 28,536                     | 27,751                     | 29,061                    | 27,631                  |
| <b><i>TOTAL OPERATING BUDGET</i></b>   | <b>\$100,104</b>           | <b>\$99,631</b>            | <b>\$109,608</b>          | <b>\$111,201</b>        |

## PROTHONOTARY



### ***Mission Statement***

The Prothonotary's office was established by the State Constitution to function as the civil clerk for the Court of Common Pleas. Maintaining public records is essential for safeguarding the rights of every citizen, and this responsibility has long been a cornerstone of county governance. Our aim is to deliver service with both professionalism and courtesy.

### ***Budget Narrative***

The Department is committed to maintaining a close collaboration with the Court and its personnel to ensure the prompt and efficient processing of documents. We aim to enhance office productivity through advanced computer technology.

We are diligently advancing the rollout of several case management software modules, which will include online dockets, e-filing, and enhanced scanning capabilities. We are collaborating closely with the technology provider and coordinating with the County's IT team, court departments, and other relevant agencies to maximize efficiency, including benefits for the Sheriff's Department and the Clerk of Courts.

As a passport acceptance facility for the United States Department of State, our department underwent a comprehensive inspection and audit, achieving a flawless score. We were also honored with a letter of appreciation, recognizing our exemplary service to the traveling public and our commitment to maintaining the high standards established by the program.

### ***Goals for 2024***

- Deployment of civil case management software modules, encompassing online dockets, electronic filing, update scanning software, and digitizing of microfiche
- Advancement of document management systems to enhance efficiency, improve services delivery, and reduce operational costs. This involves implementing the PDF/A file format for the permanent retention of records
- Cross-training initiatives to ensure prompt and accurate document processing
- Maintenance of necessary certifications and accreditations
- Enforcement of stringent financial controls



2025 ADAMS COUNTY BUDGET

Prothonotary (continued)

***Departmental Goals***

- Receive, docket, scan and process all civil case filings promptly
- Collect filing fees in accordance with the established fee schedule and state regulations
- Ensure public accessibility to records as determined by court policies
- Authenticate and distribute court orders and opinions to attorneys and involved parties
- Processing of Protection from Abuse Orders by the close of business on the day filed
- Maintain stringent financial controls by remitting collected funds to the County and State on a monthly basis
- Submit statistical reports monthly to the Administrative Office of Pennsylvania Courts and Court Administration
- Continue serving as Acceptance Agents for passport applications on behalf of the United States Department of State

***Position Count***

|                    | 2022 Budget | 2023 Budget | 2024 Budget | 2025 Budget |
|--------------------|-------------|-------------|-------------|-------------|
| Budgeted Positions | 7           | 7           | 7           | 7           |

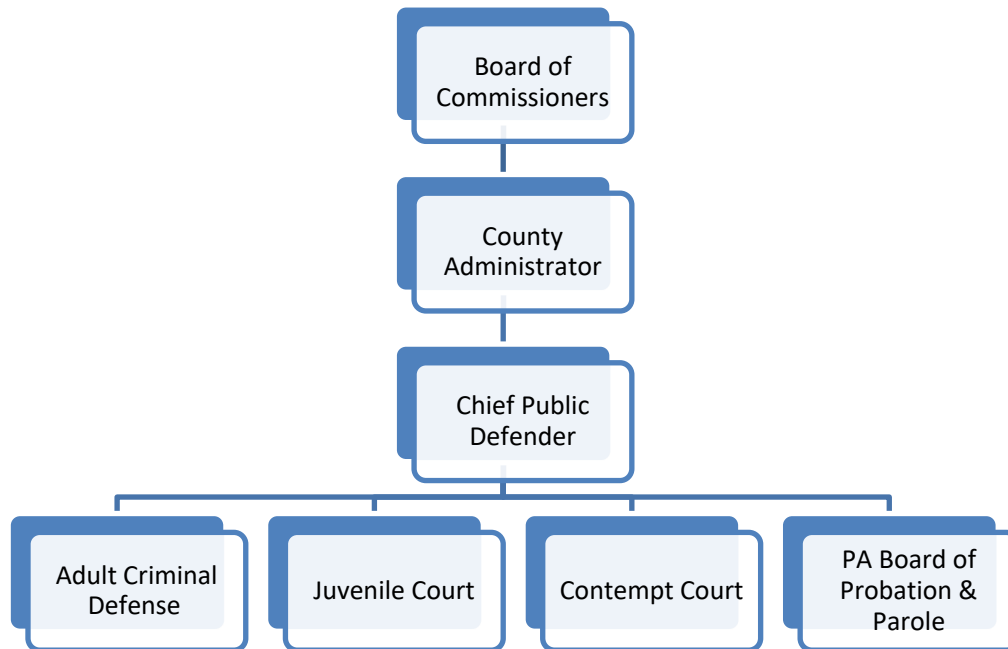
# 2025 ADAMS COUNTY BUDGET

Prothonotary (continued)

## Revenue & Expense Detail

| Account Description                    | 2022<br>Actuals<br>Audited | 2023<br>Actuals<br>Audited | 2024<br>Adopted<br>Budget | 2025<br>Final<br>Budget |
|----------------------------------------|----------------------------|----------------------------|---------------------------|-------------------------|
| <b><u>Revenues:</u></b>                |                            |                            |                           |                         |
| Charges for Services                   | 266,194                    | 270,145                    | 280,000                   | 280,000                 |
| Copy Revenue                           | 1,298                      | -                          | -                         | -                       |
| Offender Supervision Fee               | -                          | -                          | -                         | -                       |
| <b><i>TOTAL REVENUES</i></b>           | <b>\$267,492</b>           | <b>\$270,145</b>           | <b>\$280,000</b>          | <b>\$280,000</b>        |
| <b><u>Expenses:</u></b>                |                            |                            |                           |                         |
| Professional Services                  | 10,372                     | -                          | 1,090                     | 890                     |
| Legal Fees                             | 2,000                      | 2,000                      | 2,000                     | 2,000                   |
| Advertising                            | 253                        | 251                        | 300                       | 300                     |
| Dues/Memberships                       | 625                        | 625                        | 625                       | 625                     |
| Contracted Services                    | 3,794                      | 5,486                      | 26,313                    | 26,275                  |
| Conferences                            | 375                        | -                          | 425                       | 425                     |
| Travel - Mileage                       | 263                        | 37                         | 100                       | 500                     |
| Travel - Meals                         | -                          | -                          | -                         | -                       |
| Travel - Other                         | 12                         | -                          | 100                       | 100                     |
| Travel - Lodging                       | 406                        | -                          | 600                       | 650                     |
| Property Repair/Maintenance            | -                          | -                          | -                         | -                       |
| Building Repair/Maintenance            | 164                        | 9,994                      | -                         | -                       |
| Equipment Repair/Maintenance           | -                          | -                          | 300                       | 700                     |
| Telephone                              | 841                        | 780                        | 826                       | 826                     |
| Cell Phone                             | 506                        | 506                        | 480                       | 525                     |
| Internet                               | 237                        | 252                        | 253                       | 253                     |
| Supplies                               | 4,036                      | 4,623                      | 6,000                     | 7,737                   |
| Publications Subscriptions             | -                          | 87                         | -                         | 150                     |
| Postage/Shipping                       | 3,633                      | 4,226                      | 4,300                     | 4,300                   |
| Minor Equipment                        | 829                        | 2,022                      | 3,600                     | 4,500                   |
| <b><i>TOTAL OPERATING EXPENSES</i></b> | <b>\$28,346</b>            | <b>\$30,889</b>            | <b>\$47,312</b>           | <b>\$50,756</b>         |
| Salaries                               | 269,056                    | 275,376                    | 301,466                   | 297,179                 |
| FICA ER                                | 19,816                     | 20,265                     | 23,062                    | 22,734                  |
| Allocated Benefits                     | 138,481                    | 137,333                    | 144,208                   | 96,588                  |
| <b><i>TOTAL OPERATING BUDGET</i></b>   | <b>\$455,699</b>           | <b>\$463,863</b>           | <b>\$516,048</b>          | <b>\$467,257</b>        |

## PUBLIC DEFENDER



### ***Mission Statement***

The Adams County Public Defender's Office is committed to providing excellent legal representation to all juveniles who commit criminal offenses and to financially qualified individuals in adult criminal cases, parole/probation and intermediate punishment revocation matters, protection from abuse contempt cases, cases involving alleged contempt of court for non-payment of child support or criminal case fines and costs, and mental health involuntary commitment hearings. Eligibility for representation is based on the income and personal assets of the individual (and in some cases, his or her household) who has applied for services. Our office uses an eligibility threshold of 150% of the federal poverty guidelines. Individuals who are incarcerated automatically qualify for public defender services.

It is the objective of this office to ensure that all individuals, regardless of financial circumstances, are afforded due process and the full protections of our state and federal Constitutions.

### ***Budget Narrative***

Duties and responsibilities of our professional staff include interviews with defendants, investigation of cases, preparation for trials and hearings, representation during hearings and trials and, in the event of conviction, representation in connection with sentencing and any appeals. In addition, our office is also appointed to represent defendants in post-conviction matters who allege constitutional violations.

The current professional staff of the Adams County Public Defender's Office consists of a Public Defender, a First Assistant Public Defender and two assistant public defenders. This staff is supplemented by the services of an investigator, two legal secretaries and a Certified Paralegal/Office Manager, who oversees day-to-day operations in conjunction with the Public Defender. We are adequately staffed for our present needs.

2025 ADAMS COUNTY BUDGET

Public Defender (continued)

***Departmental Goals***

- Maintain a talented and dedicated professional staff.
- Maintain a manageable caseload for the attorneys in the office so there is sufficient time for case preparation.
- Ensure availability of supportive forensic services such as investigations, psychiatric evaluations, and expert witness retention.
- Provide quality legal representation to all eligible adult and juvenile defendants charged who lack sufficient funds to obtain their own counsel.

***Position Count***

|                    | 2022 Budget | 2023 Budget | 2024 Budget | 2025 Budget |
|--------------------|-------------|-------------|-------------|-------------|
| Budgeted Positions | 8           | 8           | 8           | 8           |

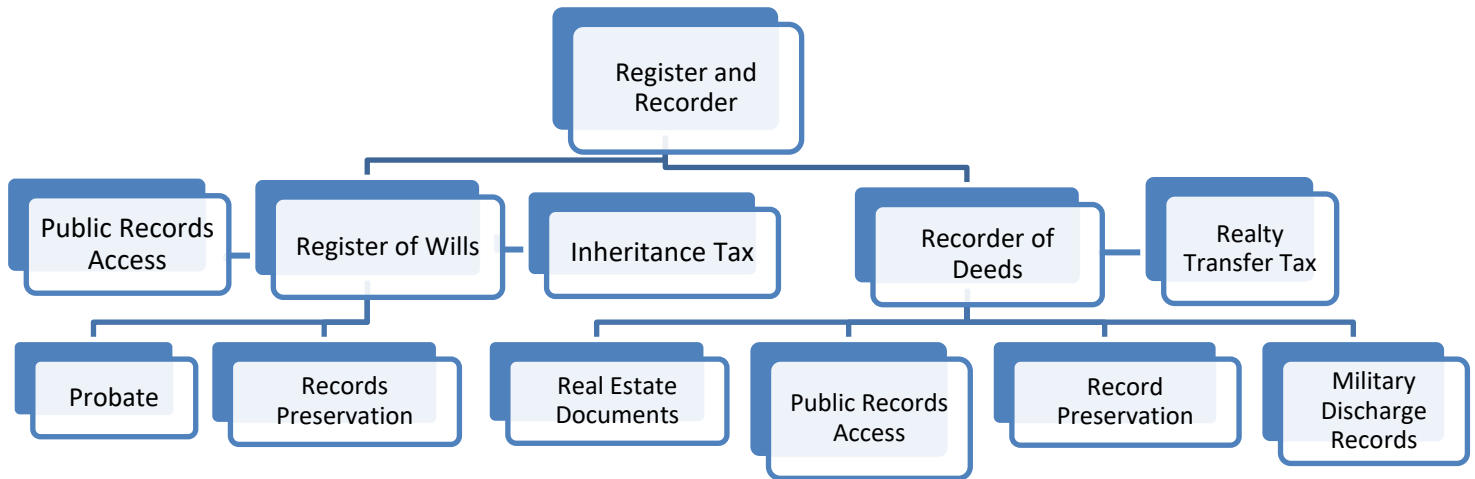
# 2025 ADAMS COUNTY BUDGET

Public Defender (continued)

## ***Revenue & Expense Detail***

| Account Description             | 2022<br>Actuals<br>Audited | 2023<br>Actuals<br>Audited | 2024<br>Adopted<br>Budget | 2025<br>Final<br>Budget |
|---------------------------------|----------------------------|----------------------------|---------------------------|-------------------------|
| <b><u>Revenues:</u></b>         |                            |                            |                           |                         |
| NO REVENUES                     | -                          | -                          | -                         | -                       |
| <b>TOTAL REVENUES</b>           | <b>\$-</b>                 | <b>\$ -</b>                | <b>\$ -</b>               | <b>\$ -</b>             |
| <b><u>Expenses:</u></b>         |                            |                            |                           |                         |
| Professional Services           | 26,476                     | 14,015                     | 25,000                    | 20,000                  |
| Legal Fees                      | 77,821                     | 63,788                     | 58,000                    | 58,000                  |
| Advertising                     | 750                        | 1,500                      | 300                       | 300                     |
| Dues/Memberships                | 3,510                      | 3,620                      | 4,125                     | 4,550                   |
| Contracted Services             | 6,155                      | 24,138                     | 11,073                    | 11,330                  |
| Training                        | 2,610                      | 6,334                      | 3,000                     | 3,300                   |
| Conferences                     | 375                        | -                          | -                         | -                       |
| Travel - Mileage                | 1,869                      | 1,997                      | 1,700                     | 1,800                   |
| Travel - Meals                  | -                          | -                          | -                         | -                       |
| Travel - Other                  | 15                         | 70                         | 25                        | 60                      |
| Travel - Lodging                | -                          | 163                        | -                         | 180                     |
| Telephone                       | 1,182                      | 970                        | 919                       | 252                     |
| Cell Phone                      | 2,038                      | 2,529                      | 2,880                     | 2,880                   |
| Television                      | -                          | -                          | -                         | -                       |
| Internet                        | 124                        | 132                        | 133                       | 133                     |
| Supplies                        | 1,833                      | 2,638                      | 2,969                     | 2,295                   |
| Publications Subscriptions      | 17,716                     | 18,005                     | 17,000                    | 8,500                   |
| Postage/Shipping                | 1,927                      | 1,767                      | 1,800                     | 1,800                   |
| Minor Equipment                 | 1,375                      | 6,026                      | 4,500                     | -                       |
| <b>TOTAL OPERATING EXPENSES</b> | <b>\$145,776</b>           | <b>\$147,692</b>           | <b>\$133,424</b>          | <b>\$115,380</b>        |
| Salaries                        | 419,354                    | 404,223                    | 461,823                   | 491,839                 |
| FICA ER                         | 31,045                     | 30,223                     | 35,330                    | 37,626                  |
| Allocated Benefits              | 194,557                    | 172,149                    | 176,469                   | 160,762                 |
| <b>TOTAL OPERATING BUDGET</b>   | <b>\$790,732</b>           | <b>\$754,287</b>           | <b>\$807,046</b>          | <b>\$805,607</b>        |

## REGISTER & RECORDER



### ***Mission Statement***

The office of the Adams County Register of Wills and Recorder of Deeds consists of two separate and distinct offices and the officeholder manages both offices.

The role of the Register of Wills is to act in a judicial capacity for issuing Letters, which is granting legal authority to the qualified Personal Representative to best serve as Executor or Administrator of an estate. In addition, the Register accepts estate filings throughout the administration process and monitors certain aspects of the estate administration. The Register also accepts Inheritance tax payments in the capacity of an Agent for the Commonwealth of Pennsylvania.

The role of the Recorder of Deeds is to accept for recording those documents that pertain to land records and transactions, and to preserve and maintain those public records whereby making them available for examination and research. In addition, the Recorder of Deeds has the duty to collect State and Local municipality and school district transfer taxes, and to timely disburse those funds to the proper entities. For our Veterans, the Recorder's office will record (upon request by a Veteran) and keep confidential his/her military discharge paper (DD-214) and will (upon request) provide certified copies (to the Veteran only). For the Pennsylvania notary, the Recorder of Deeds will issue an Oath to a notary, and will record the bond and commission and maintain as public record as required by law.

### ***Budget Narrative***

The objective for the Register of Wills and Recorder of Deeds official is to focus on keeping a watchful eye on the ministrations of the office to keep the office up-to-date with any required law changes, best practices, as well as technology that may be incorporated to enhance and improve the services that each individual office provides to our community.

The office will continue to provide excellent customer service to help customers reach the ultimate goal they are looking to achieve, and will continue to preserve all records to allow users the ability to search data and associated images; whether it be by looking at actual historical books containing the desired information, or by using a reliable, user-friendly computer system. This office continues to serve our customers efficiently and with precision.

## 2025 ADAMS COUNTY BUDGET

Register & Recorder (continued)

### ***Departmental Goals***

- Record all documents pertaining to real estate in Adams County through traditional or eRecording methods.
- Retain earliest documents as a method of historical record keeping.
- Scan all documents as a system of record preservation.
- Make recorded documents available to the public.
- Record all final discharge paperwork for honorably discharged non-commissioned officers for the Armed Forces.
- Collect fees and taxes mandated by the County and state on recorded documents.
- Determine if the documents presented are in compliance with applicable law and rules to be admitted for probate and the proper personal representative appointed for the estate.
- Collect the fees for probate and all other filings in accordance with the published fee schedule and state-mandated fees.

### ***Position Count***

|                    | 2022 Budget | 2023 Budget | 2024 Budget | 2025 Budget |
|--------------------|-------------|-------------|-------------|-------------|
| Budgeted Positions | 8           | 8           | 8           | 8           |

# 2025 ADAMS COUNTY BUDGET

Register & Recorder (continued)

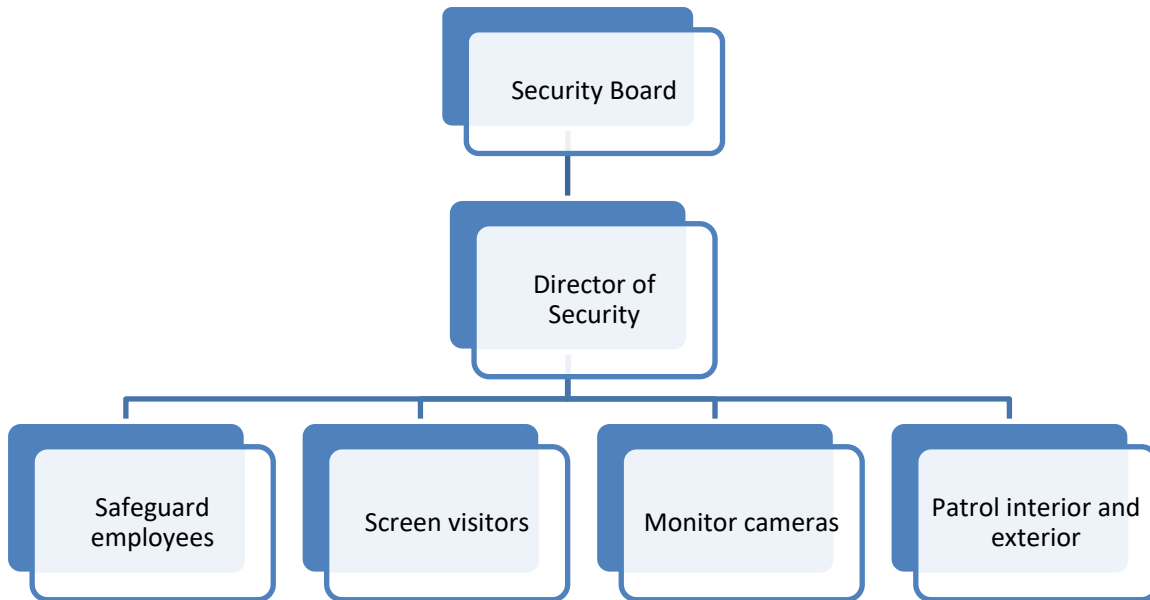
## ***Revenue & Expense Detail***

| Account Description                    | 2022<br>Actuals<br>Audited | 2023<br>Actuals<br>Audited | 2024<br>Adopted<br>Budget | 2025<br>Final<br>Budget |
|----------------------------------------|----------------------------|----------------------------|---------------------------|-------------------------|
| <b><i>Revenues:</i></b>                |                            |                            |                           |                         |
| Charges for Services                   | 872,238                    | 742,435                    | 900,000                   | 800,000                 |
| <b><i>TOTAL REVENUES</i></b>           | <b>\$872,238</b>           | <b>\$742,435</b>           | <b>\$900,000</b>          | <b>\$800,000</b>        |
| <b><i>Expenses:</i></b>                |                            |                            |                           |                         |
| Professional Services                  | -                          | -                          | 100                       | 100                     |
| Legal Fees                             | 5,000                      | 5,000                      | 5,000                     | 5,000                   |
| Dues/Memberships                       | 1,250                      | 1,250                      | 1,250                     | 1,250                   |
| Contracted Services                    | 16,459                     | 31,867                     | 18,441                    | 18,827                  |
| SBITA                                  | -                          | 1,920                      | 1,920                     | 1,920                   |
| Training                               | -                          | -                          | 250                       | 250                     |
| Conferences                            | 750                        | 800                        | 2,750                     | 2,750                   |
| Travel - Mileage                       | 310                        | -                          | 500                       | 300                     |
| Travel - Meals                         | 35                         | 72                         | 60                        | 60                      |
| Travel - Other                         | 22                         | -                          | 50                        | 50                      |
| Travel - Lodging                       | 1,062                      | 584                        | 3,770                     | 3,770                   |
| Building Repair/Maintenance            | 309                        | -                          | -                         | -                       |
| Telephone                              | 985                        | 868                        | 919                       | 224                     |
| Cell Phone                             | 169                        | 506                        | 480                       | 480                     |
| Internet                               | 280                        | 298                        | 299                       | 299                     |
| Supplies                               | 1,842                      | 2,359                      | 3,640                     | 3,210                   |
| Postage/Shipping                       | 976                        | 1,081                      | 1,100                     | 1,100                   |
| Minor Equipment                        | -                          | 872                        | -                         | -                       |
| <b><i>TOTAL OPERATING EXPENSES</i></b> | <b>\$29,449</b>            | <b>\$47,477</b>            | <b>\$40,529</b>           | <b>\$39,590</b>         |
| Salaries                               | 276,322                    | 275,151                    | 287,412                   | 297,919                 |
| FICA ER                                | 20,557                     | 20,620                     | 21,988                    | 22,791                  |
| Allocated Benefits                     | 161,509                    | 141,093                    | 125,666                   | 109,109                 |
| <b><i>TOTAL OPERATING BUDGET</i></b>   | <b>\$487,837</b>           | <b>\$484,341</b>           | <b>\$475,595</b>          | <b>\$469,409</b>        |



## 2025 ADAMS COUNTY BUDGET

### SECURITY



#### ***Mission Statement***

Our department is responsible for the safety and security of the Adams County Courthouse, the Human Services Building (HSB), County assets, employees, and visiting members of the public.

