

The seal of Adams County, Pennsylvania, is a large, circular emblem. It features a central shield with a red building, a tree, and a stack of books. The shield is surrounded by a blue ring with the words "COUNTY OF ADAMS" in white. A yellow banner at the top reads "ORGANIZED JANUARY 22, 1800". A yellow banner at the bottom reads "COMMONWEALTH OF PENNSYLVANIA".

County of Adams 2026 Budget Tentative Adoption

Board of Commissioners:

Randy L. Phiel, Chairperson

James Martin, Vice-Chairperson

Marty Karsteter Qually, Commissioner

2026 ADAMS COUNTY BUDGET
Adams County Board of Commissioners

Chairperson
Randy Phiel

Vice Chairperson
James Martin

Commissioner
Marty Karsteter Qually

Chief Clerk
Paula Neiman

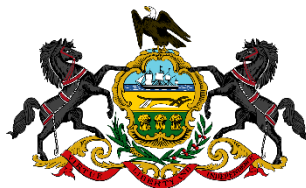
County Administrator
Steve Nevada

Elected Officials

Clerk of Courts	Kelly Lawver
Controller	Tammy Myers
Coroner	Francis Dutrow
District Attorney	Brian Sinnett
Prothonotary	Beverly Boyd
Register of Wills/Recorder of Deeds	Karen Heflin
Sheriff	James Muller
Treasurer	Christine Redding

Judiciary

President Judge	Honorable Thomas Campbell
Judge	Honorable Shawn Wagner
Judge	Honorable Christina Simpson
Judge	Vacant



2026 ADAMS COUNTY BUDGET

Office of Budget & Purchasing

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Or visit
www.adamscountypa.gov



2026 ADAMS COUNTY BUDGET



GOVERNMENT FINANCE OFFICERS ASSOCIATION

***Distinguished
Budget Presentation Award***

PRESENTED TO

**Adams County
Pennsylvania**

For the Fiscal Year Beginning

January 1, 2025

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, 2025**. 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 communications 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.

2026 ADAMS COUNTY BUDGET

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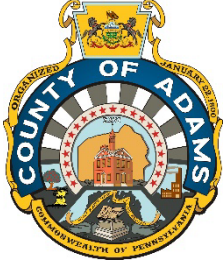
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2026 ADAMS COUNTY BUDGET

***TRANSMITTAL
LETTER***

2026 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:

To Be Inserted

Strategic Plan

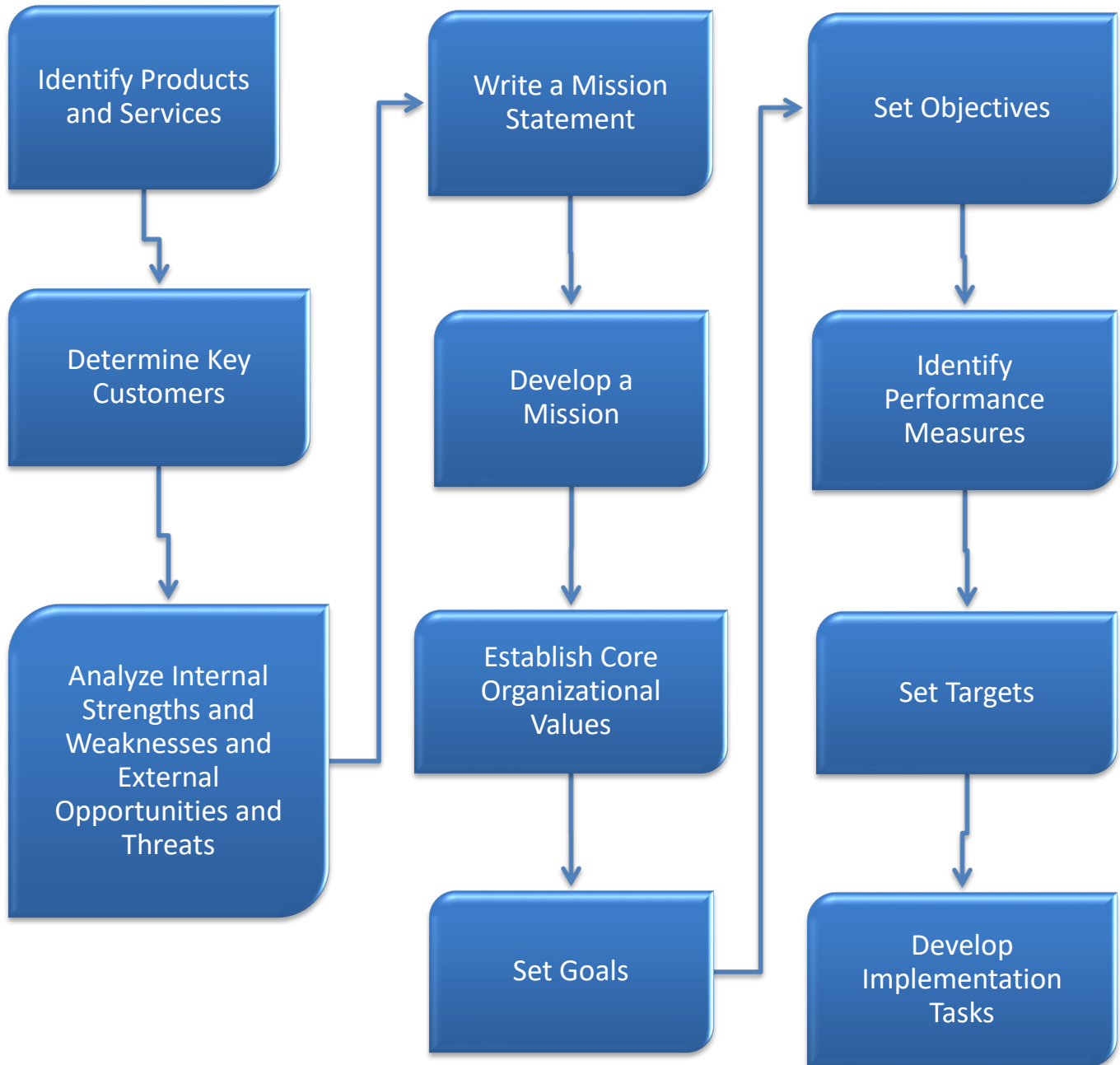
During 2009, the County hired a consultant to assist in developing the Strategic Financial Plan. The consultants performed an assessment and then began creating various committees made up of departments and management team members, to assist in carrying out the approved recommendations. The consultants 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.

2026 ADAMS COUNTY BUDGET

Currently, the County is working toward updating the Strategic Plan and bringing it forward to align strategically with the significant growth that has occurred over the past ten years.



2026 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 businesses 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.

2026 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					

2026 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					
9-1-1 Telecomm.					
Children & Youth					
Independent Living					
Hazardous Materials					
Act 13 Bridge					
Liquid Fuels.					



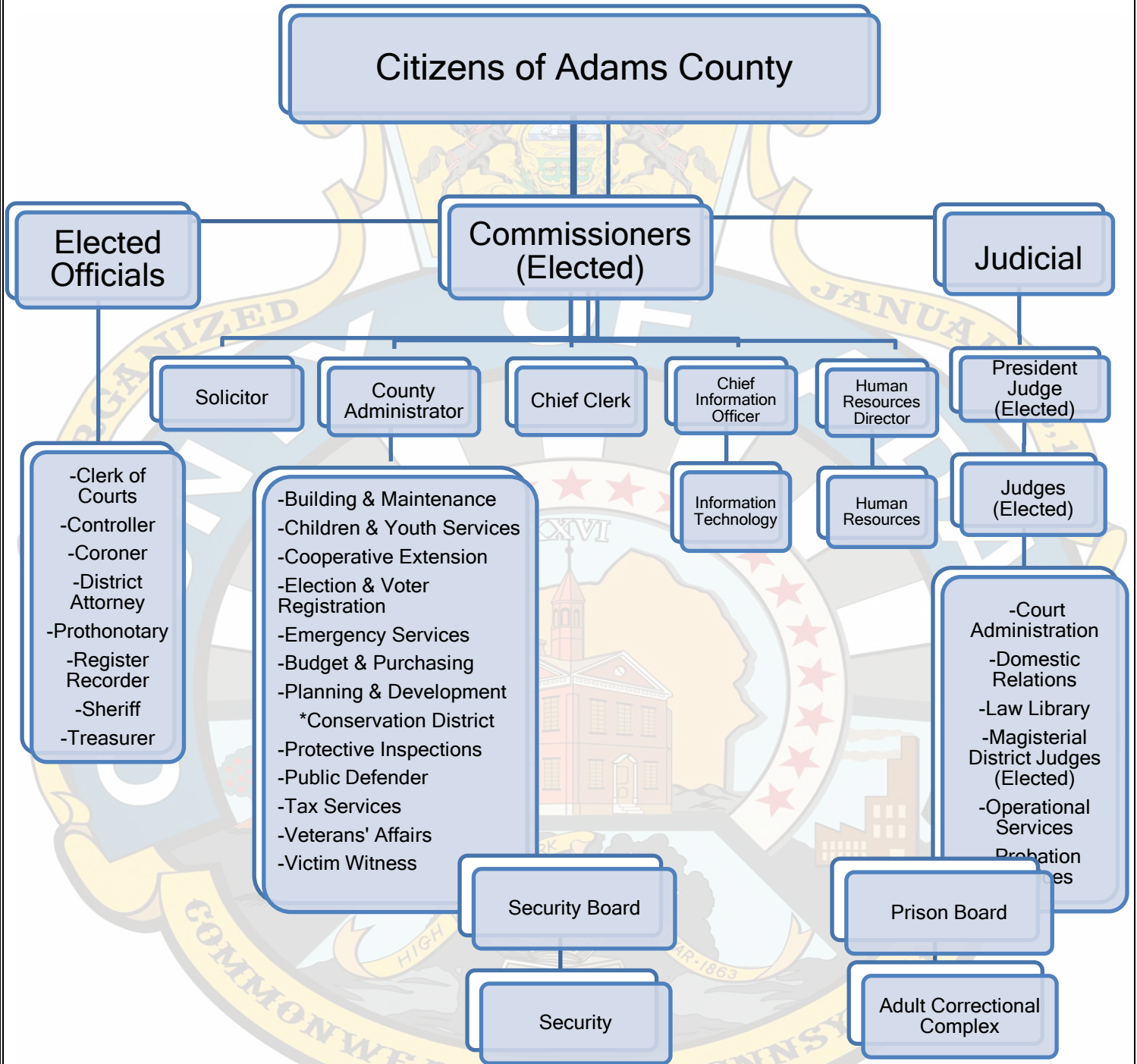
MISSION STATEMENT

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.



2026 ADAMS COUNTY BUDGET



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 Boards

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



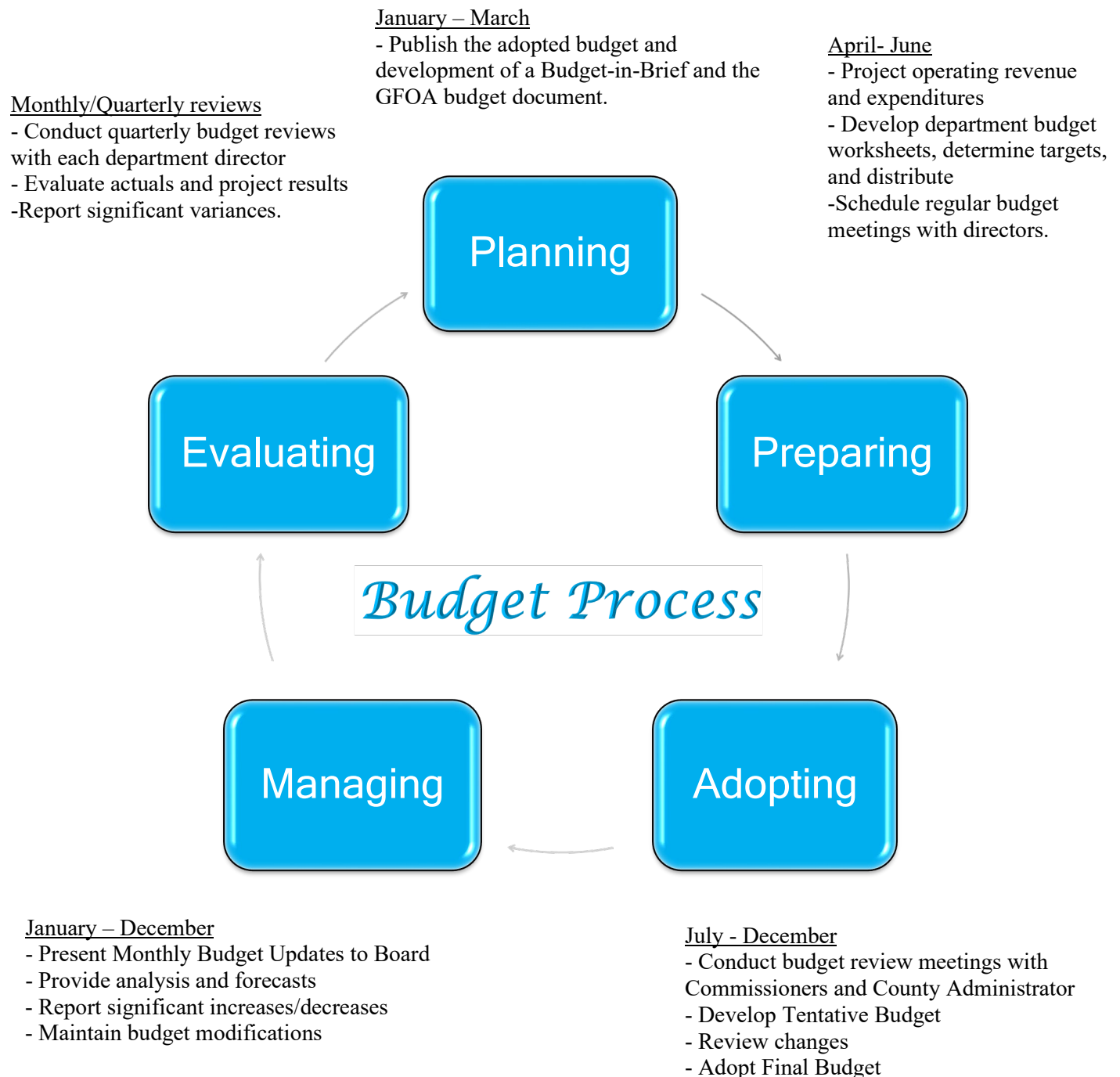
Vice Chairman Jim Martin



Marty Karsteter-Qually

Budget Process Summary

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. During this time, the budget is available for citizen review and comment for a period of 20 days. The Final Adopted budget occurs mid-December.



2026 ADAMS COUNTY BUDGET

BUDGET SUMMARY AND OVERVIEW

As presented in the schedule below, the total County Budget is \$93.4 million in Revenues, \$98.9 million in Expenditures, resulting in a budgeted deficit of \$5.5 million. The schedule is grouped by Funds below and then by functions on the following pages. Note the schedule depicts a balanced budget via the Appropriated Fund Balance (Reserves) of \$5.5 million coming in to offset the General Fund deficit of \$5.5 million. Total Revenues are \$93.4 million and total Expenditures are \$98.9 million. This budget compared to 2025 represent an increase in Revenues of 1.2% or \$1.1 million, and an increase in Expenditures of 7.2% or \$6.7 million.

2026 TOTAL COUNTY BUDGET

BREAKDOWN BY FUND	REVENUES	EXPENDITURES	DEFICIT/ SURPLUS
GENERAL FUND	\$ 72,612,853	\$ 78,193,035	(5,580,182)
APPROPRIATED FUND BALANCE	5,580,182	-	5,580,182
911 TELECOMMUNICATIONS FUND	2,638,000	4,341,687	(1,703,687)
CHILDREN & YOUTH FUND	9,681,366	11,784,305	(2,102,939)
HAZARDOUS MATERIALS FUND	50,910	127,505	(76,595)
CONTRIBUTION FROM GF-SUBSIDY*	3,883,221	-	3,883,221
LIQUID FUELS FUND	701,368	701,368	
ACT 13 BRIDGE IMPROVEMENT FUND	180,500	180,500	
HOTEL TAX FUND	3,653,860	3,653,860	
TOTAL BUDGET	\$ 98,982,260	\$ 98,982,260	

*In addition, a recurring budgeted contribution varies each year, provided by the General Fund to balance the Special Funds: 911 Telecommunications Fund, Children & Youth Services Fund and Hazardous Materials Fund. For 2026 the budgeted contribution is \$3,883,221.

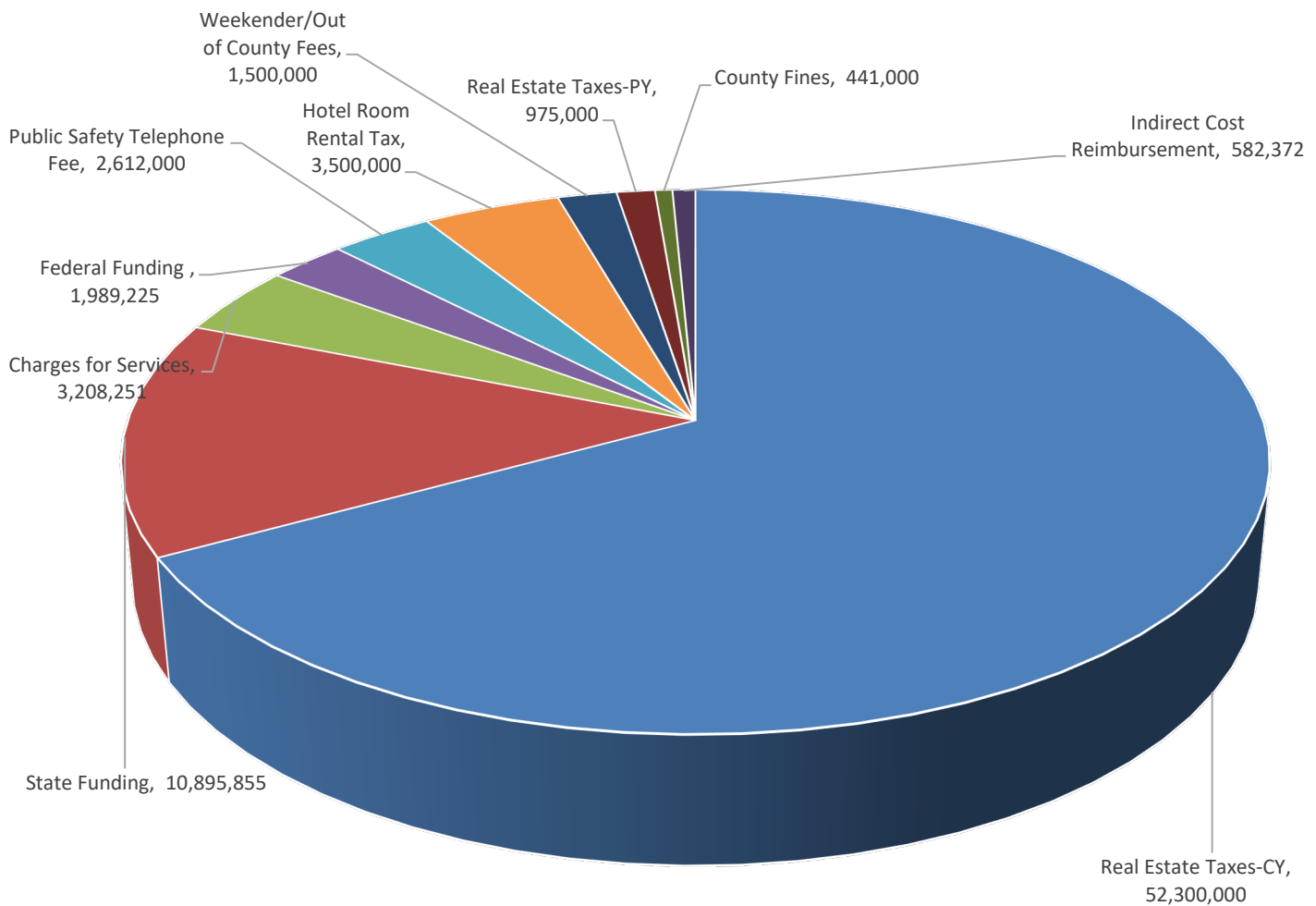
2026 ADAMS COUNTY BUDGET

Overview of Revenue Forecasting

The County continues to practice revenue forecasting utilizing many 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 5- 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 84% of all revenue sources in the adopted budget, along with their budgeted dollar amounts.

Top Revenue Sources Budgeted 2026



2026 ADAMS COUNTY BUDGET

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	\$10,392,911,000
TOTAL REVENUES	\$72,612,854
TOTAL EXPENDITURES	\$78,193,036

General Fund Revenues decreased .01% over 2025 primarily due to the spending down of the ARRF Projects Revenue.

911 TELECOMMUNICATIONS FUND

TOTAL REVENUES	\$2,638,000	increased \$187,990 or 8% over 2025 Adopted Budget
TOTAL EXPENDITURES	\$4,341,687	increased \$252,000 or 6% over 2025 Adopted Budget

CHILDREN & YOUTH SERVICES FUND

TOTAL REVENUES	\$9,681,366	increased \$598,090 or 7% over 2025 Adopted Budget
TOTAL EXPENDITURES	\$11,784,305	increased \$1,247,561 or 12% over 2025 Adopted Budget

HAZARDOUS MATERIALS FUND

TOTAL REVENUES	\$ 50,910	decreased \$2,938 or -5% less than 2025 Budget
TOTAL EXPENDITURES	\$127,505	increased \$11,711 or 10% over 2025 Adopted Budget

LIQUID FUELS GRANT FUND

TOTAL REVENUES	\$327,680	decreased \$244,670 or -43% less than 2025 Adopted Budget
TOTAL EXPENDITURES	\$690,500	decreased \$310,000 or -31% less than 2025 Adopted Budget

ACT 13 BRIDGE IMPROVEMENTS FUND

TOTAL REVENUES	\$148,000	decreased \$74,320 or -33% less than 2025 Adopted Budget
TOTAL EXPENDITURES	\$180,500	increased \$10,000 or 6% over 2025 Adopted Budget

HOTEL TAX FUND

TOTAL REVENUES	\$3,552,500	increased \$500,000 or 16% over 2025 Adopted Budget
TOTAL EXPENDITURES	\$3,471,574	increased \$702,839 or 25% over 2025 Adopted Budget

<u>CAPITAL BUDGET</u>	\$2,222,669	decreased \$705,148 or -24% less than 2025 Budget
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2026 ADAMS COUNTY BUDGET

General Fund Revenues

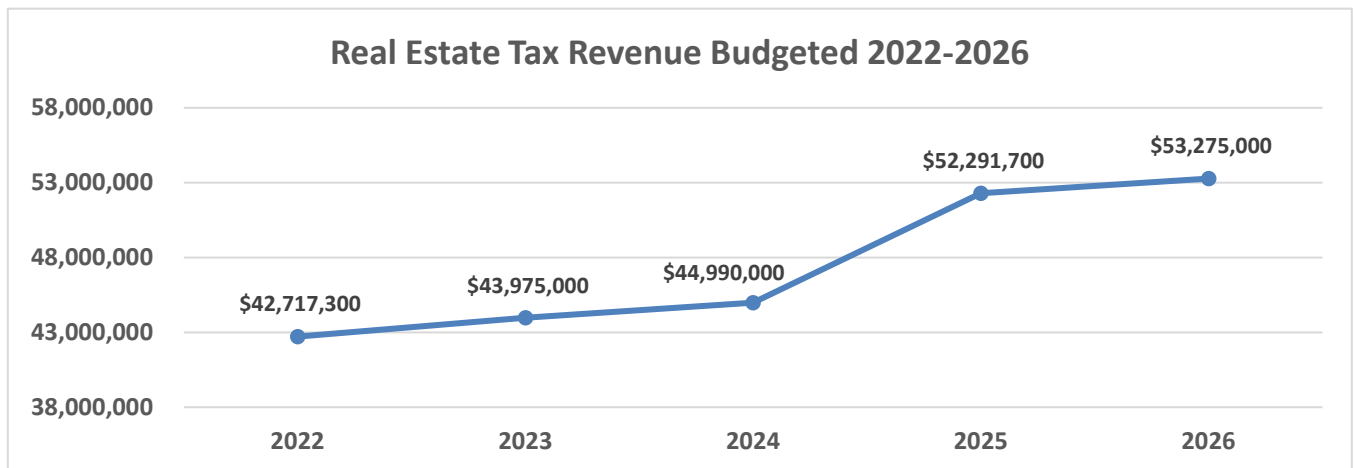
The County's largest major fund, the General Operating Fund, includes all operations except for what makes up the Special Revenue Funds, and Capital Funds. The General Operating Fund revenues adopted in 2026, total \$67.6 million approximately a 1% increase over the 2025 adopted General Fund revenues of \$66.8 million. Prior to assigned fund balance.

The majority of the 1% increase in revenues is due to the increases in construction permits and prior year tax collections from our tax services department. Additional contributing factors are an increase in interest income from our Treasurer's department; and increase in Hotel Tax collected and finally an increase in our Children and Youth Program via new programs from Act 148 State Funding.

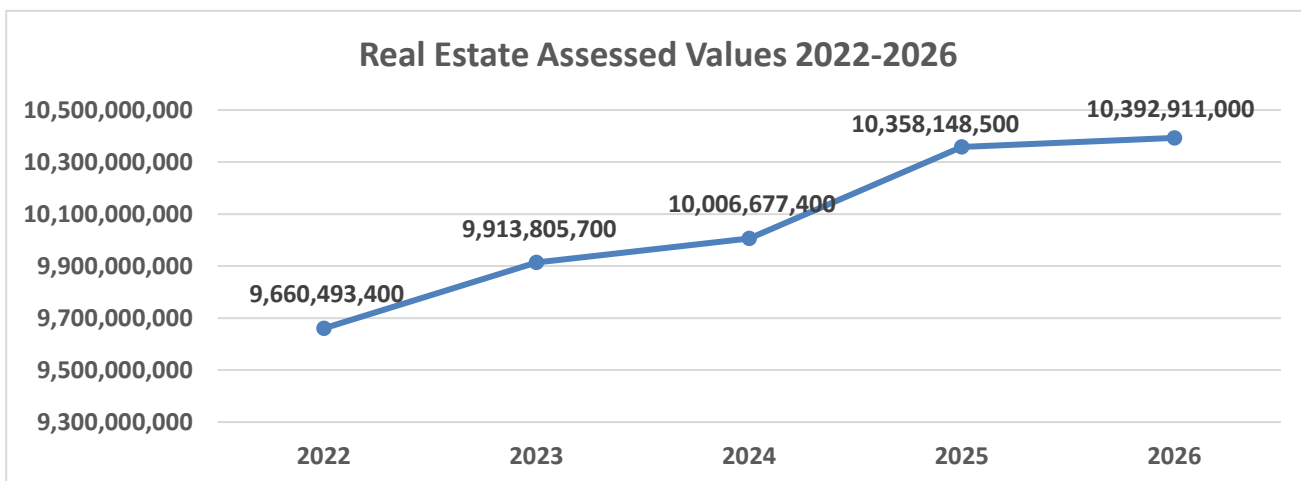
Revenue Trends

While the trend for the General Fund revenues remains relatively flat, there are several areas to mention that are contributing to the 1% increase over last year.

- While the 2026 County Budget has no tax increase, the County is witnessing a strong residential development continuing, aside from the overall real estate development. See below the Real Estate Tax trend for 2022-2026.



The County certifies the tax rolls annually and updates the assessed values for any changes due to appeals and other adjustments. See below the 5-year trend on Adams County assessed valuations.

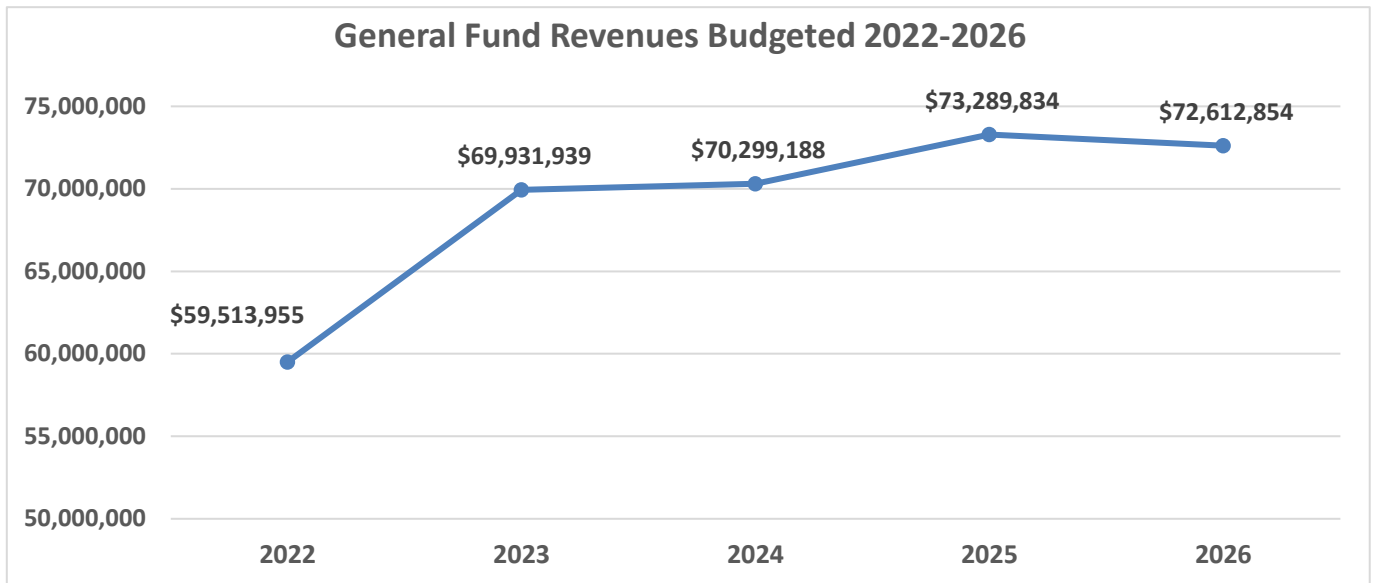


2026 ADAMS COUNTY BUDGET

Budget Overview (*continued*)

Revenue Trends Continued

The General Fund revenue trend began to spike upward starting with 2022, representing a minimal tax increase of a quarter mill. The second increase from 2022 to 2023 represent funds received from the Federal Government for COVID-19 CARES Act of approximately \$10 million. Finally, the last increase represents the most significant increase in the past five years, due to a tax increase of .71 mills, equating to \$7.1 million in revenues. See General Fund revenue trend below.



2026 ADAMS COUNTY BUDGET

Budget Overview (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 Fund expenditures adopted in 2026, total \$78.2 million, approximately \$4.8 million or 7% increase over the 2025 adopted General Fund expenditures of \$73.3M.

The General Fund Operational budget produces a deficit of approximately \$5.6 million. The majority of the deficit is due to the following areas: Health Insurance, Salaries, benefits, Contracted services, new programs, and an increase in Capital.

