

County of Adams 2021 Budget

Final Adoption

Board of Commissioners:

Randy Phiel, Chairman
James Martin, Vice-Chairman
Marty Karsteter Qually, Commissioner

2021 ADAMS COUNTY BUDGET
Adams County Board of Commissioners

Chairman
Randy Phiel

Vice Chairman
James Martin

Commissioner
Marty Karsteter Qually

Chief Clerk
Paula Neiman

County Manager
Steve Nevada

Elected Officials

Clerk of Courts	Kelly Lawver
Controller	John Phillips
Coroner	Pat Felix
District Attorney	Brian Sinnott
Prothonotary	Beverly Boyd
Register of Wills/Recorder of Deeds	Karen Heflin
Sheriff	James Muller
Treasurer	Christine Redding

Judiciary

President Judge	Honorable Michael George
Judge	Honorable Thomas Campbell
Judge	Honorable Shawn Wagner
Judge	Honorable Christina Simpson



2021 ADAMS COUNTY BUDGET
Finance Office

Finance Director
Melissa Devlin

Staff Accountant
Philip Swope

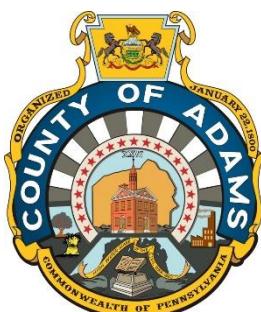
Purchasing Coordinator
Sara Brensinger

Budget Analyst
Todd Garrett

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Or Visit
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2021 ADAMS COUNTY BUDGET



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished
Budget Presentation Award

PRESENTED TO

**Adams County
Pennsylvania**

For the Fiscal Year Beginning

January 1, 2020

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, 2020**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a commutations guide.

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

2021 ADAMS COUNTY BUDGET

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County Debt

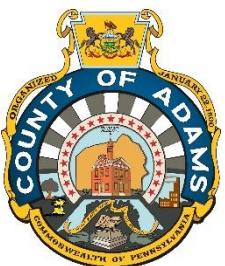
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2021 ADAMS COUNTY BUDGET



Commissioners of Adams County

Randy L. Phiel
Chairman

Jim Martin
Vice Chairman

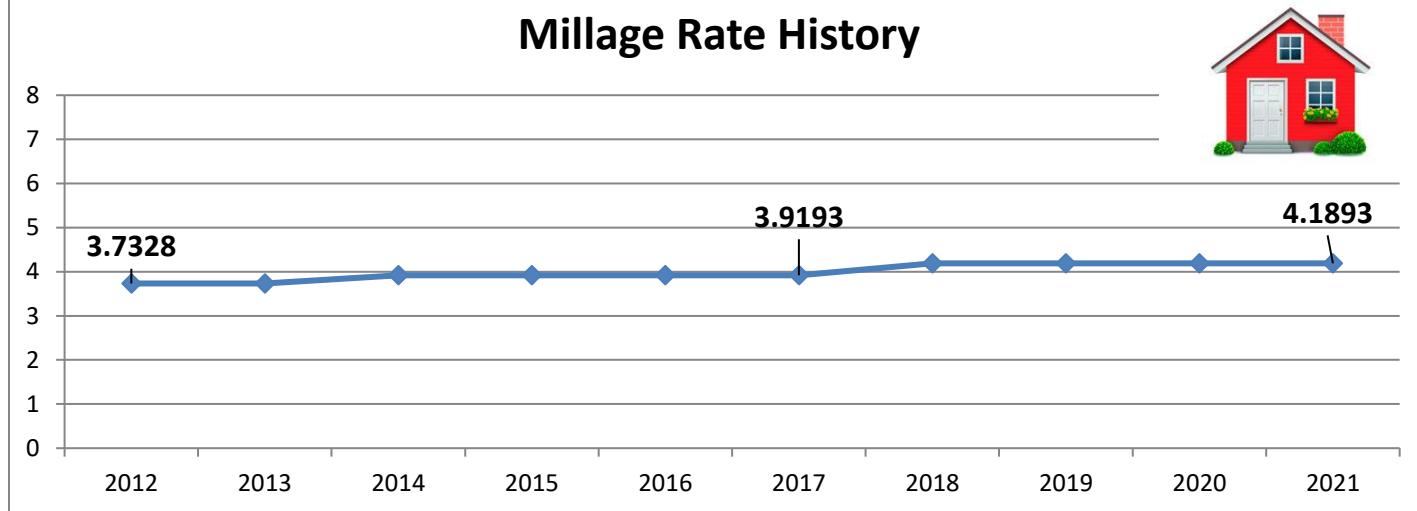
Marty Qually
Commissioner

TO: The Citizens of Adams County:

The Adams County budget for 2021 was prepared being mindful of the difficulties of COVID-19 and the state of the economy. The 2021 budget has been proposed with no tax increase. The budget maintains critical services, continues sensitivity to the taxpayer, and protects the quality of life that we value in Adams County. This budget is a continuation of the financially sound practices Adams County government has established and embraced. The budget supports the mission of the county to provide services like 911 and Veterans' Affairs that promote the health, safety, and the well-being of County residents. The County is dedicated to providing these services through the most efficient and effective means possible given our limited resources, and in an open, honest, and caring manner. As with past budgets, the 2021 budget prepares the County for the future.

As you know the year 2020 has been an unusual time with many challenges, but also many accomplishments. The Adams County staff have done a highly commendable job of addressing and adapting to challenges in 2020, with the largest being COVID-19. To be part of and observe such tremendous teamwork is a blessing. Through the dedicated work of County Departments to find operational efficiencies and minimize the rising costs of goods and services necessary to operate and delivery of required services to the community the County is able to put forth this budget with no tax increase. Examples of these services include 911 calls, license to carry, and recording of deeds.

Millage Rate History



2021 ADAMS COUNTY BUDGET

County Narrative (*continued*)



The three County Commissioners constitute the chief governing body of the County. The Commissioners are vested with policy-making authority to provide certain local services and facilities on a county-wide basis. Administrative powers and duties of the County Commissioners encompass 911 call center and emergency services, veterans' affairs, voter registration and elections, human services, operation of a county jail, personnel management, operation and maintenance of 40 vehicular and 2 pedestrian bridges, appointment of county personnel, assessment of property, and budget and finance management. The Commissioners are the sole contractors for the county, as such, they make

contracts and purchases for all purposes expressly or implicitly authorized by law. The position of commissioner is a county-wide elected office with a term of four years; their current term is 2020-2024. The County Commissioners sit jointly as members of the Retirement Board, Salary Board, Election Board, and Prison Board.

The total budget for 2021 is \$71,347,911. In total the revenue is projected at \$68,245,546 with expenses of \$71,347,911. Fortunately, through good fiscal practices of the Commissioners the County is in a good position to utilize reserves of \$3,102,365 to balance the budget.

The Adams County population of 102,023 has exhibited a good deal of stability, which is favorable considering that many rural counties in the commonwealth are experiencing population decline. Wealth levels are average with per capita income and median family income at 93.6% and 105.1% of national medians, respectively. The county's poverty rate of 8.8% is a good deal below the national rate of 14.1%. Over the last five years the tax base has increased at a compound annual rate of 0.7%. Given the relatively modest amount of new development underway, primarily residential, we expect the tax base to remain stable.

In 2020, the COVID-19 pandemic began to disrupt the world. It has completely transformed our current operations. The changes related to COVID-19 have impacted every department and every service that the County provides. We do not know if there will be permanent impacts related to COVID-19 but will continue to consider best practices and make changes based on the current needs. There are more uncertainties than ever before. For the first time ever, the State passed a five-month budget and did not guarantee funding beyond that budget. At all levels of government and business, there are additional risks. A substantial amount of services is funded with state and federal dollars, which we will continue to monitor closely.

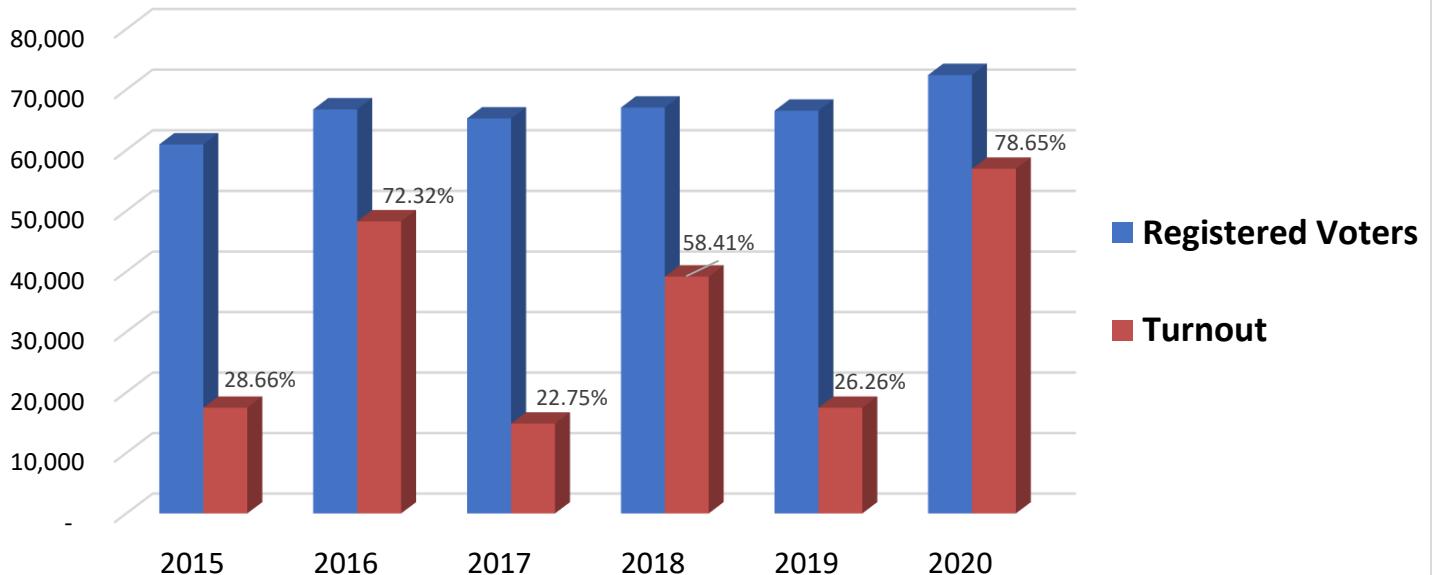
2021 ADAMS COUNTY BUDGET

County Narrative (*continued*)

Due to various impacts caused by COVID-19, Adams County is in a stable, yet changeable short-term financial situation as we enter the 2021 budget cycle. Stable in the sense that current revenues and expenses are in rough equilibrium and changeable due to the higher than usual number of variables that exist due to the impacts of COVID-19 on revenues, the increased direct and indirect costs associated with the pandemic, and the unpredictable CARES Act monies sent to the County. The County continues to face the structural imbalance between natural growth in the real estate market and other revenues versus the increasing expenditures related to continued pressures to provide additional services and other increasing costs. We expect these pressures to be increased due to the pandemic, but we are not yet able to predict the full impact on 2021 and beyond.

The 2020 General Election was unlike any in the history of Adams County. The County set up a secure process to assure the integrity of the election. In addition, measures were implemented to address COVID-19 safety protocols for the well-being of all those working the election and those voting. Adams County turn-out reached record proportions at 78.6%. Of Adams County's 72,388 registered voters, 56,930 voted in some manner. There were 37,239 in person ballots, 19,084 mail in ballots, and 607 provisional ballots that were securely processed. The staff integrity of the election in Adams County was top notch. The extensive planning, preparation, and execution of the election, by county administration, staff, and poll workers, resulted in an election day that was secure and efficient. The Adams County Board of Elections and the Elections Office were efficient and transparent. The volume of mail-in ballots was certainly a challenge to overcome, but staff did an outstanding job of processing approximately 19,084 mail-in ballots. During the counting of the votes, both political parties watched the process in person and via video to make sure the process was safe and secure. The election in Adams County shows that good planning, dedication, and execution for this inalienable right assures a secure and efficient election process.

Voter Turnout for the General Election



2021 ADAMS COUNTY BUDGET

County Narrative (*continued*)

On July 09, 2020 Moody's Investors Service assigned a Aa2+ general obligation unlimited tax (GOULT) rating to Adams County, PA's \$9.6 million General Obligation Bonds, Series A of 2020 and \$23.6 million General Obligation Bonds, Series B of 2020 (Federally Taxable). Moody's indicated that the County's management is strong as evidenced by conservative budgeting practices which have resulted in sustained, ample reserves. The Aa2+ rating reflects the county's large, stable tax base, average resident wealth, and strong financial position. Additionally, the rating reflects the county's slightly elevated debt burden and manageable pension liabilities. The coronavirus crisis is not a key driver of this rating action as currently it is not seen as an immediate, material credit risk to Adams County. However, the situation surrounding the coronavirus is rapidly evolving and the longer-term impact will depend upon both the severity and duration of the crisis. Proceeds from the Series A bonds will be used to finance various capital improvements across the county. Proceeds from the Series B bonds will be used to advance refund a portion of the County's outstanding General Obligation Bonds, Series of 2012.

In 2020, the County developed a three-year capital improvement plan focused on assuring quality service to the community, improving efficiency of operations, and maintaining existing infrastructure. A portion of these projects will be funded from bond proceeds. In the 2021 budget year there are projects to improve information technology \$115,000, improve security in county buildings \$90,100, enhance judicial operations \$390,212 and assure ongoing infrastructure at the prison \$373,669. The Mercy House, an seven-bed recovery house for males, is close to completion and will begin serving our community in 2021. Courthouse improvements in the Prothonotary's office have been completed and improvements in the Sheriff's office continue to progress well. These renovations have been performed by the internal staff of Building and Maintenance and IT, which has saved the County considerable money. The upgrades are an improvement operationally and to maximize efficiencies while enhancing service to the community.

With all things considered, the County can take satisfaction with its financial situation in 2021. The success the County has had balancing the budget without a real estate tax increase can be attributed to slowing the growth in short- and long-term costs, prudent borrowing and savvy debt management, and working with staff to improve cost efficiency. We expect with good fiscal management and vision combined with reasonable economic conditions, that Adams County government will continue a very steady and positive path. The 2021 Adams County Budget meets the County's budget objectives and addresses the major policy issues that face the County. As the County enters a new year and looks forward to future years, we will continue to strive to meet the needs of Adams County's citizens efficiently and effectively.

2021 ADAMS COUNTY BUDGET

This diagram presents the Adams County Strategic Plan is established . 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 explains 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.



2021 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.

2021 ADAMS COUNTY BUDGET

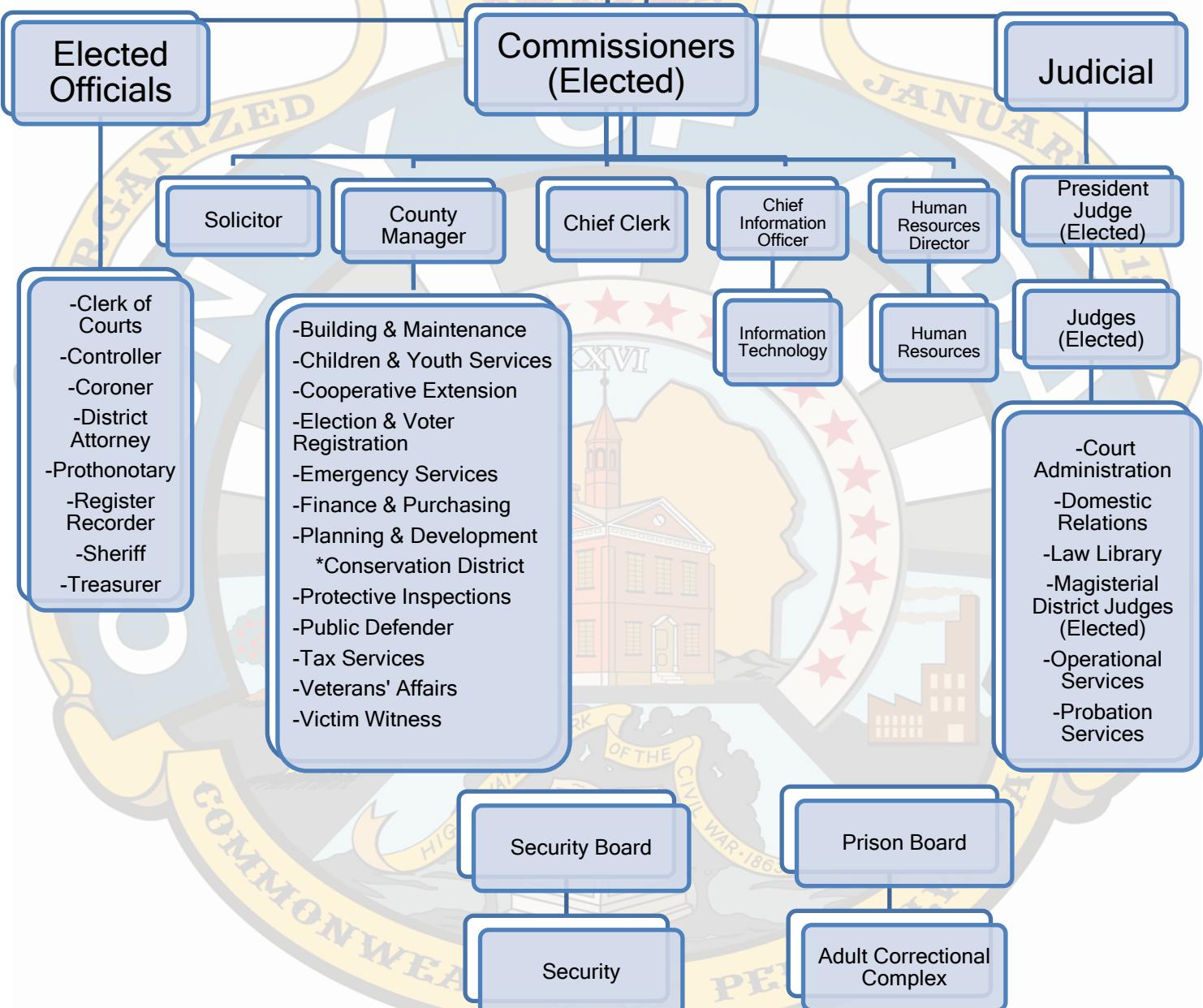
Colored boxes indicate which County Goal(s) each group signifies	Efficient Government	Conserve & Grow	Criminal Justice	Emergency Preparedness	Healthy Communities
	Goal 1: Promote quality, efficient, & effective County services.	Goal 2: Conserve natural resources and plan for future growth.	Goal 3: Promote 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.					
Finance / 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					

2021 ADAMS COUNTY BUDGET

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

2021 ADAMS COUNTY BUDGET

Citizens of Adams County



Adams County Boards

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

Component Boards

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

Advisory Board

- CYS Advisory Board
- Criminal Justice Advisory Board
- Water Resources Advisory
- Agland Preservation
- Economic Development Committee

ADAMS COUNTY, PENNSYLVANIA

Location



Adams County is situated along the Mason-Dixon Line in south-central Pennsylvania. Harrisburg, the state capital, is located 36 miles north of Gettysburg, the county seat. The outer suburbs of Washington, DC and Baltimore are within an hour's drive from many county communities. Surrounding counties include Cumberland, Franklin and York in Pennsylvania, and Carroll and Frederick counties in Maryland.