We strive to accomplish this role by diligently screening visitors, consistently monitor security cameras and alarms, conduct interior and exterior patrols, and provide a uniformed presence while monitoring conferences, hearings, or other proceedings.

Security Officers are typically the first county employees that members of the public meet when entering the facility. Officers are to project a professional image and treat all visitors with courtesy and respect.

#### ***Budget Narrative***

In 2023, 86,598 individuals were processed through the Courthouse and Human Services Building (HSB) security checkpoints. Visitors relinquished 1,579 prohibited items, including 10 handguns, that are prohibited from being carried onto county property. There were 94 requests for Security assistance by various county offices.

While still not at pre-COVID numbers, visitor traffic has shown an increase, since returning to full operations.

The mere presence, of an active security checkpoint, has been proven to discourage most individuals from implementing attacks on facilities. The security measures utilized discourage individuals from concealing items at our checkpoints.

Renovated in 2018, HSB has intrusion detection alarms, security cameras, and ID badge management all monitored by on-site security. Similar systems were installed at the Courthouse in 2015. In 2024, we

## 2025 ADAMS COUNTY BUDGET

Security (continued)

continued to conduct security camera upgrades, removing some analog systems and improved the picture quality. In response to hazmat and riot style incidents, throughout our Nation, we are adding gas masks to our equipment profile.

Having added portable ballistic shields to our security posture, Officers are being trained on its proper use. We continue to upgrade older security systems, and implementing what is known as Crime Prevention Through Environmental Design (CPTED).

The continued integration of new technology, along with sound security measures, in our facilities can provide an elevated sense of security for staff and visitors. Improving all measures provides a peace of mind that will allow County business to be conducted as efficiently as possible. In today's world, it is imperative that Adams County supports a proactive security platform, evaluates emerging technology, and finances necessary security enhancements as the County expands.

### ***Departmental Goals***

- Screen visitors who enter County affiliated buildings for prohibited items.
- Patrol the interior and exterior of County affiliated buildings for any suspicious activity.
- Attend and monitor interviews or meetings when necessary.
- Safeguard county employees and the public who enter the facilities.
- Monitor security cameras and alarms daily.

### ***Position Count***

|                    | 2022 Budget | 2023 Budget | 2024 Budget | 2025 Budget |
|--------------------|-------------|-------------|-------------|-------------|
| Budgeted Positions | 12          | 12          | 13          | 13          |

# 2025 ADAMS COUNTY BUDGET

Security (continued)

## ***Revenue & Expense Detail***

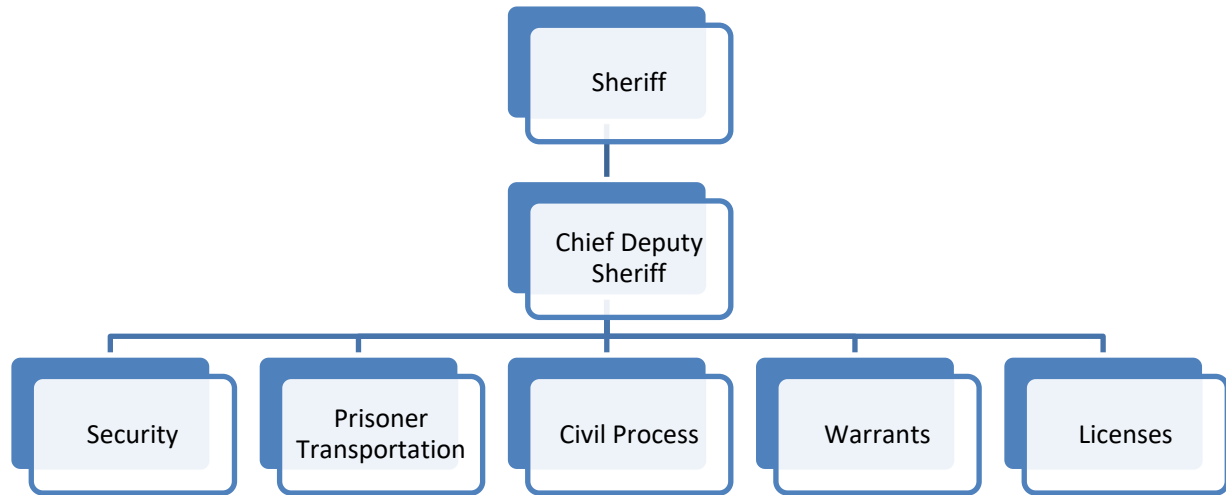
| Account Description          | 2022<br>Actuals<br>Audited | 2023<br>Actuals<br>Audited | 2024<br>Adopted<br>Budget | 2025<br>Final<br>Budget |
|------------------------------|----------------------------|----------------------------|---------------------------|-------------------------|
| <b><u>Revenues:</u></b>      |                            |                            |                           |                         |
| State Funding                | -                          | -                          | -                         | -                       |
| Charges for Services         | 10                         | -                          | 50                        | 50                      |
| Miscellaneous                | -                          | -                          | -                         | -                       |
| Other Grants                 | -                          | 2,935                      | -                         | -                       |
| <b><i>TOTAL REVENUES</i></b> | <b>\$10</b>                | <b>\$2,935</b>             | <b>\$50</b>               | <b>\$50</b>             |

## **Expenses:**

|                                        |                  |                  |                  |                  |
|----------------------------------------|------------------|------------------|------------------|------------------|
| Professional Services                  | 1,153            | -                | 1,100            | 1,500            |
| Technical Services                     | 1,029            | -                | -                | -                |
| Advertising                            | -                | -                | -                | -                |
| Dues/Memberships                       | 150              | 150              | 150              | 195              |
| Application Filing Fee                 | 800              | 800              | 800              | 1,040            |
| Contracted Services                    | 10,842           | 17,189           | 22,177           | 22,749           |
| Training                               | -                | 300              | 1,050            | 2,100            |
| Conferences                            | -                | -                | -                | -                |
| Travel - Mileage                       | -                | 20               | 75               | 150              |
| Travel - Meals                         | -                | -                | 50               | 50               |
| Travel - Other                         | -                | -                | 50               | 50               |
| Building Repair/Maintenance            | 419              | -                | 500              | 3,100            |
| Equipment Repair Maintenance           | 2,075            | 1,136            | 1,950            | 2,215            |
| Telephone                              | 377              | 343              | 405              | 199              |
| Cell Phone                             | 1,013            | 1,011            | 1,000            | 1,440            |
| Electric                               | 251              | 264              | 300              | 300              |
| Fuel Oil/Natural Gas                   | 129              | 100              | 135              | 135              |
| Water/Sewer                            | 28               | 28               | 50               | 50               |
| Disposal of Waste                      | 31               | 16               | 30               | 30               |
| Internet                               | 58               | 61               | 70               | 70               |
| Supplies                               | 4,713            | 8,010            | 4,550            | 5,750            |
| Postage/Shipping                       | -                | -                | 35               | 45               |
| Uniforms/Tactical Gear                 | 2,317            | 4,781            | 7,500            | 11,500           |
| Minor Equipment                        | 10,239           | 4,575            | 6,405            | -                |
| <b><i>TOTAL OPERATING EXPENSES</i></b> | <b>\$35,624</b>  | <b>\$38,784</b>  | <b>\$48,382</b>  | <b>\$52,668</b>  |
| Salaries                               | 359,594          | 353,531          | 421,605          | 433,216          |
| FICA ER                                | 26,533           | 26,093           | 32,252           | 33,141           |
| Allocated Benefits                     | 130,879          | 119,182          | 102,565          | 136,663          |
| <b><i>TOTAL OPERATING BUDGET</i></b>   | <b>\$552,630</b> | <b>\$537,590</b> | <b>\$604,804</b> | <b>\$655,688</b> |

## 2025 ADAMS COUNTY BUDGET

### SHERIFF



### ***Mission Statement***

The mission of the Adams County Sheriff's Office is to provide first-class professional and courteous service to the Adams County Courts, the Citizens of Adams County, its agencies, and all law enforcement organizations with whom we partner to maintain order in our community.

We will serve with integrity and distinction, whether providing security for court proceedings, serving warrants and civil process, conducting prisoner transports, providing community service or fulfilling other law enforcement duties required or requested under law and statute.

### ***Budget Narrative***

In 2024, members of the Adams County Sheriff's Office (ACSO) continued to perform their duties in accordance with the Mission Statement. The funding requests outlined in our FY-2025 Budget Request will go toward the completion of the various tasks and duties of the Sheriff's Office. The following data show projected and actual accomplishments this year and 2024 goals (all year to date statistics are based on January to July of 2024):

#### **2024 Actual and Projected Accomplishments**

- Warrants served year to date: 560 – Projected year-end: 1000
- License to Carry Permits year to date 2,220 - Projected year - end 4000.
- PFA's served year to date – 175.
- Out of county prisoner transports and all other transports other than inmate transports from Adams County Adult Correctional Center and Returns year to date - 176 with a year- end projection of 301.
- The Sheriff's Office continues to use SGI Avalon for long distance out of state inmate transports.
- Civil / Real Estate / Personal Property / Subpoenas – year to date 722

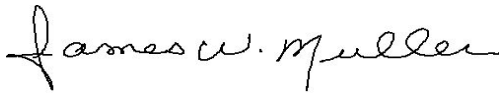
## 2025 ADAMS COUNTY BUDGET

Sheriff (continued)

- The Sheriff's Office continues to provide help and support to Federal, State, and local law enforcement agencies upon request.
- The Sheriff conducted several Law Enforcement Officer Safety Act (LEOSA) firearms certifications for retired law enforcement officers.

### **Departmental Goals**

- The completion of the ACSO Policy and Procedure's Manual as contracted with Lexipol
- Train and certify a new ACSO firearm instructor
- Train and certify an ACSO firearm armorer
- Implement a department defensive tactics program
- Continue to provide education and training to the public upon request
- Purchase to be made by the Sheriff of a new K9 for explosives detection
- Train and equip a new explosives K9
- Contract with "Accurint for Law Enforcement" – a comprehensive database of public records for identification of people and other useful information
- Update holding cell renovations



James W. Muller  
Sheriff

### ***Position Count***

|                    | 2022 Budget | 2023 Budget | 2024 Budget | 2025 Budget |
|--------------------|-------------|-------------|-------------|-------------|
| Budgeted Positions | 21          | 21          | 20          | 20          |

# 2025 ADAMS COUNTY BUDGET

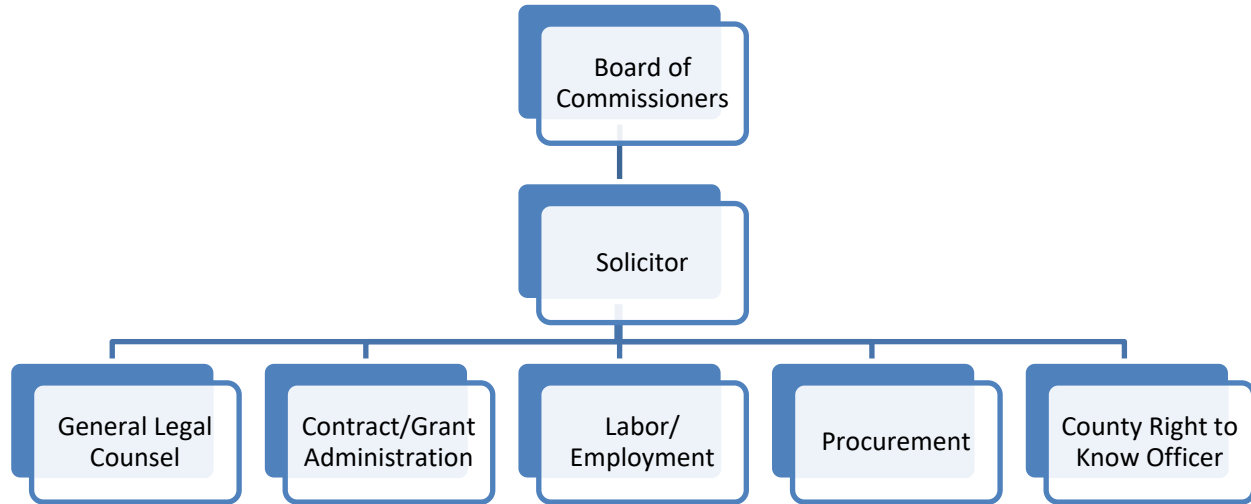
Sheriff (continued)

## Revenue & Expense Detail

| Account Description             | 2022<br>Actuals<br>Audited | 2023<br>Actuals<br>Audited | 2024<br>Adopted<br>Budget | 2025<br>Final<br>Budget |
|---------------------------------|----------------------------|----------------------------|---------------------------|-------------------------|
| <b><u>Revenues:</u></b>         |                            |                            |                           |                         |
| State Funding                   | -                          | 16,368                     | -                         | -                       |
| Charges for Services            | 123,186                    | 129,811                    | 150,000                   | 150,000                 |
| MDJ Warrant Revenue             | 1,410                      | 742                        | 2,500                     | 1,500                   |
| License-Precious Metals         | 100                        | 100                        | 100                       | 100                     |
| Permits-Guns                    | 106,023                    | 85,118                     | 90,000                    | 80,000                  |
| Miscellaneous                   | -                          | -                          | -                         | -                       |
| Other Grants                    | -                          | 2,740                      | -                         | -                       |
| <b>TOTAL REVENUES</b>           | <b>\$230,719</b>           | <b>\$234,879</b>           | <b>\$242,600</b>          | <b>\$231,600</b>        |
| <b><u>Expenses:</u></b>         |                            |                            |                           |                         |
| Professional Services           | 110,877                    | 91,819                     | 85,150                    | 75,000                  |
| Legal Fees                      | 1,408                      | 310                        | 1,500                     | 1,200                   |
| Advertising                     | -                          | -                          | -                         | -                       |
| Dues/Memberships                | 2,054                      | 1,891                      | 2,100                     | 1,395                   |
| Contracted Services             | 104,706                    | 91,800                     | 95,748                    | 108,631                 |
| SBITA                           | -                          | -                          | -                         | 10,108                  |
| Training                        | 85                         | 2,540                      | 2,450                     | 7,085                   |
| Conferences                     | 399                        | -                          | 1,000                     | 1,500                   |
| Travel - Mileage                | 401                        | 3,527                      | 500                       | 3,000                   |
| Travel - Meals                  | 743                        | 387                        | 700                       | 750                     |
| Travel - Other                  | 832                        | 667                        | 800                       | 800                     |
| Travel - Lodging                | 317                        | -                          | 250                       | 250                     |
| Building Repair Maintenance     | 130                        | -                          | -                         | 4,000                   |
| Vehicle Repair/Maintenance      | 6,257                      | 4,840                      | 10,000                    | 7,500                   |
| Telephone                       | 2,355                      | 2,230                      | 2,145                     | 322                     |
| Cell Phone                      | 8,281                      | 8,619                      | 8,000                     | 8,200                   |
| Internet                        | 3,380                      | 3,412                      | 3,533                     | 3,500                   |
| Supplies                        | 7,665                      | 11,063                     | 24,541                    | 21,000                  |
| Publications Subscriptions      | 853                        | -                          | 300                       | 300                     |
| Postage/Shipping                | 3,567                      | 3,795                      | 3,700                     | 3,700                   |
| Gasoline for County Vehicles    | 17,563                     | 14,642                     | 21,000                    | 18,000                  |
| Uniforms/Tactical Gear          | 13,214                     | 19,318                     | 22,750                    | 30,500                  |
| Minor Equipment                 | 6,091                      | 7,692                      | 21,247                    | -                       |
| Bank Fees                       | -                          | 245                        | -                         | 360                     |
| <b>TOTAL OPERATING EXPENSES</b> | <b>\$291,178</b>           | <b>\$268,797</b>           | <b>\$307,414</b>          | <b>\$307,101</b>        |
| Salaries                        | 936,004                    | 948,159                    | 1,028,675                 | 1,046,961               |
| FICA ER                         | 68,272                     | 69,536                     | 81,889                    | 80,093                  |
| Allocated Benefits              | 541,476                    | 496,887                    | 498,287                   | 401,327                 |
| <b>TOTAL OPERATING BUDGET</b>   | <b>\$1,836,930</b>         | <b>\$1,783,379</b>         | <b>\$1,916,265</b>        | <b>\$1,835,482</b>      |

## 2025 ADAMS COUNTY BUDGET

### SOLICITOR



### ***Mission Statement***

The Solicitor's Office consists of the Solicitor, a First Assistant Solicitor, and an Assistant Solicitor. The Solicitor's Office acts as general counsel to the County Commissioners and all County departments. The County Code delineates the statutory duties of the County Solicitor, including the commencement and prosecution of all legal actions brought by the County, and the defense of the County in all actions or lawsuits brought against the County. This Office advises the Board of Commissioners, other County Boards, and County Departments on legal and policy matters. The Solicitor's Office drafts and reviews policies, legislation, regulations, and ordinances, conducts research, and provides advice that is both reactive and proactive. All contracts are reviewed before being submitted to the Board of Commissioners for approval. The office drafts Master Service Agreements, Agreements for Professional Services, and procurement documents. The Solicitor coordinates and supervises outside Legal Counsel and Special Counsel, as needed. The Office plays a significant role in the following:

- Personnel and employment matters;
- Policy and labor issues at the Adams County Adult Correctional Complex;
- Voter Registration and Election issues;
- Collective bargaining negotiations with Teamsters and AFSCME unions;
- Capital procurement projects;
- Land use planning, zoning, and agricultural preservation initiatives;
- Real estate tax assessment appeals and exemption requests;
- Right-To-Know Law review and responses;
- Provides close operational support and contract revision services to the Department of Children and Youth Services and to the York/Adams Joinder;
- Employee health care plan design and administration;
- County-wide data retention, digital archive and cyber-security issues; and
- Insurance coverage and risk management issues.

The Solicitor's Office strives to provide responsive, accurate, and ethical services that materially assist the County in achieving its policy and operational goals.

### ***Vision***

The vision for this office for the four (4) year period including 2024-2028 is to continue to evolve our service and accessibility model such that all departments are receiving timely and proactive legal services and advice. In addition, the department intends to continue developing policy objectives that address existing problems, provide the footprint for new initiatives, and broaden the scope of deliverable services to County residents. We intend to increase our educational outreach to all County departments and Elected Officials on legal and policy issues that touch their areas of practice and administration. The goal is for this Office to move to a paperless environment within this (4) year time period.

### ***Budget Narrative***

Over the past four years, the Solicitor's Office has experienced an increase in litigation and other legal matters impacting the County. This year, the Office will represent the Board of Assessment Appeals in approximately 15-20 tax exemption appeals. This includes drafting legal memoranda to assist the Board and representing the Board in commercial and residential valuation appeals as needed. Currently, the Solicitor's Office is litigating 7 appeals from 2023 Board decisions in the Court of Common Pleas, several of which have been favorably resolved.