Expenditure Trends

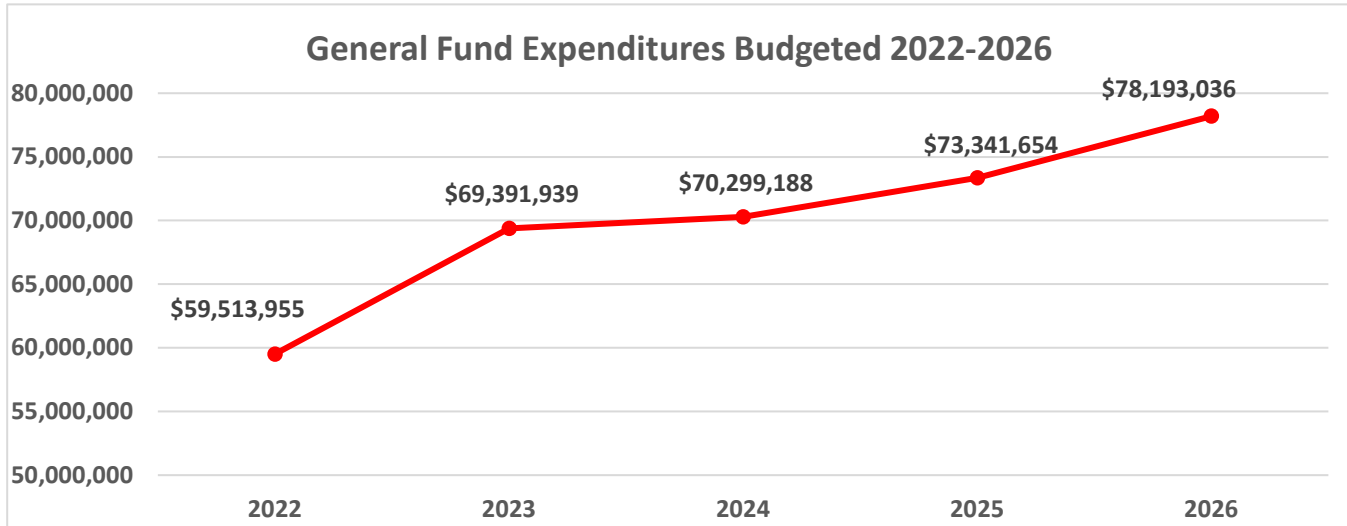
While the County continues to see a trend of operational growth, the most notable areas that are contributing to the 7% increase are:

- In general, the County is challenged with a significant increase in **Health Insurance cost**. The budget impact is \$1.5 million over 2025.
- **Union Contracts-all contracts came due this year. Out of 3, one dissolved and 2 are still in negotiations.**
- The growth in budgeted expenditures for the **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 \$1.5 million or approximately 8% from 2025. This increase is primarily due to contracted services primarily due to contracted services for inmate health care.
- **Children and Youth Services Program:** The State Funding known as **Act 148** has increased funding for the County to add new programs/services, ultimately increasing both revenues and expenditures. The impact result is approximately \$1 million.
- The County **re-budgeted some of the ARRF projects** (Adams Response & Recovery Fund) that were not completed in 2025. 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.

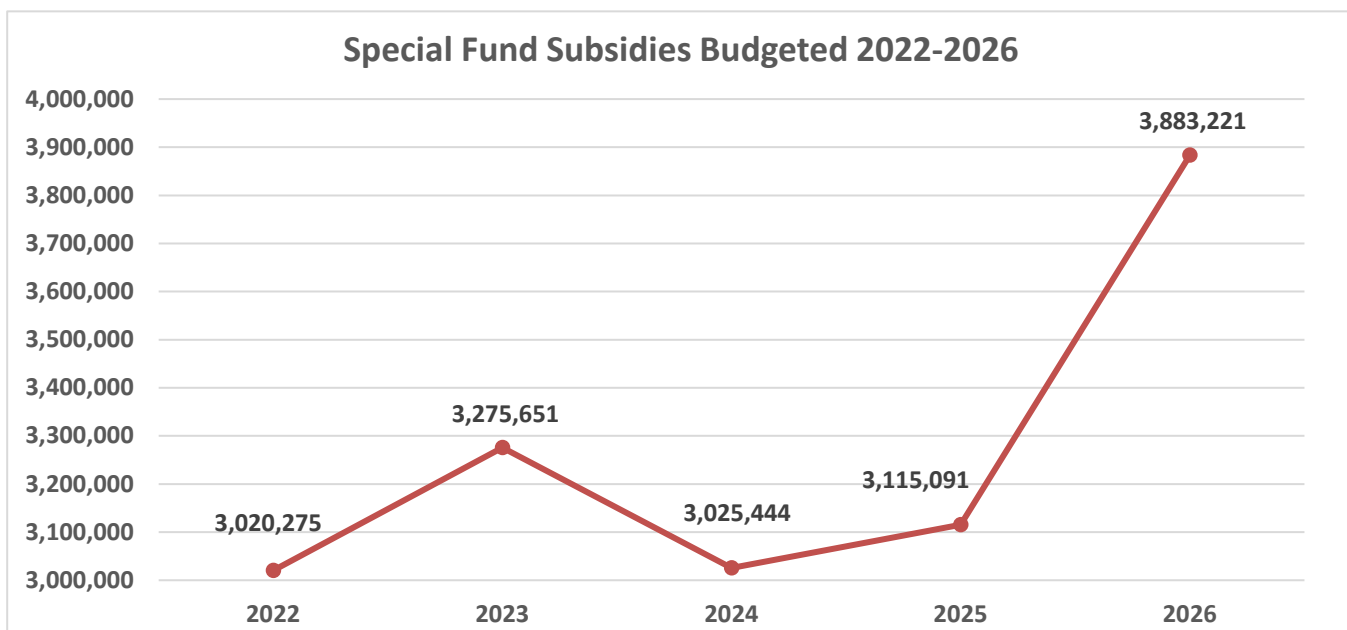
2026 ADAMS COUNTY BUDGET

Budget Overview (continued)

The chart below represents the General Fund expenditures trend over the last five years, between 2022 to 2026. Note, several spikes. 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. The gradual increase from 2025 to 2026, relates to increases in Salaries, benefits, contracted services, new programs for Children services, and a re-budget of ARRF Projects.



The County also budgets recurring **Subsidies** as a Transfer Out from the General Fund to balance the Special Funds. The 5-year trend below shows the average contribution is typically around \$3 million. However, between 2022 and 2026 the trend is moving upward to approximately \$4 million. Primarily due to additional funding from Act 148 for new programs for Children and Youth Services.



Children & Youth Services Fund

The Children & Youth Program represents one of two largest programs 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, whereas the County funds the remainder via the General Fund.

In 2026, budgeted revenues total \$9.7 million or a 7% increase over 2025's budget, while expenditures came in at \$11.8 million, a 12% increase over the 2025 budget.

Subsidy from the General Fund provided to The Children & Youth Program increases in 37% over last year, from \$1,453,468 million in 2025 to \$1,995,698 in 2026. Primarily due to salaries, benefits, and new programs.

Revenue Trends

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, \$9.4 million of this budget is from Act 148 funds, an increase from actuals of \$1 million in the 2025. The following data represents a 3-year trend for both Act 148 funds as well as the overall State Funding received by the County.

Budgeted Act 148 Funds Trend		
2024	2025	2026
\$5.6M	\$5.3M	\$7.1M

Budgeted Total State Funding Trend		
2024	2025	2026
\$7.2M	\$6.8M	\$7.6M

- **Independent Living Grant** is a separate grant division within the Children & Youth Program 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 to become self-sufficient, contributing members of the community.

2026 ADAMS COUNTY BUDGET

Budget Overview (continued)

The 2026 budgeted revenues for the Independent Living program are \$652,261, an increase of approximately \$35,200 over 2025 budget or 6%. See trend below.

3-year Trend -Budgeted Independent Living Division Revenues		
2024	2025	2026
\$584,660	\$617,071	\$652,261

Expenditure Trends

While the County continues to see a trend of operational growth, the most notable areas that are contributing to the increase in Children & Youth services are:

- The trend for expenditures is primarily driven by **Professional Services** 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. Overall increase of 31%, from 2024 to 2026.

Budgeted Professional Services 3-year Trend		
2024	2025	2026
\$3.2M	\$3.5M	\$4.2M

- Employee **Salaries** contribute to one of the primary costs for this program. A staff compliment of 54 positions to perform operations effectively, are necessary to provide these Public Services. The overall increase between 2024 through 2026 shows a 7% increase below as a 3-year trend.

Budgeted Salary 3-year Trend		
2024	2025	2026
\$2.7M	\$2.8M	\$2.9M

- Employee **Benefits** are the third largest cost for this program. Again, a compliment of 54 staff is necessary to perform operations effectively for these necessary services. As positions are added benefits increase. See below a 3-year trend on Children & Youth benefits representing an increase of \$400,000 between 2025 to 2026 or 33%.

Budgeted Benefit 3-year Trend		
2024	2025	2026
\$1.2M	\$1.3M	\$1.6M

2026 ADAMS COUNTY BUDGET

Budget Overview (continued)

- Finally, **Independent Living Grant**, a separate division under the Children & Youth Fund designed to support and empower youth to reach their full potential as they transition to adulthood. The 2026 budgeted expenditures for this program are \$759,502, an increase of approximately \$63,893 over 2025 budget or a 9% increase year over year. This program represents slightly over half a million dollars of the Children & Youth Program. See below a 3-year expenditure trend for this division showing the growth of the program between 2024 to 2026.

3-year Trend -Budgeted		
<u>Independent Living Division Expenditures</u>		
2024	2025	2026
\$636,307	\$695,609	\$759,502

911 Telecommunications Fund

Regarding public service, the 911 Fund for 2026 increased approximately 8% or roughly \$200,000 over 2025. The General Fund subsidy for 2026 is \$1.7 million to balance the Fund.

Revenue Trends

The trend for 2026 is an 8% increase over last year due to general increases from surcharges.

Budgeted		
<u>Revenues 3-year Trend</u>		
2024	2025	2026
\$2.2M	\$2.4M	\$2.6M

Expenditure Trends

While the County continues to see a trend of operational growth, the 911 Telecommunications fund produces an increase over last year by 6%. See below a 3-year trend of the program's expenditures showing an 2% increase between 2024 and 2026.

- Most growth of this function is seen in the Capital budget for CAD system upgrades and virtual warrant software implementation projects.
- The growth in budgeted expenditures for 911 Telecommunications are primarily from salary/benefit increases.

Budgeted		
<u>Expenditures 3-year Trend</u>		
2024	2025	2026
\$4.2M	\$4.1M	\$4.3M

2026 ADAMS COUNTY BUDGET

Budget Overview (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 2026 budget, revenues came in at \$3.5 million vs \$3 million in 2024, an increase of \$500,000 or a 16%.

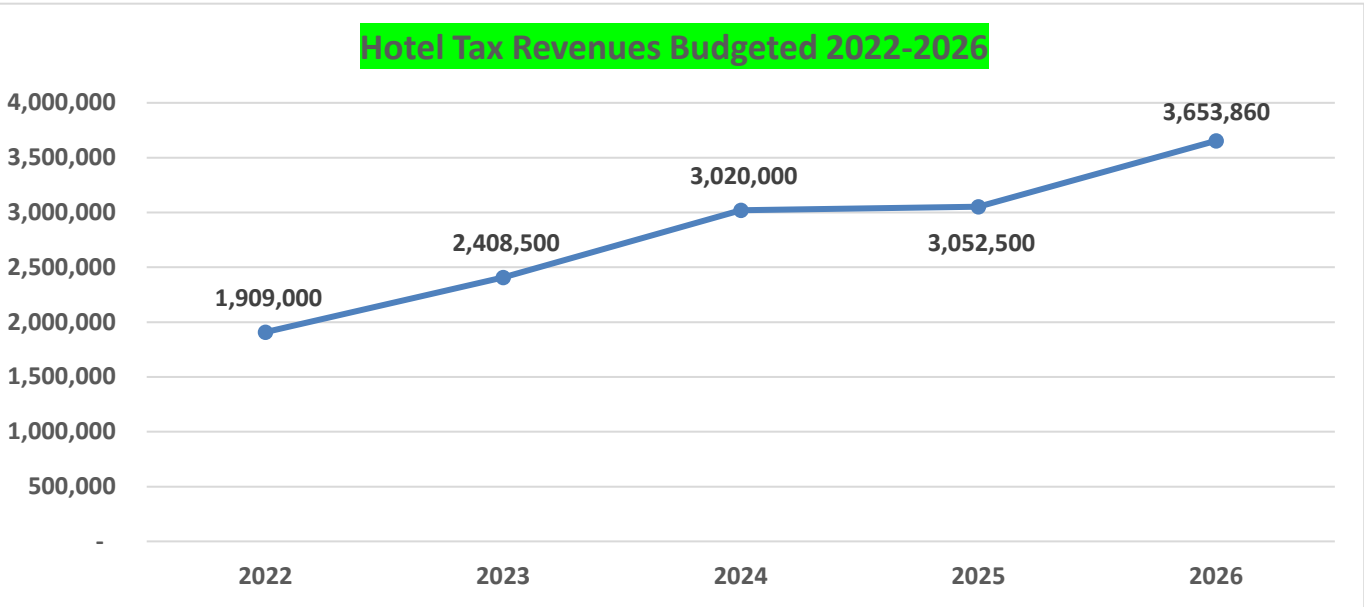
Budgeted Revenues 3-year Trend		
2024	2025	2026
\$3M	\$3M	\$3.5M

Expenditure Trends

- While tourism is on the rise, so are costs to operate the program for the Hotel Tax services. The County continues to see a steady growth trend. The stable growth in revenues also equates to growth in expenditures. The 2026 budgeted expenditures are approximately \$3.5 million, an increase over 2025 budget by 702,839 or 25% year over year. The growth of revenues and expenditures not only shows that tourism continues, but also that the County continues to make investments in community organizations and tourist promotion through grants to the community and municipalities.

Budgeted Expenditures 3-year Trend		
2024	2025	2026
\$2.8M	\$2.8M	\$3.5M

The below chart trends the Hotel Tax revenues budgeted between 2022 and 2026. As the chart depicts a gradual increase has been steady from 2022 through 2026.



2026 ADAMS COUNTY BUDGET

Total Budget by Department/Fund

Fund/Department	Revenue	Expenses
<i>General Fund</i>		
Building/Maintenance	2,750	2,304,799
County Complex	-	204,778
Clerk of Courts	888,493	1,073,338
Commissioners	1,344,714	9,160,033
Community Grants Project – ARRF		1,800,000
Broadband Project – ARRF		3,200,000
Controller		986,156
Cooperative Extension		637,809
Coroner	45,000	360,517
Courts Consolidated	2,045,775	11,662,367
District Attorney	401,695	2,281,766
Elections/Voter Registration	388,856	876,269
Emergency Services	99,438	443,506
Budget & Purchasing	-	628,376
Human Resources	25,456	660,551
Information Technology (IT)	7,730	2,746,514
Planning	399,388	1,966,583
Conservation District	769,500	1,966,583
Prison	2,075,438	17,829,916
Central Processing	440,000	1,156,058
Protective Inspections	9,200	124,406
Prothonotary	325,000	513,283
Public Defender	31,700	845,018
Register & Recorder	820,000	553,019
Security	50	695,271
Sheriff	212,600	1,950,592
Solicitor	-	589,253
Tax Services	54,511,480	3,716,531
Treasurer	1,083,100	423,749
Veterans' Affairs	-	292,463
Victim Witness	193,937	542,084
Transfers	1,491,554	6,755,890
General Fund Subtotals	67,612,854	78,193,037

2026 ADAMS COUNTY BUDGET

Department	Revenue	Expenses
<i>General Fund (cont.)</i>		
General Fund Deficit	(10,580,183)	-
Appropriated General Fund Balance	5,000,000	-
Assigned Fund Balance	-	-
<i>Total General Fund</i>	72,612,854	78,193,037
Special Revenue Funds		
911 Telecommunications	2,638,000	4,341,687
Children & Youth	9,029,105	11,024,803
Independent Living	652,261	759,502
Hazardous Materials	50,910	127,505
<i>Subsidy provided by General Fund</i>	3,883,221	
<i>Total Special Revenue Funds</i>	16,253,497	16,253,497
Hotel Tax Fund		
Hotel Tax Revenue	3,552,500	
Grants		670,895
Municipalities		419,300
Tourist Promotion		2,370,264
Operating Expenses		11,115
Hotel Tax Subtotal	3,552,500	3,471,574
Hotel Tax Reserves	101,360	
Transfer Out to General Fund		182,286
<i>Total Hotel Tax Fund</i>	3,653,860	3,653,860
Special Funds		
Act 13 Bridge Improvements	148,000	180,500
Act 13 Reserves	32,500	
	180,500	180,500
Liquid Fuels	327,680	690,500
Transfer Out to General Fund		10,868
Liquid Fuels Reserves	373,688	
Total Liquid Fuels	701,368	701,368
<i>Total County Budget</i>	93,402,079	98,982,262
<i>Total Capital Budget</i>	2,222,669	2,222,669

*The capital budget will be completely funded by General Fund reserves in the amount of \$2,222,669.

2026 ADAMS COUNTY BUDGET

Budgeted Position Count

	2024	2025	2026	Variance '25 to '26
<i>Building and Maintenance</i>	22	23	23	-
<i>County Complex</i>	2	1	1	-
<i>Clerk of Courts</i>	10	12	12	-
<i>Commissioners</i>	8	9	8	(1)
<i>Controller</i>	9	8	8	-
<i>Cooperative Extension</i>	3	2	2	-
<i>Coroner</i>	8	8	8	-
<i>Court Consolidated</i>	142	142	143	1
<i>District Attorney</i>	19	19	19	-
<i>Elections/Voter Registration</i>	6	6	6	-
<i>Emergency Services</i>	2	2	2	-
<i>Budget & Purchasing</i>	5	4	4	-
<i>Human Resources</i>	4	4	4	-
<i>Information Technology</i>	12	12	12	-
<i>Planning</i>	16	16	16	-
<i>Conservation District</i>	12	13	13	-
<i>Prison</i>	139	139	142	3
<i>Central Processing</i>	9	9	9	-
<i>Protective Inspections</i>	1	1	1	-
<i>Prothonotary</i>	7	7	6	(1)
<i>Public Defender</i>	8	8	9	1
<i>Register and Recorder</i>	8	8	6	(2)
<i>Security</i>	13	13	13	-
<i>Sheriff</i>	20	20	20	-
<i>Solicitor</i>	4	4	4	-
<i>Tax Services & Tax Collectors</i>	47	47	47	-
<i>Treasurer</i>	6	6	6	-
<i>Veterans' Affairs</i>	3	3	3	-
<i>Victim Witness</i>	6	6	6	-
<i>911 Telecommunications</i>	37	37	37	-
<i>Children and Youth Services</i>	54	54	54	-
<i>Independent Living</i>	7	7	7	-
<i>Hazardous Materials</i>	1	1	1	-
<i>Act 13 Bridge Improvements</i>	-	-	-	-
<i>Liquid Fuels</i>	-	-	-	-
<i>Hotel Tax</i>	-	-	-	-
	650	651	652	1

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

2026 ADAMS COUNTY BUDGET

Summary of Budgeted Position Count

The County showed an overall net increase of 1 position from the 2025 to 2026 budget. The County went from 651 budgeted positions in 2025 to 652 budgeted positions in 2026.

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

Commissioners

- The Grants Coordinator position is being defunded for the 2026 budget.

Courts Consolidated

- One Per Diem Tipstaff position was created during 2025.

Prison

- Three Part Time Corrections Officer positions were not budgeted for in 2025.

Prothonotary

- The Part Time Scanner File Clerk is being defunded for 2026 budget.

Public Defender

- One Paid Legal Intern was created in 2025. This position is grant funded.

Register and Recorder

- Two Part Time positions are being defunded for 2026. Those positions are the Clerk floater position and the Paid Intern position.

2026 ADAMS COUNTY BUDGET

Revenues by Department

Department	2025 Final Budget	2026 Tentative Budget	Variance	% Change
Building and Maintenance	2,750	2,750	-	0%
County Complex	-	-	-	0%
Clerk of Courts	951,667	888,493	(63,174)	-7%
Commissioners	1,252,505	1,344,714	92,209	7%
Community Grants Project - ARRF	-	-	-	0%
Broadband Project - ARRF	-	-	-	0%
Controller	-	-	-	0%
Cooperative Extension	-	-	-	0%
Coroner	45,000	45,000	-	0%
Courts Consolidated	2,101,773	2,045,775	(55,998)	-3%
District Attorney	379,898	401,695	21,797	6%
Elections/Voter Registration	377,157	388,856	11,699	3%
Emergency Services	155,310	99,438	(55,872)	-36%
Budget and Purchasing	-	-	-	0%
Human Resources	20,456	25,456	5,000	24%
Information Technology	1,440	7,730	6,290	437%
Planning and Development	382,700	399,388	16,688	4%
Conservation District	736,500	769,500	33,000	4%
Prison	2,511,737	2,075,438	(436,299)	-17%
Central Processing	440,000	440,000	-	0%
Protective Inspections	9,000	9,200	200	2%
Prothonotary	280,000	325,000	45,000	16%
Public Defender	-	31,700	31,700	0%
Register and Recorder	800,000	820,000	20,000	3%
Security	50	50	-	0%
Sheriff	231,600	212,600	(19,000)	-8%
Solicitor	-	-	-	0%
Tax Services	53,544,153	54,511,480	967,327	2%
Treasurer	896,245	1,083,100	186,855	21%
Veterans' Affairs	-	-	-	0%
Victim Witness	194,060	193,937	(123)	0%
911 Telecommunications	2,450,010	2,638,000	187,990	8%
Children and Youth	8,466,205	9,029,105	562,900	7%
Independent Living	617,071	652,261	35,190	6%
Hazardous Materials	53,848	50,910	(2,938)	-5%
Act 13 Bridge Improvement	222,320	148,000	(74,320)	-33%
Liquid Fuels	572,350	327,680	(244,670)	-43%
Hotel Tax Fund	3,052,500	3,552,500	500,000	16%
Appropriated Fund Balance	-	-	-	0%
Assigned Fund Balance	6,500,000	5,000,000	(1,500,000)	-23%
Transfer into the General Fund	1,475,833	1,491,554	15,721	1%
Hotel Tax Fund Reserves	-	101,360	101,360	0%
Liquid Fuels Reserves	-	32,500	32,500	0%
Act 13 Reserves	439,018	373,688	(65,330)	0%
Subsidy Provided	3,155,091	3,883,221	728,130	23%
	92,318,247	93,402,079	1,083,832	1%

2026 ADAMS COUNTY BUDGET

Expenditures by Department

Department	2025 Final Budget	2026 Tentative Budget	Variance	% Change
Building and Maintenance	2,288,370	2,304,799	16,429	1%
County Complex	173,487	204,778	31,291	18%
Clerk of Courts	932,960	1,073,338	140,378	15%
Commissioners	8,715,045	9,160,033	444,988	5%
Community Grants Project - ARRF	3,800,000	1,800,000	(2,000,000)	-53%
Broadband Project - ARRF	2,700,000	3,200,000	500,000	19%
Controller	872,883	986,156	113,273	13%
Cooperative Extension	602,970	637,809	34,839	6%
Coroner	326,877	360,517	33,640	10%
Courts Consolidated	10,654,870	11,662,367	1,007,497	9%
District Attorney	2,035,584	2,281,766	246,182	12%
Elections/Voter Registration	755,229	876,269	121,040	16%
Emergency Services	493,350	443,506	(49,844)	-10%
Budget and Purchasing	580,096	628,376	48,280	8%
Human Resources	669,022	660,551	(8,471)	-1%
Information Technology	2,003,170	2,746,514	743,344	37%
Planning and Development	1,811,338	1,966,583	155,245	9%
Conservation District	1,098,006	1,212,142	114,136	10%
Prison	16,423,738	17,829,916	1,406,178	9%
Central Processing	1,075,988	1,156,058	80,070	7%
Protective Inspections	111,201	124,406	13,205	12%
Prothonotary	467,257	513,283	46,026	10%
Public Defender	805,607	845,018	39,411	5%
Register and Recorder	469,409	553,019	83,610	18%
Security	655,688	695,271	39,583	6%
Sheriff	1,835,482	1,950,592	115,110	6%
Solicitor	566,389	589,253	22,864	4%
Tax Services	3,796,985	3,716,531	(80,454)	-2%
Treasurer	373,124	423,749	50,625	14%
Veterans' Affairs	253,095	292,463	39,368	16%
Victim Witness	488,526	542,084	53,558	11%
911 Telecommunications	4,089,687	4,341,687	252,000	6%
Children and Youth	9,841,135	11,024,803	1,183,668	12%
Independent Living	695,609	759,502	63,893	9%
Hazardous Materials	115,794	127,505	11,711	10%
Act 13 Bridge Improvement	170,500	180,500	10,000	0%
Liquid Fuels	1,000,500	690,500	(310,000)	-31%
Hotel Tax Fund	2,768,735	3,471,574	702,839	25%
Transfer out of General Fund	5,505,908	6,755,890	1,249,982	23%
Liquid Fuels Transfer Out	10,868	10,868	-	0%
Hotel Tax Transfer to General Fund	283,765	182,286	(101,479)	-36%
	92,318,247	98,982,262	6,664,015	7%

2026 ADAMS COUNTY BUDGET

Budget Process Details

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.

See page 56 for a workflow of the budget process.

2026 ADAMS COUNTY BUDGET

Budget Process Details - 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 99). 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, except for 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 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.

2026 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								

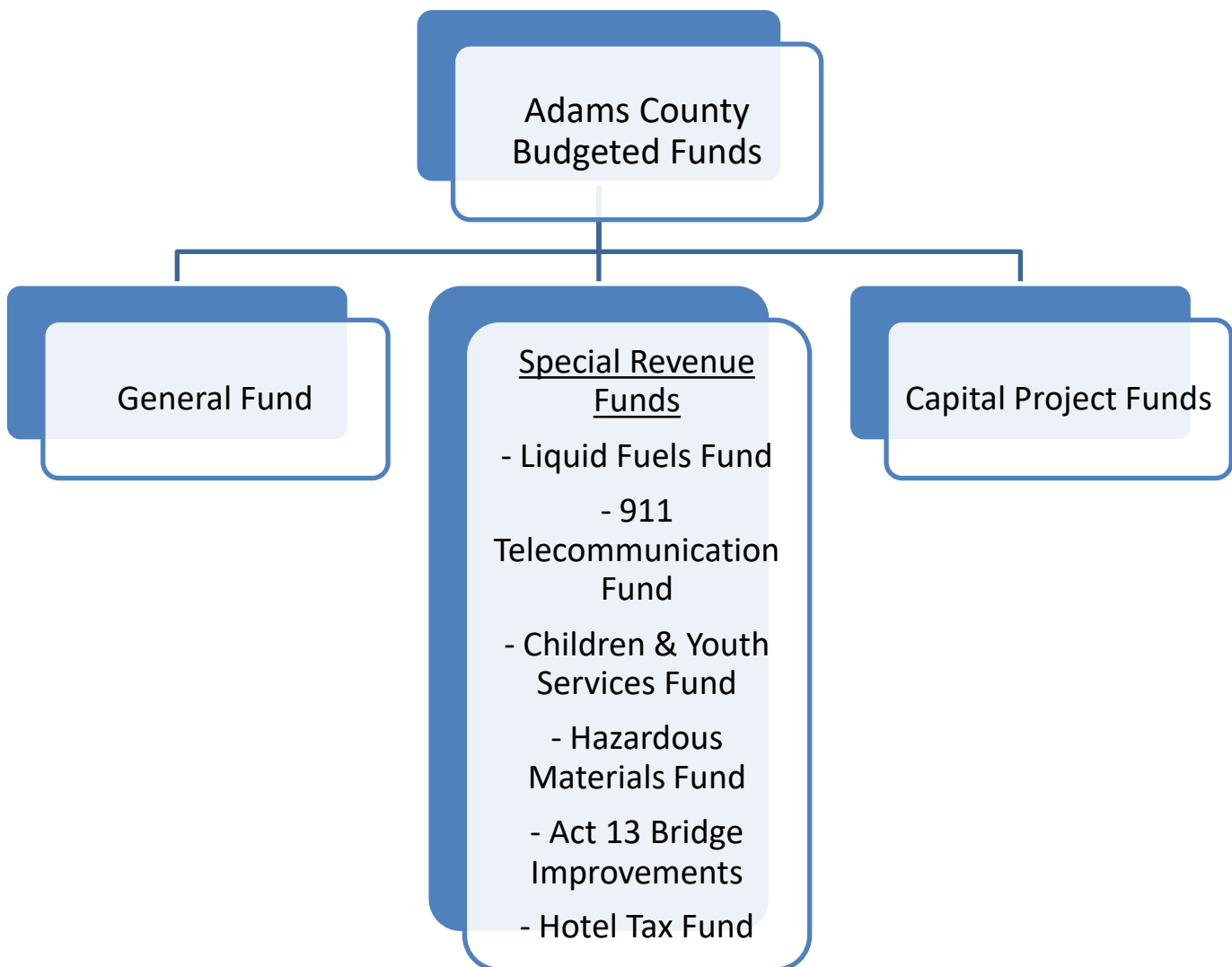
2026 ADAMS COUNTY BUDGET

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.



2026 ADAMS COUNTY BUDGET

Fund Structure *(continued)*

Purpose	Major Source of Funds
<u>General Fund</u> The <u>General Fund</u> 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.	
<u>Special Revenue Funds</u>	
The <u>911 Telecommunications Fund</u> operates and administers the 9-1-1 emergency telephone system.	9-1-1 Fee Imposed, General Fund Appropriation
The <u>Children and Youth Services Fund</u> provides child protective social services.	Federal and State Grants, General Fund Appropriations
The <u>Hazardous Materials Fund</u> provides support to all first responders in the event of a hazardous materials incident.	Fees, Federal and State Funding, General Fund Appropriations
The <u>Liquid Fuels Fund</u> provides funds for projects to support construction, reconstruction, maintenance and repair of public roads or streets.	State Gasoline Tax, Federal Grants
The <u>Act 13 Bridge Improvements</u> provides bridge management services for the 40 County owned bridges.	Marcellus Shale Impact Fee, State Funding
The <u>Hotel Tax Fund</u> 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
<u>Other Funds</u>	
<u>Capital Project Fund (663)</u> 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.
<u>Capital Projects Fund (666)</u> 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.

2026 ADAMS COUNTY BUDGET

Fund Types

Governmental Funds

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.

Proprietary Funds

Classification used to account for a government’s ongoing organization and activities that are like 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 because of workplace injuries.

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

Major Funds

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. Most 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.

2026 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.

2026 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.

2026 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 forth operating policies that minimize the cost of government and financial risks.
- Guide the BOC and management on policy decisions that have significant financial impact.

2026 ADAMS COUNTY BUDGET

Financial Philosophies (*continued*)

- Assess the condition of and maintain existing infrastructure and capital assets.
- Certify the County can 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.

2026 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).

2026 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.

2026 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 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.