Mileage to Metro Areas from Gettysburg:

Baltimore, MD 58 miles
 Philadelphia, PA 125 miles
 Harrisburg, PA 36 miles
 Pittsburgh, PA 180 miles
 New York, NY 224 miles
 Washington, DC 79 miles



Gettysburg Square

2021 ADAMS COUNTY BUDGET

ADAMS COUNTY, PENNSYLVANIA

Demographics

Population	103,009
Median Age	43.6
Race (one race)	
-White	97,962
-Black	2,060
-Am. Indian, AK Native	412
-Asian	927
-Native HI, Pacific Islander	0
-Hispanic or Latino	7,520
-Two or More Races	1,545

Source: 2019 United States Census Bureau Estimates



Social & Economic Characteristics

Housing Units	42,756
Households	39,345
Average Household Size	2.50
High School Grad or Higher	88.8%
Bachelor's Degree or Higher	22.3%
Per Capita Income	\$30,534
Median Household Income	\$64,507
Workers 16 years and over	64,793
Mean Travel Time to Work	28.2 min.

Source: 2019 United States Census Bureau Estimates



2021 ADAMS COUNTY BUDGET

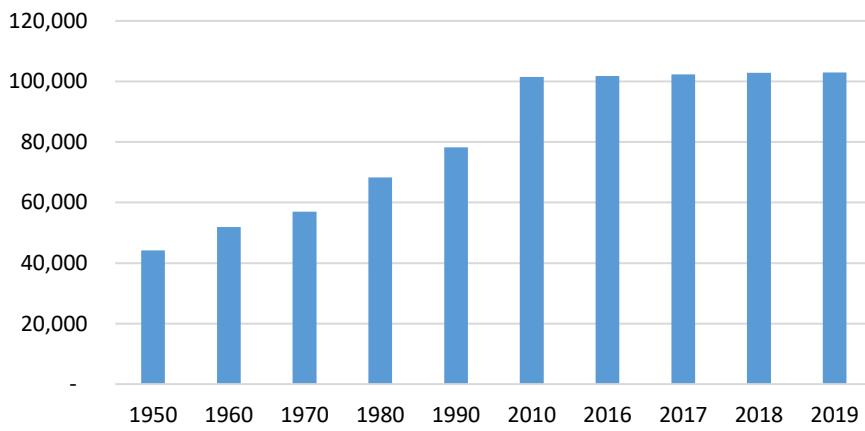
ADAMS COUNTY, PENNSYLVANIA

Population

	1990 Census	2000 Census	2010 Census	2019 Estimate	% Change 2000–2010	% Change 2010–2019
United States	248,709,873	281,421,906	304,059,724	330,453,138	8.0%	7.9%
Pennsylvania	11,881,643	12,281,054	12,702,379	12,801,989	3.4%	0.8%
Adams County	78,274	91,292	101,407	103,009	11.1%	1.5%

Source: US Census Bureau Estimates 2019

Population Growth in Adams County



Age Distribution

Age	Percent
0 to 17 years	20.4%
18 to 24 years	9.5%
25 to 34 years	10.7%
35 to 44 years	10.8%
45 to 54 years	14.6%
55 to 64 years	14.7%
65 to 74 years	11.0%
75 to 84 years	8.2%
Median Age	43.6

Source: US Census Bureau Estimates



2021 ADAMS COUNTY BUDGET

ADAMS COUNTY, PENNSYLVANIA

Municipal Population				
Municipality	2000 Census	2010 Census	2015 Estimate	2020 Estimate
Abbottstown	905	1,011	1,018	1,035
Arendtsville	848	952	952	962
Bendersville	576	641	651	662
Berwick Twp	1,818	2,389	2,466	2,643
Biglerville	1,101	1,200	1,207	1,231
Bonneauville	1,378	1,800	2,082	1,939
Butler Twp	2,678	2,567	2,650	2,777
Carroll Valley	3,291	3,876	3,925	4,080
Conewago Twp	5,709	7,085	7,369	7,813
Cumberland Twp	5,718	6,162	6,779	7,400
East Berlin	1,365	1,521	1,523	1,539
Fairfield	486	507	509	522
Franklin Twp	4,590	4,877	4,985	5,114
Freedom Twp	844	831	846	869
Germany Twp	2,269	2,700	2,833	2,943
Gettysburg	7,490	7,620	7,680	7,770
Hamilton Twp	2,044	2,530	2,630	2,843
Hamiltonban Twp	2,216	2,372	2,403	2,510
Highland Twp	825	943	968	1,029
Huntington Twp	2,233	2,369	2,417	2,489
Latimore Twp	2,528	2,580	2,644	2,702
Liberty Twp	1,063	1,237	1,278	1,354
Littlestown	3,947	4,434	4,565	4,657
McSherrystown	2,691	3,038	3,053	3,079
Menallen Twp	2,974	3,515	3,728	3,918
Mt Joy Twp	3,232	3,670	3,827	4,090
Mt Pleasant Twp	4,420	4,693	4,938	5,133
New Oxford	1,696	1,783	1,792	1,798
Oxford Twp	4,876	5,517	5,628	5,833
Reading Twp	5,106	5,708	5,933	6,237
Straban Twp	4,539	4,928	5,044	5,208
Tyrone Twp	2,273	2,298	2,343	2,411
Union Twp	2,989	3,148	3,180	3,285
York Springs	574	833	833	848

Source: US Census Bureau, Adams County Office of Planning, 2019 Projections

2021 ADAMS COUNTY BUDGET

ADAMS COUNTY, PENNSYLVANIA

Employment

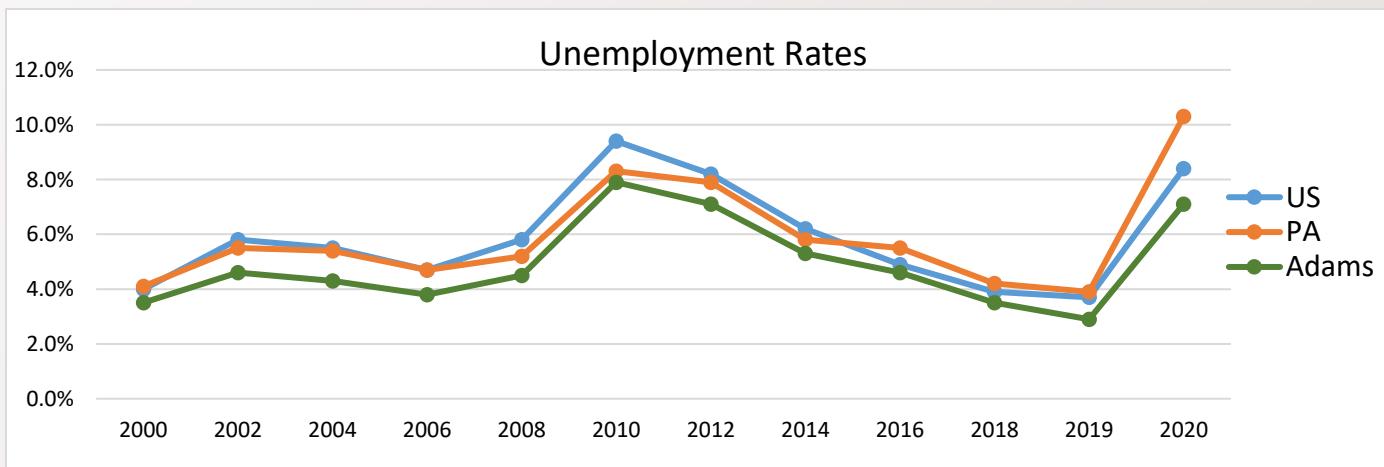
Typically, unemployment rates in Adams County fall below the state and national averages. Many area employers indicate that they choose to locate, or remain, in Adams County because of the exceptional work ethic of the labor force.

Employment in Adams County				
Adams County	August 2016	August 2017	August 2018	August 2020
Labor Force	55,919	56,396	56,929	53,700
Employed	53,340	54,079	54,947	49,900
Unemployed	2,579	2,317	1,982	3,800
Unemployment Rate %	4.6%	4.1%	3.5%	7.1%

Source: PA Department of Labor & Industry, Bureau of Labor Statistics



National and State Employment Comparisons				
	Pennsylvania August 2019	United States August 2019	Pennsylvania August 2020	United States August 2020
Labor Force	6,479,400	161,539,000	6,302,000	160,838,000
Employed	6,225,000	155,474,000	5,653,000	147,288,000
Unemployed	255,000	6,065,000	650,000	13,550,000
Unemployment Rate %	3.9%	3.7%	10.3%	8.4%



ADAMS COUNTY, PENNSYLVANIA

Industry and Occupation Trends

**Adams County Industry Trends - Average Number of Employees
(as of Sept 2020)**

NAICS	Industry	2012	2018	2019
11	Agriculture, Forestry, Fishing & Hunting	1,838	1,669	1,652
21	Mining, Quarrying, and Oil & Gas Extraction	ND	250	101
22	Utilities	ND	ND	ND
23	Construction	1,481	1,604	1,647
31-33	Manufacturing	6,642	7,444	7,696
42	Wholesale Trade	462	322	281
44-45	Retail Trade	3,529	3,609	3,584
48-49	Transportation and Warehousing	1,591	1,443	1,432
51	Information	350	263	253
52	Finance and Insurance	592	556	565
53	Real Estate and Rental and Leasing	161	167	184
54	Professional and Technical Services	781	650	660
55	Management of Companies and Enterprises	248	290	278
56	Administrative and Waste Services	984	841	706
61	Educational Services	3,487	ND	ND
62	Health Care and Social Assistance	4,627	4,988	5,108
71	Arts, Entertainment, and Recreation	672	685	658
72	Accommodation and Food Services	4,004	4,195	4,147
81	Other Services	1,140	1,151	1,157
92	Public Administration	1,371	1,389	1,438

Source: PA Department of Labor & Industry

'ND' represents Non-Disclosable information

Top Employers

1. Ski Liberty
2. Gettysburg College
3. The Gettysburg Hospital
4. Knouse Foods Cooperative Inc.
5. Federal Government

6. PCA Corrugated
7. The Brethren Home
8. Plainville Farm
9. Adams County
10. Pella Corporation

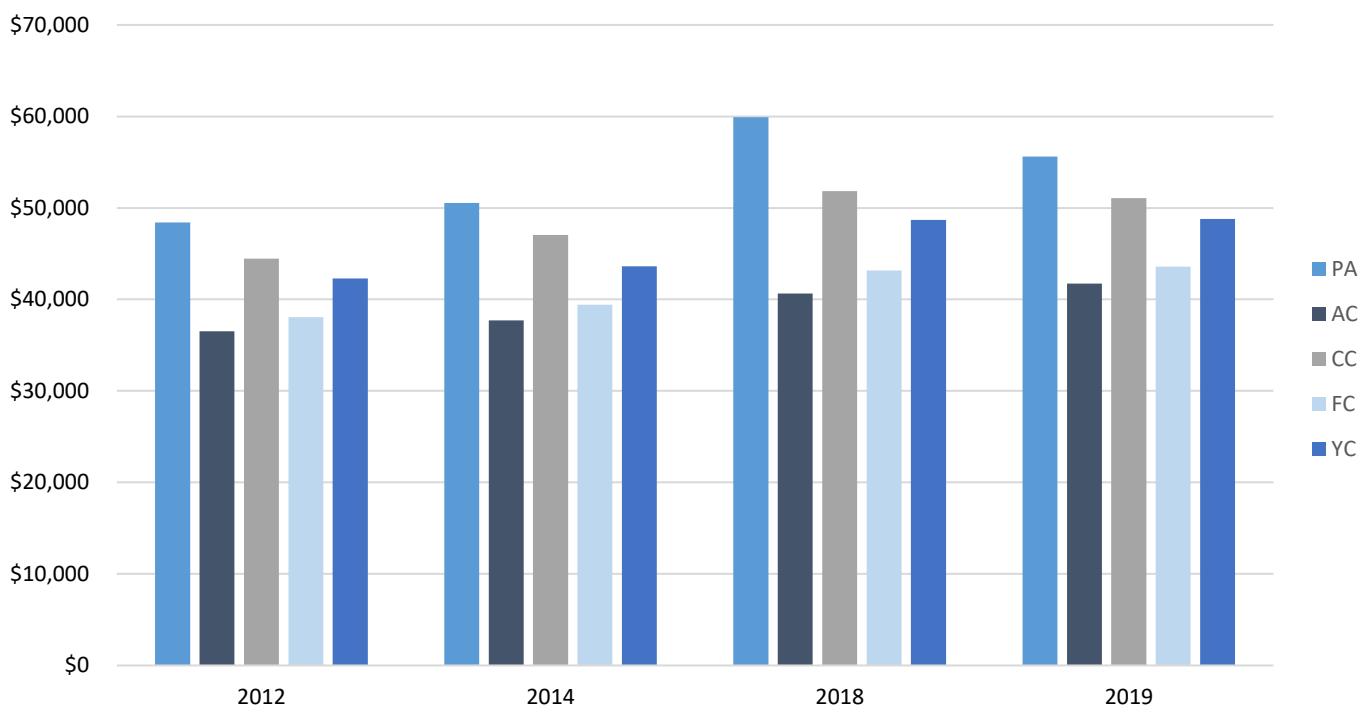
ADAMS COUNTY, PENNSYLVANIA

Wages

Average Annual Wage Comparison—PA and the Region

Location	2014	Rank	2018	Rank	2019	Rank	2020	Rank
Pennsylvania	\$50,544		\$59,904		\$55,627		\$56,225	
Adams County	\$37,700	43	\$40,644	44	\$41,728	44	\$49,173	44
Cumberland Co.	\$47,060	12	\$51,844	13	\$51,062	13	\$51,062	13
Franklin County	\$39,416	33	\$43,160	34	\$43,576	34	\$43,576	34
York County	\$43,628	19	\$48,672	17	\$48,808	17	\$48,808	17

Average Annual Wage



United States Department of Labor- Bureau of Labor Statistics
*As of September 2019



2021 ADAMS COUNTY BUDGET

ADAMS COUNTY, PENNSYLVANIA

Average Annual Wage by Industry

Industry	2012	2014	2016	2018	2020
Agriculture, Forestry, Fishing & Hunting	\$33,072	\$34,944	\$34,998	\$39,345	\$38,491
Mining, Quarrying, Oil & Gas Extraction	ND	ND	\$70,700	\$73,405	\$99,298
Utilities	ND	ND	ND	ND	ND
Construction	\$46,288	\$48,724	\$49,943	\$55,408	\$60,757
Manufacturing	\$44,512	\$47,268	\$47,593	\$49,543	\$52,580
Wholesale Trade	\$38,948	\$41,860	\$42,432	\$45,729	\$44,602
Retail Trade	\$25,012	\$24,804	\$25,515	\$27,198	\$28,518
Transportation and Warehousing	\$36,348	\$37,024	\$38,852	\$44,606	\$43,682
Information	\$41,808	\$45,656	\$41,352	\$43,079	\$42,476
Finance and Insurance	\$44,564	\$52,728	\$58,506	\$58,612	\$60,150
Real Estate and Rental and Leasing	\$31,356	\$33,904	\$39,672	\$40,382	\$42,292
Professional and Technical Services	\$49,036	\$55,848	\$58,472	\$53,626	\$55,016
Management of Companies/Enterprises	\$58,500	\$62,556	\$65,482	\$71,716	\$76,453
Administrative and Waste Services	\$24,544	\$22,464	\$23,607	\$27,725	\$30,529
Educational Services	\$44,720	\$46,280	ND	ND	ND
Health Care and Social Assistance	\$39,676	\$41,496	\$42,595	\$45,368	\$46,394
Arts, Entertainment and Recreation	\$22,516	\$23,140	\$23,597	\$24,645	\$25,194
Accommodation and Food Services	\$14,508	\$14,924	\$15,159	\$16,696	\$17,495
Other Services	\$21,736	\$21,840	\$22,716	\$24,843	\$25,378
Public Administration	\$54,340	\$52,364	\$58,440	\$60,415	\$62,432

'ND' represents Non-Disclosable information



2021 ADAMS COUNTY BUDGET

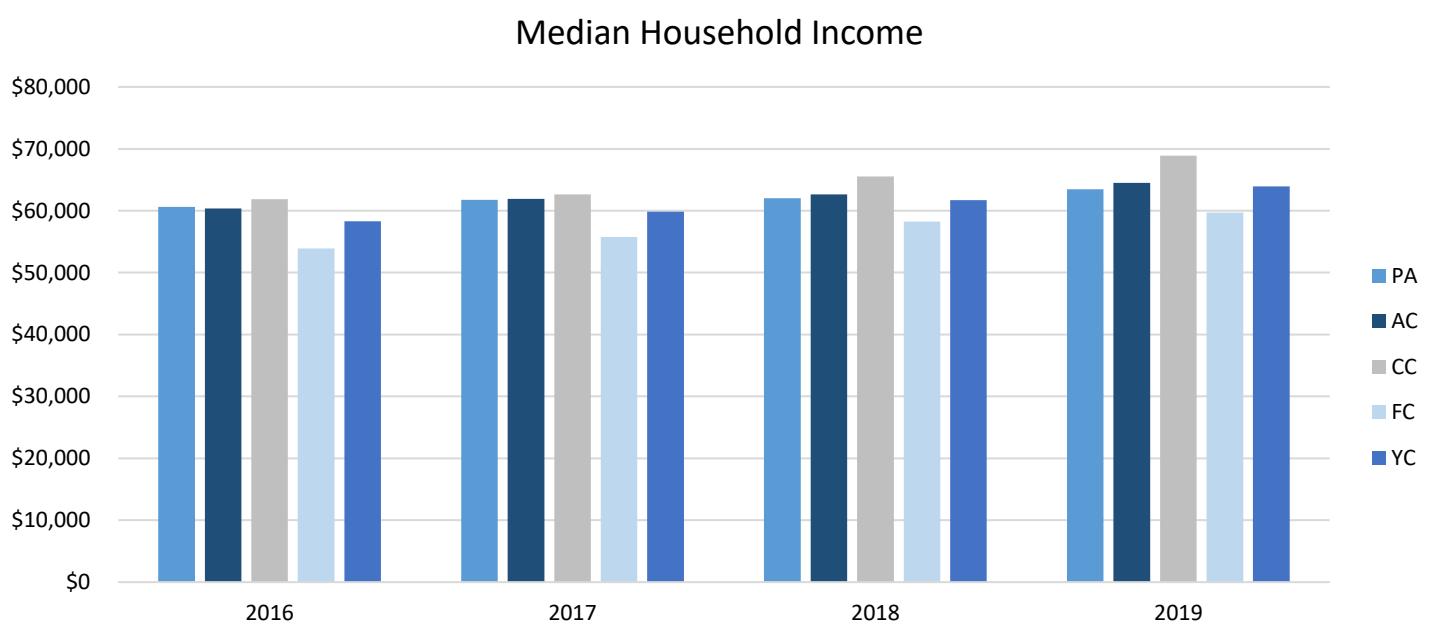
ADAMS COUNTY, PENNSYLVANIA

Income

The median household income in Adams County has typically been higher than the median income for the state and nation. This high standing can be attributed to households with workers who commute to higher wage areas outside the County, including Maryland, Harrisburg, and D.C. Also, many retirees with reasonably high pension incomes have chosen to reside in Adams County.