Right-To-Know Law (RTKL) requests have remained steady, averaging around 200 requests per year, plus appeals. In 2023-2024, all RTKL appeals to the PA Office of Open Records were resolved in the County's favor, including challenges to the County's Tax Services fee structure and Election Department records policy.

The addition of a third attorney in the Solicitor's Office has helped to streamline the contract review and procurement processes. The Office negotiates, drafts, and reviews contracts for goods and services for every County Department, now providing a 30-day turnaround on most contract review/revision projects. The Office also provides advice, support, and contract review services to the York/Adams Joinder Board for its administration of Health Choices, MHIDD, and YADAC services. The County's procurement process was moved to the online PennBid platform in 2021, promoting efficiency and assisting in overseeing multiple capital projects. Similarly, the Solicitor's Office moved County auctions to an online website called Municibid, which allows the County to reach a greater audience and receive higher bids for its retired inventory. This Office regularly negotiates contract prices and leverages cooperative purchasing networks to ensure the best value to taxpayers.

Special projects regularly receiving Solicitor attention include Commissioners' initiatives, labor negotiations, tax service requirements, and Planning Office projects. Additionally, the Office assists the Planning Department with the administration and compliance of the County's American Rescue and Recovery Fund ("ARRF") grant program and has taken a leadership role in the county-wide Broadband Project and the Rooftop Solar Project.

Legal support for the Elections & Voter Registration Office has increased substantially since the 2020 Presidential Election cycle due to the contentious nature of election matters and related litigation. During election season, the Solicitor's Office works daily with the Director of Elections to ensure smooth primary and general elections, addressing court challenges raised by candidates and parties, and interpreting recent amendments to the Election Code and recent case law. In the past year, the County was named in various election-related lawsuits in state and federal courts and is likely to face much



## 2025 ADAMS COUNTY BUDGET

Solicitor (continued)

more litigation leading up to and following the 2024 Presidential Election. The Solicitor's Office has managed all election litigation in-house since 2020, saving the County significant outside legal fees.

The Solicitor's Office provides significant legal support to Human Resources and the ACACC, including collective bargaining efforts, resolving personnel matters, administering union grievances and arbitrations, and drafting policy. The Solicitor plays an active role in evaluating and administering employee health care plans. Recently, the Office assisted Human Resources in reclassifying the County as a hybrid entity under HIPAA, which included drafting and adopting a new County HIPAA policy to mitigate potential financial penalties for data breaches.

Technology and data security continue to impact most County and Solicitor projects. The additional Assistant Solicitor position enables the Department to partner with the IT Department to stay updated on evolving cyber-security and data retention/destruction issues, and better support technology-driven departments. Following a CYS data breach that was discovered in 2023, the Office updated internal IT policy, assisted in mitigation efforts, and ensured compliance with state and federal notification requirements. The Office continues to work with the federal Office of Civil Rights and the IT Department to ensure ongoing compliance and implement best practices.

The Solicitor's Office is actively litigating cases in federal and state courts and managing litigation where outside or special counsel has been retained. Such cases, whether civil or criminal in nature, can last several years. As an example, though this Office typically provides contract support to CYS, the last year has required the Office to be actively engaged in various litigation matters stemming from the search and seizure of thousands of sensitive county records by the District Attorney in the Spring of 2023 and to retain outside counsel to assist in the protection and return of those records sought to be used in several criminal cases. Though the underlying criminal cases were dismissed by the Court of Common Pleas, this Office will continue to be engaged in litigation over the records while the cases are appealed through the state appellate courts.

### ***Departmental Goals***

- Provide legal opinions in an expeditious manner, depending upon complexity and urgency of the matter
- Review all contracts and grant applications and negotiate contract revisions within twenty days from receipt
- Ensure that the interests of the County are fully protected in all transactions
- Litigation management to ensure that each phase of litigation is handled appropriately and complies with statutory and procedural time limits
- With the support of the Board of Commissioners, attend department head meetings as needed in order to offer proactive legal assistance

### ***Position Count***

|                    | 2022 Budget | 2023 Budget | 2024 Budget | 2025 Budget |
|--------------------|-------------|-------------|-------------|-------------|
| Budgeted Positions | 4           | 3           | 4           | 4           |

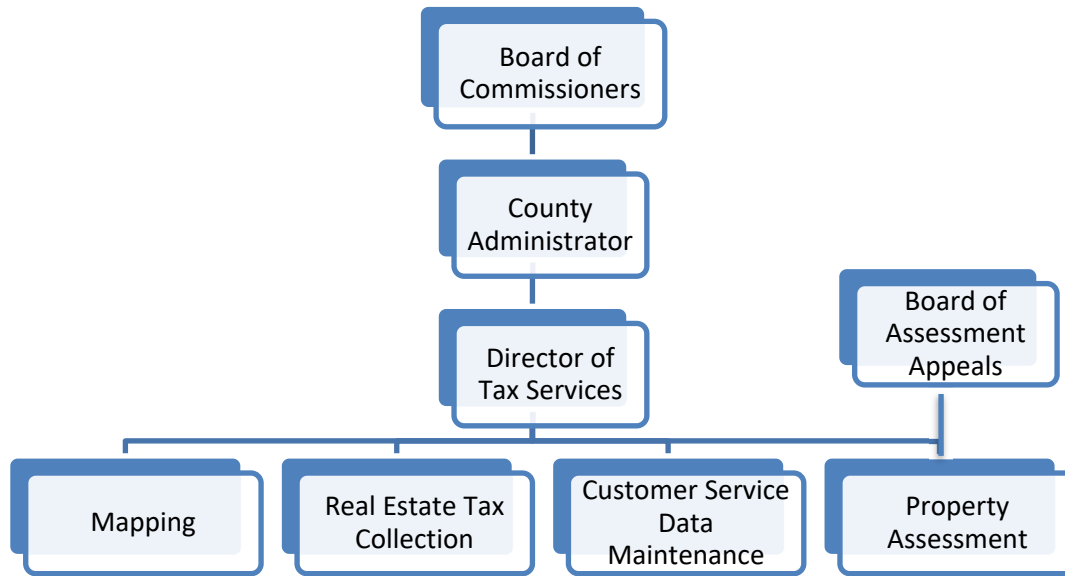
# 2025 ADAMS COUNTY BUDGET

Solicitor (continued)

## ***Revenue & Expense Detail***

| Account Description                    | 2022<br>Actuals<br>Audited | 2023<br>Actuals<br>Audited | 2024<br>Adopted<br>Budget | 2025<br>Final<br>Budget |
|----------------------------------------|----------------------------|----------------------------|---------------------------|-------------------------|
| <b><i>Revenues:</i></b>                |                            |                            |                           |                         |
| Open Records Fees                      | -                          | -                          | 140                       | -                       |
| <b><i>TOTAL REVENUES</i></b>           | <b><i>\$-</i></b>          | <b><i>\$-</i></b>          | <b><i>\$140</i></b>       | <b><i>\$-</i></b>       |
| <b><i>Expenses:</i></b>                |                            |                            |                           |                         |
| Professional Services                  | -                          | -                          | -                         | -                       |
| Legal Fees                             | 1,092                      | 93                         | 10,000                    | 5,000                   |
| Advertising                            | -                          | -                          | 600                       | 600                     |
| Dues/Memberships                       | 2,024                      | 1,997                      | 4,300                     | 3,300                   |
| Application Filing Fee                 | 140                        | -                          | -                         | -                       |
| Contracted Services                    | 2,567                      | 2,705                      | 3,306                     | 2,953                   |
| SBITA                                  | -                          | -                          | -                         | 6,274                   |
| Training                               | 554                        | 513                        | 3,000                     | 3,000                   |
| Conferences                            | 1,255                      | 485                        | 1,700                     | 1,700                   |
| Travel – Mileage                       | 127                        | 102                        | 550                       | 550                     |
| Travel – Meals                         | 13                         | -                          | 200                       | 200                     |
| Travel – Other                         | 50                         | -                          | 100                       | 100                     |
| Travel – Lodging                       | 393                        | 221                        | 1,700                     | 1,700                   |
| Building Repair/Maintenance            | -                          | -                          | -                         | 28,352                  |
| Telephone                              | 608                        | 533                        | 600                       | 168                     |
| Cell Phone                             | 1,495                      | 1,489                      | 1,440                     | 1,440                   |
| Internet                               | 688                        | 701                        | 722                       | 695                     |
| Supplies                               | 1,114                      | 1,605                      | 3,095                     | 2,095                   |
| Publications Subscriptions             | 4,329                      | 6,814                      | 4,500                     | 342                     |
| Postage/Shipping                       | 68                         | 52                         | 300                       | 200                     |
| Minor Equipment                        | 821                        | 538                        | 4,500                     | -                       |
| <b><i>TOTAL OPERATING EXPENSES</i></b> | <b><i>\$17,338</i></b>     | <b><i>\$17,848</i></b>     | <b><i>\$40,343</i></b>    | <b><i>\$58,669</i></b>  |
| Salaries                               | 276,269                    | 291,343                    | 346,131                   | 367,603                 |
| FICA ER                                | 20,539                     | 21,742                     | 26,480                    | 28,122                  |
| Allocated Benefits                     | 102,425                    | 103,651                    | 116,371                   | 111,995                 |
| <b><i>TOTAL OPERATING BUDGET</i></b>   | <b><i>\$416,571</i></b>    | <b><i>\$434,584</i></b>    | <b><i>\$529,325</i></b>   | <b><i>\$566,389</i></b> |

## TAX SERVICES



### ***Mission Statement***

The mission of the Adams County Tax Services Department is to provide fair and equitable administration of Adams County's tax system, as mandated by the Commonwealth of Pennsylvania, by mapping and maintaining current information for all tax parcels and taxable individuals; producing and supporting real property values through systematic procedures; billing and oversight of the collection of taxes for all of the county's taxing bodies; managing preferential assessment and exclusion programs; and for the collection of delinquent property taxes while providing the public, municipalities, school districts and other county departments with high quality and friendly customer service. These tasks are done by a well-educated and dedicated staff that includes Certified Pennsylvania Evaluators and others with specialized skills in specific areas; always remaining cognizant that good administration of the Tax Services Department and our tax system is essential for the adequate funding of local government services.

### ***Budget Narrative***

During 2024, Tax Services staff continued to provide courteous services while looking to further enhance the efficiency and services that we provide. The Tax Services webpage on the County's website continues to provide the public with tax related information without having to travel to the courthouse. On the site, the public can obtain Tax Services information regarding assessments, the Clean and Green process, appeal process and pay delinquent taxes just to name a few. Downloadable and/or fillable documents can also be obtained. In 2025, we plan to continue to examine any new services that may help to further eliminate the general public's need to visit the courthouse.

With the ever-evolving post COVID-19 pandemic landscape, we continue to examine how we operate and utilize new efficiencies to provide services and keep the tax rolls and other information updated. We continue to rely on online technology and email to serve our customers. Other remote activities such as online appeal hearings and remotely accessed meetings through Microsoft Teams have been successful and will continue. A move to online tax sales may be on the horizon as well. COVID-19 has

## 2025 ADAMS COUNTY BUDGET

### Tax Services (Continued)

shown us that there may be better ways to conduct business moving forward, regardless of whether or not a pandemic exists.

Looking forward to 2025, it appears that the residential and commercial real estate development continues on a positive track. While the County may see some increased development in the short term, we will look to review certain areas, such as exempt properties and Clean and Green enrollments, to ensure that all properties are properly taxed. We will also continue to use new technology to assist in identifying parcels, whose owners may have not complied with mandated law requirements in regard to notifying the County of property improvements, to update those building records for proper taxation.

We will continue to work with the Information Technology department to identify any other advances in technology which will help to improve overall efficiency and accuracy in the department in any line of our duties. Those advances may enhance our efficiency while conducting field visits, tax claim property posting, tax sales and appeal hearings. Additionally, Universal Parcel Identification (“UPI”) programs may be a future consideration.

Staffing needs for 2025 will be to identify ongoing continuing education opportunities for our current Certified Pennsylvania Evaluators, who, during 2025, will be renewing their certifications. Furthermore, we remain flexible to rebuild and train staff in general, and to look into continued department restructuring, if required, due to retirements and staff turnover. Finally, all staff will be aware and asked to identify areas in which the Tax Services Department can increase efficiency and safety to keep costs down to all taxpayers as we work to administer legally mandated programs.

### ***Departmental Goals***

- Maintain and update tax parcel map database.
- Identify all real property and assign uniform and equitable assessments.
- Maintain current ownership and address information on all real property.
- Update assessments in a timely manner as property improvements are made.
- Maintain all County assessments at 100% of base year value.
- Support county assessments on all formal appeals brought before the Board of Assessment Appeals (BoA).
- Maintain names and address of all persons over eighteen years of age for all taxing districts that impose the Per Capita and/or Occupation Tax.
- Maintain an accurate account of delinquent tax revenue collection and make timely deposits.
- Distribute delinquent real estate taxes collected accordingly to taxing districts.

### ***Position Count***

|                    | 2022 Budget | 2023 Budget | 2024 Budget | 2025 Budget |
|--------------------|-------------|-------------|-------------|-------------|
| Budgeted Positions | 49          | 48          | 47          | 47          |

# 2025 ADAMS COUNTY BUDGET

Tax Services (Continued)

## ***Revenue & Expense Detail***

| Account Description            | 2022<br>Actuals<br>Audited | 2023<br>Actuals<br>Audited | 2024<br>Adopted<br>Budget  | 2025<br>Final<br>Budget    |
|--------------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| <i><b>Revenues:</b></i>        |                            |                            |                            |                            |
| Real Estate Taxes-CY           | 42,015,354                 | 42,857,105                 | 44,000,000                 | 51,516,400                 |
| Real Estate Taxes –PY          | 1,020,138                  | 929,361                    | 990,000                    | 775,300                    |
| RE Taxes-Clean/Green RB        | 98,104                     | 229,150                    | 130,000                    | 190,800                    |
| PILT-Local                     | 60,000                     | 60,000                     | 60,000                     | 60,000                     |
| Per Capita Taxes-CY            | 324,588                    | 328,410                    | 330,000                    | 335,000                    |
| PILT-Federal Land              | 19,639                     | 16,342                     | 25,000                     | 20,000                     |
| State Funding                  | -                          | 527                        | 350                        | 350                        |
| PILT-State Game Lands          | 2,344                      | 2,344                      | 2,344                      | 2,344                      |
| PILT-Public Utility Realty Tax | 41,873                     | 41,555                     | 41,000                     | 41,500                     |
| PILT-State Forest Reserves     | 49,732                     | 49,732                     | 50,000                     | 50,000                     |
| Charges for Services           | 557,273                    | 514,597                    | 550,000                    | 519,000                    |
| Copy Revenue                   | 162                        | 167                        | 150                        | 175                        |
| Admin Fees                     | 50                         | 1,900                      | 1,500                      | 1,500                      |
| Application Fees               | 6,092                      | 5,513                      | 4,500                      | 4,500                      |
| Penalty Late Fee Charges       | -                          | 200                        | -                          | 3,600                      |
| Interest Income                | 2,649                      | 2,261                      | 3,000                      | 2,280                      |
| Permits-Building               | 18,530                     | 10,875                     | 10,000                     | 11,500                     |
| Miscellaneous                  | -                          | 1,000                      | -                          | -                          |
| Excess Proceeds of Tax Sale    | 8,390                      | 1,839                      | 1,135                      | 9,904                      |
| <i><b>TOTAL REVENUES</b></i>   | <i><b>\$44,224,918</b></i> | <i><b>\$45,052,878</b></i> | <i><b>\$46,198,979</b></i> | <i><b>\$53,544,153</b></i> |

# 2025 ADAMS COUNTY BUDGET

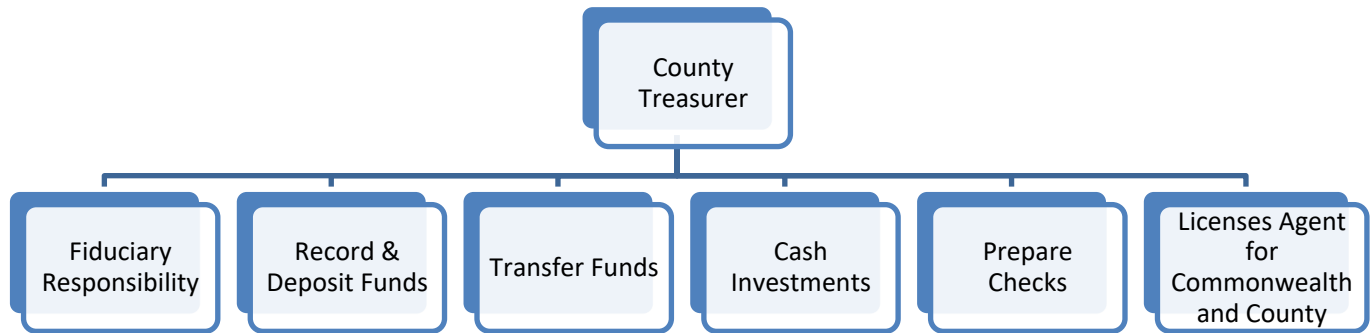
Tax Services (Continued)

## *Revenue & Expense Detail*

| Account Description                    | 2022<br>Actuals<br>Audited | 2023<br>Actuals<br>Audited | 2024<br>Adopted<br>Budget | 2025<br>Final<br>Budget   |
|----------------------------------------|----------------------------|----------------------------|---------------------------|---------------------------|
| <b><u>Expenses:</u></b>                |                            |                            |                           |                           |
| Professional Services                  | 33,550                     | 28,972                     | 47,700                    | 52,550                    |
| Legal Fees                             | 6,232                      | 7,558                      | 8,000                     | 8,000                     |
| Advertising                            | 9,923                      | 11,308                     | 12,500                    | 7,500                     |
| Dues/Memberships                       | 1,530                      | 3,054                      | 8,057                     | 3,208                     |
| Application Filing Fee                 | 5,655                      | 4,687                      | 4,500                     | 3,800                     |
| Contracted Services                    | 117,603                    | 104,271                    | 98,971                    | 523,759                   |
| SBITA                                  | -                          | 5,012                      | 38,995                    | 38,995                    |
| Training                               | 6,081                      | 1,325                      | 3,895                     | 5,692                     |
| Conferences                            | 600                        | 776                        | 1,800                     | 1,500                     |
| Travel - Mileage                       | 198                        | 221                        | 500                       | 500                       |
| Travel - Meals                         | -                          | -                          | 250                       | 250                       |
| Travel - Other                         | 19                         | -                          | 100                       | 100                       |
| Travel - Lodging                       | -                          | 530                        | 1,200                     | 1,200                     |
| Vehicle Repair/Maintenance             | 3,338                      | 769                        | 3,000                     | 1,500                     |
| Equipment Repair Maintenance           | -                          | -                          | -                         | -                         |
| Telephone                              | 2,362                      | 2,250                      | 2,400                     | 800                       |
| Cell Phone                             | 1,490                      | 4,590                      | 5,351                     | 5,400                     |
| Internet                               | 678                        | 1,425                      | 1,500                     | 1,500                     |
| Insurance                              | 23,345                     | -                          | -                         | 25,000                    |
| PILT-Distributions                     | 48,658                     | 45,363                     | 50,835                    | 49,125                    |
| Supplies                               | 15,468                     | 11,334                     | 12,000                    | 13,077                    |
| Publications Subscriptions             | 12,770                     | 8,795                      | 3,275                     | 9,460                     |
| Postage/Shipping                       | 91,889                     | 102,615                    | 97,500                    | 115,000                   |
| Gasoline for County Vehicles           | 4,575                      | 3,624                      | 4,600                     | 4,250                     |
| Minor Equipment                        | 1,869                      | 2,848                      | 5,400                     | -                         |
| Bank Fees                              | -                          | 122                        | 160                       | 180                       |
| PY Tax Refunds                         | 11,519                     | 20,146                     | 24,500                    | 62,000                    |
| Library Tax                            | 1,146,520                  | 1,146,530                  | 1,246,530                 | 1,346,530                 |
| <b><i>TOTAL OPERATING EXPENSES</i></b> | <b><i>\$1,545,872</i></b>  | <b><i>\$1,518,125</i></b>  | <b><i>\$1,683,519</i></b> | <b><i>\$2,280,876</i></b> |
| Salaries                               | 956,201                    | 952,881                    | 1,048,900                 | 1,052,165                 |
| FICA ER                                | 71,378                     | 71,444                     | 80,241                    | 80,491                    |
| Allocated Benefits                     | 398,318                    | 408,826                    | 413,892                   | 383,453                   |
| <b><i>TOTAL OPERATING BUDGET</i></b>   | <b><i>\$2,971,769</i></b>  | <b><i>\$2,951,276</i></b>  | <b><i>\$3,226,552</i></b> | <b><i>\$3,796,985</i></b> |

## 2025 ADAMS COUNTY BUDGET

### TREASURER



### ***Mission Statement***

The mission of the Adams County Treasurer's Office is to receive, invest, disburse, and safeguard all monies in the County. Additionally, the Treasurer's office is committed to providing superior customer service to Adams County residents while fulfilling the obligations set forth by the Commonwealth of Pennsylvania. Performing our duties with efficiency, transparency, respectfulness, and equitability is of utmost importance.