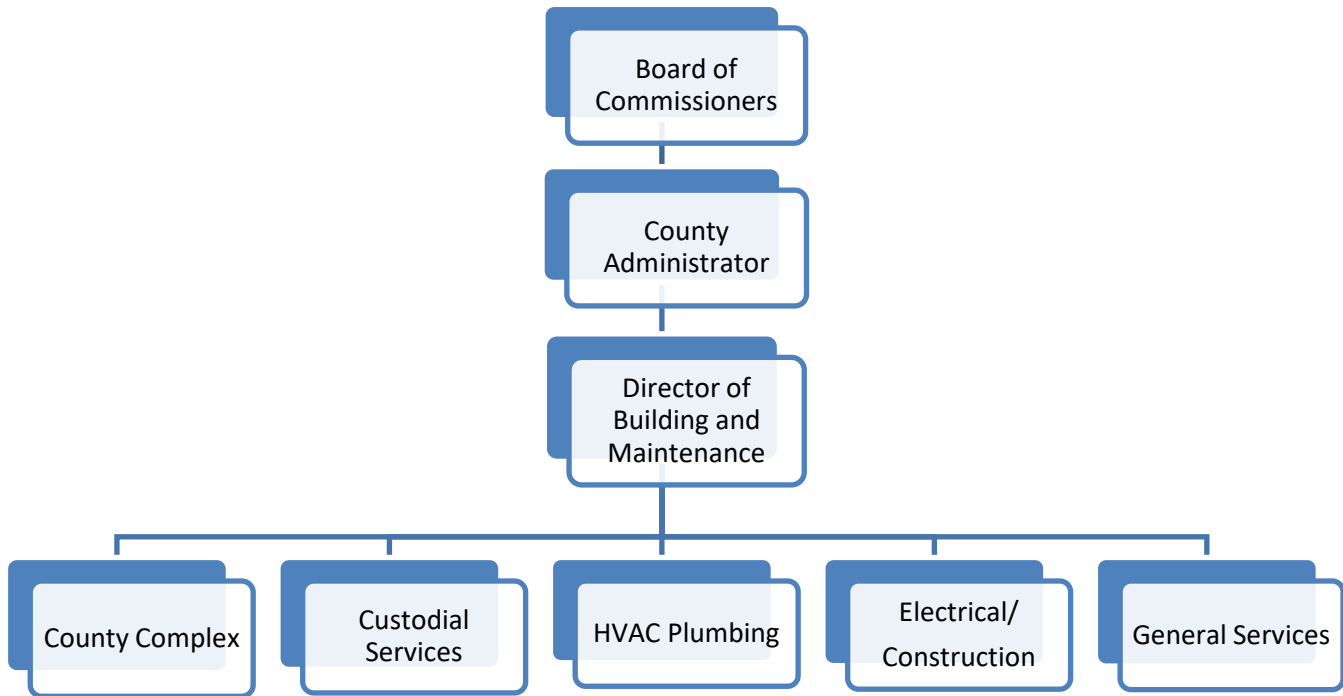
General Obligation Debt – General Obligation Debt, which is supported by property tax revenues and grows in proportion to the County's assessed valuation and/or property tax rate increases, will be utilized as authorized by voters. Other types of debt may also be utilized when they are supported by dedicated 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.



Budgets by Function

General Governmental – Admin

2026 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 204-2025, the County Maintenance accomplished quite a few projects again. Magistrate Little's, we remodeled the office area, new judges' bench, reception area security windows added along with bullet proofing for better security. Magistrate Snyder's, we remodeled the secretary's area along with new counter, bullet proofing and carpet. The complex/911 building barricades were installed with decorative plants were for better security at the 911 building entrance doors. The well house for the complex got a new Scada system which involves controlling all device to treat the water and control the water levels in the water tower. The 911 control center got all new Leibert HVAC units and a couple of rooftop units. All were 25 years old. The Courthouse replace 2 mini split units in the IT server room lower level and added ductwork from the main air handler with fire dampers installed. We installed sound proofing to numerous offices in the Courthouse to deaden any unwanted noises from traveling from one office to another. The one Judge's area Historic Courthouse, we added some security doors along with swipe cards for better egress and security reasons and matched the doors and trim alike to preserve its historic integrity. Oak Lawn, we installed pavers around the mausoleum to spruce up that area and better waling conditions for safety reasons.

2026 ADAMS COUNTY BUDGET

Bldg. & Maintenance (continued)

The Historic Courthouse, we painted and repaired the windows all 3 levels. The parking lot at HSB, we replace all the pole lights with new fixtures and grant monies were used because this was a safety issue. The Alms House Cemetery, we replaced all the split rail fencing and repaired the main gate. The existing fence was 25 years old. The entrances to the 911 building and HSB, we replaced the old shrubbery with new and added some trees and mulched. The HSB building got a new solar array on the roof to offset the electric bill and this was quite the project. The roof had to be replaced and the structure under the roof had to be beefed up to hold the extra load. We are continuing to service the generators and HVAC equipment at the 17 Tower sites. The Building & Maintenance Department will continue to perform preventive maintenance work to all 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 this fall to sell misc. vehicles that were replaced in 2024.

Departmental Goals

- To Be Inserted

Position Count

	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Budgeted Positions	24	22	23	23

2026 ADAMS COUNTY BUDGET

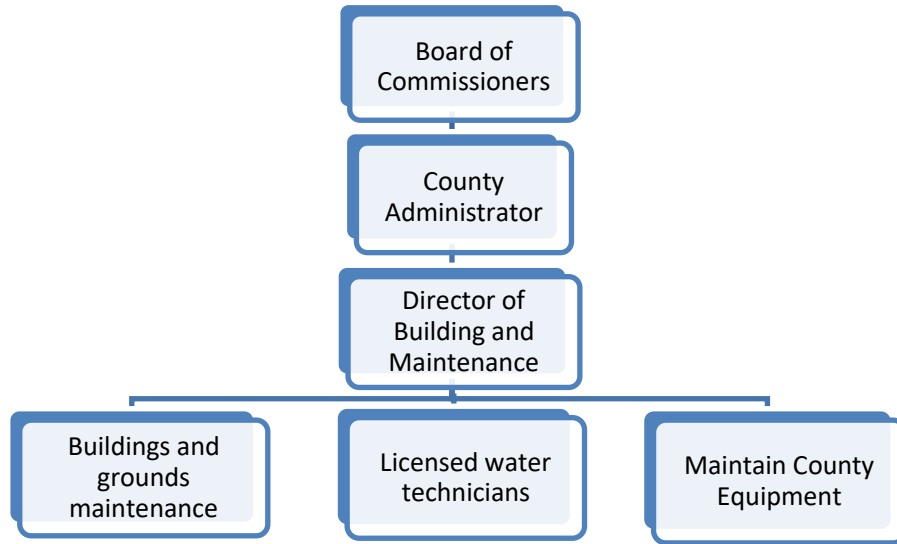
Bldg. & Maintenance (continued)

Revenue & Expense Detail

Account Description	2023 Actuals Audited	2024 Actuals Audited	2025 Adopted Budget	2026 Tentative Budget
<u>Revenues:</u>				
Charges for Services	-	300	250	250
Miscellaneous	1,525	2,077	2,500	2,500
Other Grants	10,000	12,020	-	-
TOTAL REVENUES	\$11,525	\$14,397	\$2,750	\$2,750
<u>Expenses:</u>				
Professional Services	-	100	3,250	3,250
Technical Services	-	95	500	500
Advertising	975	-	750	750
Application Filing Fee	767	170	50	300
Contracted Services	131,654	161,744	163,554	140,028
Training	1,250	300	1,100	3,100
Travel - Mileage	-	-	50	50
Travel - Meals	61	55	150	150
Travel - Other	-	-	-	-
Travel – Lodging	444	-	500	800
Property Repair/Maintenance	41,855	33,402	41,000	59,300
Building Repair/Maintenance	59,865	14,913	279,600	85,600
Vehicle Repair/Maintenance	5,364	10,850	7,500	7,500
Equipment Repair Maintenance	19,687	15,241	22,350	23,600
Telephone	865	1,016	163	175
Cell Phone	11,603	11,310	11,000	9,760
Electric	100,708	106,071	99,500	118,500
Fuel Oil/Natural Gas	51,167	45,338	66,500	71,500
Water/Sewer	14,294	18,487	16,000	21,000
Disposal of Waste	10,325	11,746	11,200	12,800
Internet	2,806	2,848	2,500	1,350
Supplies	53,851	57,722	56,050	57,367
Employee Recognition	72	-	-	-
Postage/Shipping	178	58	150	500
Gasoline for County Vehicles	9,868	10,129	10,500	10,500
Uniforms/Tactical Gear	1,148	1,177	1,250	1,750
Minor Equipment	4,997	4,702	3,799	7,190
TOTAL OPERATING EXPENSES	\$523,804	\$507,474	\$798,966	\$637,320
Salaries	903,565	913,456	994,466	1,040,450
FICA ER	67,016	68,198	76,077	79,594
Allocated Benefits	463,333	439,114	418,861	547,435
TOTAL OPERATING BUDGET	\$1,957,718	\$1,928,242	\$2,288,370	\$2,304,799

2026 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 2024-25, our County Maintenance tech 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 the 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.

2026 ADAMS COUNTY BUDGET

County Complex (continued)

Complex serviced all generators at the complex, 911, and prison. We will also continue to maintain the buildings, grounds, County water, and sewer operations at the County Complex.

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 be Inserted

Position Count

	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Budgeted Positions	2	2	1	1

2026 ADAMS COUNTY BUDGET

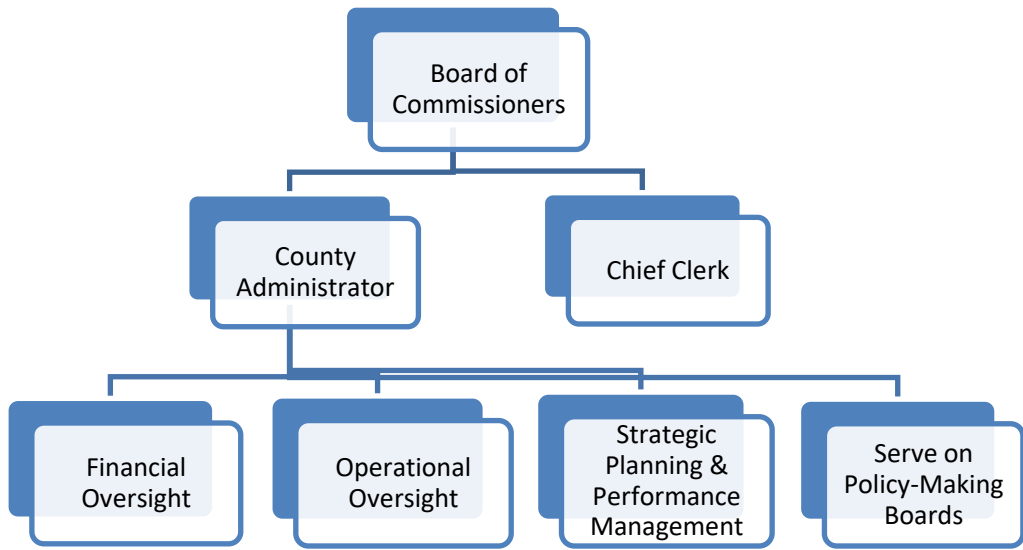
County Complex (continued)

Revenue & Expense Detail

Account Description	2023 Actuals Audited	2024 Actuals Audited	2025 Adopted Budget	2026 Tentative Budget
<i>Revenues:</i>				
NO REVENUES	-	-	-	-
<i>TOTAL REVENUES</i>	\$-	\$ -	\$ -	\$-
<i>Expenses:</i>				
Professional Services	1,790	6,075	11,000	10,270
Technical Services	-	-	-	-
Dues/Memberships	559	956	600	600
Application Filing Fee	530	50	600	600
Contracted Services	7,584	5,915	9,057	11,150
Training	295	-	750	950
Conferences	345	750	1,200	1,500
Travel – Meals	42	-	50	150
Travel – Lodging	528	926	750	750
Property Repair/Maintenance	559	438	1,500	1,500
Building Repair/Maintenance	309	2,490	3,000	5,000
Vehicle Repair/Maintenance	1,276	901	2,000	2,000
Equipment Repair/Maintenance	14,125	9,022	7,500	7,500
Cell Phone	-	-	-	-
Fuel Oil/Natural Gas	3,006	3,241	3,000	3,000
Disposal of Waste	-	-	-	-
Internet	-	-	-	-
Supplies	8,920	10,196	11,000	11,500
Postage/Shipping	-	-	-	-
Gasoline for County Vehicles	510	610	1,000	1,500
Uniforms/Tactical Gear	-	119	-	-
Minor Equipment	5,447	5,781	2,500	12,950
<i>TOTAL OPERATING EXPENSES</i>	\$45,825	\$47,470	\$55,507	\$70,920
Salaries	80,536	46,918	82,933	89,163
FICA ER	6,063	3,586	6,344	6,821
Allocated Benefits	39,232	13,757	28,703	37,874
<i>TOTAL OPERATING BUDGET</i>	\$171,656	\$111,731	\$173,487	\$204,778

2026 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

To be Inserted

Departmental Goals

To be Inserted

Position Count

	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Budgeted Positions	7	8	9	8

2026 ADAMS COUNTY BUDGET

Commissioners (continued)

Revenue & Expense Detail

Account Description	2023 Actuals Audited	2024 Actuals Audited	2025 Adopted Budget	2026 Tentative Budget
<u>Revenues:</u>				
Per Capita Taxes-PY	32,580	35,050	32,000	32,000
Federal Funding	71,475	15,070	-	-
State Funding	143,895	119,585	151,720	177,102
Commissions Earned	17,786	11,119	16,500	17,500
Education Sub Abuse-Act	29,137	28,630	31,000	30,500
Rental Income	297,586	311,874	302,470	240
Lease Revenue	-	-	-	304,000
Miscellaneous	8,266	2,282	1,000	1,000
Contributions and Donations	45,398	-	-	-
One Time Revenues	281,274	377,774	150,000	200,000
Indirect Cost Reimbursement	676,052	565,738	567,815	582,372
Other Grants	2,730	1,132	-	-
Sale of an asset	10,800	-	-	-
<i>TOTAL REVENUES</i>	\$1,616,979	\$1,469,341	\$1,252,505	\$1,344,714
<u>Expenses:</u>				
Professional Services	231,512	78,991	183,873	184,800
Technical Services	-	-	-	-
Legal Fees	147,065	170,148	162,100	137,100
Witness Fees	-	-	5,000	5,000
Advertising	3,838	3,528	5,000	5,000
Dues/Memberships	25,206	26,478	27,200	27,445
Application Filing Fees	917	514	1,650	1,650
Contracted Services	3,529	3,353	4,316	4,444
Training	2,282	736	2,500	1,500
Conferences	3,100	4,116	4,000	4,600
Travel – Mileage	504	363	700	700
Travel – Meals	40	10	125	125
Travel – Other	221	46	150	150
Travel – Lodging	5,475	3,459	4,500	6,000
Property Repair Maintenance	6,907	1,707	7,000	5,000
Building Repair Maintenance	3,828	-	60,000	60,000
Vehicle Repair Maintenance	167	230	1,700	1,700
Telephone	758	896	725	550
Cell Phone	2,281	2,551	2,520	2,200
Television	202	211	225	225
Internet	711	1,311	1,020	1,020

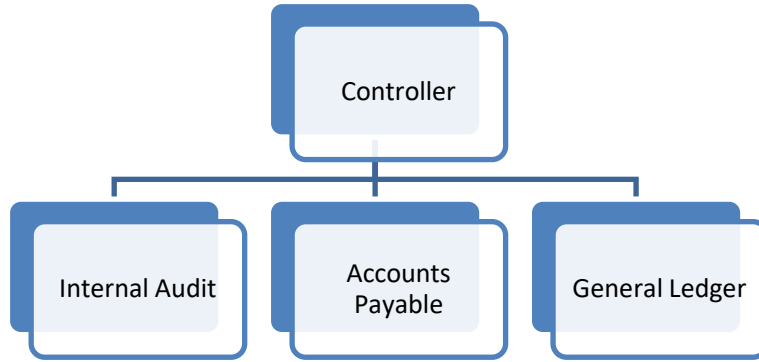
2026 ADAMS COUNTY BUDGET

Commissioners (continued)

Revenue & Expense Detail

Account Description	2023 Actuals Audited	2024 Actuals Audited	2025 Adopted Budget	2026 Tentative Budget
<i>Expenses:</i>				
Insurance	431,393	509,638	508,000	590,000
Local County Grant	520,580	24,500	34,500	44,500
Human Services	190,002	134,924	151,720	177,102
York/Adams MH-IDD	51,989	40,847	245,000	245,000
Drug & Alcohol Program Costs	-	-	-	-
County Hosted Activities	-	2,107	-	-
Supplies	5,469	4,726	3,735	3,000
Publications Subscriptions	163	418	500	500
Employee Recognition	2,722	3,591	2,000	3,000
Postage/Shipping	122	102	200	200
Gasoline for County Vehicles	467	324	500	500
Minor Equipment	-	-	600	-
Miscellaneous	-	-	-	-
Bad Debt	-	-	-	-
Property Real Estate Taxes	19,743	23,208	20,500	12,500
Admin Fees	3,900	4,000	4,000	4,000
Debt Principal	4,740,000	4,500,000	4,640,000	4,770,000
Debt Interest	1,795,665	1,664,173	1,524,339	1,381,170
<i>TOTAL OPERATING EXPENSES</i>	<i>\$8,200,761</i>	<i>\$7,211,206</i>	<i>\$7,609,898</i>	<i>\$7,680,681</i>
Salaries	495,866	579,501	738,006	1,029,885
FICA ER	36,492	42,797	56,457	78,787
Allocated Benefits	261,961	275,927	310,684	370,680
<i>TOTAL OPERATING BUDGET</i>	<i>\$8,995,080</i>	<i>\$8,109,431</i>	<i>\$8,715,045</i>	<i>\$9,160,033</i>

2026 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; continued improvement of Accounts Receivable; automating Accounts Payable through debit cards, EFT and file uploads; meeting County document retention goals; working with the Office of Budget and Purchasing and Treasurer 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 2025 the office issued the County's eighth consecutive Annual Comprehensive Financial Report (ACFR) and received its seventh consecutive GFOA Certificate of Achievement for Excellence in Financial Reporting, for the 2023 ACFR.

We will continue to work closely with all departments to make the financial systems more useful and more useable.

2026 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 2026

Position Count

	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Budgeted Positions	8	9	8	8

2026 ADAMS COUNTY BUDGET

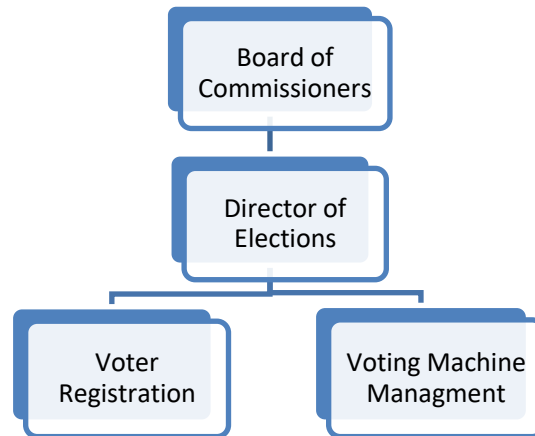
Controller (continued)

Revenue & Expense Detail

Account Description	2023 Actuals Audited	2024 Actuals Audited	2025 Adopted Budget	2026 Tentative Budget
<i>Revenues:</i>				
NO REVENUES	-	1,346	-	-
<i>TOTAL REVENUES</i>	\$ -	\$1,346	\$ -	\$ -
<i>Expenses:</i>				
Professional Services	1,075	3,588	10,000	13,000
Legal Fees	-	1,000	2,000	2,000
Advertising	101	101	150	150
Dues/Memberships	1,350	1,790	1,915	1,665
Contracted Services	2,572	2,500	6,225	6,371
SBITA	8,628	11,560	11,560	12,000
Training	1,149	4,285	3,500	3,500
Conferences	1,650	1,650	2,325	4,575
Travel – Mileage	861	532	900	900
Travel – Meals	152	91	250	300
Travel – Other	55	25	100	100
Travel – Lodging	1,686	2,073	2,000	3,000
Building Repair Maintenance	645	-	-	-
Telephone	831	967	252	500
Cell Phone	-	-	-	425
Internet	612	618	650	500
Supplies	1,985	4,853	3,595	3,195
Publications Subscriptions	133	235	200	200
Postage/Shipping	256	247	300	400
Minor Equipment	1,435	-	-	-
<i>TOTAL EXPENSES</i>	\$25,176	\$36,115	\$45,922	\$52,781
Salaries	471,089	478,270	554,440	583,166
FICA ER	34,509	35,168	42,415	44,613
Allocated Benefits	238,420	228,367	230,106	305,596
<i>TOTAL OPERATING BUDGET</i>	\$769,194	\$777,920	\$872,883	\$986,156

2026 ADAMS COUNTY BUDGET

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 Federal Election year. Many of the petition filings will be done at the Department of State. The local Democratic Committee candidates will be filing at the Adams Election office.

The County has grown to 75,138 registered voters. We are going to start the year with about 19,052 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, DS950 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 equipment to each polling place which we will contract the rental of trucks.

2026 ADAMS COUNTY BUDGET

Elections/Voter Registration (continued)

Departmental Goals

- To be Inserted

Position Count

	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Budgeted Positions	4	6	6	6

2026 ADAMS COUNTY BUDGET

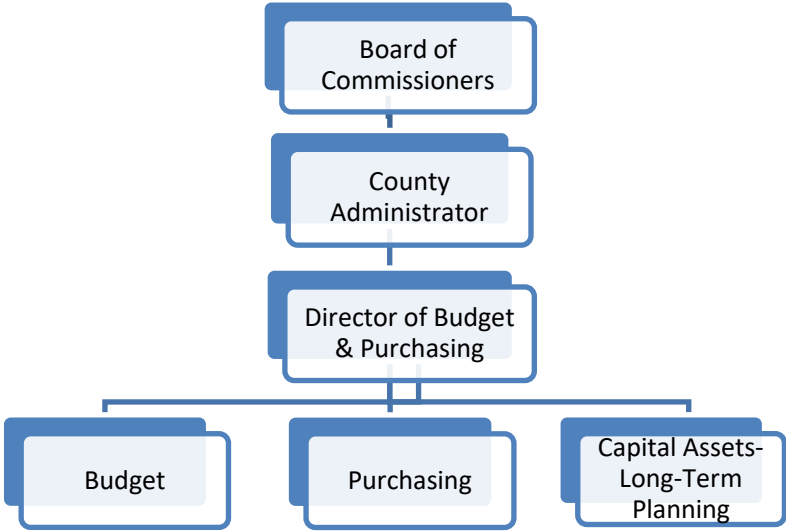
Elections/Voter Registration (continued)

Revenue & Expense Detail

Account Description	2023 Actuals Audited	2024 Actuals Audited	2025 Adopted Budget	2026 Tentative Budget
<u>Revenues:</u>				
State Funding	379,006	345,869	375,157	388,606
Charges for Services	1,847	190	2,000	250
<i>TOTAL REVENUES</i>	<u>\$380,853</u>	<u>\$346,059</u>	<u>\$377,157</u>	<u>\$388,856</u>
<u>Expenses:</u>				
Professional Services	181,708	167,821	218,650	197,120
Technical Services	-	13,139	-	12,500
Advertising	15,475	6,720	14,000	16,000
Dues/Membership	474	416	500	500
Application Filing Fee	660	-	-	-
Contracted Services	31,627	70,459	30,369	89,161
SBITA	16,060	18,176	16,060	16,060
Training	-	-	5,000	5,100
Conferences	1,070	1,150	1,900	2,100
Travel - Mileage	357	392	600	600
Travel - Meals	202	164	100	200
Travel - Other	34	-	70	70
Travel - Lodging	1,629	1,587	2,462	2,000
Building Repair/Maintenance	47,286	910	-	3,411
Equipment Repair/Maintenance	375	4,458	450	500
Rental of land and buildings	6,100	8,000	6,200	8,000
Telephone	498	474	112	361
Cell Phone	506	510	610	425
Disposal of Waste	235	-	-	-
Internet	80	265	263	263
Supplies	77,417	137,466	62,350	100,315
Publications Subscriptions	1,750	262	500	350
Postage/Shipping	34,808	50,825	50,000	60,000
Gasoline for County Vehicles	345	-	-	-
Minor Equipment	24,232	17,364	5,238	-
Equipment	220,135	129,230	-	-
Computer Systems and Equipment	-	17,048	-	16,900
<i>TOTAL OPERATING EXPENSES</i>	<u>\$663,063</u>	<u>\$646,836</u>	<u>415,334</u>	<u>\$532,936</u>
Salaries	193,251	234,654	235,435	234,928
FICA ER	13,926	17,082	18,011	17,972
Allocated Benefits	96,572	98,062	86,449	90,434
<i>TOTAL OPERATING BUDGET</i>	<u>\$966,812</u>	<u>\$996,634</u>	<u>\$755,229</u>	<u>\$876,270</u>

2026 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

2025 Departmental Goals

- To be Insterted

Position Count

	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Budgeted Positions	5	5	4	4

2026 ADAMS COUNTY BUDGET

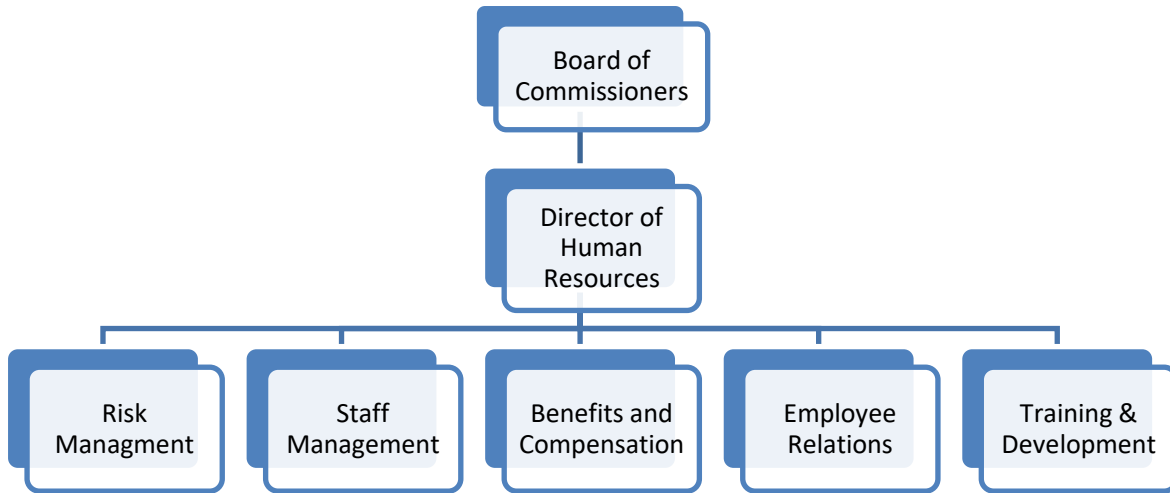
Budget & Purchasing (continued)

Revenue & Expense Detail

Account Description	2023 Actuals Audited	2024 Actuals Audited	2025 Adopted Budget	2026 Tentative Budget
<u>Revenues:</u>				
<i>NO REVENUES</i>	-	377	-	-
<i>TOTAL REVENUES</i>	\$ -	\$377	\$ -	\$ -
<u>Expenses:</u>				
Professional Services	96,009	92,786	122,750	121,000
Advertising	-	-	100	-
Dues/Memberships	950	950	1,825	1,835
Contracted Services	36,209	39,533	43,709	44,682
Training	70	-	3,000	3,000
Conferences	475	450	2,000	2,790
Travel - Mileage	94	161	250	250
Travel - Meals	-	-	150	200
Travel - Other	-	-	60	100
Travel - Lodging	-	-	1,800	2,000
Telephone	620	706	500	400
Internet	2,006	2,013	2,040	1,500
Supplies	944	2,135	2,500	2,615
Inventory Adjustment Expense	(200)	489	1,200	1,000
Publications Subscriptions	-	134	500	500
Postage/Shipping	-	-	200	200
Gasoline for County Vehicle	-	-	-	-
Minor Equipment	1,373	-	1,000	-
<i>TOTAL OPERATING EXPENSES</i>	\$138,550	\$139,357	\$183,584	\$182,072
Salaries	246,415	256,345	271,499	285,456
FICA ER	18,566	19,041	20,770	21,838
Allocated Benefits	84,294	97,359	104,243	139,010
<i>TOTAL OPERATING BUDGET</i>	\$487,825	\$512,102	\$580,096	\$628,376

2026 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

To be Inserted

2026 ADAMS COUNTY BUDGET

Human Resources (continued)

Departmental Goals

- To be Inserted

Position Count

	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Budgeted Positions	4	4	4	4

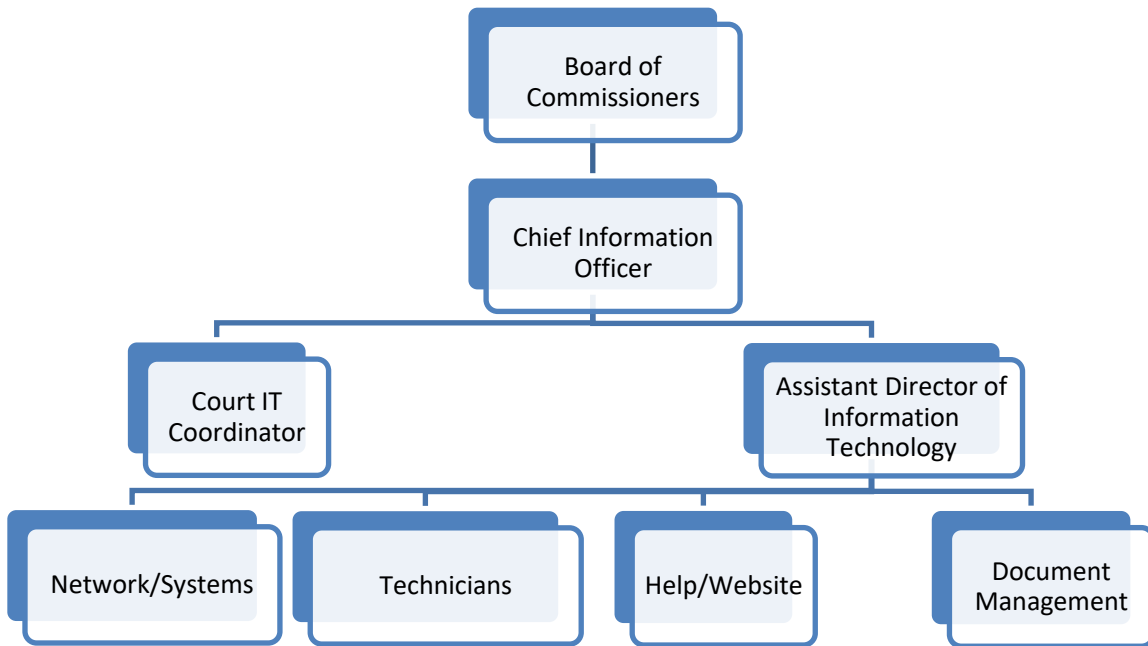
2026 ADAMS COUNTY BUDGET

Human Resources (continued)

Revenue & Expense Detail

Account Description	2023 Actuals Audited	2024 Actuals Audited	2025 Adopted Budget	2026 Tentative Budget
<i>Revenues:</i>				
Admin Fees	456	362	456	456
Miscellaneous	-	-	20,000	25,000
Flexible Spending Forfeiture	(393)	-	-	-
Other Grants	25,671	24,502	-	-
<i>TOTAL REVENUES</i>	<i>\$25,734</i>	<i>\$24,864</i>	<i>\$20,456</i>	<i>\$25.456</i>
<i>Expenses:</i>				
Professional Services	225,724	216,687	219,557	239.517
Technical Services	-	875	-	-
Legal Fees	2,046	28,217	20,000	2.000
Advertising	5,229	11,467	300	300
Dues/Memberships	1,878	1,968	1,953	1.953
Contracted Services	3,065	3,678	2,528	2.510
SBITA	3,000	3,000	3,000	3.000
Training	7,214	872	23,000	27.500
Conferences	1,040	198	2,000	3.250
Travel - Mileage	50	258	125	125
Travel - Meals	71	13	200	200
Travel - Other	-	-	-	-
Travel - Lodging	595	292	1,500	1.500
Building Repair Maintenance	-	11,971	-	-
Equipment Repair Maintenance	-	-	200	200
Telephone	674	687	168	350
Cell Phone	2,360	2,040	1,920	1.697
Internet	221	617	622	622
Supplies	842	8,553	1,900	1.500
Publications Subscriptions	293	322	132	132
Employee Recognition	775	546	775	775
Postage/Shipping	46	55	50	50
Gasoline for County Vehicles	-	-	-	-
Minor Equipment	3,129	7,835	-	-
Miscellaneous	(186)	139	-	-
<i>TOTAL OPERATING EXPENSES</i>	<i>\$258,066</i>	<i>\$300,290</i>	<i>\$279,930</i>	<i>\$287.181</i>
Salaries	263,553	274,373	284,101	261.051
FICA ER	19,268	20,121	21,734	19.971
Allocated Benefits	81,496	82,074	83,257	91.348
<i>TOTAL OPERATING BUDGET</i>	<i>\$622,383</i>	<i>\$676,858</i>	<i>\$669,022</i>	<i>\$659.551</i>

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.