Median Household Income				
	2016	2017	2018	2019
United States	\$61,383	\$62,927	\$63,059	\$65,712
Pennsylvania	\$60,627	\$61,737	\$62,009	\$63,463
Adams Co.	\$60,356	\$61,927	\$62,661	\$64,507
Cumberland Co.	\$61,840	\$62,640	\$65,544	\$68,895
Franklin Co.	\$53,916	\$55,751	\$58,267	\$59,713
York County	\$58,269	\$59,853	\$61,707	\$63,902

Source: US Census Bureau, American Community Survey, as of September 2019



2021 ADAMS COUNTY BUDGET

ADAMS COUNTY, PENNSYLVANIA

Municipal & School Taxes

Municipality	2020 Municipal Real Estate
Abbottstown	2.6656
Arendtsville	1.4300
Bendersville	1.0491
Berwick Twp	0.4000
Biglerville	3.3500
Bonneauville	2.1699
Butler Twp	0.7472
Carroll Valley	2.7000
Conewago Twp	2.5109
Cumberland Twp	2.1500
East Berlin	1.8000
Fairfield	1.7820
Franklin Twp	0.7764
Freedom Twp	0.6058
Germany Twp	0.3500
Gettysburg	4.0820
Hamilton Twp	0.7345
Hamiltonban Twp	1.7359
Highland Twp	0.2088
Huntington Twp	None
Latimore Twp	0.6200
Liberty Twp	1.0650
Littlestown	4.0590
McSherrystown	3.6256
Menallen Twp	0.4434
Mt Joy Twp	0.1500
Mt Pleasant Twp	0.7050
New Oxford	2.7000
Oxford Twp	0.9828
Reading Twp	0.2583
Straban Twp	0.3510
Tyrone Twp	0.6727
Union Twp	0.3700
York Springs	1.6365

The County, each municipality (with the exception of Huntington Township) and school district in Adams County levy real estate taxes. The millage rate is multiplied by the assessed value of the property to determine the amount of the tax.

Most municipalities and school districts also levy per capita taxes and several municipalities collect a fire tax. The local municipality or Adams County Tax Services Office (717-337-9837) will be able to provide current tax rates.

Adams County Taxes - 2020

Real Estate	4.1893 mills
Per Capita	\$5



School District	2020 School Real Estate
Bermudian Springs	12.4656
Conewago Valley	13.9209
Fairfield Area	10.9032
Gettysburg Area	11.0187
Littlestown Area	12.5405
Upper Adams	15.3167

2021 ADAMS COUNTY BUDGET

ADAMS COUNTY, PENNSYLVANIA

Home Sale Statistics

Number of Homes Sold					
School District	2016	2017	2018	2019	2020*
Bermudian Springs	149	152	108	93	109
Conewago Valley	319	327	243	251	221
Fairfield Area	116	131	63	82	92
Gettysburg Area	284	322	235	245	232
Littlestown Area	197	213	116	158	157
Upper Adams	120	121	69	70	88
Total Adams County	1,185	1,266	834	899	899



Source: RAYAC
*2020 is as of September

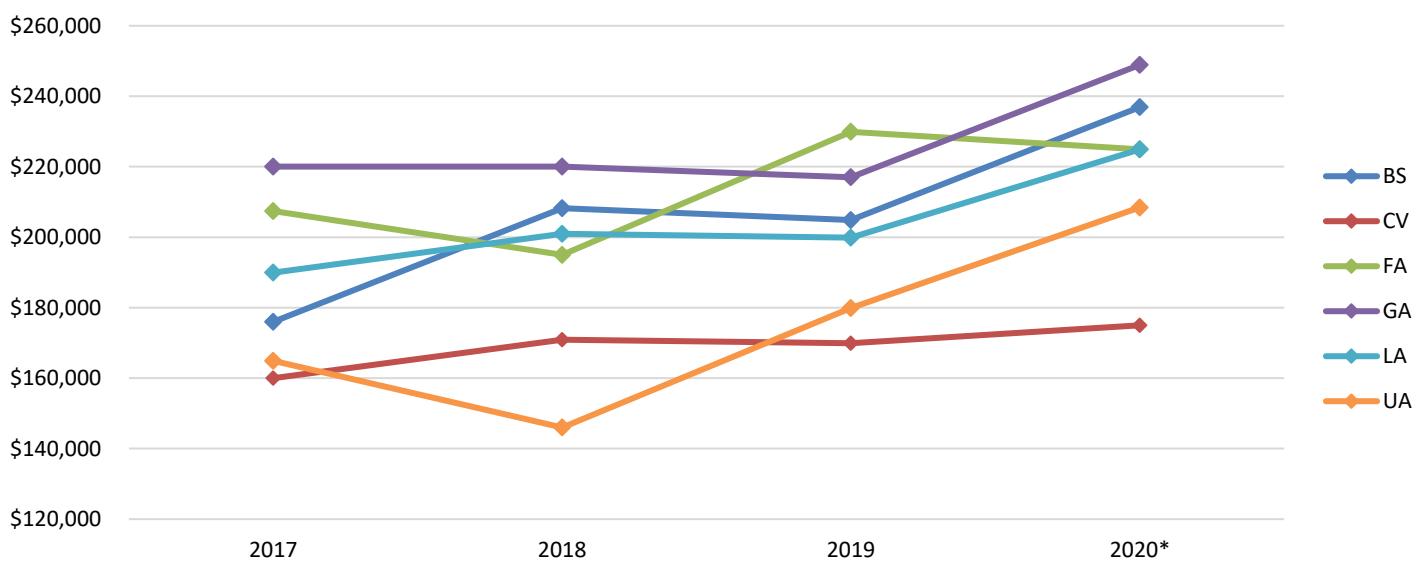


Median Home Sale Price				
School District	2017	2018	2019	2020*
Bermudian Springs	\$176,000	\$208,250	\$204,900	\$236,900
Conewago Valley	\$160,000	\$170,900	\$169,900	\$175,000
Fairfield Area	\$207,450	\$195,000	\$229,900	\$224,950
Gettysburg Area	\$220,000	\$220,000	\$217,000	\$248,900
Littlestown Area	\$189,950	\$201,000	\$199,900	\$224,900
Upper Adams	\$164,900	\$146,000	\$179,900	\$208,450
Total Adams Co.	\$184,900	\$193,000	\$199,900	\$220,000

Source: RAYAC

*2020 is as September

Median Home Sale Prices per School District



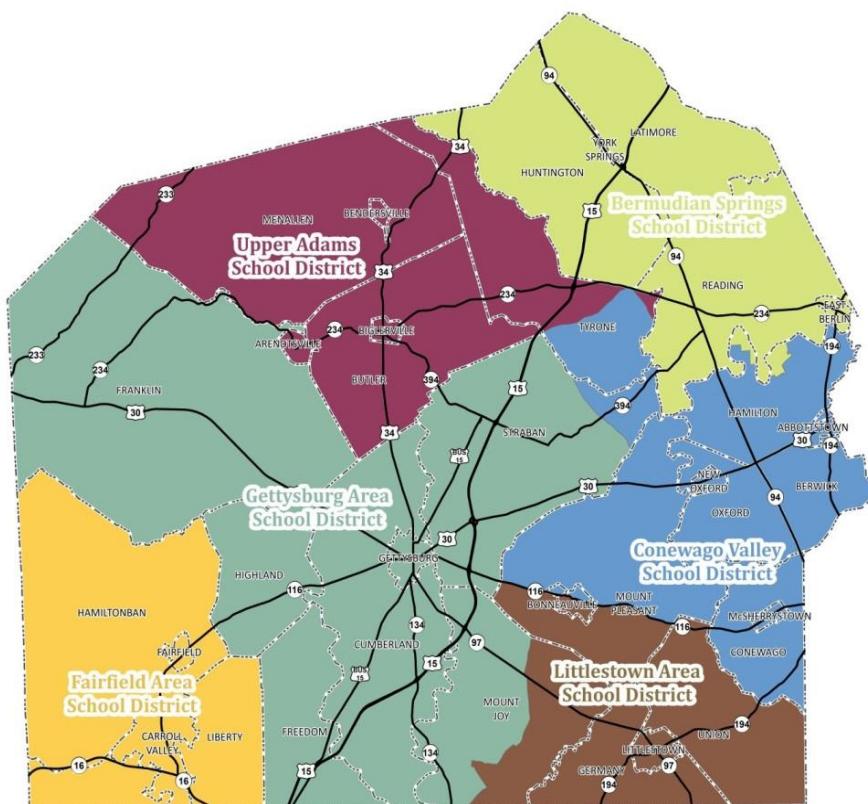
2021 ADAMS COUNTY BUDGET

ADAMS COUNTY, PENNSYLVANIA

Education

Adams County is divided among six public school districts. There are also several private schools, as well as three higher learning facilities

School District	Address	Phone	Website
Bermudian Springs School District	7335 Carlisle Pike, York Springs, PA 17372	(717) 528-4113	www.bermudian.org
Conewago Valley School District	130 Berlin Road, New Oxford, PA 17350	(717) 624-2157	www.conewago.k12.pa.us
Fairfield Area School District	4840 Fairfield Rd, Fairfield, PA 17320	(717) 642-8228	www.fairfieldpaschools.org
Gettysburg Area School District	900 Biglerville Rd, Gettysburg, PA 17325	(717) 334-6254	www.gettysburg.k12.pa.us
Littlestown Area School District	162 Newark St, Littlestown, PA 17340	(717) 359-9617	www.lasd.k12.pa.us
Upper Adams School District	161 N. Main St, Biglerville, PA 17307	(717) 677-7191	www.upperadams.org



2021 ADAMS COUNTY BUDGET

ADAMS COUNTY, PENNSYLVANIA

Private Schools

School	Address	Grade Level
Adams County Christian Academy (Baptist)	1865 Biglerville Road, Gettysburg, PA 17325	Pre-K to 12
Annunciation B.V.M.	316 North St, McSherrystown, PA 17344	K to 8
Delone Catholic High School	140 South Street, McSherrystown, PA 17344	9 to 12
Forest Lane Mennonite School (Mennonite)	1216 Red Bridge Rd, Gettysburg, PA 17325	2 to 6
Freedom Christian School (Assembly of God)	3185 York Rd, Gettysburg, PA 17325	Pre-K to 12
Children's Montessori School of Gettysburg	120 Broadway, Gettysburg PA 17325	K to 9
Gettysburg Seventh-day Adventist School	1493 Biglerville Rd, Gettysburg, PA 17325	Pre-K to 8
Hanover Mennonite School	3080 York Rd, Gettysburg PA 17325	2 to 9
Hoffman Homes, Inc.	P.O. Box 4777, Gettysburg PA 17325	2 to 12
Immaculate Conception School	101 N. Peter St, New Oxford, PA 17350	K to 8
Littlestown Christian Academy	2075 Fish & Game Rd, Littlestown, PA 17340	Pre-K to 8
Oxford Christian Academy	29 Center Square, New Oxford, PA 17350	4 to 9
Sacred Heart School	55 Basilica Dr, Hanover, PA 17331	K to 8
Shekinah Christian Academy	6925 York Rd, Hanover, PA 17331	4 to 12
St Francis Xavier School	465 Table Rock Rd, Gettysburg, PA 17325	Pre-K to 8
Vida Charter School	Eisenhower Center, Gettysburg, PA 17325	K to 6
Zwingli Christian School	403 W. King St, East Berlin, PA 17316	Pre-K to K

Source: Pennsylvania Department of Education, Private School Review (www.privateschoolreview.com)



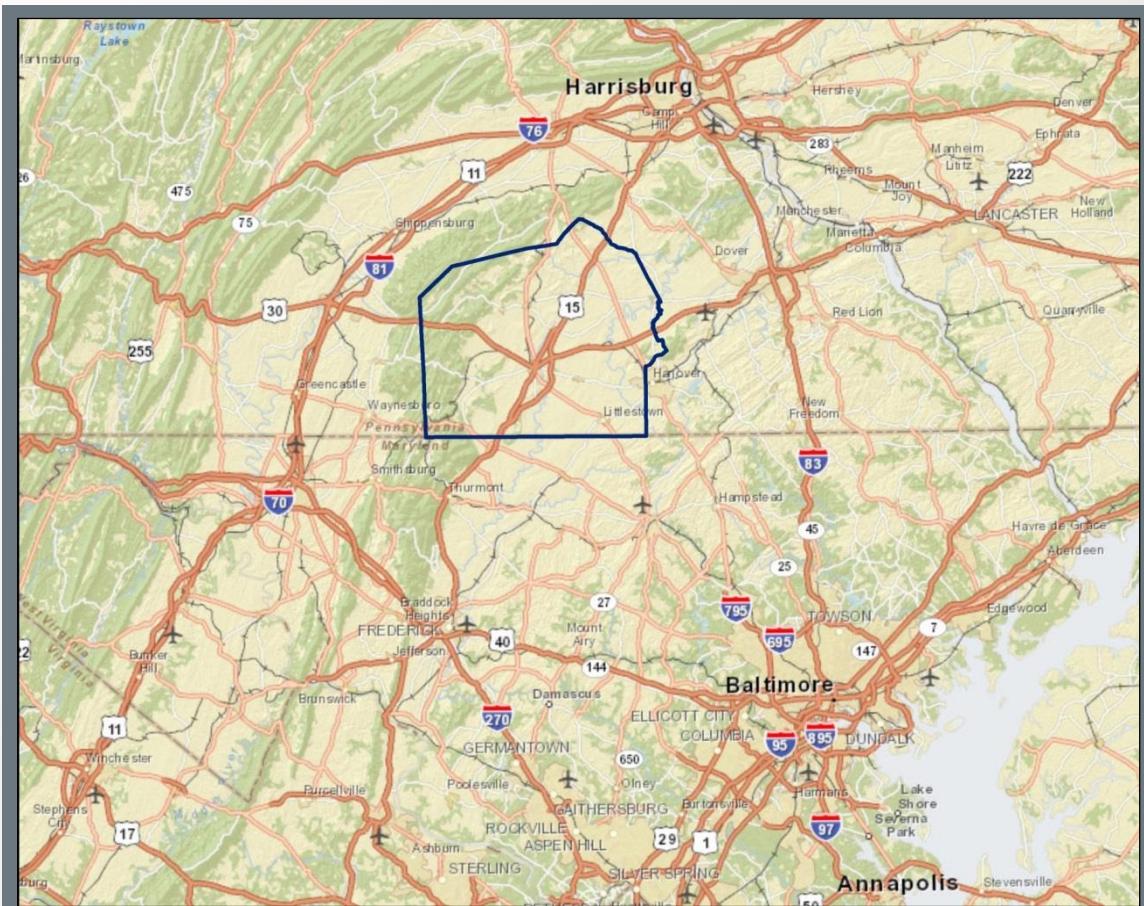
Colleges

School	Address	Type
Gettysburg College	300 N. Washington St, Gettysburg, PA 17325	Private
Harrisburg Area Community College/ Gettysburg	731 Old Harrisburg Rd, Gettysburg, PA 17325	Public
Lutheran Theological Seminary at Gettysburg	61 Seminary Ridge, Gettysburg, PA 17325	Private

ADAMS COUNTY, PENNSYLVANIA

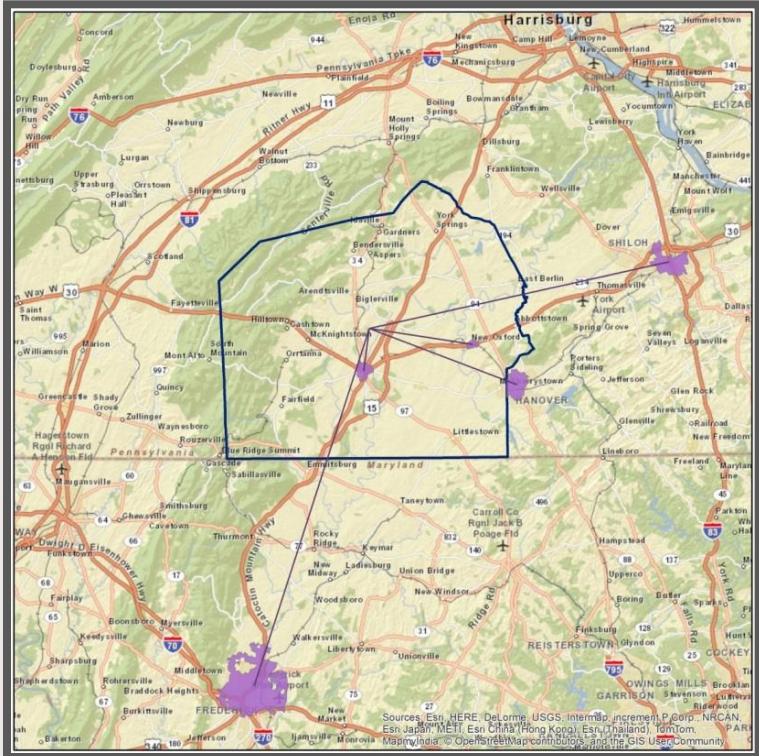
Transportation

- Adams County's transportation network has not changed much over the years, except for the addition of a lane to each side of Route 15.
- Routes 15 and 30 are part of the National Highway System. Route 15 is a four-lane highway which connects Washington D.C. and Leesburg, VA with the Turnpike, Harrisburg, and states north of Pennsylvania. Route 30, also known as the Lincoln Highway, was the first road to span the United States, Coast to Coast. Today, Route 30 in Adams County and six other Pennsylvania Counties is part of the region known as the "Lincoln Highway Heritage Corridor".
- There are two commercial rail lines in the County: The Western Maryland Railroad and the Gettysburg and Northern Railroad.
- Public transportation is limited to the Freedom Transit system, which serves Gettysburg Borough and connects to several places of interest outside of the Borough, like Wal-Mart, the Outlets, and medical facilities. A RabbitTransit express bus from Gettysburg to Harrisburg travels Route 15 throughout the week. A new route from Gettysburg to Hanover was added in February of 2021 to help target the workforce development in Adams and York County.