### ***Budget Narrative***

The Treasurer's Office operates as an agent of the Commonwealth, responsible for facilitating the sale of dog licenses, hunting and fishing licenses, sportsman's firearm permits, and small games of chance licenses.

Additionally, the Treasurer's Office is tasked with managing and collecting the Hotel Room Rental Tax, commonly referred to as the "Pillow Tax," and ensuring accurate reporting and disbursement of these funds to the relevant entities.

Furthermore, our office collaborates closely with the 34 township/borough tax collectors, who are responsible for reporting their account balances for the current year's County real estate and per-capita taxes to the Treasurer's Office.

The Treasurer also practices fiscal responsibility in cash management and offers recommendations to the Board of Commissioners on the most advantageous investment options to maximize returns.

The highly skilled and knowledgeable staff members at the Treasurer's Office are dedicated to delivering dignified, courteous, and respectful customer service to individuals who have entrusted us with these responsibilities while prioritizing their specific needs and maintaining the utmost integrity and professionalism.

In 2024, we achieved significant progress in expanding electronic payment options and digitizing record-keeping. The Treasurer's Office also successfully filled vacant tax collector positions in Abbottstown, Arendtsville, Bendersville, Germany, and Hamiltonban Township. We remain dedicated to collaborating with county departments and leadership to effectively represent the residents of Adams County. Our commitment involves driving the office forward with innovative ideas while upholding efficiency, proficiency, transparency, and accountability.

2025 ADAMS COUNTY BUDGET

Treasurer (continued)

It is both an honor and privilege to represent and serve the residents of Adams County with the utmost pride and respect.

- *Christine Redding*  
Treasurer

***Departmental Goals***

- Receive, classify, record, and deposit monies for all operational accounts/funds for the County daily.
- Complete the investment of operational funds and the transfers of investments, in accordance, with the directives of the Budget and Controller’s Offices.
- Maintain, update, and reconcile all cash investments daily.
- Prepare checks for reimbursement and disbursement of expenses from payroll, general expenses, and indirect costs associated with the accounts in a timely manner.
- Properly issue licenses and disburse proceeds.

***Position Count***

|                    | 2022 Budget | 2023 Budget | 2024 Budget | 2025 Budget |
|--------------------|-------------|-------------|-------------|-------------|
| Budgeted Positions | 6           | 6           | 6           | 6           |



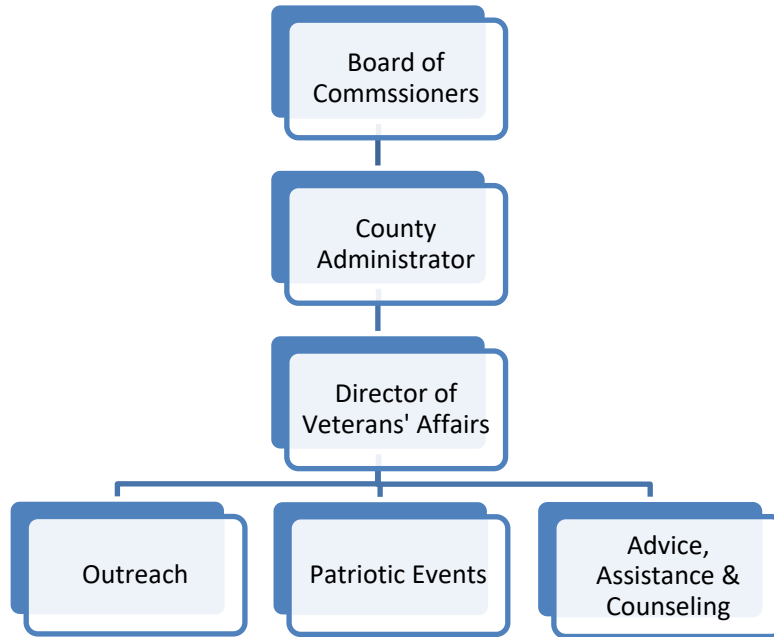
# 2025 ADAMS COUNTY BUDGET

Treasurer (continued)

## ***Revenue & Expense Detail***

| Account Description                    | 2022<br>Actuals<br>Audited | 2023<br>Actuals<br>Audited | 2024<br>Adopted<br>Budget | 2025<br>Final<br>Budget |
|----------------------------------------|----------------------------|----------------------------|---------------------------|-------------------------|
| <b><i>Revenues:</i></b>                |                            |                            |                           |                         |
| Charges for Services                   | 16,288                     | 52,142                     | 20,000                    | 45,000                  |
| Interest Income                        | 191,858                    | 1,010,359                  | 825,000                   | 825,000                 |
| Net G/L Investments                    | -                          | -                          | -                         | -                       |
| License-Hunting                        | 15,812                     | 673                        | 500                       | 175                     |
| License-Fishing                        | 67                         | 85                         | 70                        | 70                      |
| License-Dog                            | 7,467                      | 7,677                      | 6,500                     | 9,500                   |
| License-Small Games                    | 19,945                     | 20,545                     | 16,500                    | 16,500                  |
| <b><i>TOTAL REVENUES</i></b>           | <b>\$251,437</b>           | <b>\$1,091,481</b>         | <b>\$868,570</b>          | <b>\$896,245</b>        |
| <b><i>Expenses:</i></b>                |                            |                            |                           |                         |
| Professional Services                  | -                          | -                          | 800                       | -                       |
| Legal Fees                             | -                          | -                          | 1,000                     | 1,000                   |
| Advertising                            | -                          | -                          | -                         | -                       |
| Dues/Memberships                       | 1,045                      | 730                        | 1,050                     | 1,050                   |
| Contracted Services                    | 5,255                      | 6,426                      | 8,060                     | 10,719                  |
| Conferences                            | 1,700                      | 500                        | 2,200                     | 700                     |
| Travel - Mileage                       | 331                        | -                          | 450                       | 700                     |
| Travel - Meals                         | -                          | -                          | -                         | -                       |
| Travel - Other                         | -                          | -                          | -                         | -                       |
| Travel - Lodging                       | -                          | 1,200                      | -                         | 2,500                   |
| Building Repair/Maintenance            | -                          | 12,623                     | -                         | -                       |
| Telephone                              | 588                        | 544                        | 560                       | 560                     |
| Cell Phone                             | 815                        | 759                        | 1,011                     | 1,011                   |
| Internet                               | 133                        | 141                        | 150                       | 150                     |
| Supplies                               | 2,212                      | 9,398                      | 2,845                     | 3,207                   |
| Postage/Shipping                       | 4,425                      | 5,710                      | 5,000                     | 6,500                   |
| Gasoline for County Vehicle            | -                          | -                          | -                         | -                       |
| Minor Equipment                        | 1,419                      | 20,741                     | 10,000                    | -                       |
| Bank Fees                              | -                          | 489                        | 720                       | 2,020                   |
| <b><i>TOTAL OPERATING EXPENSES</i></b> | <b>\$17,923</b>            | <b>\$59,261</b>            | <b>\$33,846</b>           | <b>\$30,117</b>         |
| Salaries                               | 188,328                    | 199,015                    | 214,005                   | 228,908                 |
| FICA ER                                | 13,910                     | 14,567                     | 16,372                    | 17,511                  |
| Allocated Benefits                     | 102,107                    | 105,601                    | 100,071                   | 96,588                  |
| <b><i>TOTAL OPERATING BUDGET</i></b>   | <b>\$322,268</b>           | <b>\$378,444</b>           | <b>\$364,294</b>          | <b>\$373,124</b>        |

## VETERANS' AFFAIRS



### ***Mission Statement***

The Adams County Office of Veterans Affairs provides, at no cost to the Veteran, guidance and submission of applications and assistance on a wide range of federal, state and county benefits for qualified Veterans and their families. VA program assistance includes but is not limited to: health care, disability compensation, pensions, aid and attendance benefits for wartime Veterans and spouses, education benefits, VA home loan guarantees, homeless Veterans assistance, emergency financial needs, burial benefits, obtaining copies of military records, replacement medals as well as a central resource for the distribution of information to Veterans and Veteran service organizations. Potential non-VA benefits are identified, and referrals are made on the Veteran's behalf to other agencies.

Our office is also responsible for keeping the burial records of all Veterans buried in Adams County. In addition, we oversee and direct the ordering, distribution, and placement of American flags on the graves of all County Veterans every Memorial Day. This involves the coordination and direction of over 30 organizations in placing over 9,000 flags in 90 cemeteries throughout the County. Additionally, representation at community functions is provided to include, but not limited to: attending veterans service organization meetings and outreach to non-Veteran community service organizations. We are available to do presentations and question and answer sessions on all aspects of Veterans benefits to any group/organization that makes a request - at no charge to them.

### ***Budget Narrative***

This office continues to conduct Veterans outreach programs such as conducting program seminars at places such as, but not limited to, long term care facilities and Veteran's Service Organizations. We continue to share resources and referrals with other agencies and organizations. We continue to utilize the resources of several Adams County churches in order to provide necessities of life, mostly food and temporary shelter to Veterans who are disadvantaged. As a result of various application submissions, this office has been able to bring in substantial state and federal disability compensation and VA pension benefits to county Veterans and their families. We have also been successful in getting more Veterans

## 2025 ADAMS COUNTY BUDGET

Veterans Affairs (continued)

enrolled in the VA Health Care System than any time in the past. This is in addition to other federal, state, and local benefits, both monetary and otherwise that are obtained for our Veterans and their families.

This office continues to develop and maintain a very robust relationship with the GETTYSBURG TIMES that has resulted in the TIMES providing countless Public Service Ads concerning Veterans Benefits and our office. This enables our County Veterans to be made more aware of the services we provide and benefits to which they are entitled. This is being accomplished at NO cost to the County or its taxpayers.

In the fiscal year ending this past June, our office brought in millions of dollars of benefits to our County Veterans and their families. These benefits were in the form of health care, disability and pension benefits, education benefits, death benefits, temporary assistance funds and other benefits. In addition to monetary benefits, we were instrumental in aiding families of deceased Veterans in obtaining assistance with burial details, ordering burial markers and other related activities.

In consideration of the above duties, responsibilities, and obligations of the County Veterans Affairs Director, it is of the utmost importance that the budget, salary, benefits and staffing to efficiently operate this department are commensurate with same. This proposed 2025 budget reflects a continuing commitment in setting an appropriate course of direction to support our Adams County Veterans.

Respectfully submitted,

*Stan Clark*

Director of Adams County Veterans Affairs

### ***Departmental Goals***

- Assist veterans and their family members in understanding, filing for, and obtaining the full range of federal, state, and county veteran's benefits.
- Process all burial and marker allowance requests received.
- Conduct briefings on veterans' benefits to organizations and senior facilities.
- Coordinate, conduct, and participate in patriotic events, ceremonies, and memorials throughout the County.
- Provide flags/markers for all identified veterans' graves in the County for Memorial Day.

### ***Position Count***

|                    | 2022 Budget | 2023 Budget | 2024 Budget | 2025 Budget |
|--------------------|-------------|-------------|-------------|-------------|
| Budgeted Positions | 2           | 2           | 3           | 3           |

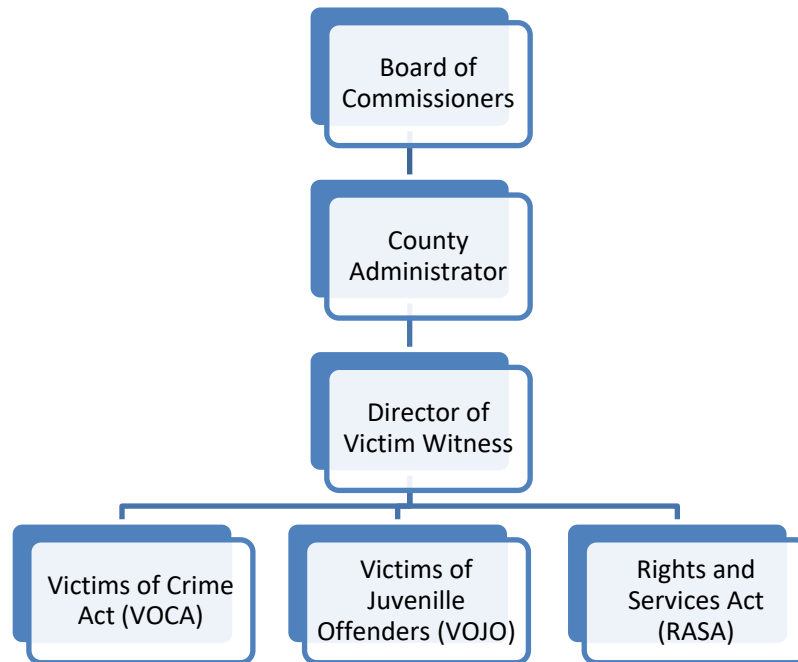
# 2025 ADAMS COUNTY BUDGET

Veterans Affairs (continued)

## ***Revenue & Expense Detail***

| Account Description                    | 2022<br>Actuals<br>Audited | 2023<br>Actuals<br>Audited | 2024<br>Adopted<br>Budget | 2025<br>Final<br>Budget |
|----------------------------------------|----------------------------|----------------------------|---------------------------|-------------------------|
| <b><i>Revenues:</i></b>                |                            |                            |                           |                         |
| Miscellaneous                          | -                          | -                          | -                         | -                       |
| <b><i>TOTAL REVENUES</i></b>           | <b>\$ 13</b>               | <b>\$-</b>                 | <b>\$ -</b>               | <b>\$-</b>              |
| <b><i>Expenses:</i></b>                |                            |                            |                           |                         |
| Advertising                            | 621                        | 1,844                      | 1,500                     | 2,000                   |
| Dues/Memberships                       | 310                        | 250                        | 500                       | 500                     |
| Contracted Services                    | 1,375                      | 1,440                      | 1,500                     | 1,500                   |
| Training                               | -                          | -                          | 750                       | 750                     |
| Conferences                            | 300                        | 150                        | 1,500                     | 1,500                   |
| Travel - Mileage                       | 68                         | 1,043                      | 1,000                     | 1,750                   |
| Travel - Meals                         | -                          | 46                         | 300                       | 300                     |
| Travel - Other                         | -                          | 98                         | 75                        | 150                     |
| Travel - Lodging                       | -                          | 300                        | 1,250                     | 1,250                   |
| Building Repair/Maintenance            | -                          | 3,212                      | -                         | -                       |
| Telephone                              | 329                        | 333                        | 600                       | 84                      |
| Cell Phone                             | 506                        | 758                        | 480                       | 480                     |
| Internet                               | 43                         | 46                         | 81                        | 60                      |
| Burial Exps/Marker Allow               | 5,100                      | 5,700                      | 12,500                    | 12,500                  |
| Supplies                               | 16,638                     | 6,253                      | 14,213                    | 16,700                  |
| Postage/Shipping                       | 149                        | 93                         | 400                       | 300                     |
| Minor Equipment                        | -                          | 872                        | 1,800                     | -                       |
| <b><i>TOTAL OPERATING EXPENSES</i></b> | <b>\$25,439</b>            | <b>\$22,438</b>            | <b>\$38,449</b>           | <b>\$39,824</b>         |
| Salaries                               | 112,931                    | 119,403                    | 166,328                   | 173,607                 |
| FICA ER                                | 8,549                      | 9,043                      | 12,725                    | 13,281                  |
| Allocated Benefits                     | 21,601                     | 21,942                     | 38,391                    | 26,383                  |
| <b><i>TOTAL OPERATING BUDGET</i></b>   | <b>\$168,520</b>           | <b>\$172,826</b>           | <b>\$255,893</b>          | <b>\$253,095</b>        |

## VICTIM WITNESS



### ***Mission Statement***

The mission of the Adams County Victim Witness Assistance Program is to meet the many needs of crime victims and their families by providing compassionate services and advocating for the fair and dignified treatment of crime victims as mandated in the Crime Victims' Rights Act. Through these services, the program will assist and enable victims of crime to be restored to their pre-crime status and to continue to be healthy members of the Adams County community.

### ***Budget Narrative***

The Adams County Victim Witness Assistance Program provides a full range of mandated services to all victims of crime in Adams County.

Three external funding streams distributed by the Pennsylvania Commission on Crime and Delinquency generate significant revenues for the Victim Witness Assistance Program. The Rights and Services Act (RASA) and the Victims of Juvenile Offenders (VOJO) funds received are state grants that allow for us to advocate for the rights and mandated services to all victims of crime. Our Victims of Crime Act (VOCA) grant is a federal grant the provides direct services to victims. It is to be noted that these grants are not taxpayer funded; all monies supporting these grants come from fines that defendants pay at the time of sentencing both locally and federally.

RASA funding provides all mandated services to crime victims in the Adult Criminal Justice System. Notifications of court, input on plea agreement, assistance with restitution and victim impact statements are a few of these rights and services.

VOJO funding will provide Victims of Juvenile Offenders with all mandated rights as outlined above.

## 2025 ADAMS COUNTY BUDGET

Victim Witness (continued)

VOCA grant funds are utilized for personnel hours to provide direct services to all victims of crime in Adams County. Services included but are not limited to: Accompaniment to Criminal Justice Proceedings, Crisis Intervention, Supportive Counseling, and Individual Advocacy.

Programmatically, the Adams County Victim Witness Assistance Program provides cost effective, efficient services, delivered in a professional and compassionate manner to victims of all crimes in both the adult and juvenile criminal justice system.

### ***Departmental Goals***

- Educate victims on the criminal justice system.
- Provide specific information and case updates to crime victims, including case progress and disposition.
- Accompany victims and witnesses to court appearances.
- Assistance to prepare for testifying.
- Assistance to prepare a Victim Impact Statement prior to sentencing.
- Assistance with restitution and Victims Compensation claims.
- Provide resources and referrals to counseling and support groups.
- Notify victims of court hearing cancellations and rescheduling.
- Provide safe and secure waiting while attending court proceedings.

### ***Position Count***

|                    | 2022 Budget | 2023 Budget | 2024 Budget | 2025 Budget |
|--------------------|-------------|-------------|-------------|-------------|
| Budgeted Positions | 6           | 6           | 6           | 6           |

# 2025 ADAMS COUNTY BUDGET

Victim Witness (continued)

## ***Revenue & Expense Detail***

| Account Description                    | 2022<br>Actuals<br>Audited | 2023<br>Actuals<br>Audited | 2024<br>Adopted<br>Budget | 2025<br>Final<br>Budget |
|----------------------------------------|----------------------------|----------------------------|---------------------------|-------------------------|
| <b><i>Revenues:</i></b>                |                            |                            |                           |                         |
| Federal Funding                        | 102,278                    | 113,226                    | 107,503                   | 102,128                 |
| State Funding                          | 121,335                    | 94,159                     | 87,758                    | 83,347                  |
| Charges for Services                   | 8,866                      | 6,223                      | 5,000                     | 5,000                   |
| Restitution                            | -                          | -                          | -                         | -                       |
| Miscellaneous                          | -                          | -                          | -                         | -                       |
| Contributions and Donations            | 590                        | 334                        | 300                       | 300                     |
| Other Grants                           | -                          | -                          | -                         | 3,285                   |
| <b><i>TOTAL REVENUES</i></b>           | <b>\$233,069</b>           | <b>\$213,942</b>           | <b>\$200,561</b>          | <b>\$194,060</b>        |
| <b><i>Expenses:</i></b>                |                            |                            |                           |                         |
| Professional Services                  | 26,609                     | 9,421                      | 600                       | 600                     |
| Dues/Memberships                       | -                          | -                          | 100                       | 100                     |
| Victim Assistance                      | 510                        | 670                        | 1,500                     | 1,500                   |
| Contracted Services                    | 1,200                      | 1,161                      | 2,187                     | 2,187                   |
| Training                               | 40                         | -                          | 600                       | 600                     |
| Conferences                            | -                          | -                          | -                         | 200                     |
| Travel - Mileage                       | 275                        | 578                        | 500                       | 500                     |
| Travel - Meals                         | 82                         | 70                         | 400                       | 400                     |
| Travel - Other                         | 12                         | 6                          | 50                        | 50                      |
| Travel - Lodging                       | -                          | -                          | 300                       | 300                     |
| Building Repair/Maintenance            | -                          | -                          | 6,000                     | 5,000                   |
| Telephone                              | 823                        | 765                        | 642                       | 196                     |
| Cell Phone                             | 3,067                      | 2,529                      | 2,400                     | 2,400                   |
| Internet                               | 104                        | 111                        | 111                       | 113                     |
| Supplies                               | 1,123                      | 1,447                      | 2,250                     | 2,336                   |
| Postage/Shipping                       | -                          | -                          | -                         | -                       |
| Publications Subscriptions             | 130                        | -                          | 170                       | 185                     |
| Minor Equipment                        | -                          | -                          | 800                       | 2,925                   |
| Miscellaneous                          | -                          | -                          | -                         | -                       |
| <b><i>TOTAL OPERATING EXPENSES</i></b> | <b>\$33,975</b>            | <b>\$16,758</b>            | <b>\$18,610</b>           | <b>\$19,592</b>         |
| Salaries                               | 277,073                    | 253,830                    | 294,778                   | 315,084                 |
| FICA ER                                | 21,145                     | 18,925                     | 22,551                    | 24,106                  |
| Allocated Benefits                     | 128,919                    | 120,403                    | 134,512                   | 129,744                 |
| <b><i>TOTAL OPERATING BUDGET</i></b>   | <b>\$461,112</b>           | <b>\$409,916</b>           | <b>\$470,451</b>          | <b>\$488,526</b>        |

## 2025 ADAMS COUNTY BUDGET

### TRANSFERS

Budget transfers shift previously budgeted funds from one item of expenditure to another. Transfers may occur throughout the course of the fiscal year as needed for County government operations.