Budget Narrative

The Information Technology Department completed numerous projects during the 2025 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 to 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 for 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 it 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 continue 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 2026 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 to 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 the short- and long-term needs of the County.

In closing, the IT Department will approach 2026 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.

2026 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 and liability

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 and liability
- 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 and liability
- 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

Departmental Initiatives:

- 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 modern 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.

2026 ADAMS COUNTY BUDGET

Information Technology (continued)

Departmental Goals

- To be inserted

Position Count

	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Budgeted Positions	14	12	12	12

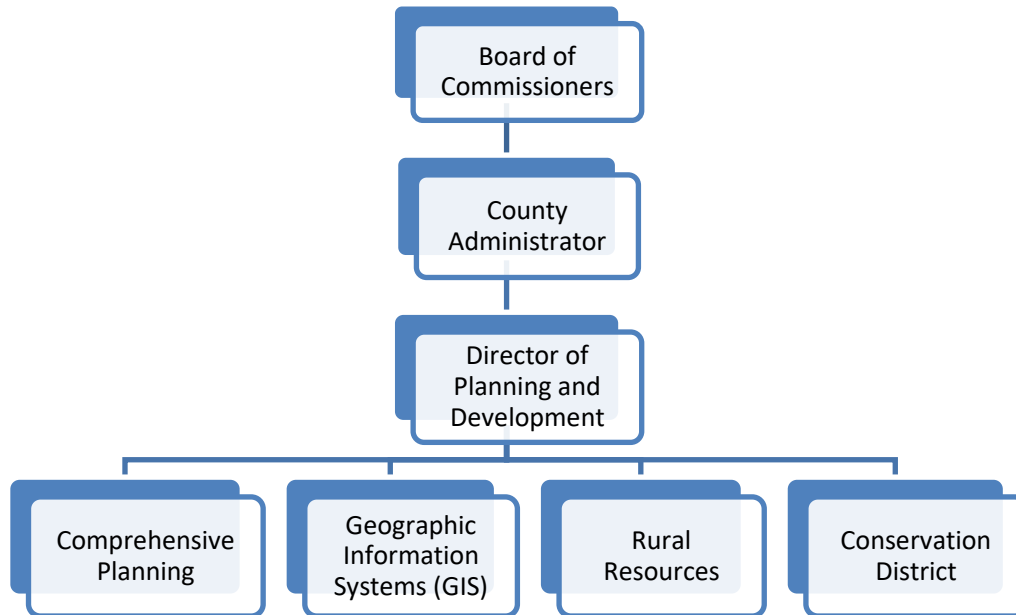
2026 ADAMS COUNTY BUDGET

Information Technology (continued)

Revenue & Expense Detail

Account Description	2023 Actuals Audited	2024 Actuals Audited	2025 Adopted Budget	2026 Tentative Budget
<u>Revenues:</u>				
Federal Funding	-	-	-	6,310
Web Hosting Fee	5,740	1,340	1,440	1,420
Charges for Services	-	400	-	-
Other Grants	-	707	-	-
TOTAL REVENUES	\$5,740	\$2,447	\$1,440	\$7,730
<u>Expenses:</u>				
Professional Services	106,481	99,489	99,200	161,100
Technical Services	975	-	-	-
Advertising	-	-	300	100
Dues & Memberships	-	-	-	1,995
Contracted Services	171,187	173,897	387,032	196,837
SBITA	451,391	435,691	381,907	1,170,511
Training	2,784	1,220	2,680	-
Conferences	260	-	350	350
Travel - Mileage	1,291	1,623	1,300	1,300
Travel - Meals	127	-	100	100
Travel - Other	30	-	50	50
Travel – Lodging	297	-	300	300
Building Repair Maintenance	2,590	7,474	-	4,000
Equipment Repair Maintenance	-	-	250	250
Telephone	1,392	1,804	246	1,500
Cell Phone	7,328	7,845	7,200	6,925
Electric	3,553	3,999	3,400	3,600
Fuel Oil/Natural Gas	1,342	1,219	1,760	1,900
Water/Sewer	376	413	364	450
Disposal of Waste	481	158	334	250
Internet	1,277	1,468	1,483	1,182
Supplies	11,559	4,136	4,200	3,305
Publications Subscriptions	-	-	-	-
Postage/Shipping	80	110	50	50
Gasoline for County Vehicle	-	-	-	-
Minor Equipment	5,074	7,643	40,000	2,656
TOTAL OPERATING EXPENSES	\$769,875	\$748,189	\$932,506	\$1,558,711
Salaries	792,990	757,580	821,763	865,323
FICA ER	59,999	56,943	62,865	66,197
Allocated Benefits	227,811	190,272	186,036	256,283
TOTAL OPERATING BUDGET	\$1,850,675	\$1,752,984	\$2,003,170	\$2,746,514

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

2026 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.

Budget Narrative

ACOPD encountered some changes throughout 2024 and into 2025; innovations in technology, variations in support services, and potential funding challenges to name a few. ACOPD, through its Comprehensive Planning Division is now conducting day-to-day administrative duties for zoning enforcement in the two municipalities that still employ the County zoning ordinance and support for East Berlin Borough. This has increased the amount of administration and coordination over previous years, but staff are acclimating to provide the necessary services.

Focus for 2026 will be on new projects being initiated in 2025 that will continue into 2026. These include updates to two (2) regional comprehensive plans, a comprehensive municipal zoning classification project, development of a strategy to track active solar projects, technology upgrades, initiation of an update to the Solid Waste Plan, an update to the Economic Analysis completion of the Fruit Belt economic analysis and beginning an economic analysis of another agricultural commodity, a new round of ranking for the Agricultural Land Preservation Program and more.

The 2024 Annual Report for the Department including the Conservation District can be found at <https://storymaps.arcgis.com/stories/91a4c209522546f1aae3fc6b5cead2a5> and <https://storymaps.arcgis.com/stories/9a2d5b2158d7486cb585e970255edc43>

The annual report for 2025 will be available online after the 1st quarter of 2026.

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

- 222 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://www.arcgis.com/apps/dashboards/4b74ef2f6a254a309ec3ed8455918ce4>
- The Agricultural Land Preservation Program administered under the Rural Resources division reached a milestone at the end of 2024 and celebrated the preservation of 25,000 acres of farmland. To date there are more than 25,900 acres of farmland now preserved on 223 farms. The round 17 ranking will get underway in 2026. The farms identified for preservation during round 16 that are now in process should be completed in 2025. Locations of these preserved farms, previous conservation easements, ASA's and other protected lands can be viewed here:
<https://adamsgis.maps.arcgis.com/apps/webappviewer/index.html?id=529ce96e4c7b492ba28b23218e01aale>

2026 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 new round for Parks and Recreation grants was opened in June of 2025. Applications are due August 29, 2025, and will be reviewed by the Parks, Recreation, and Green Space advisory committee in September. A dashboard of these projects can be found at: <https://www.arcgis.com/apps/dashboards/04e28f9d1c9a4ab5a7fd05a6a0b9efb9>
- The Conservation District Division is experiencing some federal funding variations and as such the reimbursement from various grant programs is shifting to adjust. The Conservation District is seeing a significant refresh with IT during 2026 and while the county will be purchasing these new computers, the Conservation District will reimburse the County with program grant funds as identified through the revenue line item as part of the budget submission. The Conservation District will also be upgrading the card readers providing access to the Agricultural and Natural Resources Center as well to keep in line with the upgrades that the county is doing. This is identified in the budget submission for the Conservation District as well.
- Regional planning efforts including work with the South Mountain Partnership are ongoing and the update to the Natural Areas Inventory should be completed in early 2026. ACOPD has been working cooperatively with Franklin, Cumberland, and York Counties to complete this project.
- The GIS division of 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. The GIS Division continues to collaborate with the various departments that employ GIS users to ensure that the platforms being used allow all users access to the system and data. As such and due to changes in software and technology, the GIS division will be involved in several projects to upgrade necessary infrastructure including; an upgrade to the ARCGIS Enterprise system to version 11.3, an upgrade to the Windows 2019 server to 2022 as required by IT, a sequel server upgrade to support software changes and finally, a change in tax services software that will impact the interface with the county GIS system that may necessitate support services and potentially an additional upgrade.
- CDBG grant administration continues with the 2025 application process which includes coordination with Gettysburg and Littlestown Entitlement Communities in providing assistance with their application and submission on their behalf with DCED. A dashboard of CDBG funded projects can be found at: <https://www.arcgis.com/apps/dashboards/696aa3dd08a24421aa0fe65c42dea0f6>
- ACOPD continues to provide support and resources for projects with the Adams Economic Alliance (AEA) and we are collaborating on a project that will enable the sharing of crucial data to support

2026 ADAMS COUNTY BUDGET

Planning & Development (continued)

economic development. Placer AI is the software and has been identified in the budget under professional services. While the total cost is identified in the planning budget, we are seeking a cost share on this with the AEA.

- 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 such as ARRF among others.

Support documentation for the 2026 budget was included with this submission. Questions can be addressed to Sherri Clayton-Williams, Director of the Adams County Office of Planning and Development.

Departmental Goals

- To be inserted

Position Count

	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Budgeted Positions	16	16	16	16

2026 ADAMS COUNTY BUDGET

Planning & Development (continued)

Revenue & Expense Detail

Account Description	2023 Actuals Audited	2024 Actuals Audited	2025 Adopted Budget	2026 Tentative Budget
<u>Revenues:</u>				
Federal Funding	149,604	117,875	130,000	150,000
State Funding	77,525	54,632	118,500	124,100
Charges for Services	11,124	11,067	12,500	12,500
Copy Revenue	60	449	200	500
Admin Fees	112,927	58,970	65,000	57,288
Application Fees	39,764	33,675	50,000	45,000
Permits-Zoning	6,532	7,990	6,500	10,000
Other Grants	5,640	3,155	-	-
<i>TOTAL REVENUES</i>	\$403,176	\$287,813	\$382,700	\$399,388

2026 ADAMS COUNTY BUDGET

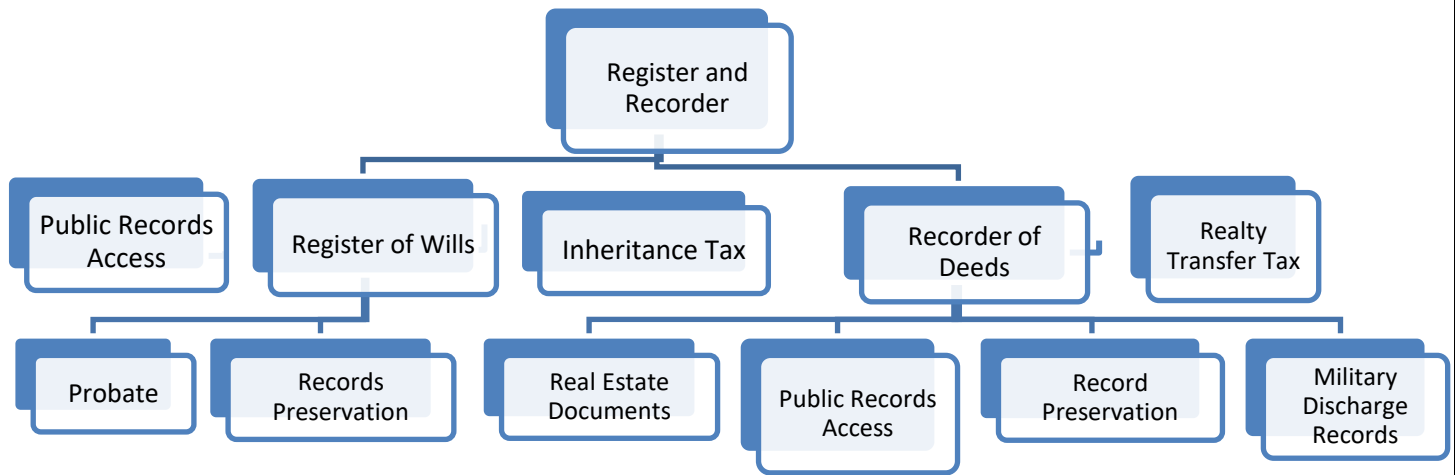
Planning & Development (continued)

Revenue & Expense Detail

Account Description	2023 Actuals Audited	2024 Actuals Audited	2025 Adopted Budget	2026 Tentative Budget
<i>Expenses:</i>				
Professional Services	49,475	68,730	121,500	121,500
Technical Services	-	900	-	-
Legal Fees	3,276	6,418	3,000	4,000
Advertising	7,114	10,311	8,000	8,000
Dues/Memberships	2,020	2,685	6,795	6,795
Contracted Services	68,676	68,071	60,863	66,860
SBITA	4,101	4,101	9,040	7,151
Training	375	685	4,900	4,900
Conferences	356	1,640	5,700	5,700
Travel - Mileage	3,541	2,712	3,550	3,050
Travel - Meals	296	480	400	500
Travel - Other	13	132	200	200
Travel – Lodging	1,298	2,716	3,000	3,500
Vehicle Repair/Maintenance	1,453	948	1,000	1,000
Workshops	-	-	2,500	-
Equipment Repair Maintenance	-	-	250	250
Rental of land and buildings	60,323	64,847	65,070	65,070
Telephone	2,246	2,373	1,005	2,500
Cell Phone	2,828	2,855	2,676	2,546
Internet	3,848	3,625	3,550	3,650
County Hosted Activities	-	-	25,000	-
Human Services	4,045	-	-	-
Public Services	-	-	4,000	9,600
Supplies	10,225	6,898	4,600	4,803
Publications Subscriptions	772	424	500	500
Postage/Shipping	1,150	1,604	1,300	1,500
Gasoline for County Vehicles	472	603	600	600
Minor Equipment	15,037	-	-	-
Reimbursements	-	-	-	-
<i>TOTAL OPERATING EXPENSES</i>	<i>\$242,940</i>	<i>\$253,763</i>	<i>\$338,999</i>	<i>\$324,175</i>
Salaries	879,073	956,589	1,040,219	1,093,384
FICA ER	65,235	71,073	79,577	83,644
Allocated Benefits	374,483	366,660	352,543	465,380
<i>TOTAL OPERATING BUDGET</i>	<i>\$1,561,731</i>	<i>\$1,648,085</i>	<i>\$1,811,338</i>	<i>\$1,966,583</i>

2026 ADAMS COUNTY BUDGET

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.

2026 ADAMS COUNTY BUDGET

Register & Recorder (continued)

Departmental Goals

- To be inserted

Position Count

	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Budgeted Positions	8	8	8	6

2026 ADAMS COUNTY BUDGET

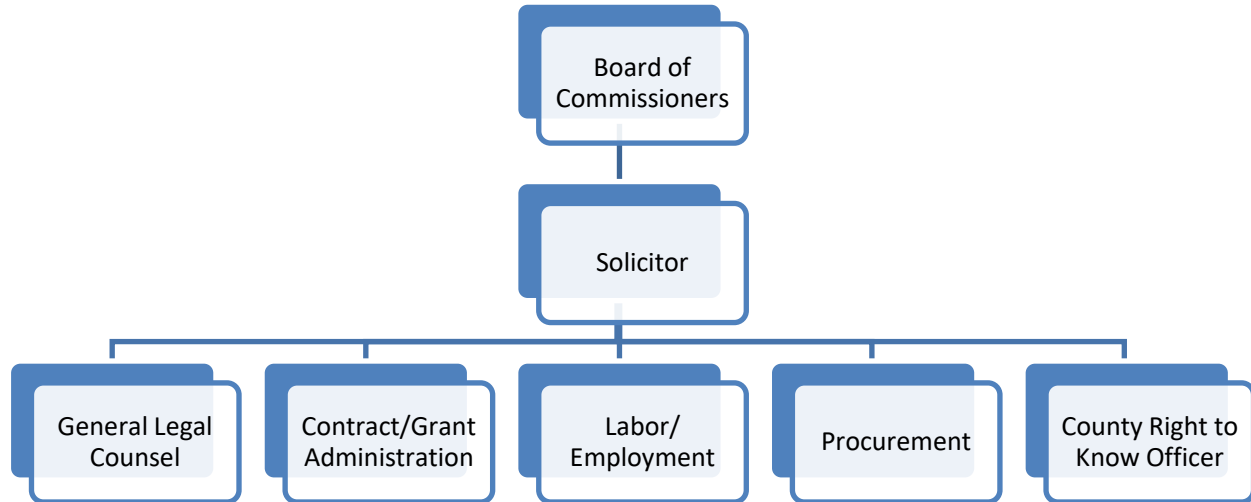
Register & Recorder (continued)

Revenue & Expense Detail

Account Description	2023 Actuals Audited	2024 Actuals Audited	2025 Adopted Budget	2026 Tentative Budget
<i>Revenues:</i>				
Charges for Services	742,435	744,222	800,000	820,000
<i>TOTAL REVENUES</i>	<i>\$742,435</i>	<i>\$744,222</i>	<i>\$800,000</i>	<i>\$820,000</i>
<i>Expenses:</i>				
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	31,867	25,267	18,827	21,644
SBITA	1,920	8,776	1,920	3,696
Training	-	-	250	250
Conferences	800	-	2,750	2,750
Travel - Mileage	-	-	300	300
Travel - Meals	72	-	60	60
Travel - Other	-	-	50	50
Travel - Lodging	584	-	3,770	3,770
Building Repair/Maintenance	-	-	-	-
Telephone	868	861	224	408
Cell Phone	506	510	480	425
Internet	298	291	299	299
Supplies	2,360	1,783	3,210	3,210
Postage/Shipping	1,081	1,126	1,100	1,300
Minor Equipment	872	-	-	-
<i>TOTAL OPERATING EXPENSES</i>	<i>\$47,478</i>	<i>\$44,864</i>	<i>\$39,590</i>	<i>\$44,512</i>
Salaries	275,151	274,175	297,919	299,450
FICA ER	20,620	20,558	22,791	22,908
Allocated Benefits	141,092	127,561	109,109	186,149
<i>TOTAL OPERATING BUDGET</i>	<i>\$484,341</i>	<i>\$467,158</i>	<i>\$469,409</i>	<i>\$553,019</i>

2026 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 2026-2030 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 four (4) year period.

Budget Narrative

Over the past five 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 6 appeals from 2024 Board decisions in the Court of Common Pleas, several of which have been favorably resolved.

Right-To-Know Law (RTKL) requests have increased, averaging around 250 requests per year, plus appeals. In 2024-2025, all RTKL appeals to the PA Office of Open Records were resolved in the County's favor.

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, saving significant amounts and ensuring the best value for 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 took 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. It is anticipated that election-related lawsuits will continue to be filed against the County in every election cycle. The Solicitor's Office has managed all election litigation in-house since 2020, saving the County significant outside legal fees.

2026 ADAMS COUNTY BUDGET

Solicitor (continued)

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. The Assistant Solicitor provides training to departments on best practices related to HIPAA.

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 successfully worked with the federal Office of Civil Rights and the IT Department to ensure ongoing compliance and implement best practices. No penalty was levied by the Office of Civil Rights due to the County's diligent remediation efforts.

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

	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Budgeted Positions	3	4	4	4

2026 ADAMS COUNTY BUDGET

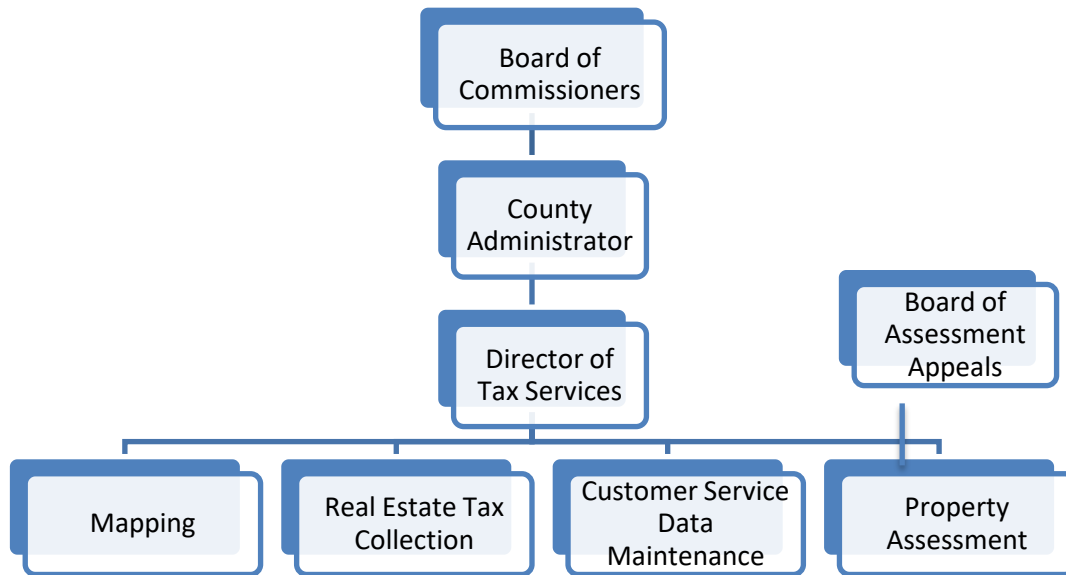
Solicitor (continued)

Revenue & Expense Detail

Account Description	2023 Actuals Audited	2024 Actuals Audited	2025 Adopted Budget	2026 Tentative Budget
<i>Revenues:</i>				
Open Records Fees	-	-	-	-
<i>-TOTAL REVENUES</i>	<i>\$-</i>	<i>\$-</i>	<i>\$140</i>	<i>\$-</i>
<i>Expenses:</i>				
Professional Services	-	-	-	-
Legal Fees	93	-	5,000	5,000
Advertising	-	-	600	600
Dues/Memberships	1,997	2,494	3,300	3,300
Application Filing Fee	-	93	-	-
Contracted Services	2,705	2,543	2,953	2,804
SBITA	-	3,246	6,274	6,560
Training	513	623	3,000	3,000
Conferences	485	1,000	1,700	1,700
Travel – Mileage	102	-	550	550
Travel – Meals	-	-	200	200
Travel – Other	-	-	100	100
Travel – Lodging	221	397	1,700	1,700
Building Repair/Maintenance	-	-	28,352	-
Telephone	533	618	168	351
Cell Phone	1,489	1,530	1,440	1,273
Internet	701	696	695	695
Supplies	1,605	750	2,095	2,345
Publications Subscriptions	6,814	1,672	342	1,500
Postage/Shipping	52	158	200	220
Minor Equipment	538	-	-	-
<i>TOTAL OPERATING EXPENSES</i>	<i>\$17,848</i>	<i>\$15,820</i>	<i>\$58,669</i>	<i>\$31,898</i>
Salaries	291,343	292,527	367,603	383,596
FICA ER	21,742	22,747	28,122	29,346
Allocated Benefits	103,651	101,869	111,995	144,413
<i>TOTAL OPERATING BUDGET</i>	<i>\$434,584</i>	<i>\$432,963</i>	<i>\$566,389</i>	<i>\$589,253</i>

2026 ADAMS COUNTY BUDGET

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 fair and adequate funding of local government services.

Budget Narrative

During 2025, 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 department 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 and appeal processes, and pay delinquent taxes just to name a few. Downloadable and/or fillable documents can also be obtained. In 2026, we plan to continue to examine any new web services that may help to further eliminate the general public's need to visit the courthouse.

For 2026, we will also continue to examine how we operate and utilize greater efficiency 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.

2026 ADAMS COUNTY BUDGET

Tax Services (Continued)

A major technological addition to be implemented in early 2026 is the conversion of our computer assisted mass appraisal (“CAMA”) system to the new, Vision 8 CAMA system. The new CAMA system’s format is state of the art and will enhance the assessment/appraisal process in replacing the current CAMA which runs on a now antiquated format. The new CAMA will be much more user-friendly and will greatly enhance department efficiency in the assessment/appraisal process.

In further looking to 2026, 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 aerial photography 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 2026 will be to identify ongoing continuing education opportunities for our current Certified Pennsylvania Evaluators, who will begin continuing education during 2026, to prepare to renew certifications during 2027. 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 continue to increase efficiency as to keep costs down to all taxpayers as we work to administer legally mandated programs.

Departmental Goals

- To be Inserted

Position Count

	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Budgeted Positions	48	47	47	48

2026 ADAMS COUNTY BUDGET

Tax Services (Continued)

Revenue & Expense Detail

Account Description	2023 Actuals Audited	2024 Actuals Audited	2025 Adopted Budget	2026 Tentative Budget
<u>Revenues:</u>				
Real Estate Taxes-CY	42,857,105	43,417,414	51,516,400	52,300,000
Real Estate Taxes –PY	929,361	850,088	775,300	975,000
RE Taxes-Clean/Green RB	229,150	303,184	190,800	190,000
PILT-Local	60,000	60,000	60,000	60,000
Per Capita Taxes-CY	328,410	328,859	335,000	331,400
PILT-Federal Land	16,342	17,345	20,000	17,500
State Funding	527	513	350	450
PILT-State Game Lands	2,344	8,206	2,344	3,321
PILT-Public Utility Realty Tax	41,555	45,347	41,500	46,300
PILT-State Forest Reserves	49,732	84,545	50,000	60,507
Charges for Services	514,597	572,793	519,000	502,000
Copy Revenue	167	182	175	170
Admin Fees	1,900	1,100	1,500	1,500
Application Fees	5,513	4,274	4,500	4,500
Penalty Late Fee Charges	200	3,000	3,600	5,000
Interest Income	2,262	2,427	2,280	2,420
Permits-Building	10,875	11,000	11,500	11,000
Miscellaneous	1,000	-	-	-
Excess Proceeds of Tax Sale	1,839	1,167	9,904	412
TOTAL REVENUES	\$45,052,878	\$45,711,444	\$53,544,153	\$54,511,480

2026 ADAMS COUNTY BUDGET

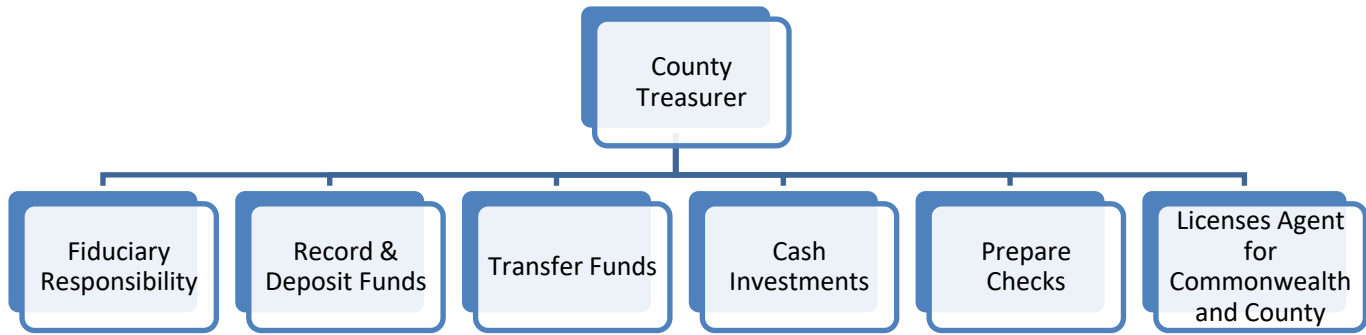
Tax Services (Continued)

Revenue & Expense Detail

Account Description	2023 Actuals Audited	2024 Actuals Audited	2025 Adopted Budget	2026 Tentative Budget
<u>Expenses:</u>				
Professional Services	28,972	40,684	52,550	51,550
Legal Fees	7,558	7,500	8,000	8,000
Advertising	11,308	6,408	7,500	6,500
Dues/Memberships	3,054	1,125	3,208	1,729
Application Filing Fee	4,686	4,724	3,800	4,500
Contracted Services	104,271	119,408	523,759	114,305
SBITA	5,012	5,012	38,995	34,601
Training	1,325	1,050	5,692	8,317
Conferences	776	250	1,500	1,500
Travel - Mileage	221	-	500	500
Travel - Meals	-	-	250	250
Travel - Other	-	38	100	100
Travel - Lodging	530	-	1,200	1,200
Vehicle Repair/Maintenance	769	3,378	1,500	1,500
Equipment Repair Maintenance	-	-	-	-
Telephone	2,250	2,335	800	1,100
Cell Phone	4,590	4,701	5,400	5,100
Internet	1,425	1,415	1,500	400
Insurance	-	-	25,000	25,000
PILT-Distributions	45,363	45,492	49,125	47,500
Supplies	11,334	16,329	13,077	14,164
Publications Subscriptions	8,795	9,135	9,460	9,010
Postage/Shipping	102,615	108,974	115,000	123,000
Gasoline for County Vehicles	3,624	2,843	4,250	4,000
Minor Equipment	2,848	-	-	-
Bank Fees	122	180	180	180
PY Tax Refunds	20,146	9,997	62,000	136,700
Library Tax	1,146,530	1,246,530	1,346,530	1,446,530
TOTAL OPERATING EXPENSES	\$1,518,124	\$1,637,508	\$2,280,876	\$2,047,236
Salaries	952,881	982,388	1,052,165	1,082,504
FICA ER	71,444	73,530	80,491	82,812
Allocated Benefits	408,826	419,541	383,453	503,979
TOTAL OPERATING BUDGET	\$2,951,275	\$3,112,967	\$3,796,985	3,716,531

2026 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 2025, the Treasurer's Office made significant strides in expanding electronic payment options and enhancing the digitization of record-keeping systems.