2021 ADAMS COUNTY BUDGET

Commuting Patterns

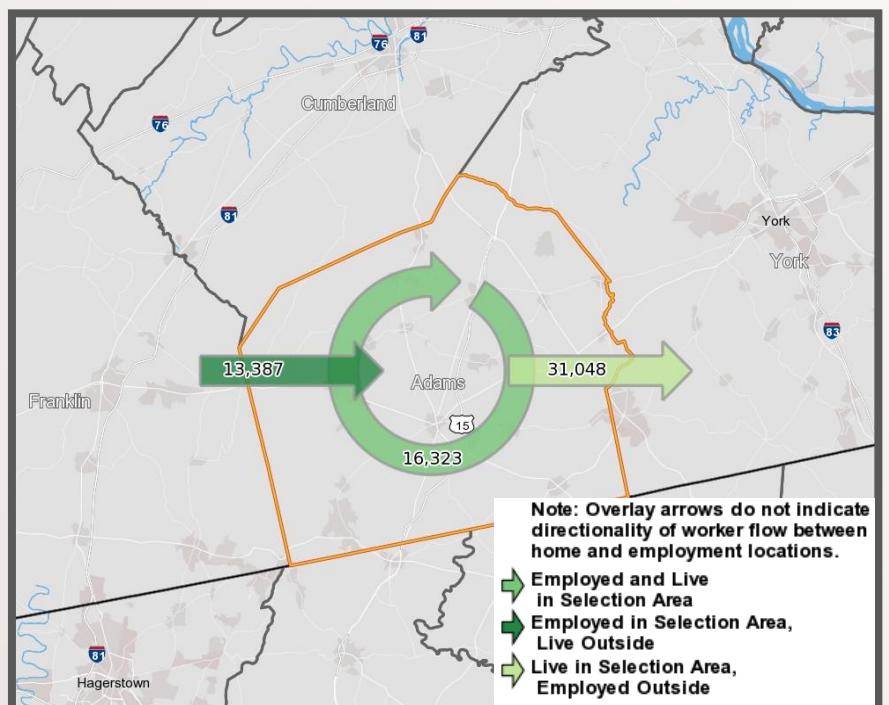


Out of 38,519 Adams County residents who are employed, there are 16,545 individuals with jobs in other counties as of September 2018 according to South Central Pennsylvania Workforce Development Board.



Work Destination (Live in A.C.)		
	Count	Share
Total Primary Jobs	47,371	100.0%
Jobs Counts by Top 5 Places		
Gettysburg borough, PA	3,781	8.0%
Hanover borough, PA	3,462	7.3%
New Oxford borough, PA	1,062	2.2%
Frederick city, MD	782	1.7%
York city, PA	780	1.6%

Home Destination (Work in A.C.)		
	Count	Share
Total Primary Jobs	29,710	100.0%
Jobs Counts by Top 5 Places		
Hanover borough, PA	1,074	3.6%
Gettysburg borough, PA	1,056	3.6%
Carroll Valley borough, PA	615	2.1%
Littlestown borough, PA	488	1.6%
Parkville CDP, PA	462	1.6%



ADAMS COUNTY, PENNSYLVANIA

Agricultural Statistics

	1997	2002	2007	2012	2017
Farms (number)					
Pennsylvania	45,457	58,105	63,163	59,309	53,157
Adams County	984	1,261	1,289	1,188	1,146
Land in Farms (acres)					
Pennsylvania	7,167,906	7,745,336	7,809,244	7,704,444	7,278,668
Adams County	178,780	181,081	174,595	171,305	166,227
Average Size of Farm (ac)					
Pennsylvania	158	133	124	130	137
Adams County	182	144	135	144	145
Market Value of Products Sold					
Pennsylvania (\$1,000)	\$3,997,565	\$4,256,959	\$5,808,803	\$7,400,781	\$7,758,884
Adams County (\$1,000)	\$150,040	\$139,808	\$216,994	\$201,742	\$207,566
Average Per Farm (\$)					
Pennsylvania	\$87,942	\$73,263	\$91,965	\$124,783	\$145,962
Adams County	\$152,480	\$110,871	\$168,343	\$169,817	\$181,122

Source: US Department of Agriculture, NASS; Census of Agriculture; last census was 2017

The fruit industry has been an important part of Adams County's history since the mid-nineteenth century. Adams County is the top apple and peach producing County in the Commonwealth and 6th in the nation for apples (according to the 2012 Census of Agriculture). Apples are Pennsylvania's fourth largest agricultural commodity and about 400 to 500 million pounds of apples are produced each year. The Fruit belt contributes a conservative figure of \$580 million annually to the county's economy and supports 8,500 – 9,500 jobs. Hanover Shoe Farms is the largest Standardbred breeding horse farm in the World. These farms are located throughout the southeast region of Adams County.



2021 ADAMS COUNTY BUDGET

ADAMS COUNTY, PENNSYLVANIA

Land Holdings

There are over 20,000 acres of orchards and vineyards in the South Mountain region, which includes northern Adams County. The Adams County Fruitbelt contains a unique combination of soils, slopes, and micro-climate that has been recognized as prime land for orchards. The Fruitbelt has been deemed eligible for listing on the National Register of Historic Places and is considered “America’s Orchard”.

Orchard Land (acres)					
	1997	2002	2007	2012	2017
Pennsylvania	56,029	50,267	46,560	41,437	43,509
Adams County	20,563	17,219	15,404	14,758	15,410

Source: Us Department of Agriculture, NASS; last census was 2017



Michaux State Forest is comprised of over 85,000 acres located partially in Adams, Cumberland, and Franklin Counties. Approximately 23,000 acres, or 6% of the land area, in Adams County is within the Michaux State Forest. The Forest is managed for a variety of wood products which benefit the local economy and offers a variety of recreational uses.



State & Federal Land in Adams County

Michaux State Forest	23,000 ac.
Gettysburg National Military Park	6,700 ac.
State Game Lands	1,800 ac.

Total acreage in Adams County 366,640 ac.

2021 ADAMS COUNTY BUDGET

Budget Overview

Dear Board of County Commissioners, County Manager, and Adams County Residents:

The Finance Team is pleased to present a balanced budget for 2021 to the Board of Commissioners and Adams County citizens. Our budget indicates a healthy budget, steady growth, decreased debt, strong cash reserves and a positive outlook. Services to the citizens of Adams County is our primary goal. This budget was balanced using a minimal of reserves and a collaborative effort from all the County departments. The County adheres to guidelines set by the Commonwealth of Pennsylvania's County Code, best practice, and fiscal policies in preparing this document. Finally, with the leadership from the Board of Commissioners, County Manager, Elected Officials and Finance and Budget Office, Adams County made this year's process a success.

Moreover, this budget embodies the organizational core values, strategic goals, and planning efforts by the Commissioners to provide an overall better quality of life in Adams County. By providing a more efficient government; preserving agriculture and growing our economy; utilizing the criminal justice system; delivering emergency preparedness; and fostering healthy communities, these all encompass the elements of a successful strategic plan represented in Adams County, Pennsylvania's 2021 Adopted Budget.

Our budget format is presented in summary by four sections; the General Fund; the Special Revenue Funds; the Hotel Tax Fund; and Special Funds (Bridge Funds). For each section you will find Funding Sources and Expenditures broken out by function type according to Governmental Accounting Standards Board. (GASB).

As you read through this document, you will find that we made every effort to balance the County Budget, not knowing the true impact of COVID-19 would have in 2021. While revenues remain relatively flat and expenditures would inevitably increase, it became apparent that we primarily developed and adopted a similar budget as in 2020. Without a tax increase, the County managed to build a 2021 budget with three common factors.

- Continuing to provide quality services.
- Manage growth by leveling expenditures.
- Public safety.

The total overall growth between the 2021 and 2020 budget is less than 1% or \$476,033. The key driving factors of this year's budget; as in previous budgets from a growth perspective, are salaries, benefits, human services, public safety, and criminal justice.

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

2021 ADAMS COUNTY BUDGET

There are times when unexpected events happen and revenues fall short, or expenditures are greater than expected. In order to balance, the County budgets conservatively for both revenues and expenditures. 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 77.94% of all revenue sources in the adopted budget, along with their budgeted dollar amounts.

Revenue Source	Fund Type	Department	2021 Budget	% of Total Revenue
Real Estate Taxes	General Fund	Tax Services	38,999,907	54.66%
Act 148 – State Funding	Special Revenue Fund	CYS	5,210,444	7.30%
General Fund Reserve	General Fund	Transfer	2,797,321	3.92%
911 Telecommunications	General Fund	Transfer	1,934,394	2.71%
Domestic Relations	General Fund	Transfer	1,222,400	1.71%
Children & Youth Services	General Fund	Transfer	1,212,986	1.70%
Evidence Based Practice Grant	Special Revenue Fund	CYS	1,144,097	1.60%
Title IV-E – Federal Funding	Special Revenue Fund	CYS	1,045,381	1.47%
Hotel Tax	Hotel Tax Fund	Hotel Tax	1,041,000	1.46%
Weekender/Out of County Fees	General Fund	Prison	1,000,000	1.40%
Total:			\$55,607,930	77.94%

2021 ADAMS COUNTY BUDGET

The 2021 County of Adams Budget presents the needs and priorities of the County by ensuring that the County will be able to continue to provide critical public services areas such as:

- Collaborates and communicates with local municipalities, townships, boroughs, and intergovernmental agencies.
- Increased service levels and efficiencies through an increased investment in Probation electronic monitoring due to COVID-19 pandemic.
- A commitment to public safety with an increased investment at the Adult Correctional Complex.
- A strategic IT initiative to focus on innovation, security, and user accessibility.
- Continued support for the health and welfare of every child in Adams County through the mission of Children and Youth Services.
- A continued investment to address needed County Bridge improvements.

General Fund Budget

The General Fund includes all operations except those included in the Special Funds. The largest source of income to the General Fund is Real Estate taxes. Top expenditures go toward: Criminal Justice and Human Services.

General Fund Revenues:

Taxes	\$40,391,474
Inter-govt	\$2,860,133
Charges/Fees	\$4,729,412
Interest & Rent	\$567,380
Licenses	\$146,335
Court Costs/Fines	\$1,345,500
Miscellaneous	\$712,721
Other Sources	\$1,255,400
Fund Balance	<u>\$2,797,321</u>
Revenue	54,805,676

General Fund Expenditures:

Salaries	\$22,815,654
Benefits	\$12,013,955
Prof Service	\$6,259,858
Contributions	\$2,103,736
Occupancy	\$1,607,549
Supplies	\$1,273,077
Training	\$231,155
Other Expenses	\$187,600
Debt	\$4,425,719
Other Sources	<u>\$3,887,373</u>
Expenditures	54,805,676

Operating Margin \$0

Year	Assessed Valuation	Tax Rate Mills	Total Levy
2011*	9,123,834,400	3.5518	32,406,035
2012	9,078,016,500	3.7328	33,886,419
2013	9,065,451,400	3.7328	33,512,844
2014	9,082,272,700	3.9193	35,596,151
2015	9,172,798,600	3.9193	35,950,749
2016	9,256,931,500	3.9193	36,279,612
2017	9,331,317,200	3.9193	36,572,232
2018	9,410,600,700	4.1893	39,423,830
2019	9,457,957,100	4.1893	39,622,220
2020	9,534,255,300	4.1893	39,941,856
2021	9,599,350,400	4.1893	40,214,558

Real Estate Taxes are levied on property as of January 1st and are billed on March 1st. Taxes are collected at a 2% discount until April 30th, at face value from May 1st until June 30th and include a 10% penalty thereafter. Collections are made by elected tax collectors and delinquent taxes are turned over to the Tax Claim Bureau.

*County-wide reassessment

2021 ADAMS COUNTY BUDGET

Budget Overview (*continued*)

General Fund

The County's largest major fund, the General Fund, includes all operations except for what makes up the Special Revenue Funds and Special Funds. The General Operating Fund Revenues adopted in 2021, excluding transfers and appropriated fund balance, totaled \$50.7 million, a little less than a 1% increase over the 2020 adopted General Fund.

There are twenty-nine departments/programs/division that make up the General Fund services. These include: Building and Maintenance, County Complex, Clerk of Courts, Commissioners, Controller, Cooperative Extension, Coroner, Court Administration, District Attorney, Elections/Voter Registration, Emergency Services, Finance/Purchasing, Human Resources, Information Technology, Planning and Development, Conservation District, Protective Inspections, Prison, Central Processing, Prothonotary, Public Defender, Register/Recorder, Security, Sheriff, Solicitor, Tax Services, Treasurer, Veteran's Affairs, and Victim Witness. The County allocates all salaries and benefits directly to their respective program.

Including net transfers, the General Fund for 2021, produced a negative contingency reserve of \$2.8 million, while anticipating \$2.8 million from fund balance reserves, ending up with a balanced budget. This includes covering the subsidy for the special funds. In total, the County budgeted a contingency reserve of \$3.1 million. In addition to the General Operating Fund, the County balanced the Hotel Tax Fund utilizing \$57,000 from Hotel Tax Contingency reserve and \$247,850 to balance the Other Special Funds, utilizing Act 13/Liquid Fuels contingency reserve. While reviewing the financial metrics of the County, it was determined the County has a solid and healthy fund balance to utilize a modest portion toward 2021's budget and waive a tax increase this year.

The **General Fund revenues** decreased overall from 2020 to 2021 approximately \$640,000, or 1.15%, relating to the following factors.

- The largest noticeable decrease in revenues is attributed to Hotel Tax being removed from the general fund budget and instead budgeted in the Hotel Tax Fund. In comparing the transfers in on the general fund side, you will see a negative variance between 2021 to 2020 approximately \$1.7 million.
- Another significant factor contributing to the overall decrease in revenues, was attributable to working and collaborating with Tax services during this pandemic and adjusting the collection rate to reflect the impact of the pandemic along with tax appeals resulting in a decrease of our projected revenues by approximately \$400,000.
- The overall decrease in revenues related to the Courts, from 2020 to 2021, is approximately \$268,000. Projections were reduced for the Re-Entry program based on the impact of COVID-19. The program will not be operational for the entire 12 months of the year.
- Finally, due to the COVID-19 pandemic and the economy, the interest rates were significantly reduced. The impact to the Treasurer's projections resulted in an approximate decrease of \$160,000 between 2020 and 2021.

2021 ADAMS COUNTY BUDGET

Budget Overview (*continued*)

Highlights of the **General Fund expenditures** overall show a decrease of approximately \$640,000 primarily due to the following programs:

- Comparing 2021 to 2020, The Adams County General Fund shows a decrease in expenditures primarily due to the 2020 General Obligation Bond Issue of \$33,290,000. General Obligation Bonds, Series A of 2020 for \$9,670,000 is to be used to finance various capital projects and Series B Bonds for \$23,620,000 is to be used to refund as an advance refunding for federal tax purposes, a portion of the outstanding GO Series of 2012 and pay related costs. As a result of the structuring of the Series B refunding, the County's debt service presented an upfront savings of approximately \$1.5 million.
- Budgeted expenditures under the Courts increased approximately \$576,000 in 2021. The two main areas that expenditures increased the most are: line items related to personnel costs such as salaries and benefits and professional services. The personnel costs increased mainly due to the cost-of-living increase and a rise in health insurance cost. Professional services increased mainly due to an increased cost in electronic monitoring for adults.
- The Adams County Adult Correctional Complex also showed growth in expenditures of approximately \$350,000 between 2021 and 2020, attributed to professional services contracts for inmate medical & mental health services as well as an increase in the inmate food service program. This increase also includes growth in minor equipment for 2021 due to a safety project whereas a request for updated hand-held radios and updated Wi-Fi access points throughout the complex.
- The Office of Planning and Development has also contributed to the growth in budgeted expenditures by approximately \$322,000 in 2021. Most of the increase was due to a grant being budgeted in 2021. The emergency solutions grant had been budgeted for in previous years but was not included in the 2020 budgeted resulting in the variance between 2020 and 2021.

2021 ADAMS COUNTY BUDGET

Budget Overview (*continued*)

Special Revenue Funds

The County's Special Revenue Funds are made up of the following services: 911 Telecommunications, Children & Youth Services, Independent Living Grant and Hazardous Materials. Total aggregate revenues adopted for 2021 of \$11.2 million, an increase over 2020 of approximately \$67,000. Special Revenue Funds total for the 2021 budget is approximately \$14.5 million (includes subsidy from General Fund of \$3.2 million) a slight increase in revenues over 2020 of \$181,466 or 1.27%.

Overall, the Special Revenue Funds increased slightly primarily due to the increased caseload resulting in additional grant funding for the Children and Youth Programs.

- The Independent Living Program shows increased revenue of .05% due to increased funding from the State Grants.

Special Revenue Funds	2020	2021	Variance
911 Telecommunications	2,182,159	2,166,983	(15,176)
Children & Youth Services	8,435,543	8,481,981	46,438
Independent Living	465,105	491,642	26,537
Hazardous Materials	63,899	73,062	9,163
	11,146,706	11,213,668	66,962
<i>General Fund Subsidy</i>	3,150,369	3,264,873	114,504
Total Special Funds	\$ 14,297,075	\$ 14,478,541	\$ 181,466

Hotel Tax Fund

The County identified, through budget reviews, a newer practice to record the Hotel Tax Fund. In previous years, the County only budgeted for the distributions through the Transfers department.