#### **Revenue & Expense Detail**

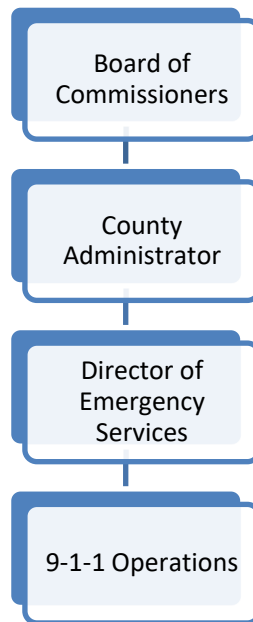
| Account Description             | 2022<br>Actuals<br>Audited | 2023<br>Actuals<br>Audited | 2024<br>Adopted<br>Budget | 2025<br>Final<br>Budget |
|---------------------------------|----------------------------|----------------------------|---------------------------|-------------------------|
| <b><u>Transfers In:</u></b>     |                            |                            |                           |                         |
| Affordable Housing Fund         | 29,972                     | 22,172                     | 25,000                    | 25,000                  |
| Court Reserved Fund             | -                          | -                          | 69,352                    | -                       |
| Liquid Fuels Fund               | 8,000                      | 8,000                      | 8,000                     | 10,868                  |
| Domestic Relations              | 1,311,798                  | 1,354,467                  | 1,100,000                 | 1,275,200               |
| Hotel Tax Fund                  | 123,270                    | 159,202                    | 142,000                   | 164,765                 |
| ARPA Fund                       | 10,000,000                 | 9,398,849                  | -                         | -                       |
| Unclaimed Money                 | 421                        | 2,019                      | -                         | -                       |
| <b>TOTAL TRANSFER IN</b>        | <b>\$11,473,461</b>        | <b>10,944,709</b>          | <b>\$1,344,352</b>        | <b>1,475,833</b>        |
| <b><u>Transfers Out:</u></b>    |                            |                            |                           |                         |
| Ag Land Fund*                   | 360,000                    | 864,243                    | 400,000                   | 400,000                 |
| Conservation District           | 401,210                    | 364,208                    | -                         | -                       |
| Open Space/Park and Recreation* | 51,620                     | 255,380                    | 223,000                   | 223,000                 |
| 911 Telecommunications Fund**   | 1,745,524                  | 1,869,021                  | 1,954,387                 | 1,639,677               |
| Children & Youth Services**     | 1,630,652                  | 2,047,619                  | 948,329                   | 1,374,930               |
| Independent Living**            | 137,611                    | (104,352)                  | 51,647                    | 78,538                  |
| Hazardous Materials Fund**      | 71,851                     | 55,499                     | 71,081                    | 61,946                  |
| Domestic Relations              | 386,220                    | 418,488                    | -                         | -                       |
| Capital Projects - Reserve      | 143,196                    | 95,823                     | 685,008                   | 1,727,817               |
| <b>TOTAL TRANSFER OUT</b>       | <b>\$4,927,884</b>         | <b>\$5,865,929</b>         | <b>\$4,333,452</b>        | <b>\$5,505,908</b>      |

\*These items are found in the transfer out section of the contingency summary on page 34.

\*\*Note the amount of expenditures that exceed revenues for these funds is considered a contribution made by the General Fund (\$3,155,091).



## 911 TELECOMMUNICATIONS



### ***Mission Statement***

The Adams County 9-1-1 Center is responsible for answering all emergency calls in Adams County and for dispatching police, fire, EMS and other emergency agencies.

The 9-1-1 Center is a critical operation serving the citizens, visitors and first responders in our County. Every day more than 530 calls come into the center; requests for immediate emergency response to help accident victims, persons with life-threatening health problems, fires, robberies, domestic disputes and other emergencies. On the busiest days when bad weather wreaks havoc on County roads or flooding plagues the County, more than 1000 calls can be placed to the 9-1-1 Center.

The 9-1-1 Center is also the link between the County and State and Federal emergency communications centers, as well as regional resources that might be needed in the event of a disaster or major emergency. The County 9-1-1 Center is staffed with extensively trained, full-time and part-time telecommunicators 24 hours a day.

The backbone of the County's communications system is the 800 MHz P25 Digital trunked radio system which went live late in 2015 and earlier in 2016. This system is used around the clock by County dispatchers, fire fighters, fire police, emergency medical technicians and paramedics, law enforcement officers and other emergency responders. Communications is arguably the most critical element in emergency response and the lifeline of citizens and first responders alike.

Maintaining up-to-date technology and the day-to-day cost of running the County's 9-1-1 Center is a constant challenge. While partially funded through fees on land line phones, wireless phones and voice over internet phone service, this funding does not cover all expenses and the County must supplement funding through contributions from the general fund.

## 2025 ADAMS COUNTY BUDGET

911 Telecommunications (continued)

### ***Budget Narrative***

The proposed 2025 operating budget for the County's 9-1-1 Center reflects increasing expenses, mostly associated with the ongoing operation of the 800 MHz P25 Digital Public Safety Radio System, expenses associated with maintaining the Public Safety Answering Point (PSAP), training the 9-1-1 Telecommunicators, utility costs, and the maintenance contracts needed for 24/7 operations.

With the County moving forward with technological upgrades to the communications system, Emergency Services management continues to be engaged in discussions with their counterparts from surrounding counties to look for ways to share technologies and processes with the ultimate goal of cost-sharing and collaboration where it makes both financial and operational sense. These efforts may pay off in the long run further reducing the financial burden of maintaining sophisticated communications networks for first responders and vastly improving interoperable capabilities among neighboring counties. In 2019, the Department implemented a Dynamic System Resilience or "DSR" feature shared with Dauphin and Franklin Counties, which gives all three (3) counties a shared 'back up' system, thus saving each county from having its own back up system.

Along with the system upgrades, training requirements for 9-1-1 personnel will increase in 2024. In addition to training new dispatchers, continuing education for staff has been submitted in the operating budget for next year.

The 800 MHz P25 Digital Public Safety Radio system has many new features far beyond the basic capability of voice communications. Moving forward, tapping into the system's many capabilities makes sense and provides our first responders with the ability to share data and other critical information to improve emergency response and guarantee improved public safety and the safety of our first responders.

### ***Departmental Goals***

- Continue to receive rapid emergency call receipt, appropriate interim assistance, and swift and accurate emergency responder dispatch so that the citizen's safety is maintained.
- Ensure the 9-1-1 center is equipped to receive, document, record, and manage all forms of incoming emergency calls.
- Ensure all staff are trained and certified at the appropriate levels in accordance with federal, state, and local performance and Quality Assurance Standards.
- Develop and execute improvement plans for the lifecycle of the existing radio system.
- Maintain a computer-based information system to automate, store, and retrieve critical data that is initiated by receipt of an enhanced 9-1-1 telephone call for emergency service.

### ***Position Count***

|                    | 2022 Budget | 2023 Budget | 2024 Budget | 2025 Budget |
|--------------------|-------------|-------------|-------------|-------------|
| Budgeted Positions | 37          | 37          | 37          | 37          |

# 2025 ADAMS COUNTY BUDGET

911 Telecommunications (continued)

## ***Revenue & Expense Detail***

| Account Description                    | 2022<br>Actuals<br>Audited | 2023<br>Actuals<br>Audited | 2024<br>Adopted<br>Budget | 2025<br>Final<br>Budget   |
|----------------------------------------|----------------------------|----------------------------|---------------------------|---------------------------|
| <b><u>Revenues:</u></b>                |                            |                            |                           |                           |
| State Funding                          | 127,439                    | -                          | -                         | -                         |
| Charges for Services                   | 28,974                     | 26,274                     | 28,000                    | 28,000                    |
| Public Safety Telephone Fee            | 2,213,485                  | 2,277,812                  | 2,220,222                 | 2,418,760                 |
| Interest Income                        | 2,586                      | 1,429                      | 3,250                     | 3,250                     |
| Issuance of Debt                       | -                          | 445,021                    | -                         | -                         |
| <b><i>TOTAL REVENUES</i></b>           | <b><i>\$2,372,484</i></b>  | <b><i>\$2,750,536</i></b>  | <b><i>\$2,251,472</i></b> | <b><i>\$2,450,010</i></b> |
| <b><u>Expenses:</u></b>                |                            |                            |                           |                           |
| Professional Services                  | 33,291                     | 47,349                     | 50,340                    | 49,655                    |
| Technical Services                     | -                          | -                          | 7,500                     | 5,000                     |
| Advertising                            | 177                        | 321                        | 550                       | 550                       |
| Dues/Memberships                       | 2,633                      | 2,194                      | 2,630                     | 2,569                     |
| Contracted Services                    | 1,318,625                  | 1,323,920                  | 1,311,152                 | 1,085,280                 |
| SBITA                                  | -                          | 57,727                     | 26,460                    | 26,460                    |
| Training                               | 9,287                      | 16,590                     | 15,000                    | 15,068                    |
| Conferences                            | 760                        | 575                        | 2,000                     | 2,000                     |
| Travel - Mileage                       | 1,656                      | 293                        | 2,000                     | 1,015                     |
| Travel - Meals                         | 393                        | 113                        | 500                       | 500                       |
| Travel - Other                         | 910                        | 346                        | 500                       | 100                       |
| Travel - Lodging                       | 1,143                      | 551                        | 2,000                     | 2,000                     |
| Vehicle Repair Maintenance             | 42                         | 165                        | -                         | 750                       |
| Equipment Repair/Maintenance           | 3,977                      | 10,933                     | 25,000                    | 79,500                    |
| Rental of land and buildings           | 395,514                    | 407,103                    | 413,838                   | 431,829                   |
| Telephone                              | 21,093                     | 20,446                     | 22,389                    | 20,984                    |
| Cell Phone                             | 511                        | 806                        | 805                       | 814                       |
| Electric                               | 41,744                     | 49,972                     | 46,950                    | 56,339                    |
| Fuel Oil/Natural Gas                   | 9,338                      | 6,431                      | 11,400                    | 10,375                    |
| Internet                               | 3,433                      | 3,650                      | 3,664                     | 3,100                     |
| Insurance                              | -                          | 200                        | -                         | 250                       |
| Supplies                               | 6,330                      | 14,554                     | 18,500                    | 11,652                    |
| Postage/Shipping                       | 91                         | -                          | 50                        | 50                        |
| Gasoline for County Vehicles           | 319                        | 267                        | 1,500                     | 750                       |
| Uniforms /Tactical Gear                | 2,905                      | 870                        | 3,000                     | 3,000                     |
| Minor Equipment                        | 4,097                      |                            | 35,250                    | 3,290                     |
| Equipment                              | -                          | 27,900                     | -                         | -                         |
| Computer Systems and Equipment         | -                          | 445,021                    | -                         | -                         |
| Debt Principal                         | -                          | 47,428                     | -                         | 67,337                    |
| Debt Interest                          | -                          | 5,911                      | -                         | -                         |
| <b><i>TOTAL OPERATING EXPENSES</i></b> | <b><i>\$1,858,269</i></b>  | <b><i>\$2,491,636</i></b>  | <b><i>\$2,002,978</i></b> | <b><i>\$1,880,217</i></b> |

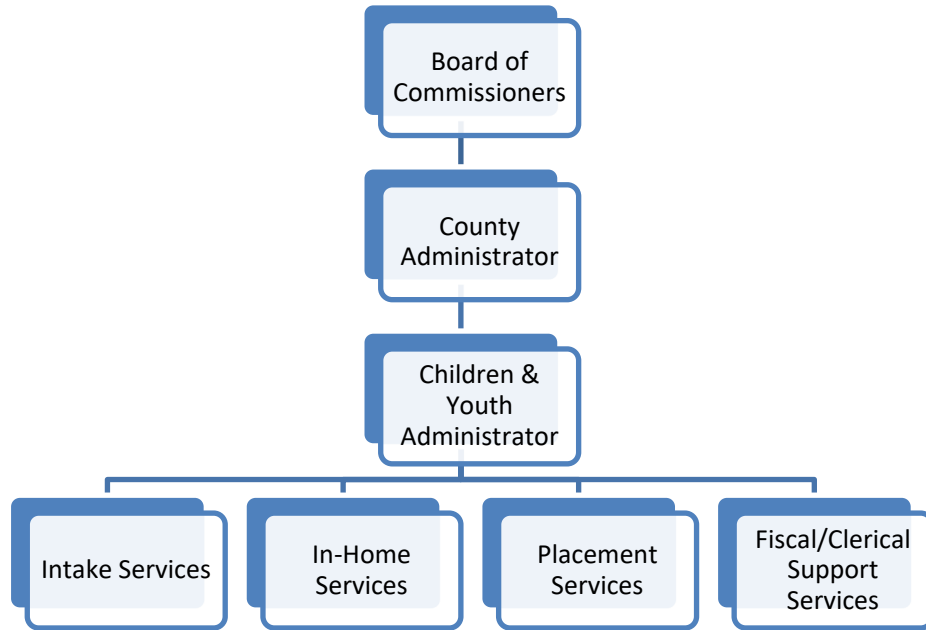
# 2025 ADAMS COUNTY BUDGET

911 Telecommunications (continued)

## ***Revenue & Expense Detail***

| Account Description                  | 2022<br>Actuals<br>Audited | 2023<br>Actuals<br>Audited | 2024<br>Adopted<br>Budget | 2025<br>Final<br>Budget |
|--------------------------------------|----------------------------|----------------------------|---------------------------|-------------------------|
| Salaries                             | 1,510,201                  | 1,522,402                  | 1,567,075                 | 1,607,949               |
| FICA ER                              | 111,120                    | 112,455                    | 119,881                   | 123,008                 |
| Allocated Benefits                   | 541,126                    | 493,063                    | 515,925                   | 478,513                 |
| <b><i>TOTAL OPERATING BUDGET</i></b> | <b>\$4,020,716</b>         | <b>\$4,619,556</b>         | <b>\$4,205,859</b>        | <b>\$4,089,687</b>      |
| <b><i>Transfers:</i></b>             |                            |                            |                           |                         |
| Transfer In                          | 1,745,524                  | 1,869,021                  | 1,954,387                 | \$1,639,677             |
| <b><i>TOTAL TRANSFERS</i></b>        | <b>\$1,745,524</b>         | <b>\$1,869,021</b>         | <b>\$1,954,387</b>        | <b>\$1,639,677</b>      |

## CHILDREN & YOUTH SERVICES



### ***Mission Statement***

It is the mission of Adams County Children & Youth Services to provide a work environment that is educational, responsive, efficient, and safe for our staff, so we can deliver high quality services to ensure that each child and youth in Adams County has a safe and permanent family.

### **Agency Purpose:**

We are responsible under Pennsylvania Public Law to receive and investigate reports of child abuse and neglect, provide for the temporary care of children not able to safely remain with their own families and develop community-wide social service programs that promote family stability. The Agency endeavors to be responsive to the changing health and welfare needs of all families by encouraging the development of programs that reduce dependency and strengthen family life. We are guided by many laws, regulations, and policies as well as principles and values to help us achieve our mission.

### **Anticipated Outcomes:**

- Protecting children and youth from abuse and neglect
- Enhancing the family's capacity to meet the child/ youth's well-being, including physical, emotional, behavioral, and educational needs.
- Strengthening families to successfully sustain positive changes that lead to safe, nurturing, and healthy environments.
- Securing a permanent living arrangement in a timely manner that supports stability if children and youth cannot reside with their biological caregivers.
- Ensuring that we are finding all possible kin resources and engaging families in the decision-making process.
- Ensuring skilled and responsive child welfare professionals, who perform with a shared sense of accountability for best practice and positive outcomes.

## 2025 ADAMS COUNTY BUDGET

Children & Youth Services (continued)

### ***Budget Narrative***

Some of the ways we are fulfilling our mission statement and supporting our staff and our community include:

The Agency continues to participate in numerous committees and workgroups whose members include contracted and community service providers along with other collateral partners such as MH/IDD, Early Intervention and Juvenile Probation. These activities provide us with ongoing opportunities to identify the needs of children and families in Adams County. Adams County will spend time throughout the year discussing needs/gaps, researching services and providers, and implementing use of new services, education, or programs to meet those needs and with the support of the following committees:

The Family Engagement Oversight Committee - oversees our in-house Engagement Program and consists of both internal and contracted staff. The representation of different staff on the oversight team allows for gathering of qualitative data to strengthen the process and identify gaps. This team meets quarterly and/or earlier based off the needs of the Agency. Our Justice Works Provider is a part of DAPIM process, which is paramount to teaming and serving families.

Collaborating for Youth (CFY) – brings together diverse stakeholders to guide integrated planning of human services that serve children and families in Adams County. The collaborative includes educators, non-profits such as big brothers/big sisters, health and wellness, Drug and Alcohol Prevention Services and evidence-based providers, representatives of CYS, JPO and other key stakeholders within the community. This team also coordinates the PA Youth Survey in all six public school districts, completes the Needs Assessments using PAYS and other local data sources and conduct resource assessments to identify unmet needs, access issues and barriers to service delivery.

Children's Roundtable – Congregate Care Subcommittee - This subcommittee was initiated during FY 19-20 with a goal of identifying strategies to work toward zero use of congregate care / Family First Prevention Act as it related to congregate care.

Truancy Prevention – this is a workgroup that is comprised of our Judge, representatives from each of our schools throughout Adams County, school board members and CYS staff. The goal is to identify needs and strategies to prevent school absence.

Team Case Conferencing (TCC) - is a meeting that occurs monthly. Cases that are accepted for services are reviewed and opened for input from the membership, which is comprised of staff, clinical consultants (EI, MH / IDD, D&A) and providers (Justice Works and Family Support Services).

CYS Continuous Quality Improvement (CQI) – The Agency has a CQI team that consists of representatives from every unit and department. Each representative is responsible for gathering and sharing feedback and information to/from their units/departments/Sponsor Group. Unit/Department representatives rotate serving on the team so that every employee has the opportunity to participate in the process. The Sponsor Group includes the Administration and other senior management. We continue to utilize the CQI collaborative process across units/department to identify challenges and service gaps and promote problem solving and solution focused planning. Although we have generally completed the action items outlined on our CIP from FY 18-19 Quality Assurance Review (QSR) we have continued to utilize our file review process for all intake files and conduct a comprehensive review of 10 closed files from family support/ placement every quarter and the CIP team continues to meet to analyze the data and

## 2025 ADAMS COUNTY BUDGET

Children & Youth Services (continued)

findings from file reviews, discuss identified strengths and gaps. This process may help inform need for practice changes and/or Service Provider gaps.

MDIT – certification process – Membership representative of all partnering entities to include CYS.

Contract Review with JPO – collaborative effort between probation and CYS to review contracts and discuss gaps. Membership consists of staff from both entities.

Community workgroups - The Agency also has representation on several other community wide workgroups such as the Substance Abuse / Heroin task force, Domestic Violence, the Cultural Competency workgroup (via CFY) and the York Adams Early Childhood Mental Health Group.

Family First MDT – consists of Agency Staff, and representation from MHIDD, Health Choices, Community Care Behavioral Health, Collaborating for Youth, and representatives from two of our evidence-based providers – MST and Incredible years/Strengthening Families along with a representative from Justice Works and Diakon.

Family Advisory Board (FAB) – This team includes the Juvenile Court Judge, the CYS Administrator, Assistant Administrator and Program Director, CYS solicitor, Casework Supervisors, Program Director of Justice Works in Adams County, the County’s Guardian Ad Litem, as well as a parent attorney. In addition to these standing members, 2 staff members rotate on and off the board and give feedback on the meeting to the staff, as a whole, on what is discussed during the meetings.

Adams County works closely with our service providers and have developed strong teaming practices with many of our primary in-home providers. We discuss needs and trends during contract monitoring and during the contract renewal process. We have quarterly coordination meetings for MST and FFT. These are joint meetings held with provider staff, CCBH, York and Adams CYS and JPO representatives at the table. These discussions may also occur during Oversight Team meetings which typically include CYS and provider staff who meet regularly to monitor strengths and needs related to specific practice strategies.