We successfully filled vacant tax collector positions in Abbottstown, Arendtsville, Bendersville, and Germany Township, strengthening our capacity to serve these communities effectively.

Additionally, we launched a new online hotel tax filing program, enabling venue operators to file and remit occupancy taxes electronically-improving both convenience and compliance.

2026 ADAMS COUNTY BUDGET

Treasurer (continued)

We remain committed to working collaboratively with county departments and leadership to best serve the residents of Adams County. Our ongoing efforts focus on advancing the office through innovation while maintaining the highest standards of efficiency, professionalism, transparency, and accountability.

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

- To be Inserted

Position Count

	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Budgeted Positions	6	6	6	6

2026 ADAMS COUNTY BUDGET

Treasurer (continued)

Revenue & Expense Detail

Account Description	2023 Actuals Audited	2024 Actuals Audited	2025 Adopted Budget	2026 Tentative Budget
<i>Revenues:</i>				
Charges for Services	52,142	46,665	45,000	50,000
Interest Income	1,010,358	2,078,852	825,000	1,000,000
Net G/L Investments	-	-	-	-
License-Hunting	673	631	175	500
License-Fishing	85	93	70	100
License-Dog	7,677	12,226	9,500	10,500
License-Small Games	20,545	21,555	16,500	22,000
Other Grants	-	395	-	-
<i>TOTAL REVENUES</i>	\$1,091,480	\$2,160,417	\$896,245	\$1,083,100

Expenses:

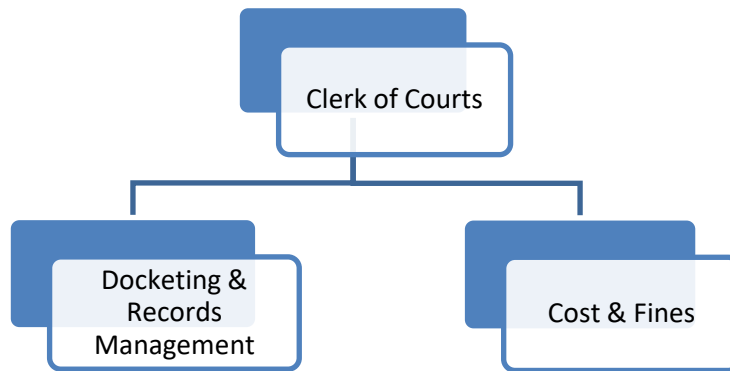
Professional Services	-	-	-	-
Technical Services	-	495	-	-
Legal Fees	-	-	1,000	1,000
Advertising	-	-	-	-
Dues/Memberships	730	925	1,050	1,050
Contracted Services	6,426	6,720	10,719	9,840
Training	-	1,500	-	1,500
Conferences	500	2,200	700	700
Travel - Mileage	-	288	700	700
Travel - Meals	-	9	-	-
Travel - Other	-	39	-	100
Travel - Lodging	1,200	-	2,500	2,500
Building Repair/Maintenance	12,623	137	-	-
Telephone	544	636	560	560
Cell Phone	759	1,020	1,011	800
Internet	141	137	150	150
Supplies	9,398	1,847	3,207	4,459
Postage/Shipping	5,710	6,643	6,500	8,500
Gasoline for County Vehicle	-	-	-	-
Minor Equipment	20,741	486	-	-
Bank Fees	489	720	2,020	2,000
<i>TOTAL OPERATING EXPENSES</i>	\$59,261	\$23,802	\$30,117	\$33,859
Salaries	199,014	214,513	228,908	254,528
FICA ER	14,567	15,790	17,511	19,472
Allocated Benefits	105,602	101,882	96,588	115,890
<i>TOTAL OPERATING BUDGET</i>	\$378,444	\$355,987	\$373,124	\$423,749

2026 ADAMS COUNTY BUDGET

General Government – Judicial

2026 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 recently assumed a new responsibility: generating criminal court orders for all primary court sessions. This task was previously handled by the Court Reporter. As a result, our office now requires a significantly higher skill set and has experienced a notable increase in workload and responsibility.

Our approach is distinct from that of most other Clerk of Court offices across the state. Typically, clerks receive pre-filled form orders from the Court, which they simply finalize. In contrast, our office generates court orders directly from our case management system, based solely on the Judge's direction. We do not receive completed form orders, nor do we have recordings to reference, unlike Court Reporters. This method places a greater demand on our staff and underscores the complexity and precision required in our documentation processes.

This change reflects our commitment to maintaining the highest standards in support of judicial operations, even as the scope of our duties expands.

2026 ADAMS COUNTY BUDGET

Clerk of Courts (continued)

We are also preparing for further automation within the Orphans' Court. While we anticipated that our proposed Local Rules—authorizing electronic filing and case creation—would be approved and in effect by 2022, they have yet to receive Court approval. As per judicial requirements, e-filing must be in use for at least two years before it can be mandated.

Looking ahead to 2026, we plan to begin storing digital documents in PDF/A format with our vendor. By doing so, we hope to gain Court approval to eliminate the requirement to maintain paper files for each Orphans' Court case, streamlining our records management process and reducing physical storage needs.

We remain committed to improving court and court-related operations. Our focus continues to be on enhancing efficiency, reducing costs, and increasing accessibility and convenience for the public we serve.

Exceptions to the budget line items include:

AUTOMATION FUNDS

1. Orphans Court PDF/A Integration

- The Orphans Court Automation Funds would cover the initial cost of implementing the PDF/A Integration. 2nd and subsequent annual costs to be included in contracted services.

2. Annual Mobile App Fee: \$5,995

- This is an ongoing expense for the Clerk of Courts mobile app.

3. Judgment Module Software: \$1,415 for 2026

- This cost is shared with the Prothonotary's office for the judgment module software.

4. Evidence Management Program: Estimated at \$20,000

- 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. This was approved for 2025, but we have not decided on a vendor.

Permission was granted through the 2025 budget for the purchase of an Evidence Management Program. At this time, I am working collaboratively with several vendors and another department to ensure the solution meets the needs of both offices. If we are unable to implement the system by the end of this year, I am requesting that the allocated funds be carried over for use in 2026.

This investment reflects a proactive effort to modernize and improve operations—particularly in the management of digital and audio evidence, which is becoming increasingly common. I envision a system where officers, victims, and others can upload evidence directly to the District Attorney's office. When it comes time for trial, defense attorneys should also be able to upload their evidence so that both parties can present everything digitally to the Court and jurors. (if approved by the Court) Once evidence is admitted, my office would then have access to that digital content for long-term preservation and retention.

Allocating funds toward this type of system will help streamline workflows and improve overall efficiency in managing court cases. It is my hope that other departments will also consider adopting this solution to enhance court operations across the board.

POSTAGE

Postage costs continue to rise each year, increasing the financial burden of sending multiple notices. Although we now offer defendants the option to use PACFile—which includes electronic service—adoption has been limited so far. Once more defendants begin utilizing PACFile, we anticipate a meaningful reduction in both postage and supply costs.

SUPPLIES

While I have reduced the overall supplies budget, the requested computer hardware reflects an increase within that category. Specifically, we have eight Dell Pro Docks scheduled for replacement, along with three printers that are also due for replacement.

MINOR EQUIPMENT

Eight computers are scheduled for replacement in 2026. Additionally, three printers will need to be removed from the network, requiring the purchase of three replacement units.

Departmental Goals

- To be Inserted

Position Count

	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Budgeted Positions	11	10	12	12

2026 ADAMS COUNTY BUDGET

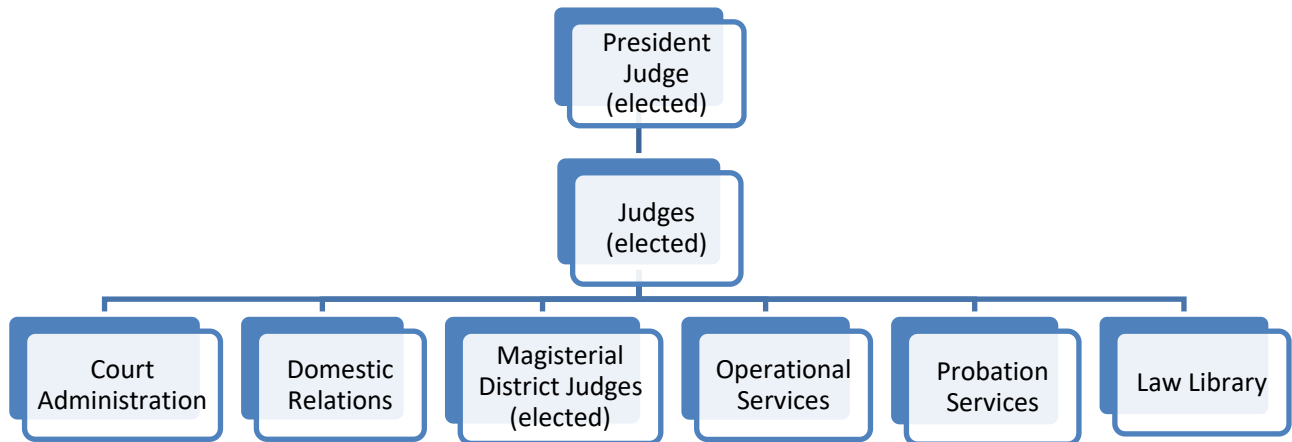
Clerk of Courts (continued)

Revenue & Expense Detail

Account Description	2023 Actuals Audited	2024 Actuals Audited	2025 Adopted Budget	2026 Tentative Budget
<u>Revenues:</u>				
State Funding	11,649	14,764	15,000	16,200
Charges for Services	562,112	538,168	617,600	550,200
Copy Revenue	1,041	2,316	2,900	2,200
Addiction Diversionary Fee	2,758	2,227	2,432	2,000
Counseling Funds	525	750	675	675
DUI Fines	187,938	198,940	191,500	205,000
County Fines	95,443	91,213	101,000	91,000
Bail Forfeiture	576	4,612	4,000	4,500
Interest Income	317	249	240	218
License-Marriage	16,860	22,340	16,320	16,500
Other Grants	7,599	-	-	-
TOTAL REVENUES	\$886,818	\$875,579	\$951,667	\$888,493
<u>Expenses:</u>				
Professional Services	2,607	1,997	2,500	2,000
Technical Services	150	-	-	-
Legal Fees	1,000	1,000	1,000	1,000
Advertising	1,787	1,025	1,700	1,700
Dues/Memberships	1,250	1,250	1,250	1,250
Contracted Services	28,075	44,885	20,701	27,110
SBITA	-	6,235	12,470	12,844
Training	-	-	100	100
Conferences	-	-	-	-
Travel – Mileage	415	162	250	400
Building Repair/Maintenance	15,816	-	-	-
Equipment Repair/Maintenance	425	-	150	150
Telephone	1,504	1,424	485	695
Cell Phone	506	510	510	425
Internet	243	238	245	245
Supplies	12,350	7,502	8,002	8,980
Publications/Subscriptions	4,254	9,959	5,100	11,460
Postage/Shipping	14,526	16,976	15,800	17,100
Minor Equipment	40,900	-	-	-
Bank Fees	41	(408)	100	100
TOTAL OPERATING EXPENSES	\$125,849	\$92,755	\$70,363	\$85,559
Salaries	449,997	462,685	583,771	583,544
FICA ER	33,627	34,827	44,658	44,641
Allocated Benefits	157,118	188,181	234,168	359,594
TOTAL EXPENSES	\$766,591	\$778,448	\$932,960	\$1,073,338

2026 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

2026 ADAMS COUNTY BUDGET

Court Consolidated (continued)

Budget Narrative

As faced in 2025 (when former President Judge Michael George retired and a vacancy on the bench followed), the Court of Common Pleas is preparing for another significant change in 2026. In 2025, under the guidance of President Judge Thomas Campbell, the Court relied on both increasing the workload for our current sitting Judges, as well as the use of Senior Judges. This scenario will change with the election of a new Common Pleas Judge for 2026. A new sitting Judge will have to quickly adjust to the position and assume new responsibilities. President Judge Campbell will be working with the bench to solidify judicial assignments for 2026. Also, work began in 2025 to prepare for the retirements of Deputy Court Administrator Donna Cassatt and District Court Administrator Don Fennimore. While these retirements will result in approximately 62 years of combined work experience leaving Court Administration, the Court has positioned itself with careful succession planning to be able to provide continued efficient administrative support to the Courts and to the public. Another accomplishment started in 2025 was the hiring of the first full-time Spanish Interpreter/Language Access Coordinator, due to ongoing demand for Spanish-language support in our courts. It is anticipated that the staff member in this position will successfully complete the certification requirements of the Administrative Office of Pennsylvania Courts in 2026. Completing this certification will significantly reduce our reliance on bringing in certified Spanish interpreters from faraway locations and in the long run, is anticipated to reduce expenses for this service. Other planned activities for 2026 include the improvement of the kitchen area in the Jury Assembly Room for the benefit of the jurors who fulfill their duty to the justice system, as well as creating an Information Technology closet on the 4th floor to allow the IT Department to better organize IT equipment that supports the Courts.

The Adams County Department of Probation Services (DPS) relies on state funds for 30 percent of the annual budget for 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, in which finding new Probation Officers to hire has been extremely difficult. It is therefore essential that DPS continues to find ways to attract prospective candidates to the field, such as continuing to offer the internship program and improve incentives for hiring and retaining all staff. There is a need to constantly adjust and evolve with changes that impact our day-to-day operations, specifically with Probation Reform and Evidence Based Practices. New state legislative mandates are often imposed, requiring compliance in these areas. Due to this, there is a need to make changes regarding the supervision of offenders, specifically to ensure there is not over-supervision of low-risk offenders while focusing supervision efforts on moderate-to-high-risk offenders. The challenge faced by DPS is the training requirement and sustainability of evidence-based practices, which becomes more difficult when officers leave employment after a short period of time. It is imperative that compensation for Officers be competitive and commensurate with the highly specialized, stressful and sometimes dangerous nature of the work they perform. There is also an ongoing need to maintain a fleet of vehicles so that officers can attend training and provide community supervision to people in their homes, prison, school or juvenile placement facilities. Five of the current leased vehicles are coming to the end of their lease and will need to be replaced by a newer model.

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 programs. The department recognizes it is essential to shift existing roles in the organization to meet service demands and implement succession strategies in order to be prepared at some future time when those people currently in management positions eventually leave those positions. Domestic Relations will continue to work collaboratively with partner agencies to assist parents with caring for themselves and their children.

2026 ADAMS COUNTY BUDGET

Courts Consolidated (continued)

All of this hard work across all Court departments takes resources, focus, vision and dedication. The Court turns to its well-established Vision and Mission 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 2026.

Departmental Goals

- To be Inserted

Position Count

	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Budgeted Positions	134	142	142	143

2026 ADAMS COUNTY BUDGET

Courts Consolidated (continued)

Revenue & Expense Detail

Account Description	2023 Actuals Audited	2024 Actuals Audited	2025 Adopted Budget	2026 Tentative Budget
<u>Revenues:</u>				
State Funding	431,269	1,016,831	493,000	482,000
Charges for Services	287,722	326,070	311,000	311,000
Copy Revenue	-	10	-	-
Admin Fees	108,383	107,036	105,000	105,000
Re-Entry Room/Board	57,908	-	-	-
Re-Entry Drug Testing Fees	3,840	-	-	-
Re-Entry Laundry Fees	30	-	-	-
Re-Entry Transportation Fees	20	-	-	-
Salary Reimbursement	24,963	24,877	26,273	26,273
Restitution	485	310	-	-
Offender Supervision Fee-CTY	318,219	594,884	400,000	400,000
Arbitration Board Reimb.	1,300	1,950	2,500	2,500
Conciliation Fee	25,728	23,850	25,000	27,000
CRN Fee		26,963		26,000
Drug & Alcohol Test Fee	-	21,793	-	23,000
DUI Education Fee	44,997	50,492	40,000	50,000
Electronic Monitoring Fee	308,890	299,460	300,000	180,000
Instate Compact Application Fee	2,603	3,597	2,000	3,000
Public Service Fees	37,377	37,838	40,000	40,000
County Fines	375,421	371,267	357,000	350,000
Miscellaneous	1,437	153,642	-	20,002
<i>TOTAL REVENUES</i>	<i>\$2,030,592</i>	<i>\$3,060,870</i>	<i>\$2,101,773</i>	<i>\$2,045,775</i>
<u>Expenses:</u>				
Professional Services	485,984	550,607	631,900	632,900
Technical Services	75	3,660	-	-
Legal Fees	96,066	122,571	110,000	112,500
Court Appointed Counsel	145,853	125,536	140,000	140,000
Arbitration Board	16,773	13,775	15,000	16,000
Jury Duty Fees	9,049	13,115	14,000	14,000
Advertising	72	908	1,000	1,000
Dues/Memberships	7,019	8,129	11,927	12,192
Application Filing Fee	-	-	-	130
Contracted Services	212,082	211,089	261,542	307,346
SBITA	21,426	47,006	50,200	59,720
Training	6,333	10,452	53,483	63,091
Conferences	5,560	11,835	12,000	20,880
Travel - Mileage	6,290	8,600	9,321	10,095
Travel - Meals	2,338	2,983	4,000	5,260
Travel - Other	1,282	833	1,489	1,302
Travel - Lodging	3,587	11,711	6,000	24,122

2026 ADAMS COUNTY BUDGET

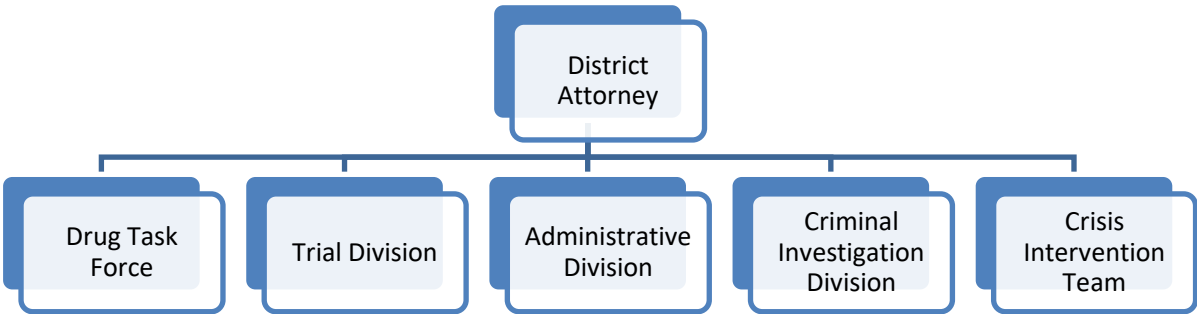
Courts Consolidated (continued)

Revenue & Expense Detail

Account Description	2023 Actuals Audited	2024 Actuals Audited	2025 Adopted Budget	2026 Tentative Budget
Property Repair Maintenance	1,180	-	-	-
Building Repair Maintenance	22,693	13,175	6,366	8,650
Vehicle Repair Maintenance	9,090	10,518	7,000	10,000
Equipment Repair Maintenance	358	1,038	4,600	100
Rental of land and buildings	58,100	58,767	72,500	74,500
Telephone	18,984	20,347	13,226	14,160
Cell Phone	39,192	37,755	35,391	31,400
Electric	44,608	40,438	46,415	46,650
Fuel Oil/Natural Gas	20,343	12,641	19,705	22,065
Water/Sewer	9,706	3,555	5,907	5,575
Disposal of Waste	3,247	1,357	3,550	3,587
Television	1,518	1,664	1,700	1,700
Internet	17,807	16,480	20,710	13,660
Insurance	1,650	1,020	4,200	-
Client Assistance	1,468	1,260	1,436	1,400
County Hosted Activities	-	645	-	2,000
Supplies	80,775	73,672	92,700	115,445
Publications Subscriptions	155,082	152,481	175,750	185,860
Postage/Shipping	86,665	96,420	113,400	117,900
Gasoline for County Vehicles	6,464	7,600	14,600	14,600
Uniforms/Tactical Gear	15,679	43,888	40,000	35,472
Minor Equipment	15,891	26,082	43,915	20,824
Bank Fees	809	1,260	1,104	960
Miscellaneous	500	300	-	-
Union Compliance	2,851	1,016	7,700	35,400
TOTAL OPERATING EXPENSES	\$1,634,449	\$1,766,189	\$2,053,737	\$2,182,446
Salaries	4,799,024	4,894,559	5,843,206	6,100,164
FICA ER	355,666	363,594	447,006	466,663
Allocated Benefits	2,224,919	2,149,953	2,310,921	2,913,094
TOTAL OPERATING BUDGET	\$9,014,058	\$9,174,295	\$10,654,870	\$11,662,367

2026 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

To be Inserted

Departmental Goals

- To be Inserted

Position Count

	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Budgeted Positions	19	19	19	19

2026 ADAMS COUNTY BUDGET

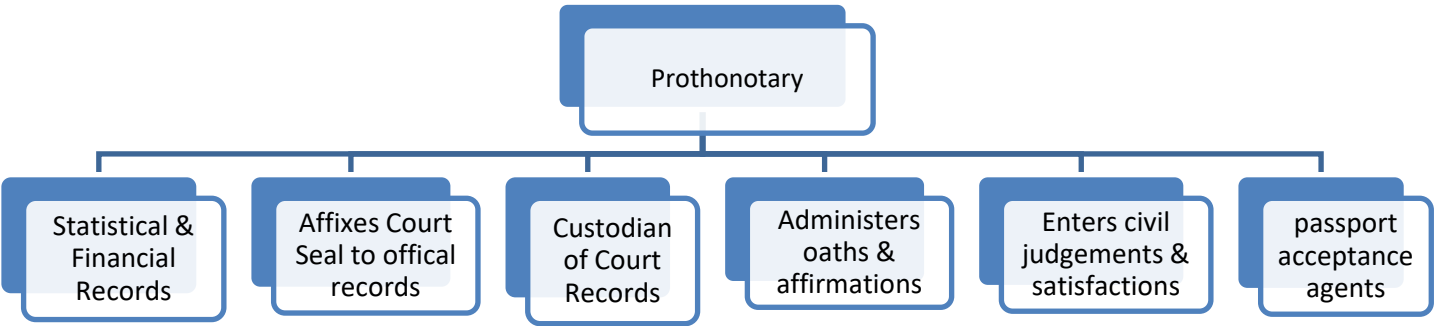
District Attorney (continued)

Revenue & Expense Detail

Account Description	2023 Actuals Audited	2024 Actuals Audited	2025 Adopted Budget	2026 Tentative Budget
<u>Revenues:</u>				
Federal Funding	132,951	117,825	125,000	125,000
State Funding	127,477	137,472	143,028	157,330
Charges for Services	3,324	2,912	10,450	11,495
Salary Reimbursement	1,389	1,151	4,500	4,950
Restitution	153,152	106,147	60,000	66,000
Rental Income	1,920	1,920	1,920	1,920
Forfeited Properties	39,243	15,466	35,000	35,000
<i>TOTAL REVENUES</i>	\$459,456	\$382,893	\$379,898	\$401,695
<u>Expenses</u>				
Professional Services	115,253	107,321	110,000	121,000
Legal Fees	22,500	29,484	42,500	46,750
Witness Fees	221	162	500	550
Advertising	-	3,475	550	605
Dues/Memberships	10,515	11,689	14,900	14,900
Application Filing Fee	159	653	1,600	1,760
Contracted Services	22,017	23,396	63,240	29,939
SBITA	-	6,491	-	-
Training	1,981	700	3,000	3,300
Conferences	2,140	5,050	5,000	5,500
Travel – Mileage	1,808	575	1,250	1,375
Travel – Meals	269	254	250	350
Travel – Other	356	98	250	275
Travel – Lodging	2,753	1,948	3,000	3,300
Building Repair Maintenance	2,089	-	-	-
Vehicle Repair Maintenance	-	-	100	110
Telephone	1,637	1,915	283	290
Cell Phone	5,059	5,143	5,200	4,244
Internet	368	360	370	370
Human Services	56,737	44,502	62,500	62,500
Supplies	9,295	7,556	13,000	14,300
Publications/Subscriptions	9,415	5,165	-	5,681
Postage/Shipping	5,773	5,582	6,200	6,820
Gasoline for County Vehicle	1,436	1,307	1,750	1,750
Uniforms/Tactical Gear	-	-	1,200	1,320
Minor Equipment	872	1,337	1,000	-
Bank Fees	367	540	540	540
Forfeiture Return	39,243	15,466	35,000	35,000
<i>TOTAL OPERATING EXPENSES</i>	\$312,263	\$280,169	\$385,729	\$375,702
Salaries	1,046,929	988,102	1,204,561	1,253,420
FICA ER	75,742	71,698	92,149	95,887
Allocated Benefits	350,605	334,902	353,145	556,757
<i>TOTAL OPERATING BUDGET</i>	\$1,785,539	\$1,674,871	\$2,035,584	2,281,766

2026 ADAMS COUNTY BUDGET

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

To be Inserted

Goals for 2024

- To be Inserted

Departmental Goals

- To be Inserted

Position Count

	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Budgeted Positions	7	7	7	6

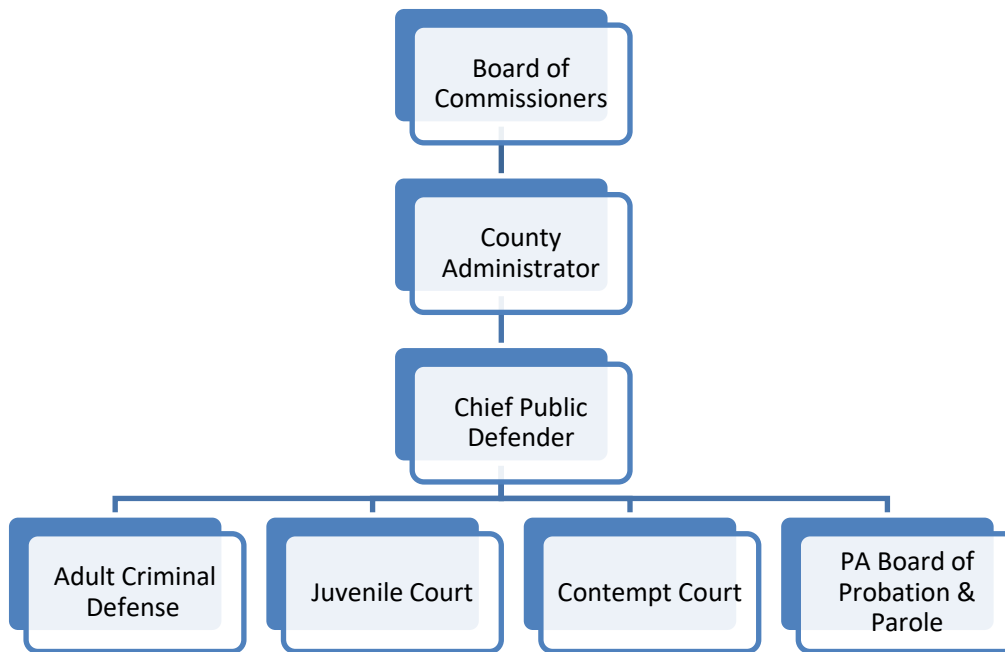
2026 ADAMS COUNTY BUDGET

Prothonotary (continued)

Revenue & Expense Detail

Account Description	2023 Actuals Audited	2024 Actuals Audited	2025 Adopted Budget	2026 Tentative Budget
<u>Revenues:</u>				
Charges for Services	270,145	295,330	280,000	325,000
Copy Revenue	-	-	-	-
Offender Supervision Fee	-	-	-	-
TOTAL REVENUES	\$270,145	\$295,330	\$280,000	\$325,000
<u>Expenses:</u>				
Professional Services	-	-	890	990
Legal Fees	2,000	2,000	2,000	2,000
Advertising	251	119	300	500
Dues/Memberships	625	625	625	625
Contracted Services	5,486	17,719	26,275	26,330
Conferences	-	400	425	500
Travel - Mileage	37	149	500	300
Travel - Meals	-	-	-	50
Travel - Other	-	112	100	100
Travel - Lodging	-	165	650	1,040
Property Repair/Maintenance	-	-	-	-
Building Repair/Maintenance	9,994	6,086	-	-
Equipment Repair/Maintenance	-	525	700	700
Telephone	780	773	826	500
Cell Phone	506	510	525	450
Internet	252	247	253	175
Supplies	4,623	7,073	7,737	9,778
Publications Subscriptions	87	87	150	150
Postage/Shipping	4,226	4,520	4,300	6,025
Minor Equipment	2,022	3,720	4,500	13,650
Bad Debt	-	523	-	-
TOTAL OPERATING EXPENSES	\$30,889	\$45,353	\$50,756	\$63,863
Salaries	275,376	270,674	297,179	297,442
FICA ER	20,265	20,161	22,734	22,755
Allocated Benefits	137,332	118,404	96,588	129,223
TOTAL OPERATING BUDGET	\$463,862	\$454,592	\$467,257	\$513,283

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 one assistant public defender. We currently have an open position for an assistant public defender. 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.