Special Funds (Bridge Funds)

Under this section, the County budgets for the Act 13 Bridge Improvements and the Liquid Fuels grant. Both funds focus on improving and maintaining the 42 County- owned bridges.

The increase in revenues and expenditures are a result of the wear and tear that the County bridges face every day, whether it is accidents or the weather that effect the bridges.

The 2021 Bridge Funds present an overall decrease between 2021 and 2020 approximately \$165,000 or 14.56%. Due to weather and the impact of COVID-19 it was not feasible to complete some of the projects in 2020. Anticipating the ongoing impact of this pandemic, the County decided to budget less projects in 2021.

2021 ADAMS COUNTY BUDGET
Revenue and Expenditure Summary

Revenues

	2018 Budget	2019 Budget	2020 Budget	2021 Budget	% change from '20 to '21
General Fund	\$ 52,867,928	\$ 52,762,382	\$ 55,444,803	\$ 54,805,676	-1.15%
Special Revenue Funds	13,513,995	13,923,883	14,297,075	14,478,541	1.27%
Hotel Tax	-	-	-	1,098,194	100%
Special Funds	22,305,900	862,925	1,130,000	965,500	-14.56%
Total	88,687,823	67,549,190	70,871,878	71,347,911	0.67%

*The Special Revenue Fund includes subsidies which the General Fund contributes

**The Special Grant Funds amount of 22 million under 2018 represent a pass-through amount for Health Choices. This was changed to a direct reimbursement grant.

***Hotel Tax Fund prior year distributions were budgeted under Transfers (see page 206).

Expenditures

	2018 Budget	2019 Budget	2020 Budget	2021 Budget	% change from '20 to '21
General Fund	\$ 50,833,911	\$ 52,027,663	\$ 55,444,803	\$ 54,805,676	-1.15%
Special Revenue Funds	13,513,995	13,923,883	14,297,075	14,478,541	1.27%
Hotel Tax	-	-	-	1,098,194	100%
Special Funds	22,305,900	862,925	1,130,000	965,500	-14.56%
Total	86,653,806	66,814,471	70,871,878	71,347,911	0.67%

Capital

	2018 Budget	2019 Budget	2020 Budget	2021 Budget	% change from '20 to '21
Capital Budget Expenses	\$ 2,523,975	\$ 2,879,703	\$ 3,125,805	\$ 2,417,962	-22.65%

2021 ADAMS COUNTY BUDGET
ADAMS COUNTY BUDGET – 2021

<u>Department</u>	<u>Revenue</u>	<u>Expenses</u>
<i>General Fund</i>		
Building/Maintenance	4,000	1,623,880
County Complex	-	243,440
Clerk of Courts	1,064,725	643,389
Commissioners	1,165,921	6,461,812
Controller	-	698,038
Cooperative Extension	-	645,763
Coroner	36,000	240,939
Court Administration	1,972,700	9,579,149
District Attorney	383,746	1,598,306
Elections/Voter Registration	2,000	445,576
Emergency Services	151,608	376,502
Finance / Purchasing	-	541,051
Human Resources	20,080	645,227
Information Technology (IT)	6,540	1,725,551
Planning	607,389	1,860,671
Conservation District	542,547	974,036
Prison	1,409,598	13,346,448
Central Processing	400,000	846,612
Protective Inspections	5,000	103,371
Prothonotary	330,500	512,095
Public Defender	-	753,734
Register & Recorder	675,000	474,101
Security	100	581,414
Sheriff	274,150	1,569,704
Solicitor	500	470,017
Tax Services	41,165,785	3,024,570
Treasurer	282,935	292,835

2021 ADAMS COUNTY BUDGET
ADAMS COUNTY BUDGET – 2021

<u>Department</u>	<u>Revenue</u>	<u>Expenses</u>
<i>General Fund (cont.)</i>		
Veterans' Affairs	-	196,660
Victim Witness	252,131	455,912
Transfers	1,255,400	3,874,873
<i>Appropriated General Fund Balance</i>	2,797,321	-
Total General Fund	54,805,676	54,805,676
Special Revenue Funds		
911 Telecommunications	2,166,983	4,101,377
Children & Youth	8,481,981	9,694,967
Independent Living	491,642	547,401
Hazardous Materials	73,062	134,796
<i>Subsidy provided by General Fund</i>	3,264,873	-
Total Special Revenue Funds	14,478,541	14,478,541
Hotel Tax Fund		
<i>Hotel Tax Fund Balance</i>	1,041,000	1,098,194
Total Hotel Tax Fund	57,194	-
Total Hotel Tax Fund	1,098,194	1,098,194
Special Funds		
Act 13 Bridge Improvements	192,500	528,000
Liquid Fuels Grant	525,150	437,500
<i>Act 13/Liquid Fuels Fund Balance</i>	247,850	-
Total Special Funds	965,500	965,500
TOTAL COUNTY BUDGET	71,347,911	71,347,911
<i>Contingency Reserve</i>	-	
*TOTAL CAPITAL BUDGET	-	2,417,962

*This will be funded by the 2020 Bond Proceeds

2021 ADAMS COUNTY BUDGET

How Revenues and Expenditures are Classified

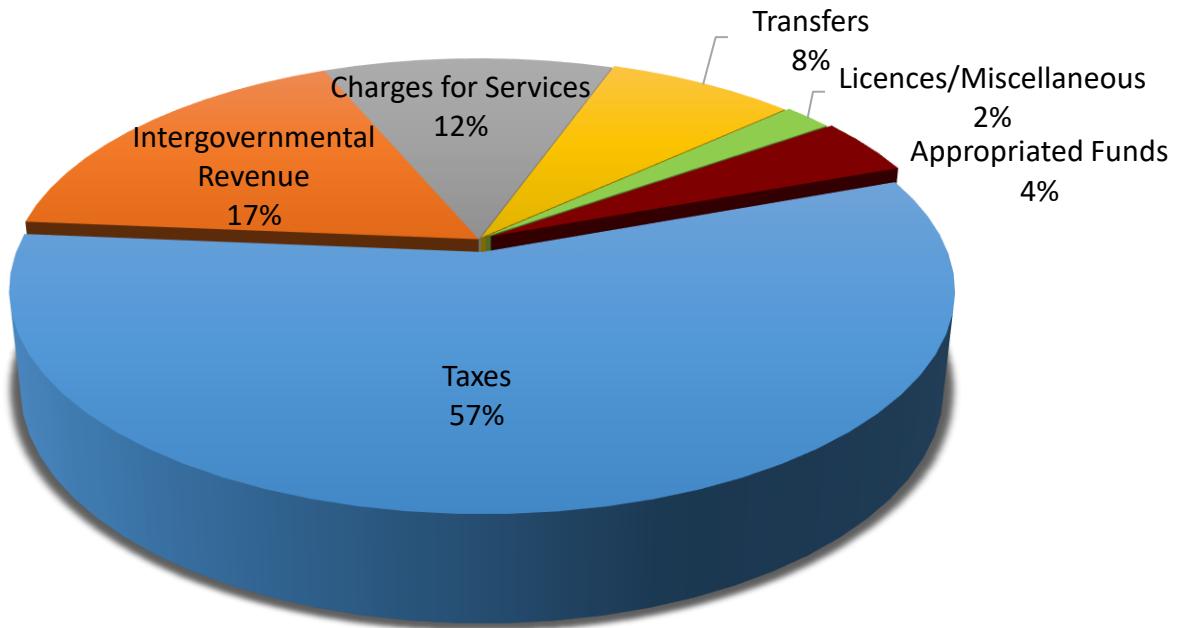
- ❖ Real Estate Taxes: Obligatory charges, based on the assess value of real property, which are imposed to finance services performed for the common benefit of citizens.
- ❖ Federal, State, and Local Grants: Funding for a specified program or purpose. Grants are also known as intergovernmental revenues.
- ❖ Departmental Earnings: User fees, fines, court-related cost reimbursements, licenses, permits, and commission 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 purpose of matching intergovernmental revenue, contributing to programs.
- ❖ Appropriated Fund Balance: Unrestricted carryforward 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 also 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 services 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.

2021 ADAMS COUNTY BUDGET

Where do the 2021 funds come from?



Taxes: Real estate property taxes, PILT (Payment In Lieu of Taxes), and per capita tax. Property tax revenue is derived from the County's assessed valuation and the mill levy. This is the largest single source of revenue to Adams County. Assessed value is used to determine the value of a property for the purpose of measuring applicable taxes. Mill levy is the assessed property tax rate used by local governments to raise revenue to provide public services. The millage rate for 2021 was set at 4.1893, the same rate as 2020.

Intergovernmental Revenue: This revenue category is comprised of Federal, State, or Local grants for a specified program or purpose. Purposes include human services, housing and urban development, workforce investment, community corrections, and others.

Charges for Services: This revenue category is comprised of revenue generated from services the County provides to residents and other entities. Departmental earnings consist of fees, fines, and reimbursements.

Interfund Transfers: Amounts received from another fund of the County with the purpose of matching intergovernmental revenue, contributing to programs, or purchasing specialized services (See Transfer break down on page 206).

Licenses/Miscellaneous: This includes investment earnings as well as all licenses (*i.e. marriage, hunting, fishing, dog, etc.*) This revenue category is comprised of interest earned on cash deposits and other investments. This category has increased by approximately \$392,000 from 2020 due to indirect cost reimbursements. However, investment interest income is approximately \$159,000 less compared to 2020 due to the low investment rates across the country.

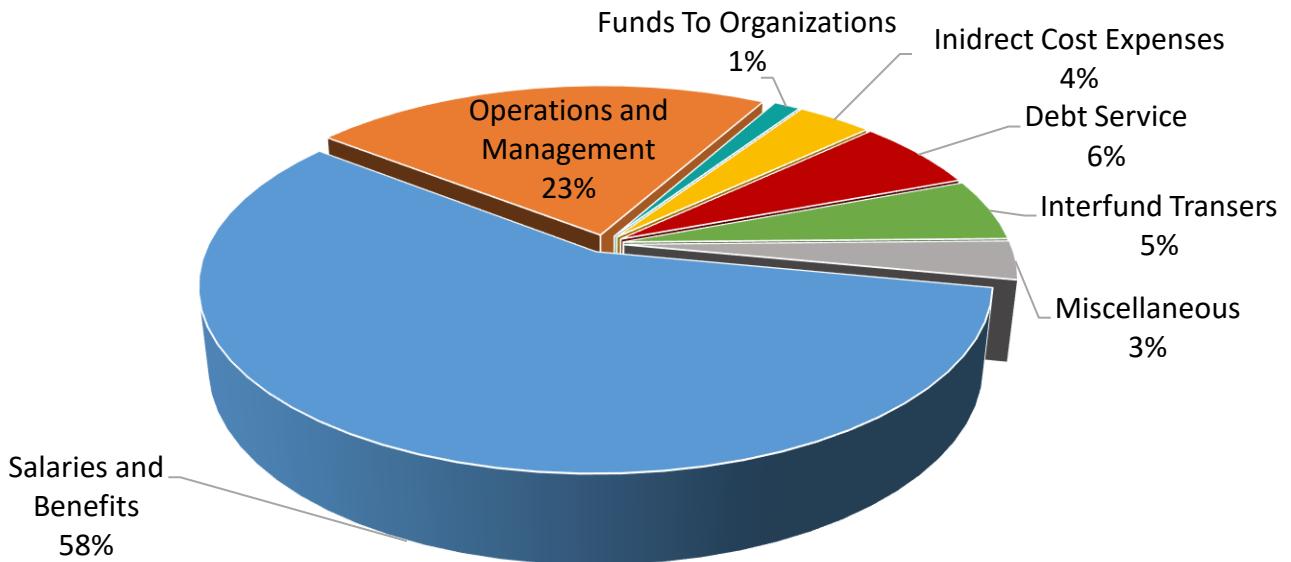
Appropriated Funds: The County is financially stable with a healthy cash reserve and a good credit rating of Aa2+, so \$3,102,365 will be used to balance the 2021 budget. This practice has been used in previous years for additional revenue.

2021 ADAMS COUNTY BUDGET

Revenue by Department	2020	2021	Variance	% Change
Building & Maintenance	4,500	4,000	(500)	-
County Complex	-	-	-	-
Clerk of Courts	1,011,450	1,064,725	53,275	5.27%
Commissioners	638,040	1,165,921	527,881	82.73%
Controller	-	-	-	-
Cooperative Extension	-	-	-	-
Coroner	33,000	36,000	3,000	9.09%
Court Administration	2,240,600	1,972,700	(267,900)	-11.96%
District Attorney	381,304	383,746	2,442	0.64%
Elections/Voter Registration	1,000	2,000	1,000	100.00%
Emergency Services	113,608	151,608	38,000	33.45%
Finance/Purchasing	-	-	-	-
Human Resources	40,080	20,080	(20,000)	-49.90%
Information Technology	1,400	6,540	5,140	367.14%
Planning	337,300	607,389	270,089	80.07%
Conservation District	438,018	542,547	104,529	23.86%
Prison	1,262,300	1,409,598	147,298	11.67%
Central Processing	400,000	400,000	-	0.00%
Protective Inspections	6,500	5,000	(1,500)	-23.08%
Prothonotary	330,000	330,500	500	0.15%
Public Defender	-	-	-	-
Register & Recorder	655,000	675,000	20,000	3.05%
Security	-	100	100	-
Sheriff	259,650	274,150	14,500	5.58%
Solicitor	100	500	400	400.00%
Tax Services	41,591,810	41,165,785	(426,025)	-1.02%
Treasurer	444,060	282,935	(161,125)	-36.28%
Veterans Affairs	-	-	-	-
Victim Witness	201,783	252,131	50,348	24.95%
911 Telecommunications	2,182,159	2,166,983	(15,176)	-0.70%
Children & Youth	8,435,543	8,481,981	46,438	0.55%
Independent Living	465,105	491,642	26,537	5.71%
Hazardous Materials	63,899	73,062	9,163	14.34%
Act 13	355,000	192,500	(162,500)	-45.77%
Liquid Fuels	775,000	525,150	(249,850)	-32.24%
Appropriated Fund	2,000,000	3,102,365	1,102,365	-
Hotel Tax	-	1,041,000	1,041,000	-
Transfer	3,053,300	1,255,400	(1,797,900)	-58.88%
Subsidy Provided	3,150,369	3,264,873	114,504	3.63%
Total Revenues	\$ 70,871,878	\$ 71,347,911	\$ 476,033	0.67%

2021 ADAMS COUNTY BUDGET

Where do our 2021 funds go?



Salaries and Benefits: County employee wages such as full time, part time, overtime, elected officials, call/beeper pay, and benefits which include health insurance, workers' comp, FICA, pension, etc. The personnel category increased approximately \$1.17 million from 2020's adopted budget. New positions were budgeted for in 2021 and employees received a cost of living increase which totaled approximately \$819,816. This is Adams County's largest expenditure category.

Operations and Maintenance: This expenditure category provides various contracted and professional services to the County. Items included are professional consulting, contracted services, legal, advertising, building repair maintenance, vehicle repair maintenance, training, conferences, etc. It has decreased approximately \$200,000 compared to 2020 due to more in-house work being completed.

Funds to Organizations: Appropriations or grants to other entities or non-profit organizations that provide services to the community.

Indirect Cost: A cost not directly accountable to a particular function such as utilities, *i.e. electric, water/sewer, gas, etc.*

Debt Services: Principal and interest payments for general obligation long-term debt for Adams County. Debt service decreased approximately \$1,645,158 from 2020.

Interfund Transfers: Amounts transferred to another fund of the County to assist in financing the services provided. They are internal transactions only and do not necessarily represent actual cash outflow from the County. Transfers-in offset transfers-out. (Transfers can be seen on page 206).

Miscellaneous: Contingency items such as Library Tax which is approximately \$1,145,650.

2021 ADAMS COUNTY BUDGET

Expenditures by Department	2020	2021	Variance	% Change
Building & Maintenance	1,691,308	1,623,880	(67,428)	-3.99%
County Complex	210,327	243,440	33,113	15.74%
Clerk of Courts	715,128	643,389	(71,739)	-10.03%
Commissioners	8,625,917	6,461,812	(2,164,105)	-25.09%
Controller	659,797	698,038	38,241	5.80%
Cooperative Extension	626,217	645,763	19,546	3.12%
Coroner	224,904	240,939	16,035	7.13%
Court Administration	9,002,870	9,579,149	576,279	6.40%
District Attorney	1,565,716	1,598,306	32,590	2.08%
Elections/Voter Registration	448,811	445,576	(3,235)	-0.72%
Emergency Services	420,486	376,502	(43,984)	-10.46%
Finance/Purchasing	549,079	541,051	(8,028)	-1.46%
Human Resources	737,090	645,227	(91,863)	-12.46%
Information Technology	1,596,427	1,725,551	129,124	8.09%
Planning	1,528,216	1,860,671	332,455	21.75%
Conservation District	872,031	974,036	102,005	11.70%
Prison	12,997,698	13,346,448	348,750	2.68%
Central Processing	772,562	846,612	74,050	9.58%
Protective Inspections	96,964	103,371	6,407	6.61%
Prothonotary	441,233	512,095	70,862	16.06%
Public Defender	696,697	753,734	57,037	8.19%
Register & Recorder	456,699	474,101	17,402	3.81%
Security	598,112	581,414	(16,698)	-2.79%
Sheriff	1,551,264	1,569,704	18,440	1.19%
Solicitor	482,902	470,017	(12,885)	-2.67%
Tax Services	3,033,728	3,024,570	(9,158)	-0.30%
Treasurer	296,096	292,835	(3,261)	-1.10%
Veterans Affairs	192,182	196,660	4,478	2.33%
Victim Witness	481,839	455,912	(25,927)	-5.38%
911 Telecommunications	4,096,961	4,101,377	4,416	0.11%
Children & Youth	9,536,243	9,694,967	158,724	1.66%
Independent Living	544,961	547,401	2,440	0.45%
Hazardous Materials	118,910	134,796	15,886	13.36%
Act 13	355,000	528,000	173,000	48.73%
Liquid Fuels	775,000	437,500	(337,500)	-43.55%
Transfer	3,872,503	3,874,873	2,370	0.06%
Hotel Tax	-	1,098,194	1,098,194	-
Capital Budget	3,125,805	2,417,962	(707,843)	-22.65%
Total Expenditures	\$ 70,871,878	\$ 71,347,911	\$ (231,810)	0.67%