Some areas of focus for retention of staff and maintain high quality staff- for those working in child welfare, the importance of self-care and a healthy work-life balance cannot be stressed enough. It is essential for us to take care of our staff, for the sake of the families that we serve. It is paramount to us retaining staff and keeping them physically and emotionally safe. Furthermore, we, as an Administration must model this behavior to ensure staff know that we are serious about self-care being important for everyone.

We have seen amazing growth in our Agency’s engagement skills in past several years and take a lot of pride in this area. We have seen a practice shift in how we “do business”. Family Meetings, Team Meetings, Family Finding, regular family engagement, enhanced legal representation and prioritizing kinship is how we do business now- as new staff come into the Agency, they know this is just the expectation and it is normal business. Justice Works Youth Care has been instrumental in supporting the Agency with timely crisis and rapid response meetings and having a well-developed plan- they are often in our office daily. We also have an amazing internal Family Engagement team that supports our staff every day. It is exciting that this has become a norm within our Agency.

## 2025 ADAMS COUNTY BUDGET

### Children & Youth Services (continued)

We feel that Child Permanency and Safety are well defined by the Department of Human Services, but we have really been trying to focus on Child Well-Being. Including what it means to us and how we can integrate and assess it as part of our regular practice. We knew we wanted to assess the child from a

holistic approach- how they are doing physically, emotionally, medically, behaviorally, cognitively, and what we can do to set them up for a successful future that may include eliminating recidivism and continued involvement in the system- short and long term. Promoting, advocating, understanding, and addressing child, youth, and caregiver functioning in physical, behavioral, social, and cognitive areas. A focus on well-being should be integrated into understanding what is best for a child and what permanency goal is best for them. We have begun with a focus on our 0-5 youth and what services, including Early Intervention, they are getting and how that affects their well-being.

Our local children's roundtable and our Children and Youth advisory board are committed to ensuring that the community become aware of the significant and positive changes in child welfare and how Adams County wants to champion this cause and making sure that caseworkers are getting the respect and recognition.

### **Information & Referral Services**

Adams County Children & Youth provides information and referral services to county residents each year. This may include phone number and address information for appropriate community-based or public services, or direct brief casework assistance by a Children & Youth staff member.

We continue to focus on paperwork reduction as part of the work we are doing to address caseworker turnover. We work with a philosophy of not continuing to do something simply because this is the way we have always done it. We realized that there are numerous forms that we are doing that are duplicative or outdated. We have included our program representative from DHS in the paperwork to ensure that none of the paperwork that is being reduced is mandatory or part of the licensing process. As we increase the work of our staff to improve our practices in the Family Engagement Initiative, we want to ensure that we remain focused in the paperwork reduction. The more time that our caseworkers can spend with families in the community, the safer the children in our communities will be. We have seen a significant increase in the number of referrals we are receiving, as well.

### **In-Home Services**

#### **Child Protective Services**

Adams County Children & Youth accepts all incoming reports of suspected child abuse and neglect. Ensuring the safety of children residing in the reported household, investigates the validity of reports, and provides services to families dealing with child abuse and neglect issues.

Intake investigations have been on the rise as the below trend indicates. The agency is predicting continued increases, particularly due to the change in the Child Protective Service Law (CPSL) definitions that are thought to result from the Child Protection Task Force. Any change in the definition of abuse, perpetrator and mandated reporter may significantly impact the number of referrals, assessments and investigations.

Caseworkers spend countless hours working to protect children, our greatest resource and the future of our county and our community. They are working with children that deal with unspeakable pain that



## 2025 ADAMS COUNTY BUDGET

Children & Youth Services (continued)

plagues any victim of abuse and neglect, often at the hands of their own parents, caretakers, and those that they most trust in life.

### **Family Support Services**

Adams County Children & Youth staff provides direct casework services to children and families dealing with issues of child abuse and neglect, along with the purchase, coordination, implementation, and evaluation of services for families in need of support.

With the changes in the CPSL related to definitions for abuse, perpetrator, and mandated reporter, the agency has seen an increase in the need for ongoing services.

### **Permanency Services**

In the majority of cases, children remain at home or experience brief out-of-home placement services with the goal of family reunification. In the event the child may not be able to return home, Adams County Children & Youth staff is working toward achieving permanency from the first day of placement.

**In Summary**, the Agency continues to meet our mission- to provide a work environment that is educational, responsive, efficient, and safe for our staff, so we can deliver high quality services to ensure that each child and youth in Adams County has a safe and permanent family. We will also provide direct and contracted services to assist those children and families who are engaged with our system. Believing that families are the best place for children and youth to grow up, we will make every effort to enhance the family's capacity to meet the child / youth's well-being to include physical, emotional, behavioral, and educational needs.

If out-of-home placement for the children is necessitated due to safety concerns, the agency will pursue the least restrictive environment which can provide a family-like atmosphere. We will emphasize the need to engage families in identifying kinship resources so the child / youth can be with those whom they are familiar. Our utilization of more restrictive facilities will be reserved for those children and youth who require in-patient treatment or supports to ensure their own safety.

Knowing that quality practice is assured by consistently monitoring and improving performance, we will continue to self-examine our interventions and seek the guidance and expertise of those who are committed to best practice approaches that honor the well-being of the child and family.

### ***Departmental Goals***

- Assure child safety in their home and community.
- Support and preserve child permanency with their family.
- Provide direct social services to children living in their own homes as well as referral and case management services all throughout 2025.
- Assure child safety in their out-of-home placement.
- Assure all children have the right to be protected from physical neglect and abuse, including sexual victimization, and from emotional neglect and abuse.

### ***Position Count***

|                    | 2022 Budget | 2023 Budget | 2024 Budget | 2025 Budget |
|--------------------|-------------|-------------|-------------|-------------|
| Budgeted Positions | 52          | 52          | 54          | 54          |

# 2025 ADAMS COUNTY BUDGET

Children and Youth Services (continued)

## ***Revenue & Expense Detail***

| Account Description          | 2022<br>Actuals<br>Audited | 2023<br>Actuals<br>Audited | 2024<br>Adopted<br>Budget | 2025<br>Final<br>Budget |
|------------------------------|----------------------------|----------------------------|---------------------------|-------------------------|
| <b><u>Revenues:</u></b>      |                            |                            |                           |                         |
| Federal Funding              | 1,319,825                  | 1,613,180                  | 1,362,859                 | 1,607,984               |
| State Funding                | 5,945,177                  | 5,467,277                  | 7,179,263                 | 6,835,721               |
| Charges for Services         | -                          | -                          | -                         | -                       |
| Parental Support             | 105,569                    | 61,588                     | 110,000                   | 22,500                  |
| Interest Income              | -                          | -                          | -                         | -                       |
| Contributions and Donations  | -                          | -                          | -                         | -                       |
| Sale of an Asset             | -                          | -                          | -                         | -                       |
| <b><i>TOTAL REVENUES</i></b> | <b>\$7,370,571</b>         | <b>\$7,142,045</b>         | <b>\$8,652,122</b>        | <b>\$8,466,205</b>      |
| <b><u>Expenses:</u></b>      |                            |                            |                           |                         |
| Professional Services        | 1,726,502                  | 3,182,987                  | 3,187,823                 | 3,506,811               |
| Legal Fees                   | 124,442                    | 161,758                    | 126,044                   | 85,212                  |
| Court Appointed Counsel      | -                          | -                          | -                         | -                       |
| Foster Care-CY               | 1,300,654                  | -                          | -                         | -                       |
| Instit'l Care-Dependents CY  | 900,919                    | -                          | -                         | -                       |
| Instit'l Care-Offenders JPO  | 496,694                    | -                          | -                         | -                       |
| Advertising                  | 1,136                      | 1,229                      | 1,423                     | 14,000                  |
| Dues/Memberships             | 3,488                      | 3,557                      | 3,650                     | 3,650                   |
| Application Filing Fee       | 835                        | 1,021                      | 1,200                     | 1,120                   |
| Subsidy                      | -                          | 1,207,135                  | 1,316,695                 | 1,166,404               |
| Contracted Services          | 42,125                     | 55,647                     | 100,437                   | 197,483                 |
| SBITA                        | -                          | -                          | -                         | -                       |
| Training                     | 634                        | 1,445                      | 2,600                     | 2,600                   |
| Conferences                  | 2,816                      | 3,616                      | 3,500                     | 4,500                   |
| Travel - Mileage             | 23,807                     | 35,923                     | 24,890                    | 32,700                  |
| Travel - Meals               | 683                        | 1,931                      | 1,850                     | 1,812                   |
| Travel - Other               | 1,218                      | 2,610                      | 882                       | 1,250                   |
| Travel - Lodging             | 483                        | 3,811                      | 800                       | 4,300                   |
| Property Repair/Maintenance  | -                          | 2,486                      | -                         | -                       |
| Building Repair/Maintenance  | -                          | 4,597                      | -                         | -                       |
| Vehicle Repair/Maintenance   | 7,092                      | 10,051                     | 11,034                    | 10,500                  |
| Rental of land and buildings | 223,736                    | 239,718                    | 238,230                   | 208,230                 |
| Telephone                    | 6,474                      | 6,253                      | 6,400                     | 6,400                   |
| Cell Phone                   | 32,831                     | 32,780                     | 33,042                    | 36,600                  |
| Electric                     | 32,903                     | 17,004                     | 34,900                    | 12,400                  |
| Fuel Oil/Natural Gas         | 5,546                      | 4,956                      | 5,100                     | 3,615                   |
| Water/Sewer                  | 1,164                      | 1,860                      | 1,200                     | 1,275                   |
| Disposal of Waste            | 4,433                      | 2,464                      | 2,000                     | 505                     |

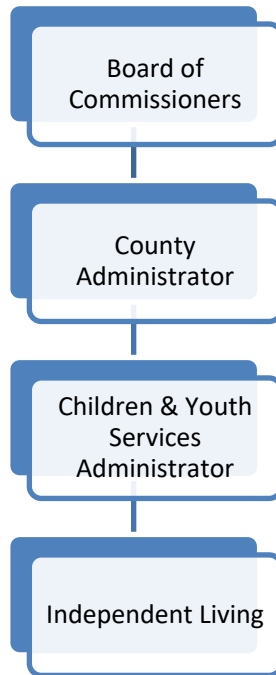
# 2025 ADAMS COUNTY BUDGET

Children and Youth Services (continued)

| Account Description                    | 2022<br>Actuals<br>Audited | 2023<br>Actuals<br>Audited | 2024<br>Adopted<br>Budget | 2025<br>Final<br>Budget |
|----------------------------------------|----------------------------|----------------------------|---------------------------|-------------------------|
| Internet                               | 29,037                     | 32,213                     | 33,399                    | 33,399                  |
| Youth Stipends                         | 2,848                      | -                          | -                         | -                       |
| Client Assistance                      | 4,626                      | 2,851                      | 400                       | 67,350                  |
| Supplies                               | 28,644                     | 34,790                     | 26,775                    | 21,704                  |
| Publications/Subscriptions             | 1,014                      | 1,127                      | -                         | -                       |
| Postage/Shipping                       | 8,035                      | 8,787                      | 9,391                     | 9,800                   |
| Gasoline for County Vehicles           | 11,062                     | 9,120                      | 8,500                     | 11,200                  |
| Minor Equipment                        | 29,364                     | 43,879                     | 900                       | 27,960                  |
| Bank Fees                              | -                          | 245                        | 312                       | 365                     |
| Miscellaneous                          | -                          | 1,050                      | -                         | -                       |
| Indirect Costs                         | 244,290                    | 257,564                    | 271,972                   | 271,591                 |
| <b><i>TOTAL OPERATING EXPENSES</i></b> | <b>\$5,299,535</b>         | <b>\$5,376,465</b>         | <b>\$5,455,349</b>        | <b>\$5,744,736</b>      |
| Salaries                               | 2,430,758                  | 2,502,320                  | 2,753,454                 | 2,803,284               |
| FICA ER                                | 180,959                    | 187,772                    | 210,641                   | 214,453                 |
| Allocated Benefits                     | 1,089,973                  | 1,123,113                  | 1,181,007                 | 1,078,662               |
| <b><i>TOTAL EXPENSES</i></b>           | <b>\$9,001,225</b>         | <b>\$9,189,670</b>         | <b>\$9,600,451</b>        | <b>\$9,841,135</b>      |
| <b><i>Transfers:</i></b>               |                            |                            |                           |                         |
| Transfer In                            | 1,630,652                  | \$2,047,619                | 948,329                   | 1,374,930               |
| Transfer Out                           | -                          | -                          | -                         | -                       |
| <b><i>TOTAL TRANSFERS</i></b>          | <b>\$1,630,652</b>         | <b>\$2,047,619</b>         | <b>\$948,329</b>          | <b>\$1,374,930</b>      |

## 2025 ADAMS COUNTY BUDGET

### INDEPENDENT LIVING



#### ***Mission Statement***

The mission of the Adams County Independent Living Program is to provide youth ages 13-23 who are in foster care, and others with an identified need in our community, opportunities to obtain essential skills, resources, mentoring, and support for living independently.

#### ***Budget Narrative***

The budget of the Adams County Independent Living (IL) Program encompasses the costs incurred to provide the program services to the youth. These costs include supplies, resource and curriculum materials, food, mileage and meal reimbursement, staff conferences/training, memberships, stipends and incentives for youth, transportation costs, rent and related costs to offer the Transitional Housing Program (THP) and HAVEN (shelter) and the salaries and benefits of the IL Program Supervisor, 4 Transition Caseworkers, a Social Services Aide, a Mentoring Program Specialist and half the salary & benefits of an Office Assistant.

#### ***Departmental Goals***

- Assess youth's needs and establish goals to support their plans for adulthood.
- Assist youth with their transition from out of home placement or living with a parent/guardian to begin living independently.
- Offer training and resources to youth on effective life skills, prevention, educational, and employment opportunities, safe and affordable housing, and permanent connections in order to become self-sufficient, contributing members of our community throughout 2025.

#### ***Position Count***

|                    | 2022 Budget | 2023 Budget | 2024 Budget | 2025 Budget |
|--------------------|-------------|-------------|-------------|-------------|
| Budgeted Positions | 6           | 6           | 7           | 7           |

# 2025 ADAMS COUNTY BUDGET

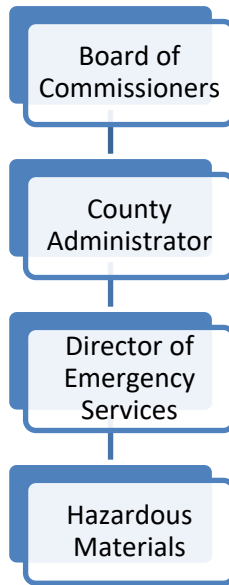
Independent Living (continued)

## Revenue & Expense Detail

| Account Description             | 2022<br>Actuals<br>Audited | 2023<br>Actuals<br>Audited | 2024<br>Adopted<br>Budget | 2025<br>Final<br>Budget |
|---------------------------------|----------------------------|----------------------------|---------------------------|-------------------------|
| <b><u>Revenues:</u></b>         |                            |                            |                           |                         |
| Federal Funding                 | 183,530                    | 62,843                     | 51,711                    | 55,216                  |
| State Funding                   | 255,358                    | 533,372                    | 532,949                   | 561,855                 |
| Miscellaneous                   | -                          | 500                        | -                         | -                       |
| Other Grant                     | 6,500                      | -                          | -                         | -                       |
| Contributions and Donations     | -                          | -                          | -                         | -                       |
| <b>TOTAL REVENUES</b>           | <b>\$445,388</b>           | <b>\$596,715</b>           | <b>\$584,660</b>          | <b>\$617,071</b>        |
| <b><u>Expenses:</u></b>         |                            |                            |                           |                         |
| Professional Services           | 4,743                      | 3,313                      | 20,000                    | 20,000                  |
| Advertising                     | -                          | 190                        | -                         | 200                     |
| Application Filing Fee          | -                          | 26                         | -                         | -                       |
| Conferences                     | 360                        | 360                        | 1,000                     | 1,560                   |
| Travel - Mileage                | 1,467                      | 1,311                      | 1,568                     | 1,300                   |
| Travel - Meals                  | -                          | 98                         | -                         | 75                      |
| Travel - Other                  | -                          | -                          | -                         | 50                      |
| Travel - Lodging                | 506                        | 693                        | 750                       | 1,100                   |
| Building Repair/Maintenance     | 242                        | -                          | -                         | -                       |
| Vehicle Repair Maintenance      | -                          | 1,333                      | -                         | 2,000                   |
| Rental of land and buildings    | 23,350                     | 23,900                     | 24,600                    | 27,120                  |
| Television                      | 3,894                      | 1,613                      | 3,500                     | -                       |
| Internet                        | -                          | 434                        | -                         | 3,500                   |
| Youth Stipends                  | 96,504                     | 32,248                     | 28,000                    | 28,000                  |
| Client Assistance               | -                          | -                          | -                         | 8,000                   |
| Supplies                        | 13,847                     | 11,938                     | 8,000                     | 12,000                  |
| Minor Equipment                 | -                          | 720                        | -                         | -                       |
| <b>TOTAL OPERATING EXPENSES</b> | <b>\$144,913</b>           | <b>\$78,477</b>            | <b>\$87,418</b>           | <b>\$104,905</b>        |
| Salaries                        | 289,543                    | 276,274                    | 380,187                   | 393,066                 |
| FICA ER                         | 21,210                     | 20,271                     | 20,085                    | 30,070                  |
| Allocated Benefits              | 127,332                    | 117,340                    | 148,617                   | 167,568                 |
| <b>TOTAL OPERATING BUDGET</b>   | <b>\$582,998</b>           | <b>\$492,362</b>           | <b>\$636,307</b>          | <b>\$695,609</b>        |
| <b><u>Transfers:</u></b>        |                            |                            |                           |                         |
| Transfer In                     | 137,611                    | (104,352)                  | 51,647                    | 78,538                  |
| Transfer Out                    | -                          | -                          | -                         | -                       |
| <b>TOTAL TRANSFERS</b>          | <b>\$137,611</b>           | <b>\$(104,352)</b>         | <b>\$51,647</b>           | <b>\$78,538</b>         |

## 2025 ADAMS COUNTY BUDGET

### HAZARDOUS MATERIALS



#### ***Mission Statement***

The Adams County Hazardous Materials Program involves planning, training and response to any incident within Adams County that involve hazardous materials or weapons of mass destruction.

The County's Hazardous Materials ("HAZMAT") program is fully compliant with Commonwealth Law as defined in Act 165 of Title 35. Among the responsibilities outlined in Act 165 is the requirement that all businesses or institutions which utilize hazardous materials must file an emergency plan for dealing with possible hazardous materials spills or leaks which might threaten public safety or public health. It is the job of the County's HAZMAT Coordinator to guarantee that these facilities file an updated plan each year and further requires that the use of potentially hazardous materials be reported to the County and, in turn, to the State. This is one of the planning responsibilities of the HAZMAT Coordinator.

In Adams County this person is also responsible for writing, maintaining and distributing the County's Emergency Operations Plan ("EOP"), the Radiological Emergency Response Plan, municipal emergency planning, special events planning and special needs facility planning. This position and program exist to provide support to all first responders across the County in the event of a hazardous materials incident.

Like all Emergency Services functions at the County level, this program is focused on public safety and compliance with the laws of the Commonwealth of Pennsylvania.

#### ***Budget Narrative***

For Fiscal year 2025, continued emphasis will be placed on planning and training and equipping the program for events involving exposure by first responders to hazardous materials.

## 2025 ADAMS COUNTY BUDGET

Hazardous Materials (continued)

The HAZMAT Coordinator/Planner works very closely with all County fire departments to coordinate a spill response program and specialized training, and the County relies on the fire departments to voluntarily assist whenever possible.

In 2025 the HAZMAT program will continue to focus primarily on support of all local fire departments and law enforcement agencies, ongoing training and maintaining necessary supplies to meet the responsibilities defined by Commonwealth law.

In 2025, we are continuing upkeep on the Ford F550, the trailers, service on the Altair 5 gas meter and calibration of Ludlums. We will continue to go to conferences for training and for the betterment of our community. All these listed items would be funded partially by grant monies from three sources- Federal Hazardous Materials Emergency Preparedness Fund and State Hazardous Materials Response Fund.

The HAZMAT Coordinator/Planner will continue working with local manufacturers and businesses to update or complete their emergency action plans. These plans provide the County with an important revenue source that helps fund the hazardous materials response program.

The HAZMAT budget is funded to nearly 80 percent by fees and grants. The County must provide some matching funding for the HMEP grant. The other two grants are fully refundable to the County for purchases listed in each application.

### ***Departmental Goals***

- Respond to any incident within Adams County that involves hazardous materials or weapons of mass destruction.
- Comply with the Commonwealth Law as defined in Act 165 of Title 35.
- Have prepared the County's Emergency Operations Plan (EOP) and Radiological Emergency Response Plan.
- Provide support to all first responders in the County in the event of a hazardous materials incident.