2026 ADAMS COUNTY BUDGET

Public Defender (continued)

Departmental Goals

- To be Inserted

Position Count

	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Budgeted Positions	8	8	8	9

2026 ADAMS COUNTY BUDGET

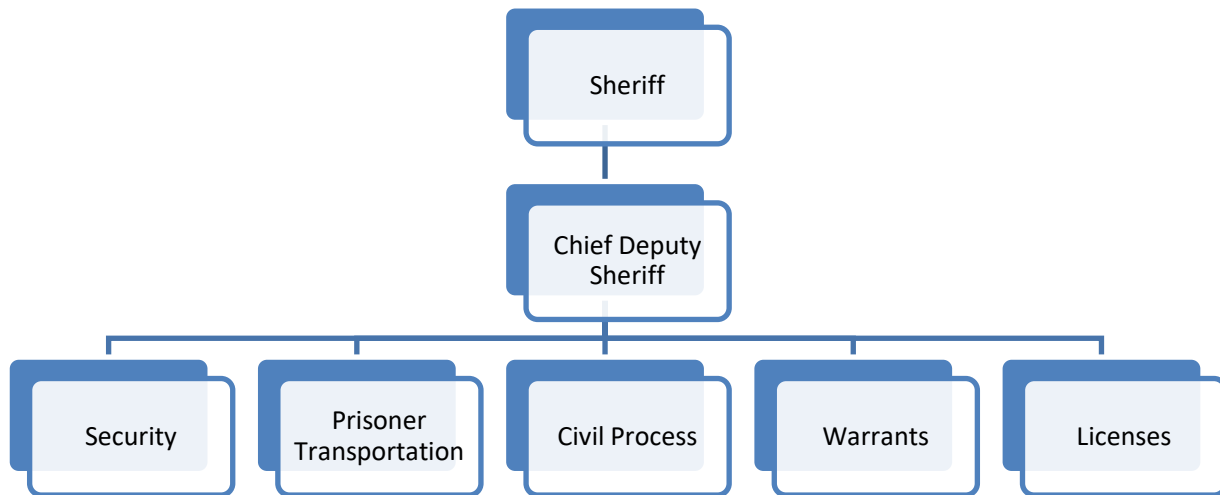
Public Defender (continued)

Revenue & Expense Detail

Account Description	2023 Actuals Audited	2024 Actuals Audited	2025 Adopted Budget	2026 Tentative Budget
<u>Revenues:</u>				
State Funding	-	-	-	31,700
<i>TOTAL REVENUES</i>	\$-	\$ -	\$ -	\$31,700
<u>Expenses:</u>				
Professional Services	14,015	12,062	20,000	20,000
Legal Fees	63,788	62,678	58,000	58,000
Advertising	1,500	725	300	300
Dues/Memberships	3,620	4,298	4,550	4,630
Contracted Services	24,138	3,833	11,330	11,426
SBITA	-	3,246	-	-
Training	6,333	1,723	3,300	3,300
Conferences	-	-	-	-
Travel - Mileage	1,997	2,340	1,800	1,800
Travel - Meals	-	-	-	-
Travel - Other	70	87	60	60
Travel - Lodging	163	-	180	180
Telephone	970	1,073	252	584
Cell Phone	2,529	3,022	2,880	2,546
Television	-	-	-	-
Internet	132	140	133	133
Supplies	2,638	2,697	2,295	2,295
Publications Subscriptions	18,005	8,543	8,500	907
Postage/Shipping	1,767	2,430	1,800	2,000
Minor Equipment	6,026	-	-	-
<i>TOTAL OPERATING EXPENSES</i>	\$147,691	\$108,897	\$115,380	\$114,721
Salaries	404,223	455,622	491,839	520,388
FICA ER	30,223	34,221	37,626	39,810
Allocated Benefits	172,149	159,480	160,762	170,099
<i>TOTAL OPERATING BUDGET</i>	\$754,286	\$758,220	\$805,607	\$845,018

2026 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 2025, 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-2026 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 2026 goals (all year-to-date statistics are based on January to October of 2025):

2025 ACTUAL AND PROJECTED ACCOMPLISHMENTS

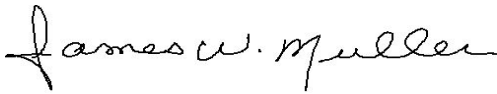
- Warrants served year to date 637 - Projected year- end 1100.
- License to Carry Permits year to date 3,448 - Projected year - end 5000.
- PFA's served year to date – 228.
- Out of county prisoner transports and all other transports other than inmate transports from Adams County Adult Correctional Center and Returns year to date - 233 with a year- end projection of 300.
- 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 1,147.
- 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.

2026 ADAMS COUNTY BUDGET

Sheriff (continued)

2026 GOALS

- Identify and select highly qualified candidates for employment at the ACSO and achieve a full complement of Deputy Sheriff's to provide the best services to our Court of Common Pleas and citizens of Adams County.
- Continue to assist our Federal, State and Local law enforcement agencies when requested.
- Continue to update/add as needed to the ACSO Policy and Procedure Manual as contracted with Lexipol.
- Explore the replacement of the CODY records management system with Teleosoft (Countysuite) products or other suitable product when feasible.
- Maintain instructorships in various disciplines within the ACSO such as Firearms, Baton, OC Spray, Taser, handcuffing etc.; and appoint staff as needed to obtain instructorship certifications in these areas where vacancies exist.
- Seek out new training opportunities to better prepare deputies at minimal cost where possible.
- Continue to be active in the various community events in Adams County and to provide education and training to the citizens when needed.
- Replace and upgrade various ACSO vehicles where permitted.
- Complete a holding cell modification in the ACSO that wasn't completed in 2025 which will increase operational safety in that area.



James W. Muller
Sheriff

Position Count

	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Budgeted Positions	21	20	20	20

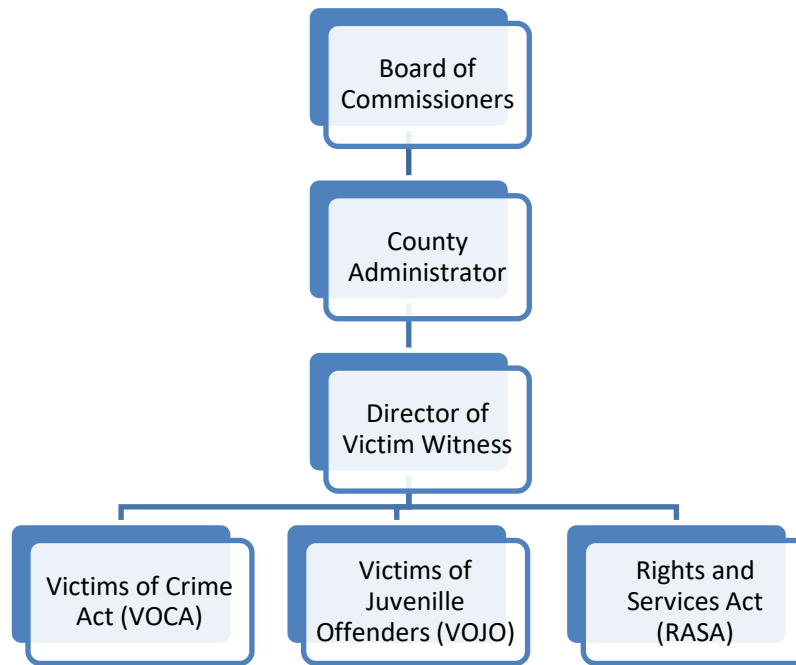
2026 ADAMS COUNTY BUDGET

Sheriff (continued next page)

Revenue & Expense Detail

	2023 Actuals Audited	2024 Actuals Audited	2025 Adopted Budget	2026 Tentative Budget
<u>Revenues:</u>				
State Funding	16,368	-	-	-
Charges for Services	129,811	128,953	150,000	130,000
MDJ Warrant Revenue	742	1,288	1,500	1,500
PFA Surcharge	-	-	-	1,000
License-Precious Metals	100	200	100	100
Permits-Guns	85,118	72,361	80,000	80,000
Other Grants	2,740	3,104	-	-
TOTAL REVENUES	\$234,879	\$205,906	\$231,600	\$212,600
<u>Expenses:</u>				
Professional Services	91,818	83,495	75,000	75,000
Technical Services	-	125	-	-
Legal Fees	310	278	1,200	1,200
Dues/Memberships	1,891	2,816	1,395	1,395
Contracted Services	91,800	88,422	108,631	125,933
SBITA	-	3,376	10,108	10,533
Training	2,540	3,215	7,085	8,329
Conferences	-	-	1,500	1,700
Travel - Mileage	3,527	1,802	3,000	3,000
Travel - Meals	387	204	750	750
Travel - Other	667	662	800	800
Travel - Lodging	-	846	250	250
Building Repair Maintenance	-	300	4,000	4,000
Vehicle Repair/Maintenance	4,840	8,033	7,500	7,500
Telephone	2,230	2,595	322	400
Cell Phone	8,619	8,970	8,200	8,200
Internet	3,412	3,432	3,500	3,500
Supplies	11,063	16,403	21,000	21,530
Publications Subscriptions	-	-	300	300
Postage/Shipping	3,795	3,832	3,700	3,700
Gasoline for County Vehicles	14,642	13,651	18,000	18,000
Uniforms/Tactical Gear	19,318	21,787	30,500	30,000
Minor Equipment	7,692	5,562	-	-
Bank Fees	245	360	360	360
TOTAL OPERATING EXPENSES	\$268,796	\$270,166	\$307,101	\$326,380
Salaries	948,160	997,710	1,046,961	1,052,818
FICA ER	69,536	73,182	80,093	80,541
Allocated Benefits	496,886	439,543	401,327	490,853
TOTAL OPERATING BUDGET	\$1,783,378	\$1,780,601	\$1,835,482	\$1,950,592

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 that 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.

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.

2026 ADAMS COUNTY BUDGET

Victim Witness (continued)

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

	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Budgeted Positions	6	6	6	6

2026 ADAMS COUNTY BUDGET

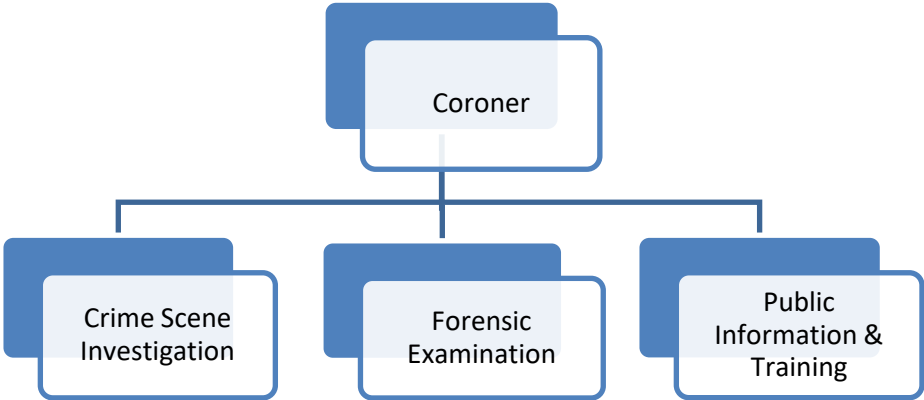
Victim Witness (continued)

Revenue & Expense Detail

Account Description	2023 Actuals Audited	2024 Actuals Audited	2025 Adopted Budget	2026 Tentative Budget
<i>Revenues:</i>				
Federal Funding	113,226	106,725	102,128	102,128
State Funding	94,159	90,558	83,347	83,224
Charges for Services	6,223	1,850	5,000	5,000
Restitution	-	-	-	-
Miscellaneous	-	-	-	-
Contributions and Donations	334	275	300	300
Other Grants	-	195	3,285	3,285
<i>TOTAL REVENUES</i>	\$213,942	\$199,603	\$194,060	\$193,937
<i>Expenses:</i>				
Professional Services	9,421	195	600	600
Dues/Memberships	-	-	100	100
Victim Assistance	670	594	1,500	-
Contracted Services	1,161	1,214	2,187	1,105
Training	-	25	600	600
Conferences	-	-	200	200
Travel – Mileage	578	65	500	500
Travel – Meals	70	-	400	400
Travel – Other	6	10	50	50
Travel – Lodging	-	-	300	300
Building Repair/Maintenance	-	6,874	5,000	-
Telephone	765	880	196	-
Cell Phone	2,528	2,551	2,400	2,546
Internet	111	110	113	113
Client Assistance	-	395	-	1,500
Supplies	1,447	938	2,336	3,171
Postage/Shipping	-	-	-	-
Publications Subscriptions	-	181	185	185
Minor Equipment	-	1,737	2,925	1,570
Miscellaneous	-	-	-	-
<i>TOTAL OPERATING EXPENSES</i>	\$16,757	\$15,769	\$19,592	\$12,940
Salaries	253,830	299,083	315,084	332,873
FICA ER	18,925	22,166	24,106	25,467
Allocated Benefits	120,405	137,136	129,744	170,804
<i>TOTAL OPERATING BUDGET</i>	\$409,917	\$474,154	\$488,526	\$542,084

Public Safety

2026 ADAMS COUNTY BUDGET
CORONER



Mission Statement

To be Inserted

Budget Narrative

To be Inserted

Departmental Goals

- To be Inserted

Position Count

	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Budgeted Positions	8	8	8	8

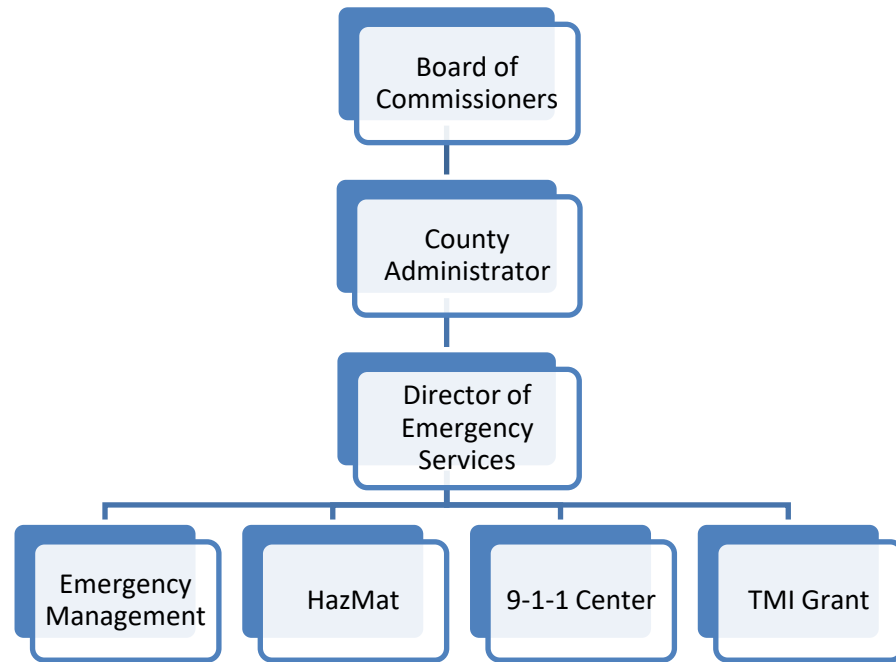
2026 ADAMS COUNTY BUDGET

Coroner (continued)

Revenue & Expense Detail

Account Description	2023 Actuals Audited	2024 Actuals Audited	2025 Adopted Budget	2026 Tentative Budget
<u>Revenues:</u>				
Federal Funding	-	20,000	-	10,000
State Funding	18,000	-	10,000	-
Charges for Services	35,000	34,050	35,000	35,000
<i>TOTAL REVENUES</i>	\$53,000	\$54,050	\$45,000	\$45,000
<u>Expenses:</u>				
Professional Services	134,948	126,020	120,000	135,000
Legal Fees	-	-	5,000	3,000
Dues/Memberships	665	695	800	900
Contracted Services	2,424	3,650	3,500	2,955
Training	75	205	2,500	2,500
Conferences	900	850	2,000	2,000
Travel - Mileage	119	118	600	600
Travel - Meals	-	-	500	500
Travel - Other	15	16	100	100
Travel - Lodging	226	700	1,500	2,000
Building Repair/Maintenance	-	7,711	4,560	4,500
Vehicle Repair/Maintenance	884	649	1,300	1,500
Equipment Repair Maintenance	-	-	500	500
Telephone	431	508	112	232
Cell Phone	1,259	1,140	960	849
Electric	4,451	6,882	4,500	4,500
Fuel Oil/Natural Gas	2,336	2,413	3,200	3,200
Water/Sewer	2,961	2,961	2,900	2,900
Disposal of Waste	701	886	700	800
Television	6	-	-	-
Internet	226	254	222	222
Supplies	2,492	2,982	4,500	5,000
Postage/Shipping	162	226	300	400
Gasoline for County Vehicles	1,572	2,563	3,000	4,000
Uniforms/Tactical Gear	-	-	-	1,000
Minor Equipment	3,173	1,193	-	-
<i>TOTAL OPERATING EXPENSES</i>	\$160,026	\$162,622	\$163,254	\$179,158
Salaries	76,485	98,408	113,221	117,329
FICA ER	5,793	7,453	8,662	8,976
Allocated Benefits	31,610	32,056	41,740	55,054
<i>TOTAL OPERATING BUDGET</i>	\$273,914	\$300,539	\$326,877	\$360,517

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 2026 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.

2026 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 2026 to upgrade technology in the center.

Departmental Goals

- To be Inserted

Position Count

	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Budgeted Positions	2	2	2	2

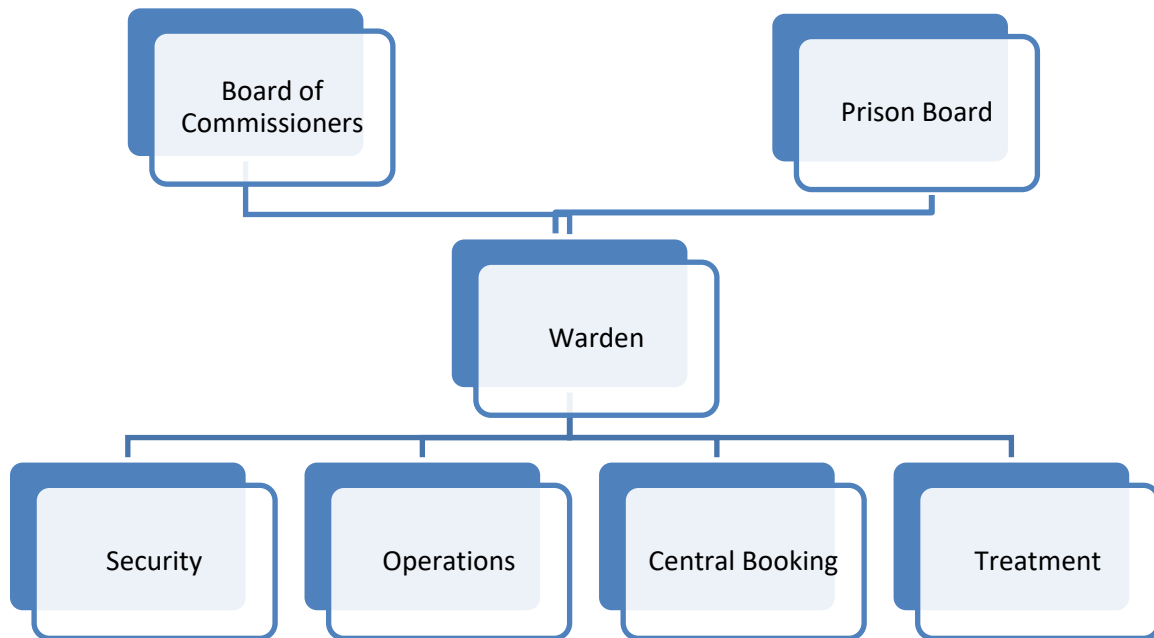
2026 ADAMS COUNTY BUDGET

Dept. of Emergency Services (continued)

Revenue & Expense Detail

Account Description	2023 Actuals Audited	2024 Actuals Audited	2025 Adopted Budget	2026 Tentative Budget
<u>Revenues:</u>				
Federal Funding	64,203	59,336	119,336	59,336
State Funding	16,948	8,474	-	-
Charges for Services	1,297	1,538	-	3,076
Rental Income	35,525	35,406	35,974	-
Lease Revenue	-	513	-	37,026
TOTAL REVENUES	\$117,973	\$105,267	\$155,310	\$99,438
<u>Expenses:</u>				
Professional Services	-	-	80,080	4,080
Dues/Memberships	-	-	250	250
Contracted Services	24,698	27,196	60,000	57,684
Training	217	355	250	500
Conferences	-	-	200	200
Travel - Mileage	-	-	150	150
Travel - Meals	-	-	100	100
Travel - Other	-	-	100	100
Travel - Lodging	-	-	400	400
Property Repair/Maintenance	1,387	755	1,500	1,500
Building Repair/Maintenance	6,927	5,576	12,000	10,000
Vehicle Repair/Maintenance	-	-	750	750
Equipment Repair Maintenance	2,061	1,852	500	500
Telephone	14,268	14,969	11,949	5,000
Cell Phone	506	510	510	425
Electric	58,377	65,885	55,000	60,000
Fuel Oil/Natural Gas	12,214	12,268	15,000	20,000
Water/Sewer	8,883	8,883	8,900	8,900
Disposal of Waste	2,228	3,001	2,500	3,565
Television	2,068	2,149	2,200	2,200
Internet	1,440	1,441	1,441	1,220
County Hosted Activities	-	-	500	500
Supplies	13,578	10,665	6,000	6,000
Publications/Subscriptions	-	475	-	-
Postage/Shipping	26	4	50	50
Gasoline for County Vehicles	-	-	500	600
Minor Equipment	-	3,878	-	-
Equipment	-	-	-	-
TOTAL OPERATING EXPENSES	\$148,878	\$159,862	\$260,830	\$184,674
Salaries	153,665	159,896	165,401	173,821
FICA ER	11,337	11,747	12,654	13,297
Allocated Benefits	60,903	58,086	54,465	71,714
TOTAL OPERATING BUDGET	\$374,783	\$389,591	\$493,350	\$443,506

2026 ADAMS COUNTY BUDGET Adult Correctional Complex (Prison)



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 2025 average daily population (ADP) year to date is 177.95 inmates which is a decrease from the (ADP) of 2024 which was 215.65. Costs for supplies required to operate the facility continue to be high and some items remain difficult to procure. 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.

2026 ADAMS COUNTY BUDGET

Prison (continued)

Moving into 2026, 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 replaced 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 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 2026 we will continue to work through the regular occurrences of inmate hospital stays and emergency medical transports. We have experienced no noticeable change in our total number of transports year to date compared to 2024. 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 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. Beginning 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 new grant funding and continue to utilize the funds to continue and 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 2024 USMS revenue with 2025, we are continuing to see consistent revenue generated by holding these inmates and conducting transportation services for the USMS. Continuing this course, we expect to meet our budgeted amount in revenue by 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

2026 ADAMS COUNTY BUDGET

Prison (continued)

correctional facility that will reflect positively on the residents of Adams County, the Adams County Prison Board, and the Commonwealth of Pennsylvania.

Departmental Goals

- To be Inserted

Position Count

	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Budgeted Positions	113	139	139	142

Revenue & Expense Detail

Account Description	2023 Actuals Audited	2024 Actuals Audited	2025 Adopted Budget	2026 Tentative Budget
<u>Revenues:</u>				
Federal Funding	163,239	205,188	115,623	45,000
State Funding	98,779	324,530	352,864	224,338
Charges for Services	3,964	2,565	2,750	2,750
Copy Revenue	223	347	300	350
Admin Fees	1,740	1,620	1,250	1,300
Medical Copay Revenue	4,579	6,202	4,500	5,000
Weekender/Out of County Fees	1,525,105	1,656,000	1,750,000	1,500,000
Guard & Transport Fees	66,899	65,666	70,000	60,000
Work Release Inmate Fees	157,930	208,813	175,000	200,000
Commissions Earned	55	-	-	-
Vending Commissions	3,387	2,422	2,250	1,250
Salary Reimbursement	-	-	-	-
Restitution	739	1,316	1,000	1,250
Other Grants	-	16,318	-	-
Education Sub Abuse – Act 198	29,137	28,630	30,000	30,000
Interest Income	377	326	200	200
Miscellaneous	214,300	5,590	6,000	4,000
<i>TOTAL REVENUES</i>	<i>\$2,270,454</i>	<i>\$2,525,533</i>	<i>\$2,511,737</i>	<i>\$2,075,438</i>

2026 ADAMS COUNTY BUDGET

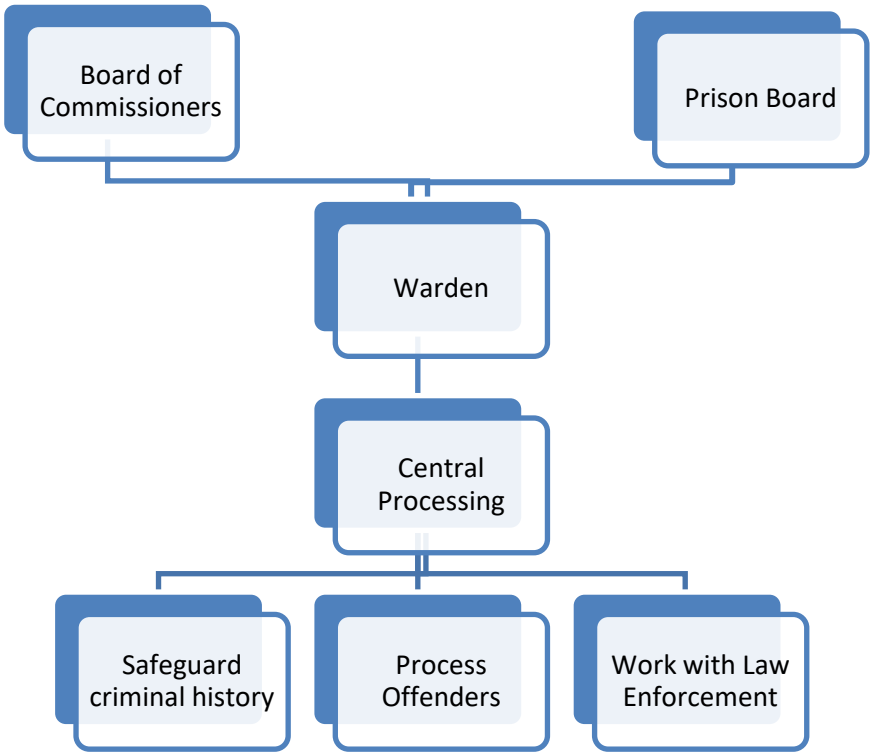
Prison (continued)

Revenue & Expense Detail

Account Description	2023 Actuals Audited	2024 Actuals Audited	2025 Adopted Budget	2026 Tentative Budget
<u>Expenses:</u>				
Professional Services	2,336,888	2,576,737	3,208,628	3,668,780
Technical Services	-	566	-	-
Legal Fees	8,856	4,611	8,500	10,000
Advertising	13,762	-	1,500	1,500
Dues/Memberships	1,245	2,331	1,345	1,495
Application Filing Fee	-	520	400	520
Contracted Services	155,710	177,260	165,205	204,958
SBITA	-	-	8,352	91,450
Training	913	3,135	9,038	10,431
Conferences	3,800	4,850	3,750	4,650
Travel - Mileage	906	1,717	7,968	1,900
Travel - Meals	-	-	100	100
Travel - Other	10	682	100	100
Travel – Lodging	-	607	1,000	1,000
Property Repair/Maintenance	307	3,049	2,750	30,250
Building Repair/Maintenance	33,656	94,676	50,000	83,236
Vehicle Repair/Maintenance	4,108	4,369	5,000	5,000
Equipment Repair Maintenance	12,603	20,776	75,000	90,680
Telephone	10,032	10,409	4,808	6,000
Cell Phone	1,686	2,040	2,000	425
Electric	146,796	147,021	120,000	150,000
Fuel Oil/Natural Gas	66,713	78,564	66,000	80,000
Water/Sewer	80,599	86,851	70,000	73,000
Disposal of Waste	26,888	34,814	25,000	35,000
Internet	12,653	12,165	13,000	13,000
Supplies	112,274	309,921	245,075	122,819
Publications Subscriptions	-	-	-	-
Employee Recognition	2,491	2,972	2,500	3,000
Postage/Shipping	1,293	2,296	1,500	2,000
Gasoline for County Vehicles	6,663	6,314	5,500	6,000
Uniforms/Tactical Gear	12,117	10,212	9,300	10,000
Minor Equipment	76,632	50,433	20,911	52,106
Bank Fees	122	180	180	180
Union Compliance	151,897	141,881	140,000	140,000
TOTAL OPERATING EXPENSES	\$3,281,620	\$3,791,959	\$4,274,410	\$4,899,580
Salaries	7,154,446	7,350,495	8,702,813	8,648,959
FICA ER	536,162	551,239	665,765	661,645
Allocated Benefits	2,499,648	2,713,821	2,780,750	3,619,732
TOTAL OPERATING BUDGET	\$13,472,876	\$14,407,514	\$16,423,738	17,829,916

2026 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

To be Inserted

Budget Narrative

To be Inserted

Departmental Goals

- To be Inserted

Position Count

	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Budgeted Positions	9	9	9	9

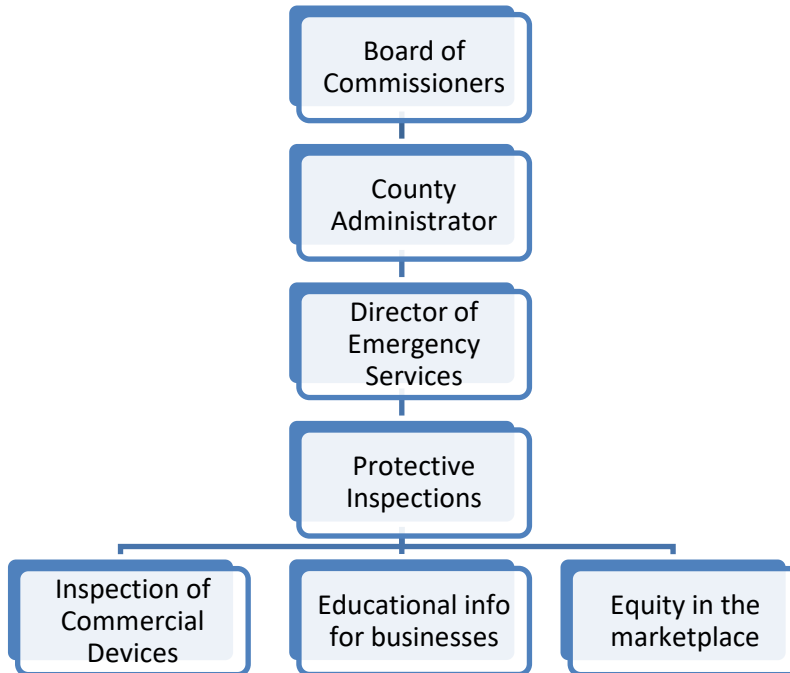
2026 ADAMS COUNTY BUDGET

Central Processing (continued)

Revenue & Expense Detail

Account Description	2023 Actuals Audited	2024 Actuals Audited	2025 Adopted Budget	2026 Tentative Budget
<u>Revenues:</u>				
Federal Funding	-	-	-	-
Charges for Services	398,170	391,670	440,000	440,000
<i>TOTAL REVENUES</i>	\$398,170	\$391,670	\$440,000	\$440,000
<u>Expenses:</u>				
Professional Services	-	-	-	2,000
Contracted Services	7,382	7,864	8,826	8,826
Supplies	5,256	8,325	5,911	4,857
Publications Subscriptions	-	113	-	-
Postage/Shipping	492	3	500	500
Minor Equipment	-	-	-	1,300
Union Compliance	268	721	1,000	1,000
<i>TOTAL OPERATING EXPENSES</i>	\$13,398	\$17,026	\$16,237	\$18,483
Salary Expense	608,499	613,197	749,362	789,271
FICA ER	44,694	46,020	57,326	60,379
Allocated Benefits	235,574	230,444	253,063	287,925
<i>TOTAL OPERATING BUDGET</i>	\$902,164	\$906,687	\$1,075,988	\$1,156,058

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.

2026 ADAMS COUNTY BUDGET

Protective Inspection (continued)

Budget Narrative

The 2026 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 2026.