2021 ADAMS COUNTY BUDGET
Financial Summaries

Consolidated Statement of Revenues and Expenditures and Changes in Fund Balance

	Actual 2018	Actual 2019	Adopted Budget 2020	Adopted Budget 2021	Variance \$	Variance %
Revenues						
Taxes	39,442,999	39,641,070	40,824,500	41,432,474	607,974	1%
Intergovernmental Revenues	13,193,613	12,929,703	14,395,602	14,610,190	214,588	1%
Charges for Services	5,993,098	4,884,522	5,018,146	4,784,912	(233,234)	-5%
Interest and Rents	679,862	1,046,796	679,051	577,340	(101,711)	-15%
License and Permits	59,792	129,346	132,810	146,335	13,525	10%
Court Costs and Fines	94,726	1,302,076	1,265,300	1,345,500	80,200	6%
Miscellaneous	558,687	1,029,063	352,800	828,521	475,721	135%
Total Revenues	60,022,777	60,962,576	62,668,209	63,725,272	1,057,063	2%
Expenditures						
Current:						
General Government - Administrative	11,827,027	13,101,875	16,973,519	15,683,771	(1,289,748)	-8%
General Government - Judicial	7,033,416	7,661,053	14,309,413	15,029,734	720,321	5%
Public Safety	20,402,312	21,259,669	19,419,794	20,064,467	644,673	3%
Public Works	246,900	957,389	1,135,000	970,500	(164,500)	-14%
Human Services	10,787,116	11,527,113	10,431,386	10,875,314	443,928	4%
Culture and Recreation	732,033	694,405	413,699	1,217,694	803,995	194%
Conservation and Development	1,285,907	1,336,764	1,498,248	1,619,800	121,552	8%
Debt Service						
Principal	3,320,000	3,394,999	3,505,000	2,350,000	(1,155,000)	-33%
Interest	2,613,456	2,538,923	2,435,121	2,075,719	(359,402)	-15%
Admin Fees	-	-	4,000	4,000	-	0%
Swap Interest Due	-	-	-	-	-	0%
Bond Issuance	-	-	-	-	-	0%
Capital Outlay	386,748	842,577	-	-	-	0%
Total Expenditures	58,634,915	63,314,767	70,125,180	69,890,998	(234,182)	0%
Excess/(Deficiency) of Revenues Over (Under) Expenditures	1,387,862	(2,352,191)	(7,456,971)	(6,165,725)	1,291,246	-17%
Other Financing Sources (Uses)						
Appropriated Fund Balance	-	-	2,000,000	3,102,365	1,102,365	55%
Operating Transfer In	4,710,123	6,416,316	6,203,669	4,520,274	(1,683,395)	-27%
Operating Transfer (Out)	(3,835,782)	(5,686,702)	(3,872,503)	(3,874,875)	(2,372)	0%
Issuance of Debt	-	-	-	-	-	0%
Proceeds From Issuance of Refunding Bonds	-	-	-	-	-	0%
Proceeds From Issuance of Long Term Debt	-	-	-	-	-	0%
Swap Proceeds	-	-	-	-	-	0%
Bond Discount	-	-	-	-	-	0%
Bond Premium	-	-	-	-	-	0%
Total Other Financing Sources (Uses)	874,341	729,614	4,331,166	3,747,763	(583,403)	-13%
Net Change in Fund Balances	2,262,203	(1,622,577)	(3,125,805)	(2,417,962)	707,843	-23%
Fund Balances - Beginning of Year (Deficit)	26,444,459	28,706,662	27,084,084	23,958,279	(3,125,805)	-12%
Fund Balances - End of Year (Deficit)	28,706,662	27,084,084	23,958,279	21,540,317	(2,417,962)	-10%

Note: The decrease in Net Change in Fund Balances from 2019-2021 is due to using reserves to cover capital expenses. However, the County issued debt in 2020 which a portion has the purpose of funding capital projects.

2021 ADAMS COUNTY BUDGET

General Fund Statement of Revenues and Expenditures and Changes in Fund Balance

	Actual 2018	Actual 2019	Adopted Budget 2020	Adopted Budget 2021	Variance \$	Variance %
Revenues						
Taxes	39,442,999	39,641,070	40,824,500	40,391,474	(433,026)	-1%
Intergovernmental Revenues	2,424,631	2,374,242	2,307,197	2,860,133	552,936	24%
Charges for Services	5,934,284	4,815,458	4,960,146	4,729,412	(230,734)	-5%
Interest and Rents	669,432	1,027,033	666,550	567,380	(99,170)	-15%
License and Permits	59,792	129,346	132,810	146,335	13,525	10%
Court Costs and Fines	94,726	1,302,076	1,265,300	1,345,500	80,200	6%
Miscellaneous	434,021	720,933	235,000	712,721	477,721	203%
Total Revenues	49,059,885	50,010,158	50,391,503	50,752,955	361,452	1%
Expenditures						
Current:						
General Government - Administrative	11,498,804	12,506,877	14,492,274	14,269,773	(222,501)	-2%
General Government - Judicial	7,033,416	7,630,220	13,982,954	14,599,719	616,765	4%
Public Safety	16,710,641	17,522,088	14,885,822	15,254,346	368,524	2%
Public Works	-	16,992	5,000	5,000	-	0%
Human Services	1,729,550	1,901,625	350,182	632,946	282,764	81%
Culture and Recreation	732,033	694,405	413,699	119,500	(294,199)	-71%
Conservation and Development	1,283,231	1,336,764	1,498,248	1,619,800	121,552	8%
Debt Service						
Principal	3,320,000	3,394,999	3,505,000	2,350,000	(1,155,000)	-33%
Interest	2,613,456	2,538,923	2,435,121	2,075,719	(359,402)	-15%
Admin Fees			4,000	4,000	-	0%
Swap Interest Due					-	0%
Bond Issuance					-	0%
Capital Outlay	386,748				-	0%
Total Expenditures	45,307,879	47,542,893	51,572,300	50,930,802	(641,498)	-1%
Excess/(Deficiency) of Revenues Over (Under) Expenditures	3,752,006	2,467,265	(1,180,797)	(177,848)	1,002,949	-85%
Other Financing Sources (Uses)						
Appropriated Fund Balance	-	-	-	-	-	0%
Operating Transfer In	1,372,051	1,870,392	3,053,300	1,255,400	(1,797,900)	-59%
Operating Transfer (Out)	(3,812,000)	(5,677,595)	(3,872,503)	(3,874,873)	(2,370)	0%
Issuance of Debt					-	0%
Proceeds From Issuance of Refunding Bonds					-	0%
Proceeds From Issuance of Long Term Debt					-	0%
Swap Proceeds					-	0%
Bond Discount					-	0%
Bond Premium					-	0%
Total Other Financing Sources (Uses)	(2,439,949)	(3,807,203)	(819,203)	(2,619,473)	(1,800,270)	220%
Net Change in Fund Balances	1,312,057	(1,339,938)	(2,000,000)	(2,797,321)	(797,321)	40%
Fund Balances - Beginning of Year (Deficit)	25,851,773	27,163,830	25,823,891	23,823,891	(2,000,000)	-8%
Fund Balances - End of Year (Deficit)	27,163,830	25,823,891	23,823,891	21,026,571	(2,797,321)	-12%

2021 ADAMS COUNTY BUDGET

Children and Youth Statement of Revenues and Expenditures and Changes in Fund Balance

	Actual 2018	Actual 2019	Adopted Budget 2020	Adopted Budget 2021	Variance \$	Variance %
Revenues						
Taxes	-	-	-	-	-	0%
Intergovernmental Revenues	8,002,198	7,632,739	8,782,648	8,857,623	74,975	1%
Charges for Services	-	-	-	-	-	0%
Interest and Rents	133	194	200	200	-	0%
License and Permits	-	-	-	-	-	0%
Court Costs and Fines	-	-	-	-	-	0%
Miscellaneous	124,666	118,481	117,800	115,800	(2,000)	0%
Total Revenues	8,126,997	7,751,414	8,900,648	8,973,623	72,975	1%
Expenditures						
Current:						
General Government - Administrative	-	-	-	-	-	0%
General Government - Judicial	-	-	-	-	-	0%
Public Safety	-	-	-	-	-	0%
Public Works	-	-	-	-	-	0%
Human Services	9,029,148	9,625,488	10,081,204	10,242,368	161,164	2%
Culture and Recreation	-	-	-	-	-	0%
Conservation and Development	-	-	-	-	-	0%
Debt Service						
Principal	-	-	-	-	-	0%
Interest	-	-	-	-	-	0%
Admin Fees	-	-	-	-	-	0%
Swap Interest Due	-	-	-	-	-	0%
Bond Issuance	-	-	-	-	-	0%
Capital Outlay						
Total Expenditures	9,029,148	9,625,488	10,081,204	10,242,368	161,164	2%
Excess/(Deficiency) of Revenues Over (Under) Expenditures	(902,151)	(1,874,074)	(1,180,556)	(1,268,745)	(88,189)	7%
Other Financing Sources (Uses)						
Appropriated Fund Balance	-	-	-	-	-	0%
Operating Transfer In	917,933	1,874,074	1,180,556	1,268,745	88,189	7%
Operating Transfer (Out)	(15,782)	-	-	-	-	0%
Issuance of Debt	-	-	-	-	-	0%
Proceeds From Issuance of Refunding Bonds	-	-	-	-	-	0%
Proceeds From Issuance of Long Term Debt	-	-	-	-	-	0%
Swap Proceeds	-	-	-	-	-	0%
Bond Discount	-	-	-	-	-	0%
Bond Premium	-	-	-	-	-	0%
Total Other Financing Sources (Uses)	902,151	1,874,074	1,180,556	1,268,745	88,189	7%
Net Change in Fund Balances	-	-	-	-	-	0%
Fund Balances - Beginning of Year (Deficit)	-	-	-	-	-	0%
Fund Balances - End of Year (Deficit)	-	-	-	-	-	0%

2021 ADAMS COUNTY BUDGET

9-1-1 Telecommunication Statement of Revenues and Expenditures and Changes in Fund Balance

	Actual 2018	Actual 2019	Adopted Budget 2020	Adopted Budget 2021	Variance \$	Variance %
Revenues						
Taxes	-	-	-	-	-	0%
Intergovernmental Revenues	2,013,893	2,065,321	2,154,859	2,139,383	(15,476)	-1%
Charges for Services	27,064	28,515	27,000	27,000	-	0%
Interest and Rents	804	587	300	600	300	100%
License and Permits	-	-	-	-	-	0%
Court Costs and Fines	-	-	-	-	-	0%
Miscellaneous	-	-	-	-	-	0%
 Total Revenues	 2,041,761	 2,094,423	 2,182,159	 2,166,983	 (15,176)	 -1%
 Expenditures						
Current:						
General Government - Administrative	-	-	-	-	-	0%
General Government - Judicial	-	-	-	-	-	0%
Public Safety	3,584,076	3,586,996	4,096,961	4,101,377	4,416	0%
Public Works	-	-	-	-	-	0%
Human Services	-	-	-	-	-	0%
Culture and Recreation	-	-	-	-	-	0%
Conservation and Development	-	-	-	-	-	0%
Debt Service						0%
Principal	-	-	-	-	-	0%
Interest	-	-	-	-	-	0%
Admin Fees	-	-	-	-	-	0%
Swap Interest Due	-	-	-	-	-	0%
Bond Issuance	-	-	-	-	-	0%
Capital Outlay						0%
 Total Expenditures	 3,584,076	 3,586,996	 4,096,961	 4,101,377	 4,416	 0%
 Excess/(Deficiency) of Revenues Over (Under) Expenditures						
	(1,542,315)	(1,492,573)	(1,914,802)	(1,934,394)	(19,592)	1%
 Other Financing Sources (Uses)						
Appropriated Fund Balance	-	-	-	-	-	0%
Operating Transfer In	1,542,315	1,492,573	1,914,802	1,934,394	19,592	1%
Operating Transfer (Out)	-	-	-	-	-	0%
Issuance of Debt	-	-	-	-	-	0%
Proceeds From Issuance of Refunding Bonds	-	-	-	-	-	0%
Proceeds From Issuance of Long Term Debt	-	-	-	-	-	0%
Swap Proceeds	-	-	-	-	-	0%
Bond Discount	-	-	-	-	-	0%
Bond Premium	-	-	-	-	-	0%
 Total Other Financing Sources (Uses)	 1,542,315	 1,492,573	 1,914,802	 1,934,394	 19,592	 1%
 Net Change in Fund Balances						
	-	-	-	-	-	0%
 Fund Balances - Beginning of Year (Deficit)						
	-	-	-	-	-	0%
 Fund Balances - End of Year (Deficit)						
	-	-	-	-	-	0%

2021 ADAMS COUNTY BUDGET

Hotel Tax Statement of Revenues and Expenditures and Changes in Fund Balance

	Actual 2018	Actual 2019	Adopted Budget 2020	Adopted Budget 2021	Variance \$	Variance %
Revenues						
Taxes	2,561,955	2,569,140	-	1,041,000	1,041,000	0%
Intergovernmental Revenues	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	0%
Interest and Rents	29,345	51,532	-	-	-	0%
License and Permits	-	-	-	-	-	0%
Court Costs and Fines	-	-	-	-	-	0%
Miscellaneous	-	-	-	-	-	0%
Total Revenues	2,591,300	2,620,672	-	1,041,000	1,041,000	0%
Expenditures						
Current:						
General Government - Administrative	-	-	-	-	-	0%
General Government - Judicial	-	-	-	-	-	0%
Public Safety	-	-	-	-	-	0%
Public Works	-	-	-	-	-	0%
Human Services	-	-	-	-	-	0%
Culture and Recreation	1,836,830	1,920,891	-	1,098,194	1,098,194	0%
Conservation and Development	-	-	-	-	-	0%
Debt Service						
Principal	-	-	-	-	-	0%
Interest	-	-	-	-	-	0%
Admin Fees	-	-	-	-	-	0%
Swap Interest Due	-	-	-	-	-	0%
Bond Issuance	-	-	-	-	-	0%
Capital Outlay	-	-	-	-	-	0%
Total Expenditures	1,836,830	1,920,891	-	1,098,194	1,098,194	0%
Excess/(Deficiency) of Revenues Over (Under) Expenditures	754,470	699,781	-	(57,194)	(57,194)	0%
Other Financing Sources (Uses)						
Appropriated Fund Balance	-	-	-	-	-	0%
Operating Transfer In	-	-	-	-	-	0%
Operating Transfer (Out)	(433,369)	(495,790)	(2,000,000)	-	2,000,000	-100%
Issuance of Debt	-	-	-	-	-	0%
Proceeds From Issuance of Refunding Bonds	-	-	-	-	-	0%
Proceeds From Issuance of Long Term Debt	-	-	-	-	-	0%
Swap Proceeds	-	-	-	-	-	0%
Bond Discount	-	-	-	-	-	0%
Bond Premium	-	-	-	-	-	0%
Total Other Financing Sources (Uses)	(433,369)	(495,790)	(2,000,000)	-	2,000,000	-100%
Net Change in Fund Balances	321,101	203,991	(2,000,000)	(57,194)	1,942,806	-97%
Fund Balances - Beginning of Year (Deficit)	2,082,436	2,403,537	2,607,528	607,528	(2,000,000)	-77%
Fund Balances - End of Year (Deficit)	2,403,537	2,607,528	607,528	550,334	(57,194)	-9%

Note: Prior to 2021, the Hotel Tax Fund was budgeted as a transfer into the General Fund. Starting in 2021, the whole fund is now budgeted. Also, the large decrease from the 2020 budget to the 2021 budget was due to effects from the COVID-19 pandemic.

2021 ADAMS COUNTY BUDGET

Managed Care Statement of Revenues and Expenditures and Changes in Fund Balance

	Actual 2018	Actual 2019	Adopted Budget 2020	Adopted Budget 2021	Variance \$	Variance %
Revenues						
Taxes	-	-	-	-	-	0%
Intergovernmental Revenues	28,418	-	-	-	-	0%
Charges for Services	-	-	-	-	-	0%
Interest and Rents	-	-	-	-	-	0%
License and Permits	-	-	-	-	-	0%
Court Costs and Fines	-	-	-	-	-	0%
Miscellaneous	-	-	-	-	-	0%
Total Revenues	28,418	-	-	-	-	0%
Expenditures						
Current:						
General Government - Administrative	-	-	-	-	-	0%
General Government - Judicial	-	-	-	-	-	0%
Public Safety	-	-	-	-	-	0%
Public Works	-	-	-	-	-	0%
Human Services	28,418	-	-	-	-	0%
Culture and Recreation	-	-	-	-	-	0%
Conservation and Development	-	-	-	-	-	0%
Debt Service						
Principal	-	-	-	-	-	0%
Interest	-	-	-	-	-	0%
Admin Fees	-	-	-	-	-	0%
Swap Interest Due	-	-	-	-	-	0%
Bond Issuance	-	-	-	-	-	0%
Capital Outlay						
Total Expenditures	28,418	-	-	-	-	0%
Excess/(Deficiency) of Revenues Over (Under) Expenditures						
	-	-	-	-	-	0%
Other Financing Sources (Uses)						
Appropriated Fund Balance	-	-	-	-	-	
Operating Transfer In	-	-	-	-	-	0%
Operating Transfer (Out)	-	-	-	-	-	0%
Issuance of Debt	-	-	-	-	-	0%
Proceeds From Issuance of Refunding Bonds	-	-	-	-	-	0%
Proceeds From Issuance of Long Term Debt	-	-	-	-	-	0%
Swap Proceeds	-	-	-	-	-	0%
Bond Discount	-	-	-	-	-	0%
Bond Premium	-	-	-	-	-	0%
Total Other Financing Sources (Uses)	-	-	-	-	-	0%
Net Change in Fund Balances	-	-	-	-	-	0%
Fund Balances - Beginning of Year (Deficit)	-	-	-	-	-	0%
Fund Balances - End of Year (Deficit)	-	-	-	-	-	0%
Note: The County was notified that MH-IDD fund no longer had to pass through the County. Unfortunately, the County was only notified after the 2018 budget was adopted						

2021 ADAMS COUNTY BUDGET

Non-Major Funds Statement of Revenues and Expenditures and Changes in Fund Balance

	Actual 2018	Actual 2019	Adopted Budget 2020	Adopted Budget 2021	Variance \$	Variance %
Revenues						
Taxes	-	-	-	-	-	0%
Intergovernmental Revenues	724,473	712,323	1,150,898	753,052	(397,846)	-35%
Charges for Services	31,750	40,549	31,000	28,500	(2,500)	-8%
Interest and Rents	9,493	18,982	12,001	9,160	(2,841)	-24%
License and Permits	-	-	-	-	-	0%
Court Costs and Fines	-	-	-	-	-	0%
Miscellaneous	-	8,050	-	-	-	0%
Total Revenues	765,716	779,904	1,193,899	790,712	(403,187)	-34%
Expenditures						
Current:						
General Government - Administrative	-	-	-	-	-	0%
General Government - Judicial	-	-	-	-	-	0%
Public Safety	107,595	110,608	118,910	134,796	15,886	13%
Public Works	246,900	940,397	1,130,000	965,500	(164,500)	-15%
Human Services	-	-	-	-	-	0%
Culture and Recreation	-	-	-	-	-	0%
Conservation and Development	-	-	-	-	-	0%
Debt Service						
Principal	-	-	-	-	-	0%
Interest	-	-	-	-	-	0%
Admin Fees	-	-	-	-	-	0%
Swap Interest Due	-	-	-	-	-	0%
Bond Issuance	-	-	-	-	-	0%
Capital Outlay						
Total Expenditures	354,495	1,051,005	1,248,910	1,100,296	(148,614)	-12%
Excess/(Deficiency) of Revenues Over (Under) Expenditures	411,221	(271,101)	(55,011)	(309,584)	(254,573)	463%
Other Financing Sources (Uses)						
Appropriated Fund Balance	-	-	-	-	-	0%
Operating Transfer In	44,218	39,801	55,011	61,734	6,723	12%
Operating Transfer (Out)	(8,000)	(8,000)	-	-	-	0%
Issuance of Debt	-	-	-	-	-	0%
Proceeds From Issuance of Refunding Bonds	-	-	-	-	-	0%
Proceeds From Issuance of Long Term Debt	-	-	-	-	-	0%
Swap Proceeds	-	-	-	-	-	0%
Bond Discount	-	-	-	-	-	0%
Bond Premium	-	-	-	-	-	0%
Total Other Financing Sources (Uses)	36,218	31,801	55,011	61,734	6,723	12%
Net Change in Fund Balances	447,439	(239,300)	-	(247,850)	(247,850)	0%
Fund Balances - Beginning of Year (Deficit)	1,178,284	1,625,723	1,386,423	1,386,423	-	0%
Fund Balances - End of Year (Deficit)	1,625,723	1,386,423	1,386,423	1,138,573	(247,850)	-18%
Note: The budgeted Non-Major Funds that are included in these Fund Balance schedules are: Liquid Fuels, Hazardous Materials, and Act 13 Bridge Improvements						

* The 2021 Bridge Funds budgets present an overall decrease between 2021 and 2020. Due to a variety of reason that include weather, the impact of COVID-19, and less revenue coming to the County, it was not feasible to maintain the Bridge budgets at levels previously budgeted. Anticipating these impacts, the County will be using Bridge fund cash reserves to fund the deficits in the Bridge budgets. These factors explain the 18% fund balance decrease.