### ***Position Count***

|                    | 2022 Budget | 2023 Budget | 2024 Budget | 2025 Budget |
|--------------------|-------------|-------------|-------------|-------------|
| Budgeted Positions | 1           | 1           | 1           | 1           |

# 2025 ADAMS COUNTY BUDGET

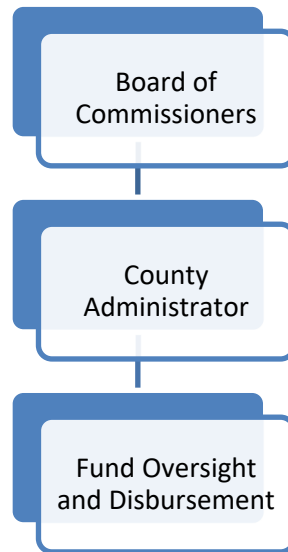
Hazardous Materials (continued)

## ***Revenue & Expense Detail***

| Account Description                    | 2022<br>Actuals<br>Audited | 2023<br>Actuals<br>Audited | 2024<br>Adopted<br>Budget | 2025<br>Final<br>Budget |
|----------------------------------------|----------------------------|----------------------------|---------------------------|-------------------------|
| <b><u>Revenues:</u></b>                |                            |                            |                           |                         |
| Federal Funding                        | 9,385                      | 6,064                      | 4,120                     | 1,330                   |
| State Funding                          | 21,920                     | 15,913                     | 14,484                    | 14,498                  |
| User Fees-Chemical                     | 30,375                     | 31,425                     | 31,200                    | 33,000                  |
| User Fees-Planning                     | 3,700                      | 3,500                      | 3,500                     | 3,500                   |
| Spill Reimbursement                    | 430                        | 2,561                      | 1,500                     | 1,500                   |
| Interest Income                        | 5                          | 3                          | 6                         | 20                      |
| <b><i>TOTAL REVENUES</i></b>           | <b>\$65,815</b>            | <b>\$59,466</b>            | <b>\$54,810</b>           | <b>\$53,848</b>         |
| <b><u>Expenses:</u></b>                |                            |                            |                           |                         |
| Professional Services                  | 9,940                      | 8,000                      | 10,000                    | 8,000                   |
| Advertising                            | -                          | 58                         | 40                        | 40                      |
| Dues/Memberships                       | 265                        | 265                        | 275                       | 285                     |
| Contracted Services                    | 705                        | 716                        | 716                       | 716                     |
| Training                               | 5,900                      | -                          | -                         | -                       |
| Conferences                            | 739                        | 400                        | 1,550                     | 450                     |
| Travel - Mileage                       | 78                         | 79                         | 360                       | 230                     |
| Travel - Meals                         | 72                         | 97                         | 600                       | 150                     |
| Travel - Other                         | 54                         | 70                         | 100                       | 100                     |
| Travel - Lodging                       | 816                        | 434                        | 1,610                     | 500                     |
| Building Repair/Maintenance            | -                          | 454                        | -                         | -                       |
| Vehicle Repair/Maintenance             | 2,587                      | 954                        | 2,500                     | 1,750                   |
| Equipment Repair/Maintenance           | 283                        | -                          | 500                       | 2,000                   |
| Internet                               | 480                        | 480                        | 480                       | 480                     |
| Hazardous Spill Distribution           | -                          | 1,450                      | 1,500                     | 1,500                   |
| Supplies                               | 4,438                      | 1,196                      | 3,000                     | 3,966                   |
| Postage/Shipping                       | 45                         | 87                         | 100                       | 25                      |
| Gasoline for County Vehicles           | 639                        | 857                        | 1,000                     | 500                     |
| Minor Equipment                        | 4,414                      | -                          | -                         | -                       |
| Equipment                              | -                          | -                          | 7,620                     | -                       |
| <b><i>TOTAL OPERATING EXPENSES</i></b> | <b>\$31,455</b>            | <b>\$15,597</b>            | <b>\$31,951</b>           | <b>\$20,692</b>         |
| Salaries                               | 56,465                     | 60,459                     | 61,011                    | 63,429                  |
| FICA ER                                | 3,927                      | 4,212                      | 4,667                     | 4,852                   |
| Allocated Benefits                     | 38,869                     | 34,695                     | 28,262                    | 26,821                  |
| <b><i>TOTAL OPERATING BUDGET</i></b>   | <b>\$130,716</b>           | <b>\$114,963</b>           | <b>\$125,891</b>          | <b>\$115,794</b>        |
| Transfer In                            | 71,851                     | 55,499                     | 71,081                    | 61,946                  |
| Transfer Out                           | -                          | -                          | -                         | -                       |
| <b><i>TOTAL TRANSFERS</i></b>          | <b>\$71,851</b>            | <b>\$55,499</b>            | <b>\$71,081</b>           | <b>\$61,946</b>         |



## ACT 13 BRIDGE IMPROVEMENTS FUND



Act 13 of 2012 establishes a Marcellus Legacy Fund that allocates a portion of the Marcellus Shale Impact Fee to the Highway Bridge Improvement Restricted Account in the Motor License Fund. These funds are distributed to counties (proportionately based on population) and are to be used to fund the replacement of repair of locally owned (county; municipal), at-risk, deteriorated bridges.

In collaboration with the County Commissioners Association of Pennsylvania (CCAP), the Pennsylvania Department of Transportation (PennDOT) has defined an at-risk deteriorated bridge to be one that is structurally deficient including those that are posted with weight restrictions. Act 13 requires PennDOT to approve a submitted “plan” to repair at-risk deteriorated bridges. The Transportation Improvement Program (TIP) will be the official document for approval of these at-risk bridges. Each County should work with their respective Metropolitan or Rural Planning Organization (MPO/RPO) to program available Marcellus Fund dollars. Municipalities should work with their respective county to identify opportunities to utilize these funds. All projects should utilize the Linking Planning and NEPA process.

### ***Departmental Goals***

- Replace priority County bridges with new structures or rehabilitation
- Implement preventative maintenance programs for County-owned bridges on an as needed basis.
- Maintenance on all 40 County owned bridges performed in a two-year cycle

# 2025 ADAMS COUNTY BUDGET

Act 13 Bridge Improvements (continued)

## Position Count

|                    | 2022 Budget | 2023 Budget | 2024 Budget | 2025 Budget |
|--------------------|-------------|-------------|-------------|-------------|
| Budgeted Positions | 0           | 0           | 0           | 0           |

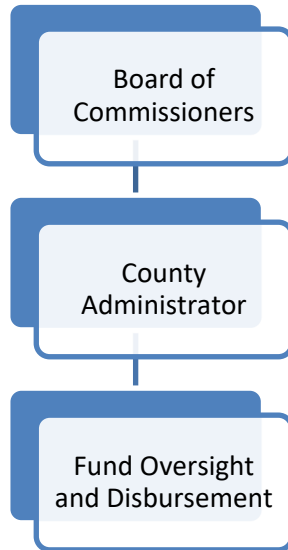
\*Employees for this department are included in the General Fund

## Revenue & Expense Detail

| Account Description             | 2022<br>Actuals<br>Audited | 2023<br>Actuals<br>Audited | 2024<br>Adopted<br>Budget | 2025<br>Final<br>Budget |
|---------------------------------|----------------------------|----------------------------|---------------------------|-------------------------|
| <b><u>Revenues:</u></b>         |                            |                            |                           |                         |
| State Funding                   | 171,686                    | 210,887                    | 147,000                   | 200,000                 |
| Interest Income                 | 1,792                      | 12,468                     | 3,000                     | 22,320                  |
| <b>TOTAL REVENUES</b>           | <b>\$173,478</b>           | <b>\$223,355</b>           | <b>\$150,000</b>          | <b>\$222,320</b>        |
| <b><u>Expenses:</u></b>         |                            |                            |                           |                         |
| Advertising                     | -                          | -                          | -                         | 500                     |
| Property Repair/Maintenance     | 92,078                     | -                          | 150,000                   | 170,000                 |
| <b>TOTAL OPERATING EXPENSES</b> | <b>\$92,078</b>            | <b>-</b>                   | <b>\$150,000</b>          | <b>\$170,500</b>        |
| <b>Budgeted Surplus</b>         | <b>-</b>                   | <b>-</b>                   | <b>-</b>                  | <b>51,820</b>           |

## 2025 ADAMS COUNTY BUDGET

### LIQUID FUELS FUND



The Liquid Fuels Program funds a range of projects to support construction, reconstruction, maintenance and repair of public roads or streets. The amount of allocation is based on the county's population and miles of road on their approved Liquid Fuels inventory. These allocations must be deposited into a separate fund, from which payments may be made for construction, maintenance, and repair of county roads or bridges. The Act provides that counties may allocate monies from this fund to their political subdivision for these same purposes. It also allows the counties to encumber current funds for future road and bridge construction, reconstruction, and maintenance projects. To continue to receive Liquid Fuels funds, a road must be maintained in such a condition that it can be driven safely at 15mph.

#### ***Departmental Goals***

- Replace priority County bridges with new structures or rehabilitation
- Implement preventative maintenance programs for County-owned bridges on an as needed basis.

#### ***Position Count***

|                    | 2022 Budget | 2023 Budget | 2024 Budget | 2025 Budget |
|--------------------|-------------|-------------|-------------|-------------|
| Budgeted Positions | 0           | 0           | 0           | 0           |

\*Employees for this department are included in the General Fund

# 2025 ADAMS COUNTY BUDGET

Liquid Fuels (continued)

## ***Revenue & Expense Detail***

| Account Description                    | 2022<br>Actuals<br>Audited | 2023<br>Actuals<br>Audited | 2024<br>Adopted<br>Budget | 2025<br>Final<br>Budget |
|----------------------------------------|----------------------------|----------------------------|---------------------------|-------------------------|
| <b><i>Revenues:</i></b>                |                            |                            |                           |                         |
| Federal Funding                        | 63,277                     | 205,706                    | -                         | 260,000                 |
| State Funding                          | 316,710                    | 321,805                    | 354,000                   | 308,750                 |
| Charges for Services                   | -                          | -                          | -                         | -                       |
| Interest Income                        | 3,018                      | 3,641                      | 3,300                     | 3,600                   |
| Miscellaneous                          | -                          | -                          | -                         | -                       |
| <b><i>TOTAL REVENUES</i></b>           | <b>\$383,005</b>           | <b>\$531,152</b>           | <b>\$357,300</b>          | <b>\$572,350</b>        |
| <b><i>Expenses:</i></b>                |                            |                            |                           |                         |
| Advertising                            | -                          | 476                        | 500                       | 500                     |
| Property Repair/Maintenance            | 128,211                    | 586,179                    | 300,000                   | 1,000,000               |
| <b><i>TOTAL OPERATING EXPENSES</i></b> | <b>\$128,211</b>           | <b>\$586,655</b>           | <b>\$300,500</b>          | <b>\$1,000,500</b>      |
| <b><i>Transfers:</i></b>               |                            |                            |                           |                         |
| Transfer In                            | -                          | -                          | -                         | -                       |
| Transfer Out                           | 8,000                      | 8,000                      | 8,000                     | 10,868                  |
| <b><i>TOTAL TRANSFERS</i></b>          | <b>\$8,000</b>             | <b>\$8,000</b>             | <b>\$8,000</b>            | <b>\$10,868</b>         |

## 2025 ADAMS COUNTY BUDGET

### HOTEL TAX FUND

The Hotel Tax Fund is a special fund to support tourism in Adam County first authorized by the Pennsylvania legislature in 2000 and thereafter adopted by the Board of Commissioners in 2001. The current law can be found at 16 P.S. §1770.7 and in Adams County Ordinance 1 of 2022.

The tax is paid by guests at local hotels, motels, bed & breakfasts, and similar short-term lodging establishments at the rate of 5% of the room charge. Operators of those establishments are required to collect the tax and pay it into the Adams County Treasurer monthly.

After deducting a 4.5% administrative fee - capped in 2022 at approximately \$107,000 – the Treasurer is required to distribute 75% of the funds to Destination Gettysburg, the official Tourist Promotion Agency for Adams County, for the promotion, advertising and marketing of tourism and special events and for administrative costs. Another 12.5% of the funds is distributed to local municipalities which have both a full-time police department/regional police department and lodging within their jurisdiction. Presently the municipalities receiving disbursements include Borough of Gettysburg, Cumberland Township, Borough of Carroll Valley, Borough of Fairfield, and Borough of New Oxford. The remaining 12.5% remains with Adams County for the restricted purpose of economic development and historic preservation.

Each lodging operator is audited annually by the Controller's office. In 2020, the Treasurer's Office and the Controller's Office cooperated to produce a Hotel Room Rental Tax Operators Guide to assist lodging operators in meeting their requirements under the ordinance and to navigate the various exemptions provided by the law.

#### ***Revenue & Expense Detail***

| Account Description                    | 2022<br>Actuals<br>Audited | 2023<br>Actuals<br>Audited | 2024<br>Adopted<br>Budget | 2025<br>Final<br>Budget   |
|----------------------------------------|----------------------------|----------------------------|---------------------------|---------------------------|
| <b><u>Revenues:</u></b>                |                            |                            |                           |                           |
| Hotel Room Rental Tax                  | 2,940,089                  | 3,220,499                  | 3,000,000                 | 3,000,000                 |
| Penalty Late Fee Charges               | 7,239                      | 2,350                      | 5,000                     | 2,500                     |
| Interest Income                        | 8,279                      | 38,822                     | 15,000                    | 50,000                    |
| <b><i>TOTAL REVENUES</i></b>           | <b><i>\$2,955,607</i></b>  | <b><i>\$3,261,671</i></b>  | <b><i>\$3,020,000</i></b> | <b><i>\$3,052,500</i></b> |
| <b><u>Expenses:</u></b>                |                            |                            |                           |                           |
| Professional Services                  | -                          | -                          | 8,500                     | 8,000                     |
| Contracted Services                    | -                          | -                          | 6,000                     | 5,200                     |
| Local County Grant                     | 791,751                    | 697,647                    | 835,651                   | 955,535                   |
| Tourist Promotion                      | 2,118,914                  | 2,314,365                  | 1,800,000                 | 1,800,000                 |
| PY Tax Refunds                         | 17,292                     | 8,023                      | -                         | -                         |
| <b><i>TOTAL OPERATING EXPENSES</i></b> | <b><i>\$2,927,957</i></b>  | <b><i>\$3,020,035</i></b>  | <b><i>\$2,650,151</i></b> | <b><i>\$2,768,735</i></b> |
| <b><u>Transfers:</u></b>               |                            |                            |                           |                           |
| Transfer Out                           | 123,270                    | 159,202                    | 142,000                   | 283,765                   |
| <b>Total Transfers</b>                 | <b>\$123,270</b>           | <b>\$159,202</b>           | <b>\$142,000</b>          | <b>\$283,765</b>          |
| Budgeted Surplus                       | -                          | -                          | <b>\$227,849</b>          | -                         |

## 2025 ADAMS COUNTY BUDGET

### CAPITAL BUDGET

Capital expenditures are defined as goods that costs \$5,000 or more with a life of 12+ months. The yearly capital budget is created in conjunction with the county operating budget with departments completing worksheets with the project/item and cost as well as providing a quote for that project/item. The Building and Maintenance department assists with quotes on building projects and the IT department works with the departments when it comes to computer hardware and software to make sure the quotes are complete and accurate. Each department's requests are reviewed by the Commissioners and the items are approved primarily on the safety and well-being of county employees and visitors, the necessity of the item or project, and the cost. This year, the capital budget is funded by utilizing \$1,200,000 from the 2020 bond issue and a contribution from the General Fund of \$1,727,817 for a total Capital budget of \$2,927,817. A breakdown of the 2025 capital budget follows:

#### ***Revenue Detail***

|                              | 2022               | 2023               | 2024              | 2025            |
|------------------------------|--------------------|--------------------|-------------------|-----------------|
| Account Description          | Actuals<br>Audited | Actuals<br>Audited | Adopted<br>Budget | Final<br>Budget |
| <b><i>Revenues:</i></b>      |                    |                    |                   |                 |
| Federal Funding              | -                  | -                  | -                 | -               |
| State Funding                | -                  | -                  | -                 | -               |
| Interest Income              | 16,697             | 8,569              | -                 | -               |
| Contributions & Donations    | -                  | -                  | -                 | -               |
| Other Grants                 | -                  | 10,150             | -                 | -               |
| Miscellaneous                | 26,998             | -                  | -                 | -               |
| Issuance of Debt             | -                  | -                  | -                 | -               |
| <b><i>TOTAL REVENUES</i></b> | <b>\$43,695</b>    | <b>\$18,719</b>    | <b>\$-</b>        | <b>\$-</b>      |

# 2025 ADAMS COUNTY BUDGET

Capital Budget (continued)

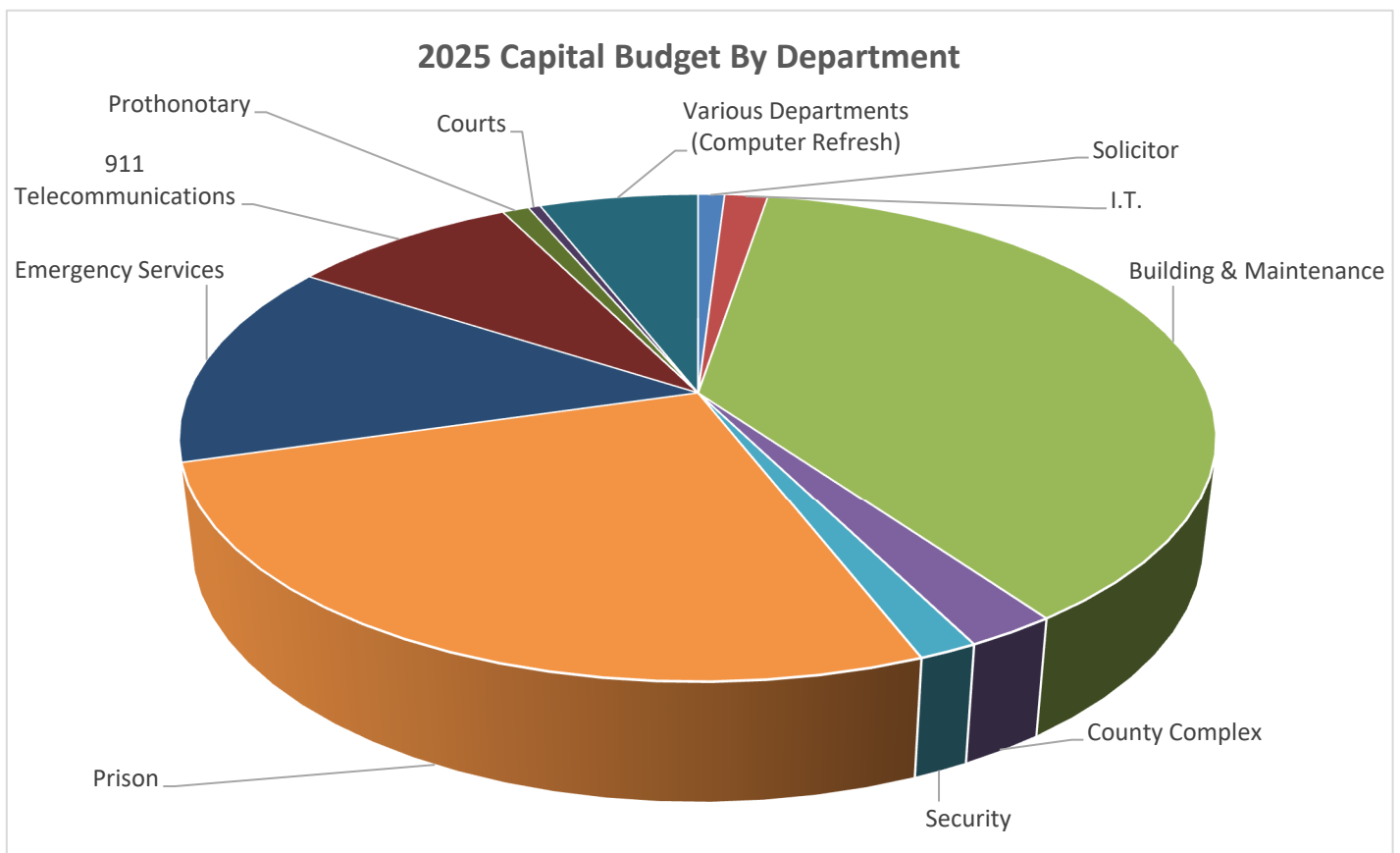
## *Expense Detail*

| Account Description                   | 2022<br>Actuals<br>Audited | 2023<br>Actuals<br>Audited | 2024<br>Adopted<br>Budget | 2025<br>Final<br>Budget |
|---------------------------------------|----------------------------|----------------------------|---------------------------|-------------------------|
| <b><u>Expenses:</u></b>               |                            |                            |                           |                         |
| Building and Maintenance              | 2,098,211                  | 654,886                    | 1,366,449                 | 1,366,449               |
| County Complex                        | -                          | -                          | 5,500                     | 5,500                   |
| Controller                            | -                          | -                          | 25,039                    | 25,039                  |
| Coroner                               | -                          | -                          | -                         | -                       |
| Courts Consolidated                   | 32,739                     | 74,841                     | 69,352                    | 69,352                  |
| Elections/Voter Registration          | 52,944                     | -                          | -                         | -                       |
| Emergency Services                    | 3,749                      | 111,639                    | 430,020                   | 430,020                 |
| HAZMAT                                | -                          | -                          | 7,620                     | 7,620                   |
| Information Technology                | 79,754                     | 167,347                    | 30,000                    | 30,000                  |
| Prison                                | 140,571                    | 192,212                    | 225,000                   | 225,000                 |
| Prothonotary                          | 36,151                     | 8,051                      | 29,000                    | 29,000                  |
| Security                              | -                          | -                          | 23,700                    | 23,700                  |
| Sheriff                               | 20,840                     | -                          | -                         | -                       |
| Solicitor                             | -                          | -                          | 28,851                    | 28,851                  |
| 911 Telecommunications                | 109,361                    | 63,381                     | 244,477                   | 244,477                 |
| Various ( Computer Refresh)           | -                          | -                          | -                         | 173,160                 |
| <b><i>TOTAL CAPITAL PURCHASES</i></b> | <b>2,574,320</b>           | <b>\$1,272,357</b>         | <b>\$2,485,008</b>        | <b>2,927,817</b>        |
| Transfer In                           | 143,196                    | \$95,823                   | 69,352                    | 1,727,817               |
| <b><i>TOTAL TRANSFERS</i></b>         | <b>143,196</b>             | <b>\$95,823</b>            | <b>\$69,352</b>           | <b>\$1,727,817</b>      |