Departmental Goals

- To be Inserted

Position Count

	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Budgeted Positions	1	1	1	1

2026 ADAMS COUNTY BUDGET

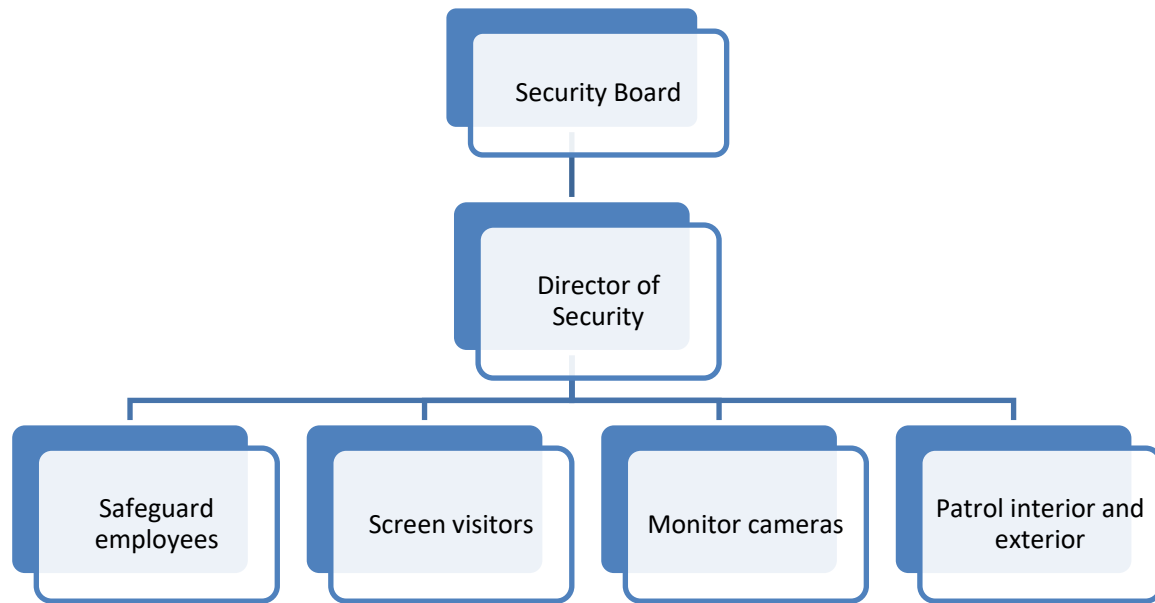
Protective Inspection (continued)

Revenue & Expense Detail

Account Description	2023 Actuals Audited	2024 Actuals Audited	2025 Adopted Budget	2026 Final Budget
<i>Revenues:</i>				
Charges for Services	8,900	9,885	9,000	9,200
<i>TOTAL REVENUES</i>	<i>\$8,900</i>	<i>\$9,885</i>	<i>\$9,000</i>	<i>\$9,200</i>
<i>Expenses:</i>				
Dues/Memberships	-	-	25	25
Contracted Services	97	97	103	103
Conferences	-	-	150	150
Travel - Lodging	-	-	300	300
Vehicle Repair/Maintenance	1,210	2,062	1,000	1,000
Equipment Repair Maintenance	-	-	-	-
Cell Phone	300	304	310	425
Internet	25	24	25	25
Supplies	321	338	300	300
Postage/Shipping	28	29	52	50
Gasoline for County Vehicles	2,137	2,408	2,600	2,600
Bad Debt	-	460	-	-
<i>TOTAL OPERATING EXPENSES</i>	<i>\$4,117</i>	<i>\$5,722</i>	<i>\$4,865</i>	<i>\$4,978</i>
Salary Expense, Full Time	63,000	66,104	73,112	76,794
FICA ER	4,762	4,999	5,593	5,875
Allocated Benefits	27,752	28,633	27,631	36,759
<i>TOTAL OPERATING BUDGET</i>	<i>\$99,631</i>	<i>\$105,458</i>	<i>\$111,201</i>	<i>\$124,406</i>

2026 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 the last twelve (12) months, 83,015 individuals were processed through the Courthouse and Human Services Building (HSB) security checkpoints. Visitors relinquished 1374 prohibited items, including 19 handguns, that are prohibited from being carried onto county property. There were 498 requests for Security assistance by various county offices.

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 and are beginning a system upgrade as of late 2025. We continue to conduct security camera upgrades, removing some analog systems and improving the picture quality.

Having added portable ballistic shields in 2024, Officers are training in their proper use. For late 2025, we added TASER less-lethal devices to our training and Officers will begin carrying them. At the end of 2025

2026 ADAMS COUNTY BUDGET

Security (continued)

we replaced a nearly 20-year-old x-ray machine at the Courthouse, and we continue to upgrade our security systems and implement 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

- To be Inserted

Position Count

	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Budgeted Positions	12	13	13	13

2026 ADAMS COUNTY BUDGET

Security (continued)

Revenue & Expense Detail

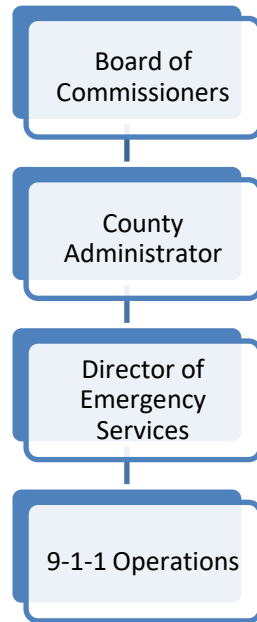
Account Description	2023 Actuals Audited	2024 Actuals Audited	2025 Adopted Budget	2026 Tentative Budget
<u>Revenues:</u>				
State Funding	-	-	-	-
Charges for Services	-	-	50	50
Miscellaneous	-	-	-	-
Other Grants	2,935	17,147	-	-
<i>TOTAL REVENUES</i>	\$2,935	\$17,147	\$50	\$50

Expenses:

Professional Services	-	-	1,500	2,000
Technical Services	-	-	-	-
Advertising	-	-	-	-
Dues/Memberships	150	165	195	195
Application Filing Fee	800	1,040	1,040	1,040
Contracted Services	17,189	7,695	22,749	30,435
Training	300	225	2,100	1,675
Conferences	-	-	-	-
Travel - Mileage	20	-	150	150
Travel - Meals	-	-	50	50
Travel - Other	-	-	50	50
Building Repair/Maintenance	-	7,378	3,100	6,300
Equipment Repair Maintenance	1,136	293	2,215	2,450
Telephone	343	407	199	205
Cell Phone	1,011	1,403	1,440	1,275
Electric	264	296	300	300
Fuel Oil/Natural Gas	100	90	135	135
Water/Sewer	28	31	50	50
Disposal of Waste	16	12	30	30
Internet	61	49	70	70
Supplies	8,010	6,533	5,750	5,800
Postage/Shipping	-	1	45	45
Uniforms/Tactical Gear	4,781	7,328	11,500	11,500
Minor Equipment	4,575	4,753	-	5,000
<i>TOTAL OPERATING EXPENSES</i>	\$38,784	\$37,699	\$52,668	\$68,755
Salaries	353,531	365,507	433,216	440,484
FICA ER	26,093	27,021	33,141	33,697
Allocated Benefits	120,181	112,410	136,663	152,335
<i>TOTAL OPERATING BUDGET</i>	\$537,589	\$542,637	\$655,688	\$695,271

2026 ADAMS COUNTY BUDGET

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.

2026 ADAMS COUNTY BUDGET

911 Telecommunications (continued)

Budget Narrative

The proposed 2026 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 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 make 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

- To be Inserted

Position Count

	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Budgeted Positions	37	37	37	37

2026 ADAMS COUNTY BUDGET

911 Telecommunications (continued)

Revenue & Expense Detail

Account Description	2023 Actuals Audited	2024 Actuals Audited	2025 Adopted Budget	2026 Tentative Budget
<u>Revenues:</u>				
State Funding	-	46,969	-	25,000
Charges for Services	26,274	19,207	28,000	-
Public Safety Telephone Fee	2,277,812	2,555,314	2,418,760	2,612,000
Interest Income	1,429	785	3,250	1,000
Issuance of Debt	445,021	-	-	-
TOTAL REVENUES	\$2,750,536	\$2,622,275	\$2,450,010	\$2,638,000
<u>Expenses:</u>				
Professional Services	47,349	14,222	49,655	58,400
Technical Services	-	-	5,000	5,000
Advertising	321	-	550	550
Dues/Memberships	2,194	2,500	2,569	3,065
Contracted Services	1,323,920	1,236,721	1,085,280	1,163,142
SBITA	57,727	62,696	26,460	32,084
Training	16,590	10,163	15,068	19,907
Conferences	575	620	2,000	2,775
Travel - Mileage	293	-	1,015	1,037
Travel - Meals	113	-	500	650
Travel - Other	346	407	100	100
Travel - Lodging	551	-	2,000	4,800
Vehicle Repair Maintenance	165	122	750	750
Equipment Repair/Maintenance	10,933	10,380	79,500	103,955
Rental of land and buildings	407,103	418,801	431,829	444,788
Telephone	20,446	20,494	20,984	21,000
Cell Phone	806	814	814	850
Electric	49,972	55,976	56,339	60,850
Fuel Oil/Natural Gas	6,431	7,157	10,375	11,925
Internet	3,650	3,389	3,100	3,564
Insurance	200	250	250	250
Supplies	14,554	12,593	11,652	13,000
Employee Recognition	-	660	-	-
Postage/Shipping	-	47	50	50
Gasoline for County Vehicles	267	304	750	750
Uniforms /Tactical Gear	870	921	3,000	5,000
Minor Equipment	-	2,674	3,290	3,290
Equipment	27,900	-	-	-
Computer Systems and Equipment	445,021	-	-	-
Debt Principal	47,428	54,735	67,337	57,143
Debt Interest	5,911	6,660	-	6,859
TOTAL OPERATING EXPENSES	\$2,491,636	\$1,923,306	\$1,880,217	\$2,026,534

2026 ADAMS COUNTY BUDGET

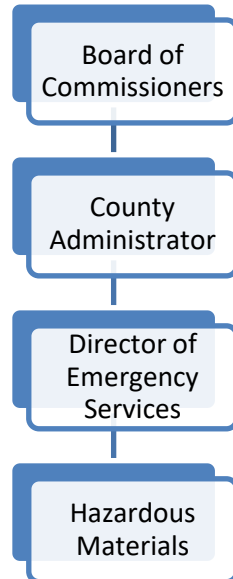
911 Telecommunications (continued)

Revenue & Expense Detail

Account Description	2023 Actuals Audited	2024 Actuals Audited	2025 Adopted Budget	2026 Tentative Budget
Salaries	1,522,402	1,579,772	1,607,949	1,593,650
FICA ER	112,455	116,875	123,008	120,002
Allocated Benefits	493,063	493,109	478,513	601,501
<i>TOTAL OPERATING BUDGET</i>	<i>\$4,619,556</i>	<i>\$4,113,062</i>	<i>\$4,089,687</i>	<i>\$4,341,687</i>
<i>Transfers:</i>				
Transfer In	1,869,021	1,490,787	\$1,639,677	\$1,703,687
<i>TOTAL TRANSFERS</i>	<i>\$1,869,021</i>	<i>\$1,490,787</i>	<i>\$1,639,677</i>	<i>\$1,703,687</i>

2026 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 2026, continued emphasis will be placed on planning and training and equipping the program for events involving exposure by first responders to hazardous materials.

2026 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 2026 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 2026, 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

- To be Inserted

Position Count

	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Budgeted Positions	1	1	1	1

2026 ADAMS COUNTY BUDGET

Hazardous Materials (continued)

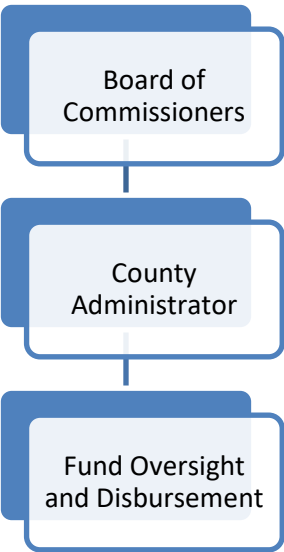
Revenue & Expense Detail

Account Description	2023 Actuals Audited	2024 Actuals Audited	2025 Adopted Budget	2026 Tentative Budget
<u>Revenues:</u>				
Federal Funding	6,064	765	1,330	1,320
State Funding	15,913	15,242	14,498	13,570
User Fees-Chemical	31,425	35,100	33,000	31,000
User Fees-Planning	3,500	3,800	3,500	3,500
Spill Reimbursement	2,561	10,518	1,500	1,500
Interest Income	3	43	20	20
TOTAL REVENUES	\$59,465	\$65,468	\$53,848	\$50,910
<u>Expenses:</u>				
Professional Services	8,000	8,000	8,000	8,000
Advertising	58	68	40	40
Dues/Memberships	265	186	285	285
Contracted Services	716	716	716	716
Training	-	-	-	-
Conferences	400	425	450	450
Travel - Mileage	79	331	230	220
Travel - Meals	97	11	150	150
Travel - Other	70	86	100	100
Travel - Lodging	434	434	500	500
Building Repair/Maintenance	454	-	-	-
Vehicle Repair/Maintenance	954	849	1,750	1,500
Equipment Repair/Maintenance	-	-	2,000	2,000
Internet	480	480	480	-
Hazardous Spill Distribution	1,450	7,295	1,500	1,500
Supplies	1,196	2,923	3,966	3,000
Postage/Shipping	87	10	25	25
Gasoline for County Vehicles	857	746	500	500
Minor Equipment	-	-	-	500
Equipment	-	7,143	-	-
TOTAL OPERATING EXPENSES	\$15,597	\$30,178	\$20,692	\$19,911
Salaries	60,459	69,789	63,429	66,588
FICA ER	4,212	4,427	4,852	5,094
Allocated Benefits	34,695	29,410	26,821	35,912
TOTAL OPERATING BUDGET	\$114,964	\$133,804	\$115,794	\$127,505
Transfer In	55,499	61,288	61,946	76,595
TOTAL TRANSFERS	\$55,499	\$61,288	\$61,946	\$76,595

Public Works

2026 ADAMS COUNTY BUDGET

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

- To be Inserted

Position Count

	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Budgeted Positions	0	0	0	0

*Employees for this department are included in the General Fund

2026 ADAMS COUNTY BUDGET

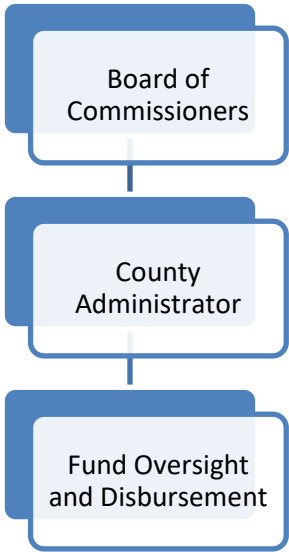
Act 13 Bridge Improvements (continued)

Revenue & Expense Detail

Account Description	2023 Actuals Audited	2024 Actuals Audited	2025 Adopted Budget	2026 Tentative Budget
<u>Revenues:</u>				
State Funding	210,887	129,821	200,000	125,000
Interest Income	12,468	28,262	22,320	23,000
<i>TOTAL REVENUES</i>	\$223,355	\$158,083	\$222,320	\$148,000
<u>Expenses:</u>				
Advertising	-	-	500	500
Property Repair/Maintenance	-	-	170,000	180,000
<i>TOTAL OPERATING EXPENSES</i>	-	-	\$170,500	\$180,500
<i>Budgeted Surplus/(Deficit)</i>	-	-	51,820	(32,000)

2026 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

- To be Inserted

Position Count

	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Budgeted Positions	0	0	0	0

*Employees for this department are included in the General Fund

2026 ADAMS COUNTY BUDGET

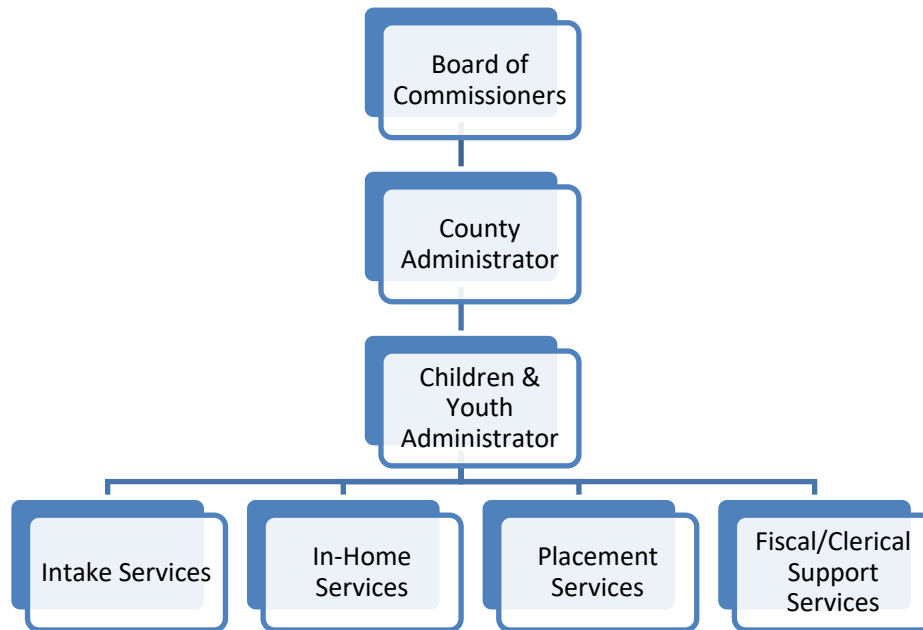
Liquid Fuels (continued)

Revenue & Expense Detail

Account Description	2023 Actuals Audited	2024 Actuals Audited	2025 Adopted Budget	2026 Tentative Budget
<i><u>Revenues:</u></i>				
Federal Funding	205,706	15,630	260,000	23,000
State Funding	321,805	368,746	308,750	301,000
Charges for Services	-	-	-	480
Interest Income	3,641	2,957	3,600	3,200
Miscellaneous	-	-	-	-
<i>TOTAL REVENUES</i>	<i>\$531,152</i>	<i>\$387,333</i>	<i>\$572,350</i>	<i>\$327,680</i>
<i><u>Expenses:</u></i>				
Advertising	476	-	500	500
Property Repair/Maintenance	586,179	507,762	1,000,000	690,000
<i>TOTAL OPERATING EXPENSES</i>	<i>\$586,655</i>	<i>\$507,762</i>	<i>\$1,000,500</i>	<i>\$690,500</i>
<i><u>Transfers:</u></i>				
Transfer Out	8,000	8,000	10,868	10,868
<i>TOTAL TRANSFERS</i>	<i>\$8,000</i>	<i>\$8,000</i>	<i>\$10,868</i>	<i>\$10,868</i>

Human Services

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.

2026 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.

Children's Roundtable – these meetings are convened by the county dependency judge and co-facilitated by the county children and youth administrator and is comprised of relevant stakeholders in the dependency system. Meetings are on a quarterly basis to share best or promising practices, services in the community, and address areas of concern within the county's dependency system and make plans to overcome barriers to timely permanency for children in their judicial district.

Congregate Care Committee - This subcommittee has a goal of identifying strategies to work toward zero use of congregate care / Family First Prevention Act as it related to congregate care.

Truancy Subcommittee – 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.

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

Contract Review- Contracts are reviewed annually and we work 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.

Policy Review- we have a committee of agency staff that meetings to ensure that we are consistently updating and monitoring Agency policies.

Family First MDT – consists of Agency Staff, and representation from MHIDD, Health Choices, Community Care Behavioral Health and representatives from providers.

2026 ADAMS COUNTY BUDGET

Children & Youth Services (continued)

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 on what is discussed during the meetings.

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, and it is one of our core tenants. 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.

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 Services provide 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

2026 ADAMS COUNTY BUDGET

Children & Youth Services (continued)

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 accept 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 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 most 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.

2026 ADAMS COUNTY BUDGET

Children & Youth Services (continued)

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

- To be Inserted

Position Count

	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Budgeted Positions	52	54	54	54

2026 ADAMS COUNTY BUDGET

Children & Youth Services (continued)

Revenue & Expense Detail

Account Description	2023 Actuals Audited	2024 Actuals Audited	2025 Adopted Budget	2026 Tentative Budget
<u>Revenues:</u>				
Federal Funding	1,613,180	1,568,031	1,607,984	1,411,915
State Funding	5,467,277	7,767,354	6,835,721	7,572,190
Charges for Services	-	-	-	-
Parental Support	61,588	54,459	22,500	45,000
Interest Income	-	-	-	-
Contributions and Donations	-	-	-	-
Sale of an Asset	-	-	-	-
TOTAL REVENUES	\$7,142,045	\$9,389,844	\$8,466,205	\$9,029,105
<u>Expenses:</u>				
Professional Services	3,182,987	4,251,845	3,506,811	4,210,298
Legal Fees	161,758	146,068	85,212	204,212
Court Appointed Counsel	-	-	-	-
Foster Care-CY	-	-	-	-
Instit'l Care-Dependents CY	-	-	-	-
Instit'l Care-Offenders JPO	-	-	-	-
Advertising	1,229	13,487	14,000	3,000
Dues/Memberships	3,557	3,612	3,650	5,100
Application Filing Fee	1,021	904	1,120	1,670
Subsidy	1,207,135	1,150,197	1,166,404	1,218,689
Contracted Services	55,647	80,373	197,483	142,465
SBITA	-	-	-	-
Training	1,445	5,756	2,600	2,400
Conferences	3,616	5,029	4,500	5,700
Travel - Mileage	35,923	32,073	32,700	21,800
Travel - Meals	1,931	1,320	1,812	1,970
Travel - Other	2,610	1,038	1,250	1,825
Travel - Lodging	3,811	4,249	4,300	3,350
Property Repair/Maintenance	2,486	-	-	-
Building Repair/Maintenance	4,597	-	-	-
Vehicle Repair/Maintenance	10,051	7,260	10,500	8,500
Rental of land and buildings	239,718	229,826	208,230	208,230
Telephone	6,253	7,016	6,400	5,800
Cell Phone	32,780	36,724	36,600	29,370
Electric	17,004	21,837	12,400	13,100
Fuel Oil/Natural Gas	4,956	4,357	3,615	5,100
Water/Sewer	1,860	1,697	1,275	1,400
Disposal of Waste	2,464	4,221	505	650

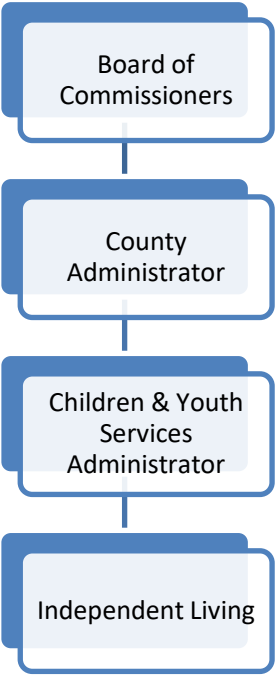
2026 ADAMS COUNTY BUDGET

Children and Youth Services (continued)

Account Description	2023 Actuals Audited	2024 Actuals Audited	2025 Adopted Budget	2026 Tentative Budget
Internet	32,212	33,138	33,399	4,212
Youth Stipends	-	-	-	-
Client Assistance	2,851	31,704	67,350	79,700
Supplies	34,789	50,458	21,704	27,818
Publications/Subscriptions	1,127	-	-	-
Postage/Shipping	8,786	11,240	9,800	9,080
Gasoline for County Vehicles	9,120	10,189	11,200	12,500
Minor Equipment	43,879	6,852	27,960	14,478
Bank Fees	245	360	365	360
Miscellaneous	1,050	-	-	-
Indirect Costs	257,564	261,214	271,591	273,055
<i>TOTAL OPERATING EXPENSES</i>	\$5,376,462	\$6,414,044	\$5,744,736	\$6,515,832
Salaries	2,502,319	2,550,494	2,803,284	2,912,476
FICA ER	187,772	190,677	214,453	220,180
Allocated Benefits	1,123,112	1,072,779	1,078,662	1,376,315
<i>TOTAL EXPENSES</i>	\$9,189,665	\$10,227,994	\$9,841,135	\$11,024,803
<i>Transfers:</i>				
Transfer In	\$2,047,620	838,150	1,374,930	1,995,698
Transfer Out	-	-	-	-
<i>TOTAL TRANSFERS</i>	\$2,047,620	\$838,150	\$1,374,930	\$1,995,698

2026 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

To be Inserted

Departmental Goals

- To be Inserted

Position Count

	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Budgeted Positions	6	7	7	7

2026 ADAMS COUNTY BUDGET

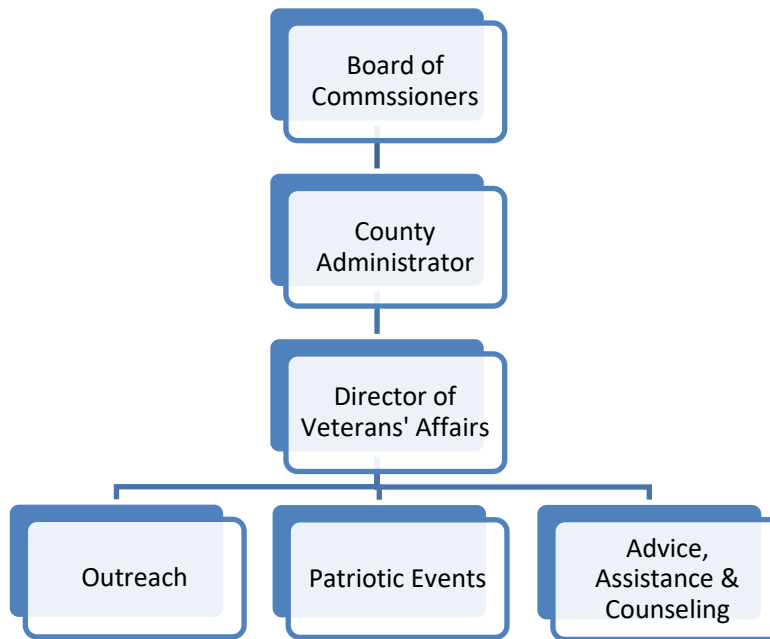
Independent Living (continued)

Revenue & Expense Detail

Account Description	2022 Actuals Audited	2023 Actuals Audited	2024 Adopted Budget	2025 Final Budget
<i>Revenues:</i>				
Federal Funding	62,843	48,314	55,216	55,216
State Funding	533,372	333,920	561,855	597,045
Miscellaneous	500	-	-	-
Other Grant	-	-	-	-
Contributions and Donations	-	-	-	-
<i>TOTAL REVENUES</i>	<i>\$596,715</i>	<i>\$382,234</i>	<i>\$617,071</i>	<i>\$652,261</i>
<i>Expenses:</i>				
Professional Services	3,313	15,000	20,000	27,500
Advertising	190	190	200	200
Application Filing Fee	26	-	-	-
Contracted Services	300	-	-	3,600
Conferences	360	965	1,560	1,100
Travel - Mileage	1,311	2,657	1,300	2,400
Travel - Meals	98	251	75	275
Travel - Other	-	40	50	50
Travel - Lodging	693	1,040	1,100	1,550
Building Repair/Maintenance	-	-	-	-
Vehicle Repair Maintenance	1,333	-	2,000	1,000
Rental of land and buildings	23,900	24,600	27,120	25,140
Television	1,613	-	-	-
Internet	434	2,140	3,500	4,400
Youth Stipends	32,248	26,744	28,000	28,000
Client Assistance	-	427	8,000	4,000
Supplies	11,938	16,902	12,000	10,900
Minor Equipment	720	-	-	-
<i>TOTAL OPERATING EXPENSES</i>	<i>\$78,477</i>	<i>\$90,956</i>	<i>\$104,905</i>	<i>\$110,115</i>
Salaries	276,274	313,536	393,066	432,434
FICA ER	20,271	22,972	30,070	33,082
Allocated Benefits	117,340	131,060	167,568	183,871
<i>TOTAL OPERATING BUDGET</i>	<i>\$492,362</i>	<i>\$558,524</i>	<i>\$695,609</i>	<i>\$759,502</i>
<i>Transfers:</i>				
Transfer In	(104,352)	176,290	78,538	107,241
Transfer Out	-	-	-	-
<i>TOTAL TRANSFERS</i>	<i>\$(104,352)</i>	<i>\$176,290</i>	<i>\$78,538</i>	<i>\$107,241</i>

2026 ADAMS COUNTY BUDGET

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

To be Inserted

Departmental Goals

- To be Inserted

2026 ADAMS COUNTY BUDGET

Position Count

	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Budgeted Positions	2	3	3	3

Veterans Affairs (continued)

Revenue & Expense Detail

Account Description	2023 Actuals Audited	2024 Actuals Audited	2025 Adopted Budget	2026 Tentative Budget
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Revenues:

Miscellaneous	-	-	-	-
TOTAL REVENUES	\$-	\$-	\$ -	\$-

Expenses:

Technical Services	-	600	-	-
Advertising	1,844	85	2,000	2,000
Dues/Memberships	250	350	500	600
Contracted Services	1,440	2,992	1,500	2,724
Training	-	-	750	750
Conferences	150	150	1,500	1,500
Travel - Mileage	1,043	1,660	1,750	3,000
Travel - Meals	46	5	300	300
Travel - Other	98	95	150	150
Travel - Lodging	300	327	1,250	1,500
Building Repair/Maintenance	3,212	674	-	-
Telephone	333	382	84	176
Cell Phone	758	510	480	425
Internet	46	63	60	80
Burial Exps/Marker Allow	5,700	7,000	12,500	10,000
Supplies	6,253	21,955	16,700	16,000
Postage/Shipping	93	76	300	300
Minor Equipment	872	4,044	-	-
TOTAL OPERATING EXPENSES	\$22,438	\$40,968	\$39,824	\$39,505
Salaries	119,403	160,487	173,607	180,697
FICA ER	9,043	12,065	13,281	13,824
Allocated Benefits	21,942	33,773	26,383	58,437
TOTAL OPERATING BUDGET	\$172,826	\$247,293	\$253,095	\$292,463

Culture and Recreation

2026 ADAMS COUNTY BUDGET

HOTEL TAX FUND

The Hotel Tax Fund is a dedicated fund established to support tourism-related initiatives in Adams County. It was first authorized by the Pennsylvania General Assembly in 2000 and formally adopted by the Adams County Board of Commissioners in 2001.

The tax is assessed at a rate of 5% on room charges paid by guests at hotels, motels, bed and breakfasts, and other short-term lodging establishments within the county. Lodging operators are responsible for collecting the tax and remitting it to the Adams County Treasurer on a monthly basis.

After deducting a 4.5% administrative fee—capped at \$129,786.01 for both 2024 and 2025—the remaining funds are distributed as follows:

- **75%** is allocated to Destination Gettysburg, the official Tourism Promotion Agency for Adams County, to support tourism promotion, advertising, marketing, special events, and administrative operations.
- **12.5%** is distributed to municipalities within the county that meet two criteria: they must have a full-time or regional police department and contain lodging establishments within their jurisdiction. These municipalities currently include the Borough of Gettysburg, Cumberland Township, the Boroughs of Carroll Valley, Fairfield, and New Oxford.
- **12.5%** is retained by Adams County for restricted use in economic development and historic preservation efforts.

To ensure compliance and accountability, all lodging operators are subject to an annual audit conducted by the Adams County Controller's Office.