2021 ADAMS COUNTY BUDGET

Capital Reserve Statement of Revenues and Expenditures and Changes in Fund Balance

	Actual 2018	Actual 2019	Adopted Budget 2020	Adopted Budget 2021	Variance \$	Variance %
Revenues						
Taxes					-	0%
Intergovernmental Revenues		145,078			-	0%
Charges for Services					-	0%
Interest and Rents					-	0%
License and Permits					-	0%
Court Costs and Fines					-	0%
Miscellaneous		181,599			-	0%
Total Revenues	-	326,677	-	-	-	0%
Expenditures						
Current:						
General Government - Administrative	328,223	594,998	2,481,245	1,414,000	(1,067,245)	0%
General Government - Judicial		30,833	326,459	430,015	103,556	0%
Public Safety		39,977	318,101	573,947	255,846	80%
Public Works					-	0%
Human Services					-	0%
Culture and Recreation					-	0%
Conservation and Development					-	0%
Debt Service						
Principal					-	0%
Interest					-	0%
Admin Fees					-	0%
Swap Interest Due					-	0%
Bond Issuance					-	0%
Capital Outlay		842,577			-	0%
Total Expenditures	328,223	1,508,385	3,125,805	2,417,962	(707,843)	-23%
Excess/(Deficiency) of Revenues Over (Under) Expenditures						
	(328,223)	(1,181,708)	(3,125,805)	(2,417,962)	707,843	-23%
Other Financing Sources (Uses)						
Appropriated Fund Balance						
Operating Transfer In	833,606	1,139,476				0%
Operating Transfer (Out)		(1,107)				0%
Issuance of Debt						0%
Proceeds From Issuance of Refunding Bonds						0%
Proceeds From Issuance of Long Term Debt						0%
Swap Proceeds						0%
Bond Discount						0%
Bond Premium						0%
Total Other Financing Sources (Uses)	833,606	1,138,369	-	-	-	0%
Net Change in Fund Balances	505,383	(43,339)	(3,125,805)	(2,417,962)	707,843	0%
Fund Balances - Beginning of Year (Deficit)	(585,598)	(80,215)	(123,554)	(3,249,359)	3,125,805	-2530%
Fund Balances - End of Year (Deficit)	(80,215)	(123,554)	(3,249,359)	(5,667,321)	3,833,648	-118%
Note: The Capital Reserve Fund is used departmental capital needs. These projects are budgeted for in a separate capital budget.						

2021 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 financial strategizing. 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 issues.

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 of the County. 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.

The following chart below outlines the County’s Five-Year Forecast of the General Fund revenues and expenditures for 2022 through 2026. Our forecasting model includes growth rate assumptions based on history, trends and future projects for both revenues and expenditures. Although, the forecast shows a steady growth in operations, including both revenues and expenditures, there will ultimately be challenges in balancing future budgets as high demand places pressures on scarce resources. To maintain a positive out-look the County prepares and utilizes a 4-year revolving forecast model. The model creates a linear regression calculation using several years of previous budget data to forecast the 4-year data.

2021 ADAMS COUNTY BUDGET
General Fund Five Year Forecast (Preliminary)

	Actual	Budget	Budget	Budget	Projected				
	2018	2019	2020	2021	2022	2023	2024	2025	2026
Revenues									
Taxes	39,442,999	41,052,505	40,824,500	40,391,474	41,082,225	41,343,967	41,605,709	41,867,451	42,129,193
Intergovernmental Revenues	2,424,631	2,354,813	2,385,997	3,586,133	4,006,967	4,622,627	5,238,287	5,853,947	6,249,531
Charges for Services	5,934,284	5,146,340	6,037,146	5,177,612	5,484,971	5,500,607	5,516,243	5,531,879	5,419,551
Interest and Rents	669,432	505,154	666,550	567,380	573,054	578,784	584,572	590,418	569,759
License and Permits	59,792	136,530	132,810	146,355	182,864	208,461	234,058	259,655	285,252
Court Costs and Fines	94,726	64,500	109,500	104,349	111,736	119,123	126,510	133,897	141,284
Miscellaneous	434,021	664,740	235,000	712,721	719,848	727,047	734,317	741,660	834,632
Total Revenues	49,059,885	49,924,582	50,391,503	50,686,024	52,161,666	53,100,616	54,039,696	54,978,907	55,629,201
Expenditures									
Current:									
General Government - Administrative	11,498,804	13,121,960	14,492,274	14,269,771	15,766,506	16,340,411	17,111,525	17,882,638	18,900,262
General Government - Judicial	8,261,118	12,702,698	13,982,954	14,599,719	17,460,637	18,409,147	19,898,205	21,387,263	23,552,006
Public Safety	16,710,641	14,177,442	14,885,822	15,254,346	15,406,890	15,560,959	15,716,568	15,873,734	15,663,402
Public Works	-	-	-	5,000	5,000	6,500	8,000	9,500	11,000
Human Services	501,848	392,972	350,182	632,946	639,275	645,668	652,125	658,646	735,251
Culture and Recreation	732,033	686,126	413,699	119,500	120,695	121,902	123,121	124,352	125,000
Conservation and Development	1,283,231	1,431,397	1,503,248	1,619,800	1,729,808	1,837,964	1,946,120	2,054,276	2,162,431
Debt Service	-	-	-	-	-	-	-	-	-
Principal	3,320,000	3,399,888	3,505,000	2,350,000	4,600,000	4,740,000	4,500,000	4,640,000	4,770,000
Interest	2,613,456	2,533,719	2,435,121	2,075,719	1,938,678	1,795,655	1,664,173	1,524,338	1,381,169
Admin Fees	-	800	4,000	-	-	-	-	-	-
Swap Interest Due	-	10,000	-	-	-	-	-	-	-
Bond Issuance	-	-	-	-	-	-	-	-	-
Capital Outlay	386,748	-	-	-	-	-	-	-	-
Total Expenditures	45,307,879	48,457,002	51,572,300	50,926,800	57,667,489	59,458,206	61,619,837	64,154,747	67,300,521
Excess/(Deficiency) of Revenues Over (Under) Expenditures	3,752,006	1,467,580	(1,180,797)	(240,776)	(5,505,823)	(6,357,590)	(7,580,140)	(9,175,840)	(11,671,319)
Other Financing Sources (Uses)									
Appropriated Fund Balance			2,000,000	2,797,321	-	-	-	-	-
Operating Transfer In	1,372,051	2,827,000	3,053,300	1,255,400	2,096,025	2,083,659	2,071,294	2,058,929	2,046,563
Operating Transfer (Out)	(3,812,000)	(3,570,662)	(3,872,503)	(3,874,873)	(3,905,125)	(3,954,171)	(4,003,217)	(4,052,263)	(4,145,477)
Issuance of Debt	-	-	-	-	-	-	-	-	-
Proceeds From Issuance of Refunding Bonds	-	-	-	-	-	-	-	-	-
Proceeds From Issuance of Long Term Debt	-	-	-	-	-	-	-	-	-
Swap Proceeds	-	10,800	-	-	-	-	-	-	-
Bond Discount	-	-	-	-	-	-	-	-	-
Bond Premium	-	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	(2,439,949)	(732,862)	1,180,797	177,848	(1,809,100)	(1,870,511)	(1,931,923)	(1,993,334)	(2,098,914)
Net Change in Fund Balances	1,312,057	734,719	-	(62,928)	(7,314,923)	(8,228,101)	(9,512,063)	(11,169,174)	(13,770,233)
Fund Balances - Beginning of Year (Deficit)	25,851,773	27,163,830	27,898,549	27,898,549	27,835,620	20,520,697	12,292,596	2,780,533	(8,388,640)
Fund Balances - End of Year (Deficit)	27,163,830	27,898,549	27,898,549	27,835,620	20,520,697	12,292,596	2,780,533	(8,388,640)	(22,158,874)

Note: The above model was developed for a 5-year projection assuming no use of fund balance or any increase in real estate taxes.

2021 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 Finance department, the Controller's office and the Treasurer's office. This team reviews cashflow on a regular basis making recommendations to the County Manager 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 County financial 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, the County Manager and the County Solicitor.

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.

2021 ADAMS COUNTY BUDGET

Financial Policies (*continued*)

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

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

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

1. Operating Management Policies

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

2. Revenue Policies

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

2021 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 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 >= 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 Finance Department.

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).

2021 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.

2021 ADAMS COUNTY BUDGET

5. Capital Management

Capital Improvement Plan Policy

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

Definition

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

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

6. Debt Policy

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

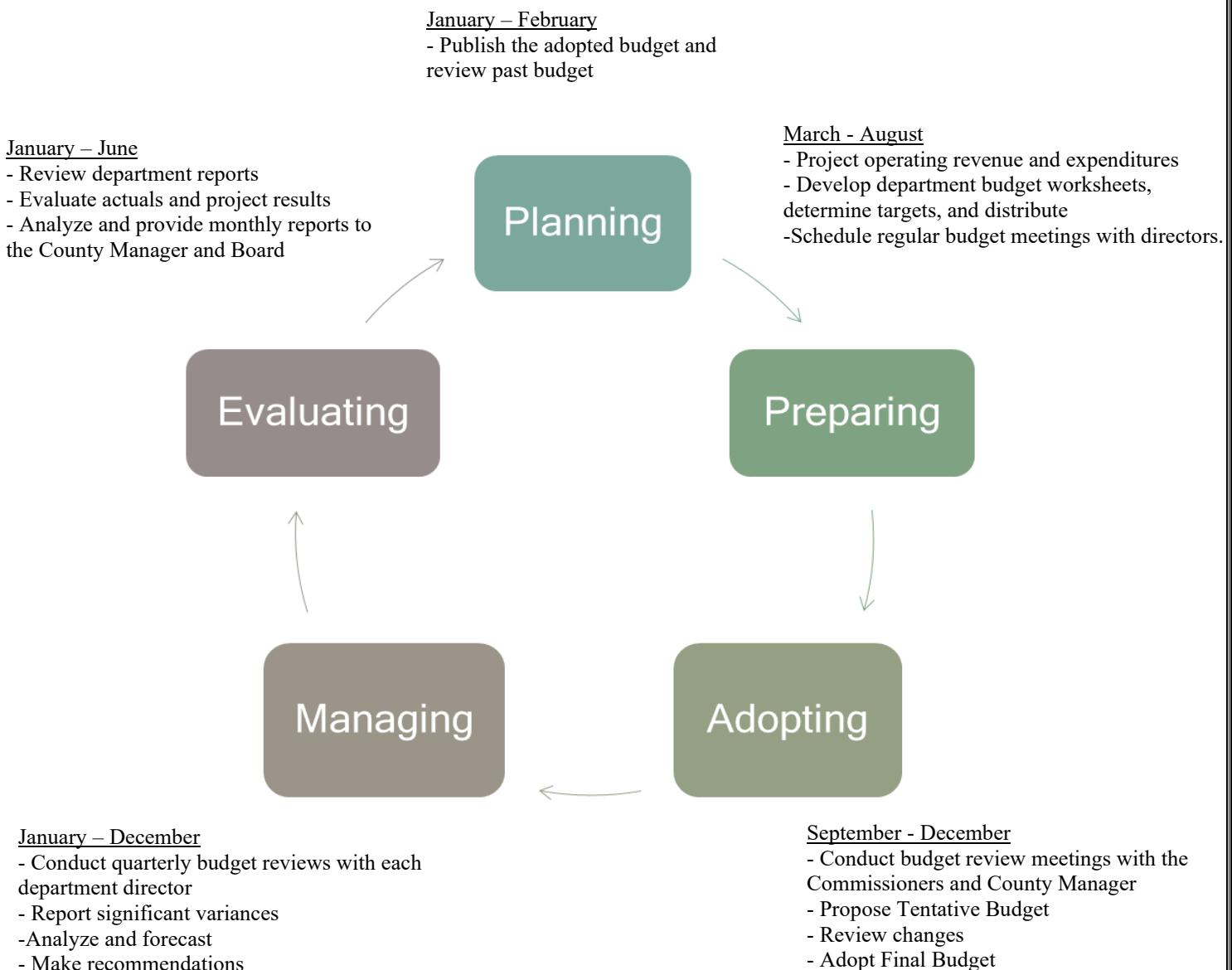
Debt Capacity – An analysis showing how the new issue combined with current debt impacts the County's debt capacity and conformance with County debt policies will accompany every future bond issue proposal.

General Obligation Debt – General Obligation Debt; as defined in the Pennsylvania Local Government Unit Debt Act, refers to a bond or note for the payment of which the full faith, credit, and taxing power of the local government unit is pledged, for the payment of which the local government has entered for the required covenant under section 8104 (relating to covenant to pay bonds or notes or a guaranty) and for the payment of which no specific revenues are pledged. If outlined in a debt issuance, bond proceeds may be used to help fund the County's Capital Improvement Plan. To be sensitive to the tax burden of the citizens, the County balances the use of bond proceeds and cash reserves to pay for capital improvement needs. All debt service is paid for out of the General Fund.

2021 ADAMS COUNTY BUDGET

Budget Process

The budget is the County's plan to collect and use revenues in a means that address the most critical public needs to benefit the citizens. The effort to put this document together takes collaboration from each department within the County. The Board of Commissioners, after consultation with the department heads, identify budget objectives for the upcoming fiscal year. With these objectives in place, it provides direction for the formulation of the proposed budget. The budget process is continuous throughout the year. The cycle begins in January as the New Year starts with an adopted budget. As required by the Commonwealth of Pennsylvania County Code, the proposed budget is to be made available for public inspection for at least twenty days prior to final adoption. The County adopts a Tentative Budget to allow citizens to review, then after 20 days, a Final Budget is adopted. Adoption is also required by December 31st. An annual budget is required to be legally adopted for the General Fund, although it is not required for all the County's other funds (see page 69 for list of other funds). Below is a chart that identifies important time frames in preparation for the adoption of the budget.



2021 ADAMS COUNTY BUDGET

Budget Process (*continued*)

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.

A department's budget is comprised of three parts as follows:

Salaries and related Benefits – reconciles position budgeting with the Human Resource's position control file and the adopted benefits package for each employee within a department. Finance monitors position budgeting throughout the calendar year. Finance verifies the calculation of overtime submitted by the department director.

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

Capital – a request for these items are 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 – Finance 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 is to be clear, credible, and defensible.

Expenditure Projections –The County practices 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 Finance Department reviews and prepares summary documents which detail the department's recommendations that include major changes in the budget, new positions, capital purchases, planned new programs and projects, and any other significant expenditure changes. The Finance Department 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.

2021 ADAMS COUNTY BUDGET

Budget Adoption and Modification

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 59). Under this method, revenues are recognized when they are both measurable and available to finance expenditures of the fiscal period covered by the budget. Expenditures are recognized in the accounting and budgeting period in which fund liabilities are incurred, with the exception of debt service which is recognized when due.