## 2025 ADAMS COUNTY BUDGET

Capital Budget (continued)

| <b><i>Capital Budget by Department</i></b>   |                    |
|----------------------------------------------|--------------------|
| <i>Solicitor</i>                             | 28,851             |
| <i>Information Technology</i>                | 47,000             |
| <i>Building and Maintenance</i>              | 1,100,000          |
| <i>County Complex</i>                        | 70,000             |
| <i>Security</i>                              | 45,500             |
| <i>Prison</i>                                | 772,173            |
| <i>Emergency Services</i>                    | 400,000            |
| <i>911 Telecommunications</i>                | 248,883            |
| <i>Prothonotary</i>                          | 29,000             |
| <i>Courts Consolidated</i>                   | 13,250             |
| <i>Various Departments(Computer Refresh)</i> | 173,160            |
|                                              |                    |
|                                              | <b>\$2,927,817</b> |

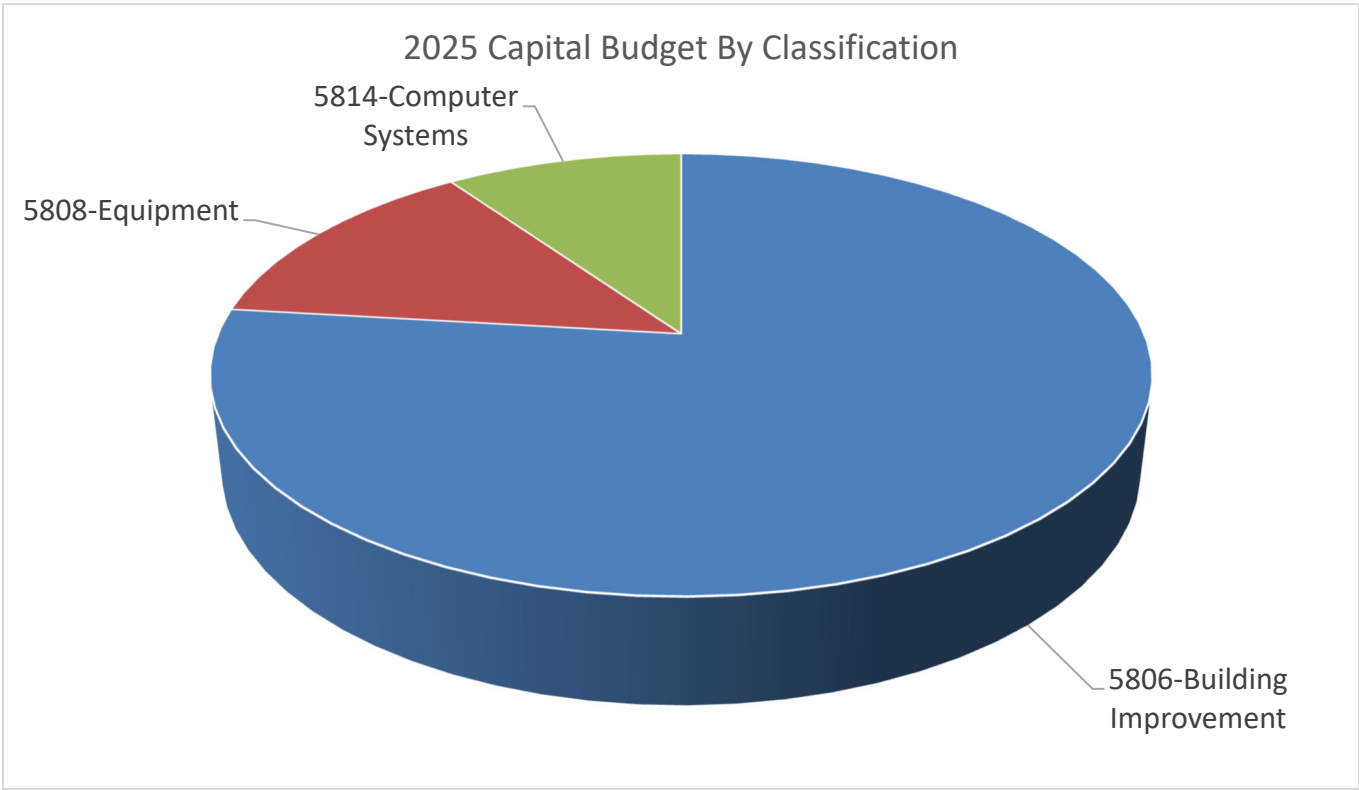




2025 ADAMS COUNTY BUDGET

Capital Budget (continued)

| <i>Capital Budget by Classification</i> |                    |
|-----------------------------------------|--------------------|
| <i>5806 – Building Improvement</i>      | \$2,250,465        |
| <i>5808 – Equipment</i>                 | \$393,041          |
| <i>5814 – Computer Systems</i>          | \$284,311          |
|                                         |                    |
|                                         | <b>\$2,927,817</b> |



***Major Non-Recurring Capital projects for 2025***

**5806 - Building Improvement**

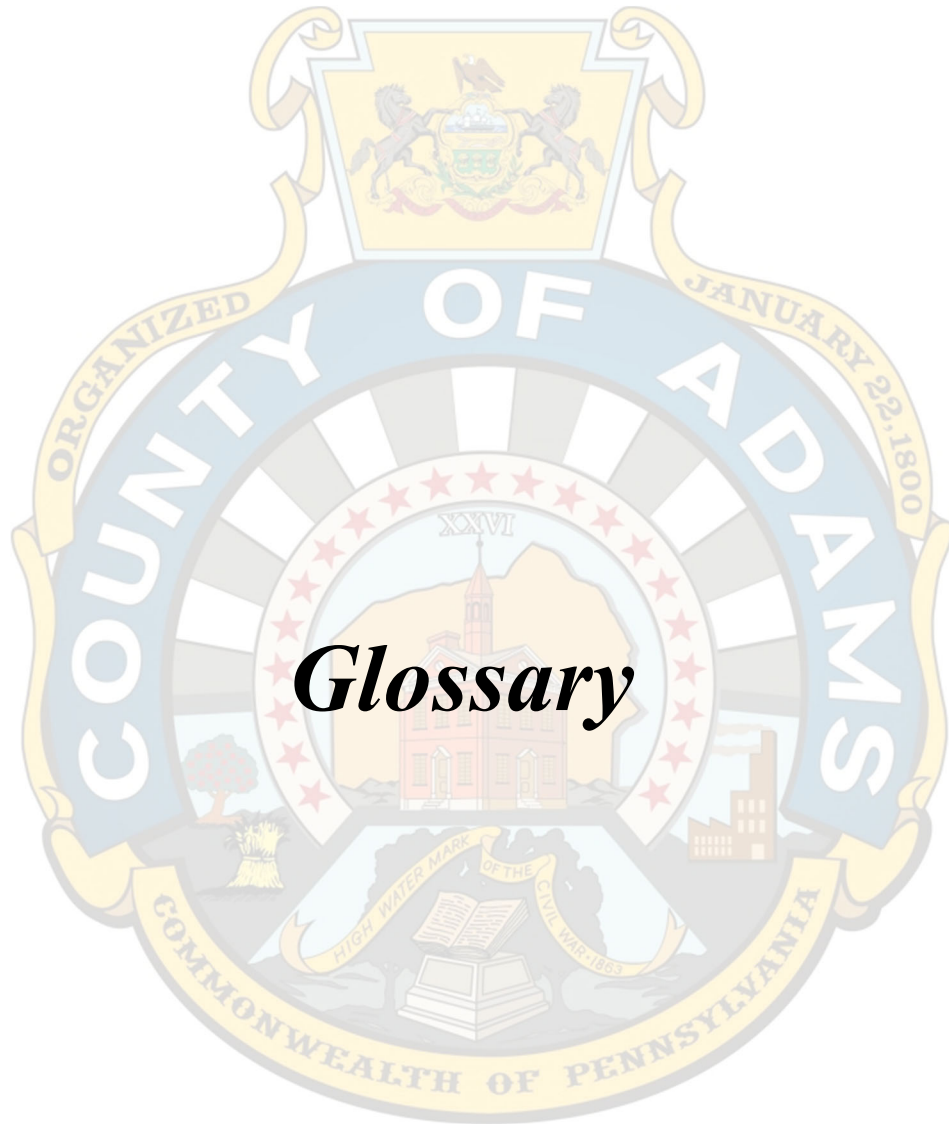
- Solar panels will be installed on the Human Services building roof.
- The Prison budgeted several projects including replacing the electronics board for the main slider doors, and the CCTV System in the building.
- HVAC system units will be replaced at the Emergency Services building and the Prison.

**5808 – Equipment**

- A new Scada systems will be installed at the Complex water treatment facility which will monitor water quality and help make adjustments to the chemical treatment when necessary.
- The Courthouse will have a new X-Ray machine installed in the lobby.
- Equipment for the Prison includes a new stove and a large tilt skillet for the kitchen.

**5814 - Computer Systems**

- The I.T. department will continue replacing laptop and desktop computers in county departments.
- The Solicitor's office is looking to implement a case management software.
- The Prothonotary will be adding a module to their civil case management software for Sheriff integration and e-filing services.



## GLOSSARY

- ❖ Accrual – An adjustment for revenues that have been earned and/or expenses that have been incurred but are not yet recorded.
- ❖ Advisory Board- include the following: Children and Youth Advisory Board, Criminal Justice Advisory Board, Water Resources Advisory, Ag Land Preservation, Economic Development Committee
- ❖ Appropriation – An authorization granted by the Board of County Commissioners to expend certain funds and incur obligations for specific purposes. There is a time limit on when funds may be expended.
- ❖ American Rescue Plan Act-Federal funds distributed to counties as a result of the Pandemic.
- ❖ Asset – Property owned by the County which has monetary value.
- ❖ Balanced Budget – Revenues + Fund Balance + Transfers  $\geq$  Expenditures
- ❖ Board of Commissioners (BOC) – The governing body of public officials elected to represent Adams County.
- ❖ Bond – A means for long-term borrowing of funds to finance capital projects.
- ❖ Budget – An annual financial plan that identifies revenues; specifies the type and level of services to be provided; and establishes the amount of money which may be spent within a certain time period upon Commissioners' approval.
- ❖ Budget Document – The instrument used by the budget-making authority to present a comprehensive financial program to the appropriate governing body.
- ❖ Capital Assets – Capital assets have significant value and a useful life of several years. Capital assets are referred to commonly as fixed assets.
- ❖ Capital Expenditures- are defined as goods that costs \$5,000 or more with a life of 12+ months.
- ❖ Capital Projects – Capital projects involve the purchase or construction of capital assets. Often a capital project encompasses the purchase of land, major facility renovations, and the construction of a building or facility. Design, engineering, or architectural fees are often part of a capital project.
- ❖ Component Board – include the following: Conservation Board, General Financing Authority, Housing Authority, Industrial Development Authority, Planning Commission
- ❖ Consumer Price Index (CPI) – A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).
- ❖ Contingency – An appropriation of funds to cover unanticipated events that may occur during the fiscal year. Transfers from this account must be approved by the Board of Commissioners. Funds held in the contingency may be restricted to a specific use.
- ❖ Credit Rating – The credit worthiness, determined through a statistical analysis of available credit data. Adams County's current credit rating from Moody's is Aa2.
- ❖ Debt Service – Debt service is the payment of interest and principal on an obligation resulting from the issuance of bonds.
- ❖ Depreciation – A reduction in the value of an asset with the passage of time.
- ❖ Encumbrance – An encumbrance is a financial transition of appropriated funds related to unperformed contracts for goods and services.

## 2025 ADAMS COUNTY BUDGET

*Glossary (continued)*

- ❖ Estimate – An estimate is an annualized projection of current year revenues or expenditures.
- ❖ Expenditures – The cost of goods and services received by the County regardless of when payment is made. Expenditures decrease a fund's assets.
- ❖ Fiscal Year – The fiscal year for Adams County is January 1 through December 31.
- ❖ Fringe Benefits – Employee benefits paid by the employer.
- ❖ Fund Balance – The calculation is the difference between fund assets and fund liabilities. A negative fund balance is called a deficit.
- ❖ Governmental Fund – A group of funds that account for activities associated with the County's basic operations and use a modified accrual basis of accounting.
- ❖ Government Finance Officers Association (GFOA) – The GFOA is a professional association of state/provincial and local finance officers dedicated to the sound management of public funds.
- ❖ Infrastructure – Tangible assets such as facilities, buildings, roads, bridges, streets, and sidewalks.
- ❖ Intergovernmental Revenues – Revenues received from other government entities for a specified purpose.
- ❖ Long-term Debt – A long-term debt is debt with a maturity date of more than one year after the date of issuance.
- ❖ Mill – One one-thousandth of a dollar of assessed value.
- ❖ Millage – Rate used in calculating taxes based upon the value of property, expressed in mills per dollar of property value.
- ❖ Mission Statement – Provides a clear presentation of a department's function or mandate. A good mission statement answers why the program is needed and what services are provided.
- ❖ Pass-through – Money given to a government or organization with a condition that it be given (passed through) to another government or organization.
- ❖ Per Capita – A unit of measurement that indicates an amount of some quantity per person in the County.
- ❖ Performance Measures – Performance measures are indicators of performance. These include outcome, efficiency, output, customer service, and impact measures.
- ❖ Principal – The original amount of a debt on which interest is calculated.
- ❖ Revenues – Financial resources received from tax payments, fees for service, licenses and permits, fines, cost and forfeitures, grants, rents, and interest. Revenues increase a fund's assets.
- ❖ Special Revenue Fund – An account established by a government to collect money that must be used for a specific project. Special revenue funds provide an extra level of accountability and transparency to taxpayers that their tax dollars will go toward intended purposes.
- ❖ Tax Levy – The total amount to be raised by general property taxes for purposes specified in the Budget Ordinance.
- ❖ Tax Rate – The amount of tax levied for each \$100 of assessed valuations. The tax rate is applied to the assessed valuation to derive the tax levy.

## COUNTY ACRONYMS

- ❖ ACACC – Adams County Adult Correctional Complex
- ❖ ACCYS – Adams County Children and Youth Services
- ❖ ACFR – Annual Comprehensive Financial Report
- ❖ ACOPD – Adams County Office of Planning and Development
- ❖ ACSO – Adams County Sheriff’s Office
- ❖ ADA – Americans with Disabilities Act
- ❖ ADP (Prison) – Average Daily Population
- ❖ AOPC – Administrative Office of Pennsylvania Courts
- ❖ AP – Accounts Payable
- ❖ AR – Accounts Receivable
- ❖ ARD – Accelerated Rehabilitative Disposition
- ❖ ARPA-American Rescue Plan Act
- ❖ ARRF – Adams Response and Recovery Fund
- ❖ BAS – Building Automated System
- ❖ BLS – Bureau of Labor Statistics
- ❖ BoA – Board of Assessment Appeals
- ❖ CAD – Computer Aided Dispatch System
- ❖ CCAP – County Commissioners Association of Pennsylvania
- ❖ CDBG – Community Development Block Grant
- ❖ CIP – Capital Improvement Plan
- ❖ CIT – Crisis Intervention Team
- ❖ CPE – Certified Pennsylvania Evaluators
- ❖ CPI – Consumer Price Index
- ❖ CPSL – Child Protective Service Law
- ❖ CY – Current Year
- ❖ CYS – Children and Youth Services
- ❖ DCED – Pennsylvania Department of Community and Economic Development
- ❖ DEP – Department of Environmental Protection
- ❖ DOC – Days of Care
- ❖ DRS – Domestic Relations Section
- ❖ DSR – Dynamic System Resilience
- ❖ EFT – Electronic Funds Transfer
- ❖ EMS – Emergency Medical Services
- ❖ EOC – Emergency Operations Center
- ❖ EOP – Emergency Operations Plan
- ❖ EPA – Environmental Protection Agency
- ❖ ERMS – Electronic Records Management System
- ❖ ERP – Enterprise Resource Planning
- ❖ FGDM – Family Group Decision Making
- ❖ FICA – Federal Insurance Contributions Act tax
- ❖ GAAP – Generally Accepted Accounting Principles
- ❖ GASB – Governmental Accounting Standards Board
- ❖ GFOA – Government Finance Officers Association
- ❖ GIS – Geographic Information System
- ❖ GWI – General Wage Increase
- ❖ HAC – Healthy Adams County
- ❖ HAZMAT – Hazardous Materials

## 2025 ADAMS COUNTY BUDGET

*Acronyms (continued)*

- ❖ HSB – Human Services Building
- ❖ HVAC - Heating, ventilation, and air conditioning
- ❖ ICAC – Internet Crimes Against Children
- ❖ IDA – Industrial Development Authority
- ❖ IL- Independent Living
- ❖ IOCs – Inorganic chemicals
- ❖ ISF – Internal Service Fund
- ❖ IT – Information Technology
- ❖ JCJC – Juvenile Court Judges’ Commission
- ❖ JPO – Juvenile Probation Office
- ❖ MAGLOCLEN – Middle Atlantic-Great Lakes Organized Crime Law Enforcement Network
- ❖ MDJ – Magisterial District Judge
- ❖ MDJ – Magisterial District Judge
- ❖ MH-IDD – Mental Health/Intellectual & Developmental Disabilities
- ❖ MPO/RPO – Metropolitan or Rural Planning Organization
- ❖ NCOA – National Change of Address
- ❖ NMS – National Medical Services
- ❖ NPDES – National Pollutant Discharge Elimination System
- ❖ NVRA – National Voter Registration Act
- ❖ PEIRS – Pennsylvania Emergency Incident Reporting System
- ❖ PennDOT – Pennsylvania Department of Transportation
- ❖ PFA – Protection from Abuse
- ❖ PILT – Payment in Lieu of Taxes
- ❖ PSACC – Pennsylvania State Association County Controllers
- ❖ PVRA – Pennsylvania Voter Registration Act
- ❖ PY – Prior Year
- ❖ RASA – Rights and Services Act
- ❖ RFP – Request for Proposal
- ❖ RTF – Residential Treatment Facility
- ❖ RTKL – Right to Know Law
- ❖ SCI – State Correctional Institution
- ❖ SCR – Shared Care Responsibility
- ❖ SPCA – Society for the Prevention of Cruelty to Animals
- ❖ STOP (Grant) – Services Training Officers Prosecutors
- ❖ THP – Transitional Housing Program
- ❖ TIP – Transportation Improvement Program
- ❖ TIR – Traumatic Incident Reduction
- ❖ TSD – Transport Service Division
- ❖ TTHM - Trihalomethane
- ❖ HAA5 – Haloacetic Acids
- ❖ UPI – Universal Parcel Identification
- ❖ USDA – United State Department of Agriculture
- ❖ VA – Veterans’ Affairs
- ❖ VOCA – Victims of Crime Act
- ❖ VOCs – Volatile organic compounds
- ❖ VOIP – Voice over Internet Protocol
- ❖ VOJO – Victims of Juvenile Offenders
- ❖ VPN – Virtual Private Network
- ❖ WNV – West Nile Virus



# *Thank you Adams County!*



For any questions, please call the Adams County Budget Office at 717-337-9821, visit 111 Baltimore St. Suite 1, Gettysburg, PA 17325, or online at [www.adamscountypa.gov](http://www.adamscountypa.gov)