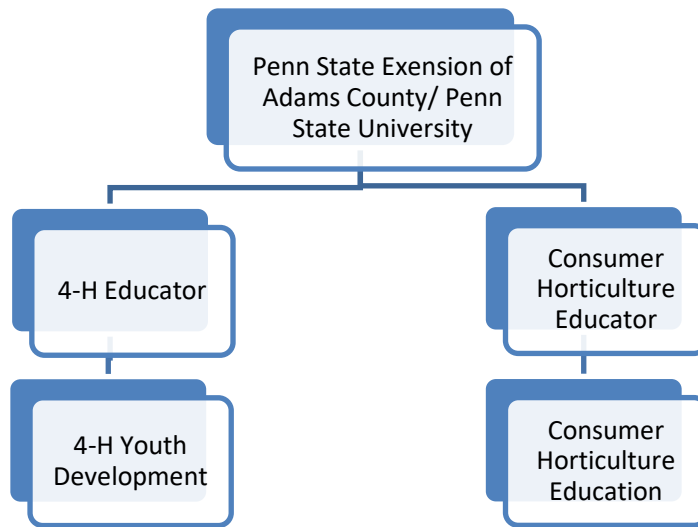
Revenue & Expense Detail

Account Description	2023 Actuals Audited	2024 Actuals Audited	2025 Adopted Budget	2026 Tentative Budget
<u>Revenues:</u>				
Hotel Room Rental Tax	3,220,499	3,128,583	3,000,000	3,500,000
Penalty Late Fee Charges	2,350	563	2,500	2,500
Interest Income	38,822	62,942	50,000	50,000
<i>TOTAL REVENUES</i>	\$3,261,671	\$3,192,088	\$3,052,500	\$3,552,500
<u>Expenses:</u>				
Professional Services	-	8,400	8,000	4,000
Contracted Services	-	4,500	5,200	6,615
SBITA	-	1,500	-	-
Local County Grant	697,647	924,912	955,535	1,090,195
Tourist Promotion	2,314,365	2,270,191	1,800,000	2,370,264
PY Tax Refunds	8,023	499	-	500
<i>TOTAL OPERATING EXPENSES</i>	\$3,020,035	\$3,210,002	\$2,768,735	\$3,471,574
<u>Transfers:</u>				
Transfer Out	159,202	174,238	283,765	182,286
Total Transfers	\$159,202	\$174,238	\$283,765	\$182,286

Conservation and Development

2026 ADAMS COUNTY BUDGET

COOPERATIVE EXTENSION



Mission Statement

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 programming.

Budget Narrative

County Outreach (previous year)

17,385 visits to the 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 (152)

- 64 Master Gardener Volunteers are led by Mary Ann Ryan, Consumer Horticulture Educator provided 54 educational outreach presentations, published 31 gardening articles, and provided 8 schools with educational programming.
- 67 4-H Youth Development Volunteers are led by Alexis Lansford, 4-H Youth Educator reaching 236 youth members in 17 clubs and 1,293 school youth. Jenna Waybright joined the staff this year and will lead and grow youth programs.
- 18 Master Watershed Steward Volunteers are led by Karen Kaslow, MWS Coordinator, with 10 new completing training in May. She is growing this program with the Conservation District and the Watershed Alliance completing 36 programs this past year including litter cleanup, rain barrel assembly and the first annual Earth Extravaganza.
- 3 Master Food Preserver Volunteers are led by Sarah Davis, Educator for Food Quality and Safety. They provide pressure canning calibration and educational programming on safe food preservation while Sarah provides ServSafe, Cooking for crowds, and healthy living programming with over 60 programs a year to Adams County residents.

2026 ADAMS COUNTY BUDGET

Cooperative Extension (continued)

Commercial Programing Impacts

- The Fruit, Research and Extension Center along with 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 alone. This outreach translates to economic impact of \$9,348,800 for the producers in Adams County.
- Ashley Bigge, Ph.D, Poultry Science Educator Ashley is working with local producers to address biosecurity on farm to prevent the spread of Avian Influenza as well as a nutritional management. Poultry Team educators are trained subject matter experts (SMEs) in mortality composting and have assisted Pennsylvania poultry farms impacted by HPAI, affecting over 2.2 million birds in 2025. Extension's compost SME capacity helps rapid response efforts to prevent lateral spread of HPAI from farm to farm, helping to protect Pennsylvania's \$2.6 billion poultry industry. Adams County had 1 WOAHH non-poultry ("backyard") case in February and no commercial cases during the first half of 2025.
- Tosh Mazzone and Heide Reed Ph.D have both served Adams County in 2025 the Agronomy Capacity conduction pesticide education program, testing and visits to local farms to analyze weed control and crop production.
- 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 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.

Departmental Goals

- To be Inserted

2026 ADAMS COUNTY BUDGET

Cooperative Extension (continued)

Position Count

	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Budgeted Positions	3	2	2	2

Revenue & Expense Detail

Account Description	2023 Actuals Audited	2024 Actuals Audited	2025 Adopted Budget	2026 Tentative Budget
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Revenues:

NO REVENUES

TOTAL REVENUES

-	-	-	-
\$ -	\$ -	\$ -	\$ -

Expenses:

Professional Services	157,451	198,745	314,680	325,693
Advertising	-	-	-	-
Contracted Services	9,583	10,138	11,260	11,260
Training	920	200	500	500
Conferences	-	-	-	-
Travel - Mileage	4,054	3,582	7,500	7,500
Travel - Meals	63	-	200	200
Travel - Other	66	3,622	100	100
Travel - Lodging	770	-	1,000	1,000
Equipment Repair/Maintenance	-	-	500	500
Rental of land and buildings	97,295	104,592	103,523	104,592
Telephone	1,797	1,521	2,300	1,800
Cell Phone	-	-	-	-
Internet	2,014	2,498	2,200	2,200
Insurance	-	-	-	-
Supplies	2,661	2,735	2,500	2,500
Postage/Shipping	1,924	2,099	2,800	2,800
Minor Equipment	1,600	2,274	1,800	1,800

TOTAL OPERATING EXPENSES

\$280,198	\$332,006	\$450,863	\$462,445
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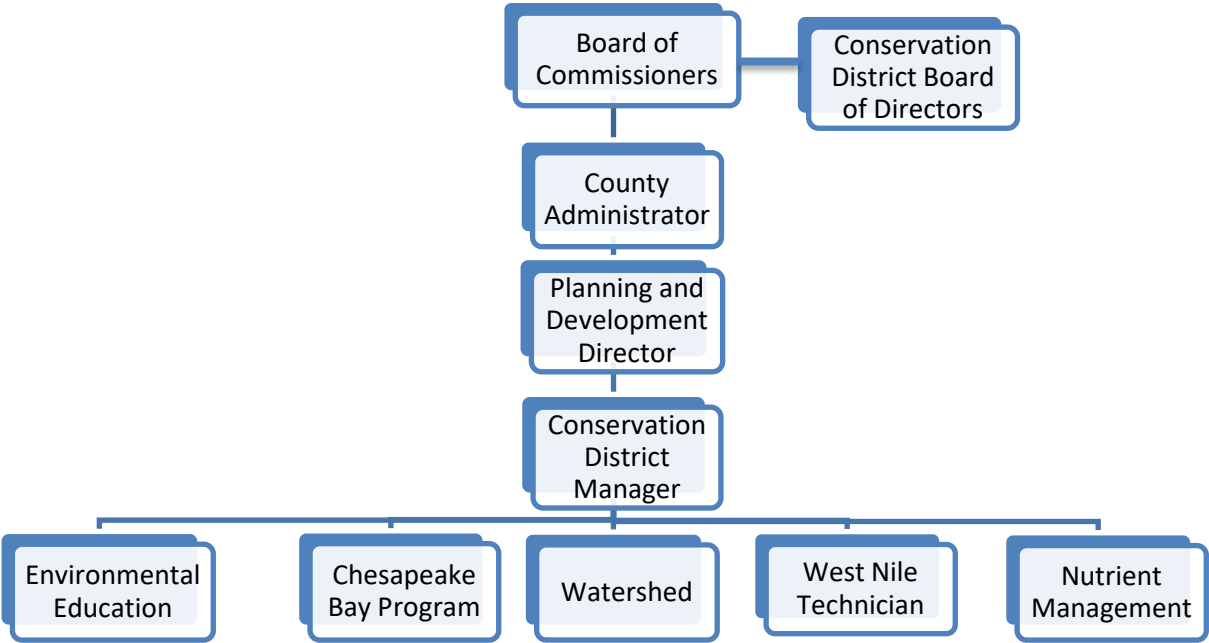
Salaries	152,966	114,327	95,716	101,270
FICA ER	11,486	8,497	7,322	7,748
Allocated Benefits	61,793	53,203	49,069	66,346

TOTAL OPERATING BUDGET

\$506,443	\$508,033	\$602,970	\$637,809
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2026 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

	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Budgeted Positions	13	12	13	13

2026 ADAMS COUNTY BUDGET

Conservation District (continued)

Revenue & Expense Detail

Account Description	2023 Actuals Audited	2024 Actuals Audited	2025 Adopted Budget	2026 Tentative Budget
<i>Revenues:</i>				
State Funding	517,000	549,000	552,000	577,000
Salary Reimbursement	120,000	144,500	184,500	192,500
<i>TOTAL REVENUES</i>	\$637,000	\$693,500	\$736,500	\$769,500
<i>Expenses:</i>				
Professional Services	5,760	5,000	6,600	5,000
Technical Services	-	-	-	-
Advertising	106	110	115	120
Dues/Memberships	3,040	3,165	3,390	3,465
Contracted Services	6,326	6,812	5,588	8,271
SBITA	-	-	1,173	1,689
Training	-	-	50	50
Conferences	75	719	725	725
Travel-Mileage	234	-	-	-
Travel - Meals	68	19	100	100
Travel – Other	7	49	50	50
Travel - Lodging	881	293	350	350
Building Repair/Maintenance	-	-	-	-
Vehicle Repair/Maintenance	2,400	2,328	2,500	2,500
Equipment Repair Maintenance	-	-	-	-
Rental of land and buildings	36,972	39,745	40,592	40,592
Telephone	1,741	1,869	476	1,000
Internet	1,296	949	1,000	1,000
Supplies	536	515	1,120	2,556
Postage/Shipping	402	401	430	430
Gasoline for County Vehicles	4,069	3,141	5,000	4,000
Minor Equipment	-	-	-	-
<i>TOTAL OPERATING EXPENSES</i>	\$63,913	\$65,115	\$69,259	\$71,898
Salaries	625,552	662,611	706,551	740,832
FICA ER	46,589	49,592	54,052	56,674
Allocated Benefits	289,169	293,295	268,144	342,738
<i>TOTAL OPERATING BUDGET</i>	\$1,025,223	\$1,070,613	\$1,098,006	\$1,212,142

*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.

Capital

2026 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 of \$2,222,669 is completely funded by utilizing General Fund reserves. See breakdown of the 2026 capital budget below and on the following page.

June 16, 2021, The County adopted a formal Capital Improvement Policy #2021-3, where a standing CIP Review Committee is responsible for reviewing capital improvement projects, making recommendations, and prioritizing assignments to the CIP Coordinator. In addition to working with the Departments & Review Committee, the CIP Coordinator is responsible for coordinating and developing a ten-year Capital Improvement Plan. The Review Committee and Coordinator shall present an updated 10-year model to the Board of Commissioners by June 30th of each year. The CIP Plan will link to the Strategic Plan and assist the County in achieving its strategic goals, as well as staying on track with Capital and timing of any future debt issuances.

Revenue Detail

Account Description	2023 Actuals Audited	2024 Actuals Audited	2025 Adopted Budget	2026 Tentative Budget
<i>Revenues:</i>				
Federal Funding	-	-	-	-
State Funding	-	-	-	-
Interest Income	8,569	5,347	-	-
Contributions & Donations	-	-	-	-
Other Grants	10,150	-	-	-
Miscellaneous	-	-	-	-
Issuance of Debt	-	-	-	-
<i>TOTAL REVENUES</i>	\$18,719	\$5,347	\$-	\$-

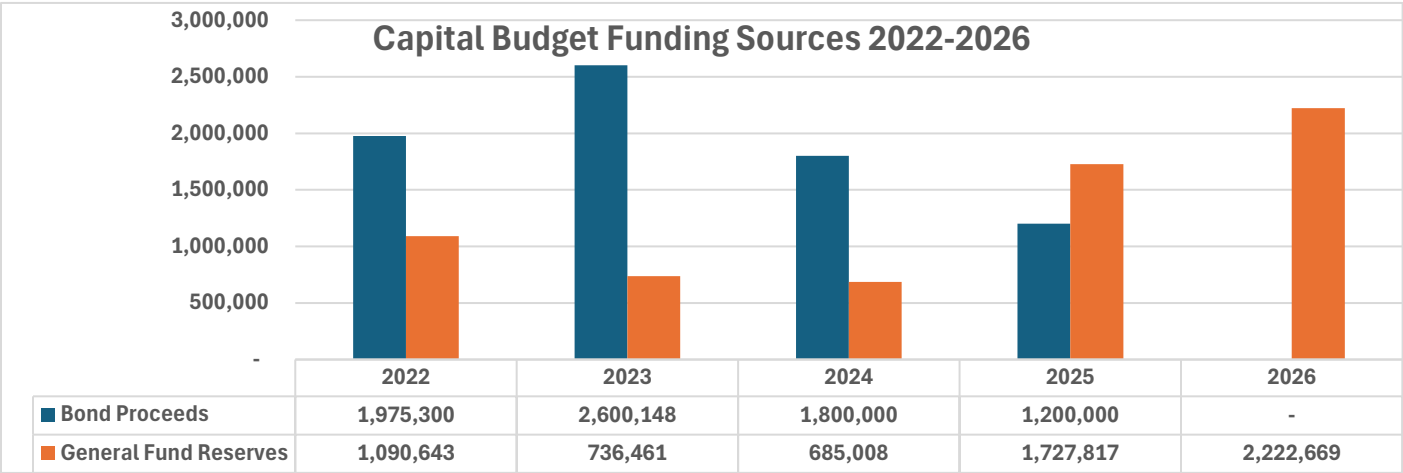
2026 ADAMS COUNTY BUDGET

Capital Budget (continued)

Expense Detail

Account Description	2023 Actuals Audited	2024 Actuals Audited	2025 Adopted Budget	2026 Tentative Budget
<u>Expenses:</u>				
Building and Maintenance	654,886	55,275	1,100,000	109,250
County Complex	-	5,500	70,000	-
Commissioners	-	4,504		
Controller	-	26,390	25,039	-
Coroner	-	-	-	-
Courts Consolidated	74,841	41,263	13,250	-
Budget and Purchasing	-	1,267		
District Attorney	-	3,801	-	-
Elections/Voter Registration	-	-	-	-
Emergency Services	111,639	22,400	400,000	400,000
HAZMAT	-	-	-	-
Information Technology	167,347	19,461	47,000	481,713
Planning	-	4,200	-	-
Prison	192,212	253,548	772,173	681,572
Prothonotary	8,051	-	29,000	-
Public Defender	-	3,801	-	-
Security	-	1,385	45,500	94,284
Sheriff	-	15,750	-	-
Solicitor	-	3,801	28,851	-
Tax Services	-	4,504	-	153,156
Treasurer	-	3,801	-	-
Veterans' Affairs	-	703	-	-
911 Telecommunications	63,381	90,753	248,883	179,064
Various (Computer Refresh)	-		173,160	123,630
TOTAL CAPITAL PURCHASES	\$1,272,357	\$562,107	2,927,817	\$2,222,669
Transfer In	\$95,823	\$33,308	1,727,817	2,222,669
TOTAL TRANSFERS	\$95,823	\$33,308	\$1,727,817	\$2,222,669

2026 ADAMS COUNTY BUDGET



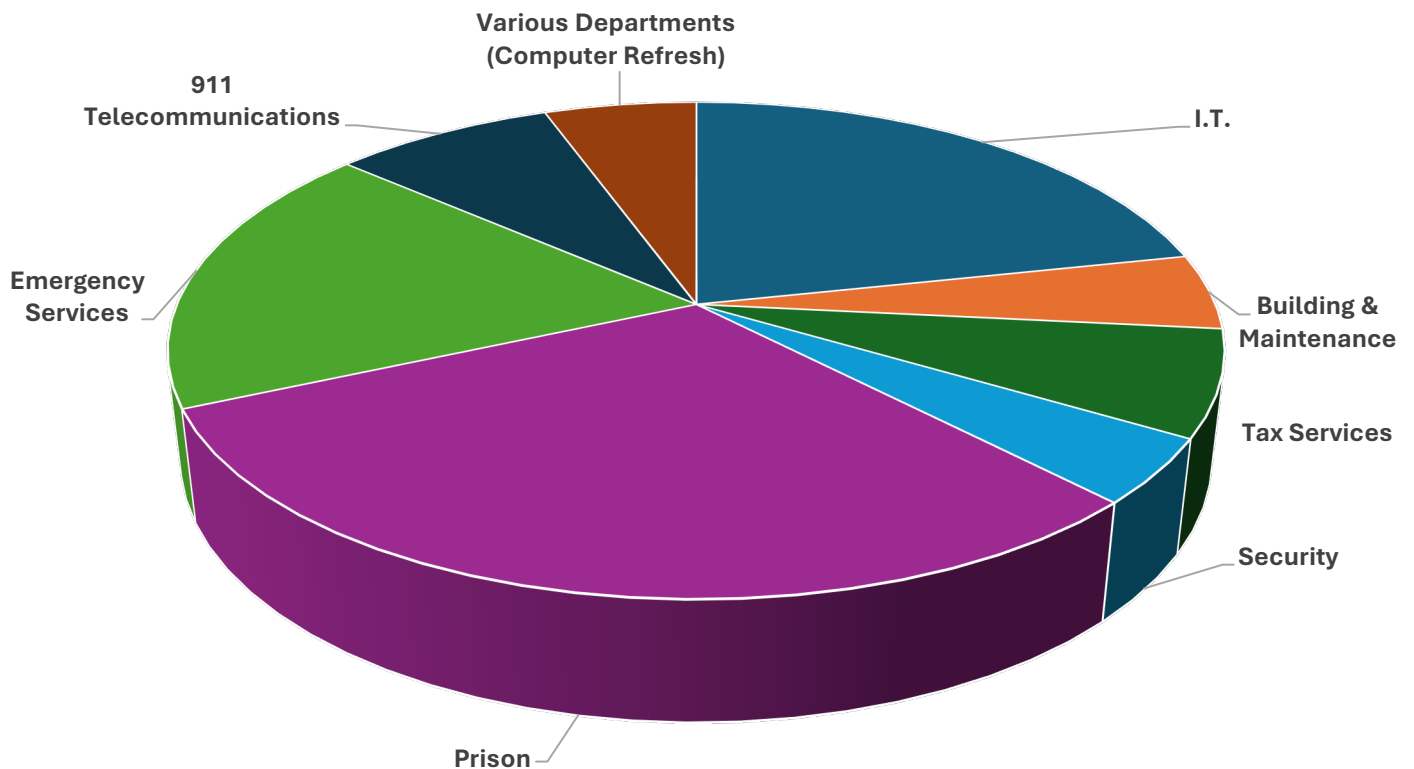
Note: The Capital budget for the past several years has been funded through a combination of 2020 Bond Proceeds and General Fund reserves.

2026 ADAMS COUNTY BUDGET

Capital Budget (continued)

<i>Capital Budget by Department</i>	
<i>Information Technology</i>	<i>481,713</i>
<i>Building and Maintenance</i>	<i>109,250</i>
<i>Tax Services</i>	<i>153,156</i>
<i>Security</i>	<i>94,284</i>
<i>Prison</i>	<i>681,572</i>
<i>Emergency Services</i>	<i>400,000</i>
<i>911 Telecommunications</i>	<i>179,064</i>
<i>Various Departments (Computer Refresh)</i>	<i>123,630</i>
	\$2,222,669

2026 Capital Budget By Department



Major Non-Recurring Capital projects for 2026

5806 - Building Improvement

- The culvert at the Human Services building will be replaced.
- The Prison budgeted several projects including replacing the electronics board for the main slider doors, and the intercom system in the building.
- HVAC system units will be replaced at the Emergency Services building and the Prison.

5808 – Equipment

- The Courthouse will have a new X-Ray machine installed in the lobby.
- Equipment for the Prison includes two new washers.

5814 - Computer Systems

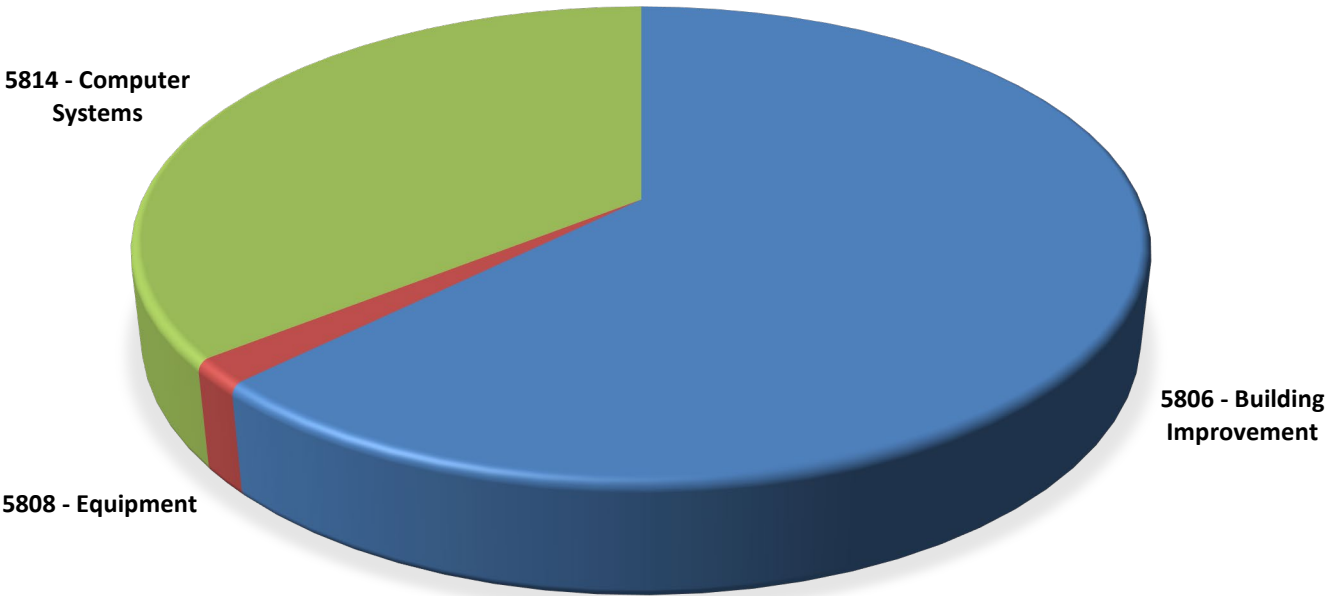
- The I.T. department will continue replacing laptop and desktop computers in county departments.
- The Hyperflex hardware is being replaced by Cisco production data center hardware
- Tax Services will be installing new CAMA software

2026 ADAMS COUNTY BUDGET

Capital Budget (continued)

<i>Capital Budget By Type</i>	
<i>5806 – Building Improvement</i>	\$1,391,034
<i>5808 – Equipment</i>	\$38,072
<i>5814 – Computer Systems</i>	\$793,563
<i>Total</i>	\$2,222,669

2026 CAPITAL BUDGET BY TYPE



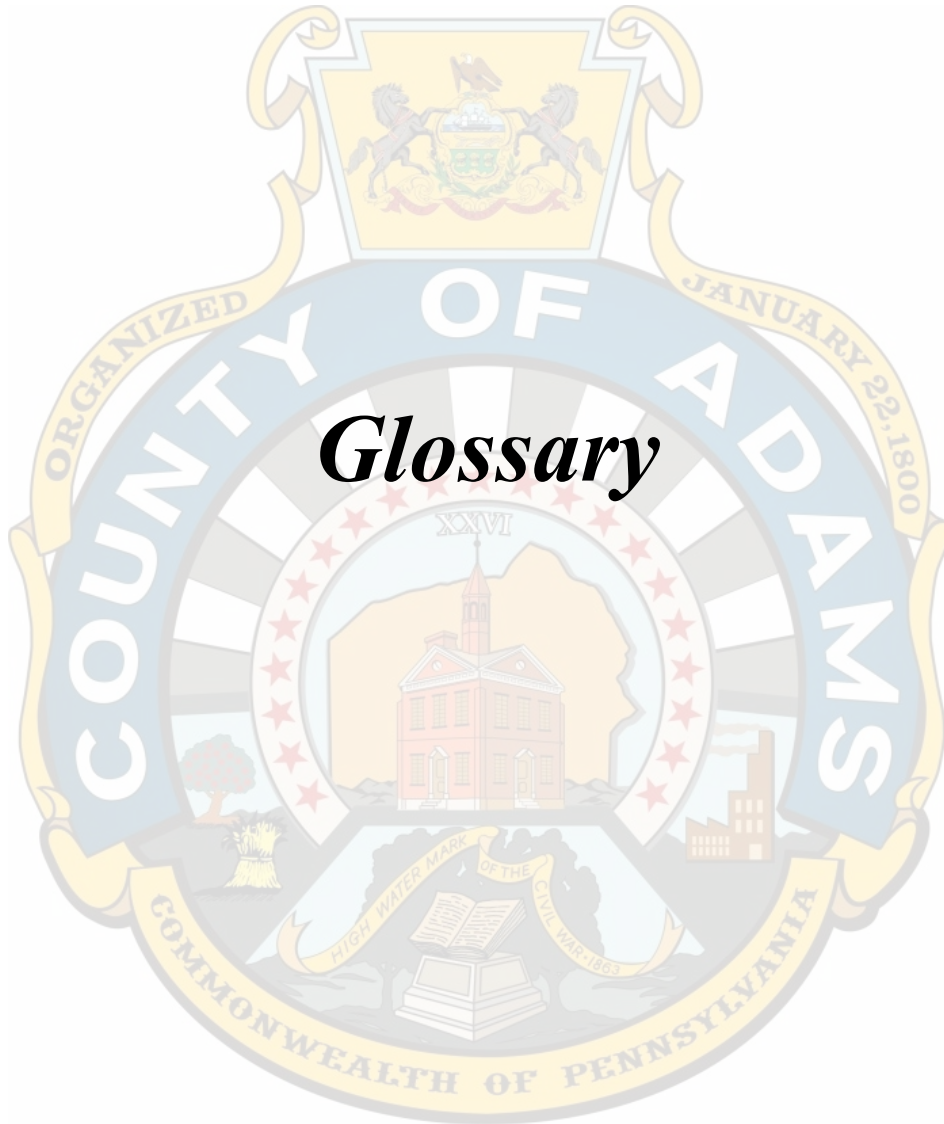
Transfers

2026 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	2023 Actuals Audited	2024 Actuals Audited	2025 Adopted Budget	2026 Tentative Budget
<u>Transfers In:</u>				
Affordable Housing Fund	22,172	23,445	25,000	25,000
Court Reserved Fund	-	-	-	-
Liquid Fuels Fund	8,000	8,000	10,868	10,868
Domestic Relations	1,354,467	1,445,711	1,275,200	1,273,400
Hotel Tax Fund	159,202	174,238	164,765	182,286
ARPA Fund	9,398,849	-	-	-
Unclaimed Money	2,019	3,582	-	-
<i>TOTAL TRANSFER IN</i>	10,944,709	\$1,654,976	1,475,833	\$1,491,554
<u>Transfers Out:</u>				
Ag Land Fund*	864,243	400,000	400,000	400,000
Conservation District	364,208	377,111	-	-
Open Space/Park and Recreation*	255,380	205,966	223,000	250,000
911 Telecommunications Fund**	1,869,021	1,490,787	1,639,677	1,703,687
Children & Youth Services**	2,047,619	838,147	1,374,930	1,995,698
Independent Living**	(104,352)	176,287	78,538	107,241
Hazardous Materials Fund**	55,499	61,288	61,946	76,595
Domestic Relations	418,488	304,524	-	-
Capital Projects - Reserve	95,823	33,308	1,727,817	2,222,669
<i>TOTAL TRANSFER OUT</i>	\$5,865,929	3,887,418	\$5,505,908	\$6,755,890



Glossary

	GLOSSARY	
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- ❖ 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 because of the Pandemic.
- ❖ Asset – Property owned by the County which has monetary value.
- ❖ Balanced Budget – Revenues + Fund Balance + Transfers >= 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 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.

2026 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 if 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

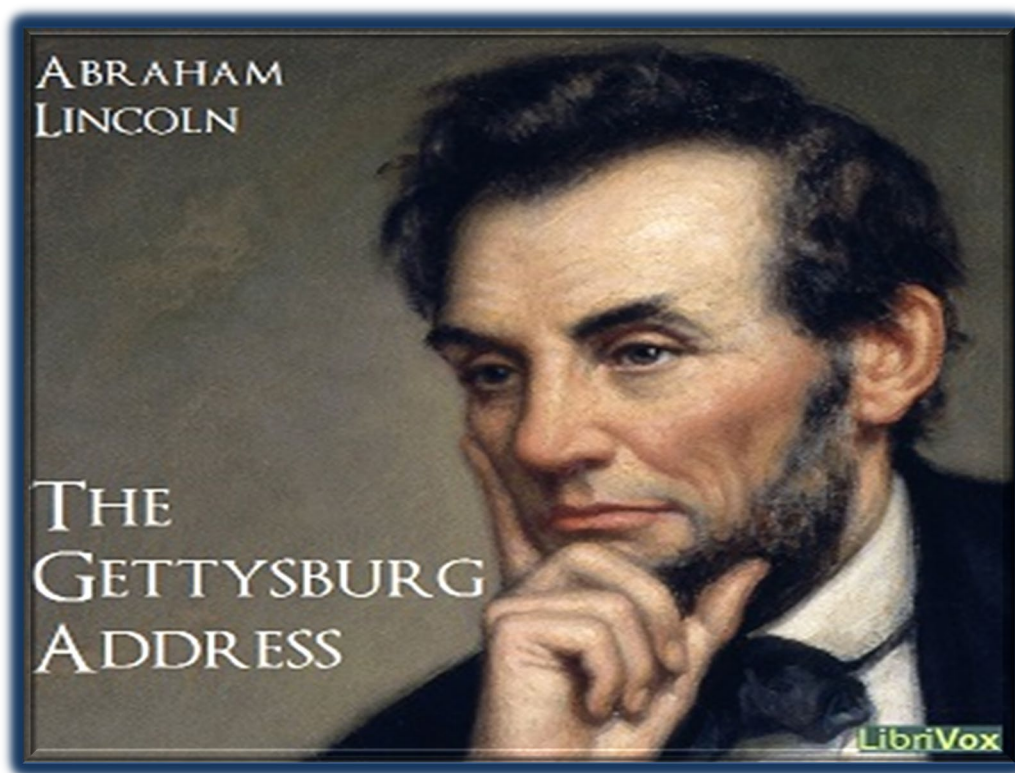
2026 ADAMS COUNTY BUDGET

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
- ❖ MAGLOCLN – Middle Atlantic-Great Lakes Organized Crime Law Enforcement Network
- ❖ 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
- ❖ SBITA-Subscription-based Information Technology Arrangement
- ❖ 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

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