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

Level of Control

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

BUDGET ADJUSTMENT POLICY

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

Budget Amendments

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

2021 ADAMS COUNTY BUDGET

Budgeted Position Count

	2019	2020	2021	Variance '20 to '21
<i>Building and Maintenance</i>	20	22	21	(1)
<i>County Complex</i>	2	2	2	-
<i>Clerk of Courts</i>	11	11	10	(1)
<i>Commissioners</i>	8	6	6	-
<i>Controller</i>	6	7	8	1
<i>Cooperative Extension</i>	5	5	5	-
<i>Coroner</i>	6	7	7	-
<i>Court Administration</i>	124	125	127	2
<i>District Attorney</i>	16	16	16	-
<i>Elections/Voter Registration</i>	4	3	3	-
<i>Emergency Services</i>	2	2	2	-
<i>Finance/Purchasing</i>	5	5	5	-
<i>Human Resources</i>	6	6	5	(1)
<i>Information Technology</i>	11	16	15	(1)
<i>Planning</i>	16	16	16	-
<i>Conservation District</i>	11	12	13	1
<i>Prison</i>	130	131	133	2
<i>Central Processing</i>	8	8	8	-
<i>Protective Inspections</i>	1	1	1	-
<i>Prothonotary</i>	6	7	8	1
<i>Public Defender</i>	7	7	8	1
<i>Register and Recorder</i>	6	6	6	-
<i>Security</i>	10	11	11	-
<i>Sheriff</i>	20	20	20	-
<i>Solicitor</i>	3	4	4	-
<i>Tax Services & Tax Collectors</i>	53	53	53	-
<i>Treasurer</i>	6	6	6	-
<i>Veterans Affairs</i>	2	2	2	-
<i>Victim Witness</i>	7	7	6	(1)
<i>911 Telecommunications</i>	36	37	37	-
<i>Children and Youth Services</i>	48	50	51	1
<i>Independent Living</i>	6	6	6	-
<i>Hazardous Materials</i>	1	1	1	-
<i>Act 13 Bridge Improvements</i>	-	-	-	-
<i>Liquid Fuels</i>	-	-	-	-
<i>Hotel Tax</i>	-	-	-	-
	603	618	622	4

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

2021 ADAMS COUNTY BUDGET

Budgeted Positions Overview

Overall, the County witnessed an increase of nine positions from 2020 to the 2021 Budget. During that same period, five positions were eliminated. Those adjustments resulted in a net increase of four positions. The County went from 618 positions in 2020 to 622 positions in 2021.

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

Position Changes

Building and Maintenance

- One Full Maintenance Lead position was moved to the Prison.

Clerk of Courts

- One Full Time position was eliminated in the Clerk of Courts Office during 2020. Due to increased automation efforts, the duties from this position were consolidated into other existing positions.

Controller

- One Paid Intern position was added in the Controller's Office. A position to add to provide support to the office in AP-AR.

Courts Consolidated

- One Full Time General Clerk was created for Magisterial District Judge Beauchat's office due to increased workload.
- One Full Time Human Resources Generalist position was transferred from Human Resources to the Courts.

Information Technology

- Two Paid Intern positions were eliminated, and one Part Time Technology Educational Trainer was added. The creation of the trainer allows for additional support in the education and use of various applications throughout the County.

Conservation District

- One Full Time Clean Water Action Plan Coordinator was added during 2020. The creation of this position was to supplement the Clean Water Action Plan for Adams County. This position is grant funded.

Prison

- One Full Time Maintenance Lead position was moved from Building and Maintenance to the Prison.
- One Full time Records Specialist – Court Liaison was added in the 2021 Budget. The creation of this position allows for additional support in the expansion of video conferencing for court proceedings.

2021 ADAMS COUNTY BUDGET
Budgeted Positions Overview (*continued*)

Prothonotary

- One Part Time Court Clerk and Scanner was added during 2020 to provide additional support to the office.

Public Defender

- One Part Time Criminal Investigator position was added in the 2021 Budget to supplement the needs of the office.

Victim Witness

- One Full time position was eliminated.

Children and Youth Services

- One Full time Program Specialist was added for the Family Engagement Program. The need arose for this position because of increased caseload due to the initiation of the state's Family Engagement Initiative. This position is grant funded.

2021 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								
Finance / 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								

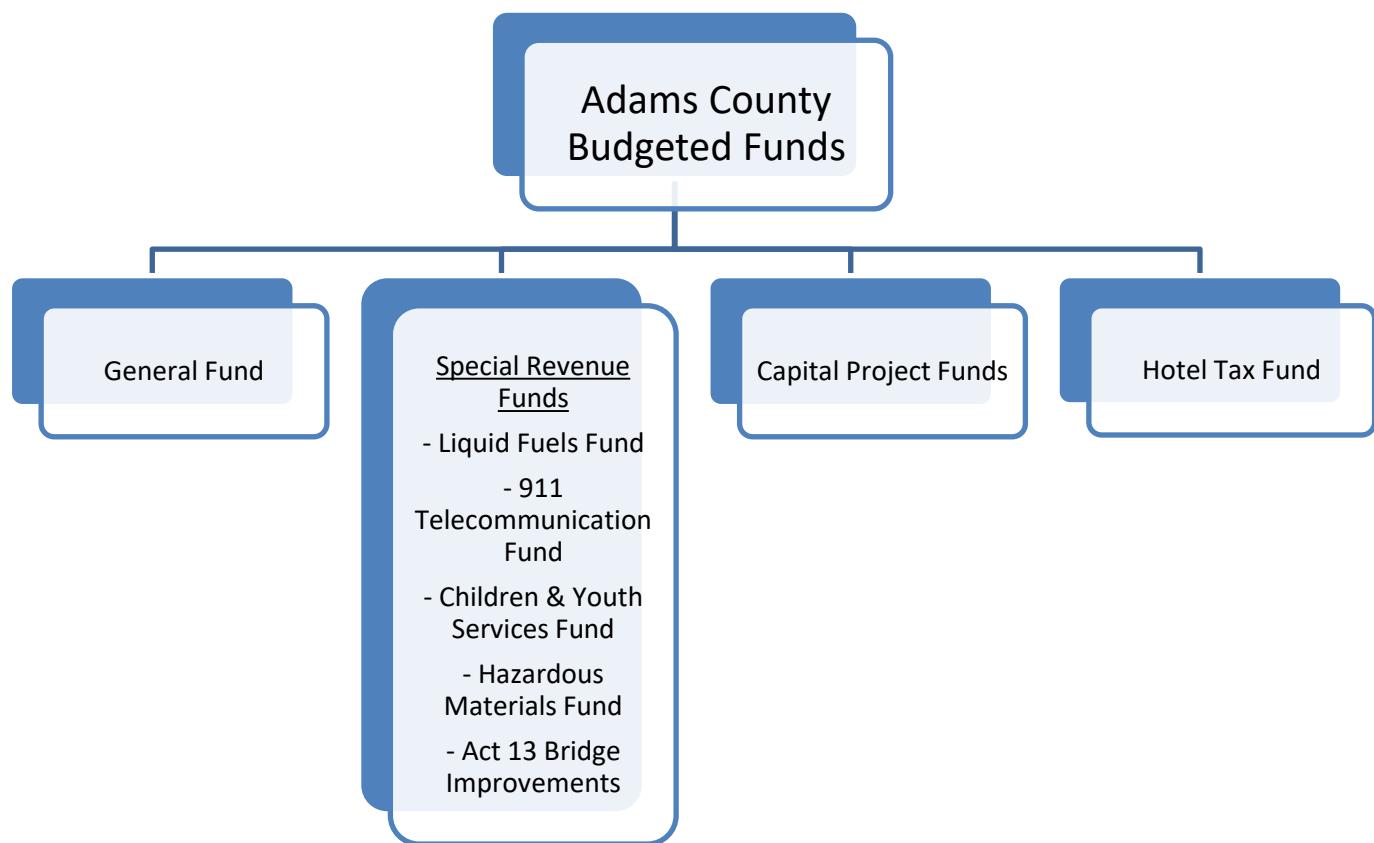
2021 ADAMS COUNTY BUDGET

Fund Structure (*continued*)

The following governmental type funds, which are included in the County's CAFR 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: Liquid Fuels, 911 Telecommunications, Children & Youth Services, and Hazardous Materials. The County also passes a budget for its Capital Projects Fund and Hotel Tax Fund.



2021 ADAMS COUNTY BUDGET

Fund Structure (*continued*)

Purpose	Major Source of Funds
<u>General Fund</u>	
The General Fund 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.	Real Estate Taxes, Departmental Earnings, Federal and State Grants
<u>Special Revenue Funds</u>	
The 911 Telecommunications Fund operates and administers the 9-1-1 emergency telephone system.	9-1-1 Fee Imposed, General Fund Appropriation
The Children and Youth Services Fund provides child protective social services.	Federal and State Grants, General Fund Appropriations
The Hazardous Materials Fund provides support to all first responders in the event of a hazardous materials incident.	Fees, Federal and State Funding, General Fund Appropriations
The Liquid Fuels Fund provides funds for projects to support construction, reconstruction, maintenance and repair of public roads or streets.	State Gasoline Tax, Federal Grants
The Act 13 Bridge Improvements provides bridge management services for the 40 County owned bridges.	Marcellus Shale Impact Fee, State Funding
<u>Other Funds</u>	
The Capital Project Fund accounts for the financial resources used for acquisition and capital construction of major capital facilities in governmental funds	Borrowing (Series C), General Fund, or Reserves
The Hotel Tax Fund is a special fund to support tourism in Adam County first authorized by the Pennsylvania legislature in 2000 and thereafter adopted by the Board of Commissioners in 2001.	Hotel Room Reservation Tax

2021 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 Projects Fund – Capital Projects Fund is used to account for the accumulation of resources for, and capital construction of major capital facilities in governmental funds.

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 similar to those found in the private sector

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

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

Major Funds

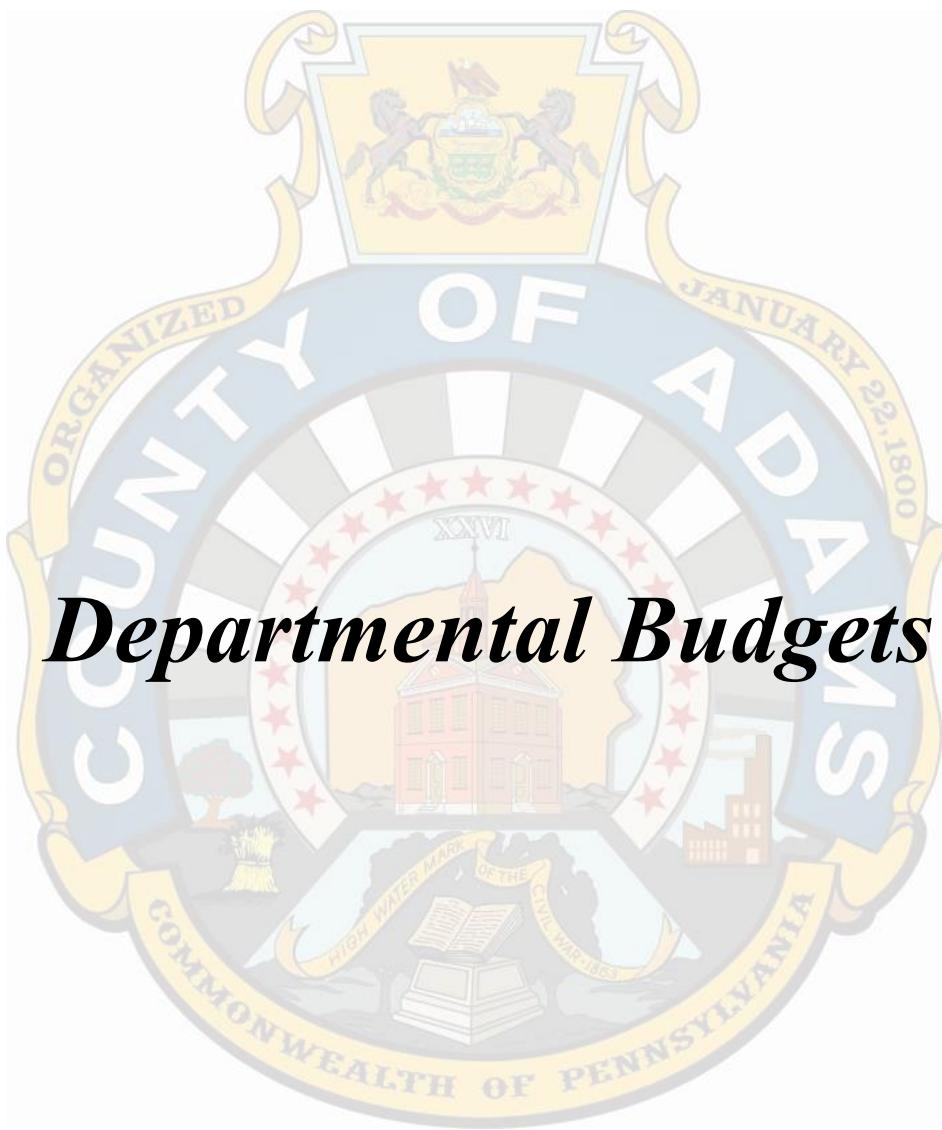
Any fund whose revenues, expenditures/expenses, assets/deferred outflows, or liabilities/deferred inflows (excluding extraordinary items) are at least 10% of corresponding totals for all governmental or enterprise funds and at least 5% of the aggregate amounts for all governmental and enterprise funds, 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.

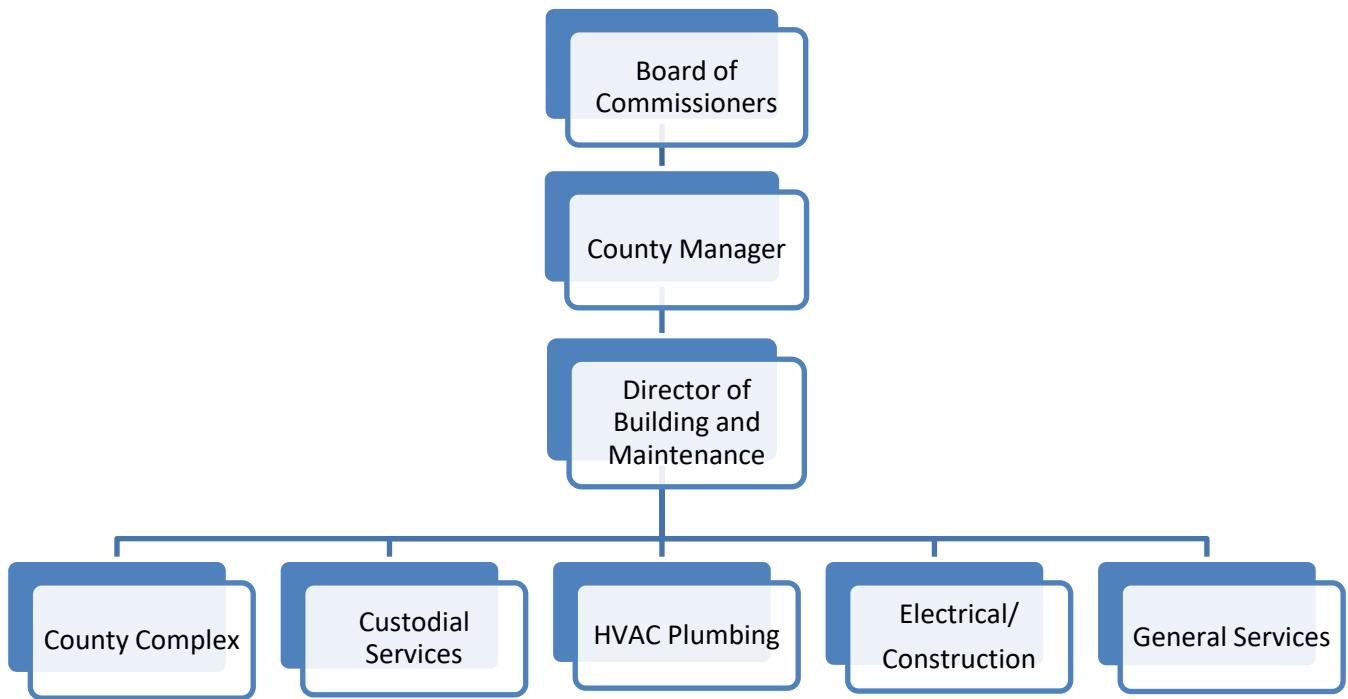
Children and Youth Services Fund – The Children and Youth Services Fund provides child protective social services to Adams County’s children. A majority of this funding comes from Federal and State grants.

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

2021 ADAMS COUNTY BUDGET



2021 ADAMS COUNTY BUDGET BUILDING/MAINTENANCE



Mission Statement

To maintain all county buildings, including the Human Service Building, County Magistrate Offices, the County Complex Facilities and the former St. Francis Xavier Property. 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, telephone and voice mail system, courthouse mail, copies and printing operations, and many others too numerous to mention.

Budget Narrative

In the year 2020 the Building & Maintenance Department accomplished many major work projects to include: consolidating storage through moving records and shredding documents per the retention regulations. Replacing energy saving lighting thought-out the County, maintaining Prison HVAC equipment, Generator, laundry and kitchen equipment, utilizing bulk purchasing process to save funds, and service the Generators and HVAC equipment at the 17 Tower sites.

2021 ADAMS COUNTY BUDGET

Bldg. & Maintenance (continued)

The Building & Maintenance Department will continue to perform preventative maintenance work to all of the buildings, grounds, electrical, plumbing, and HVAC equipment. The department will continue to coordinate shredding throughout the county buildings and recycle cardboard. The County received reimbursement for recycled cardboard.

The County replaced the 42-year-old outdated air handler with six (6) supply and return fans for redundancy the original only had one of each. A UV lighting was added to help sanitize, along with steam humidifiers to help maintain certain humidity throughout the building. The chiller was also replaced with a new carrier 200-ton unit. The Maintenance Department did renovations to include moving the Public Defender's Office to the Historical Courthouse with a total renovation and an HVAC upgrade, with all new electric UAV's and thermostats, switched over from the original pneumatic system. The Department also renovated the Sheriff's Department to include the Public Defender's former area. This year was very challenging with the Covid-19, but the Department was still able to complete numerous projects throughout the County utilizing in house staff, which saved funds.

2021 ADAMS COUNTY BUDGET

Bldg. & Maintenance (continued)

Departmental Goals

- To work behind the scenes and beyond the view of most casual observers, maintaining, servicing, and repairing the many mechanical, electrical, structural, and architectural components of County facilities.
- Inspect, service, and repair County-owned vehicles.
- Manage construction projects.
- Monitor and track County leases and ensure lease arrangements are up-to-date and current.
- Interact with energy consultants.
- Oversee janitorial work ensuring the County owned buildings are well maintained.

Performance Measures

Strategic Goal(s)	Measure	2018 Actual	2019 Actual	2020 Actual	2021 Projected
Goal 1: Efficient Government	Construction projects completed within time constraints and within budget	Yes	Yes	Yes	Yes
	Repair all equipment such as tractors and mowers in house	Yes	Yes	Yes	Yes
	Respond to work orders within 7 days of receiving	98%	98%	98%	99%
	Number of vehicles the County maintains in house	12	12	12	12
	Percent of work done in house on the County vehicles	90%	90%	90%	40%

Position Count

	2018 Budget	2019 Budget	2020 Budget	2021 Budget
Budgeted Positions	21	20	23	21

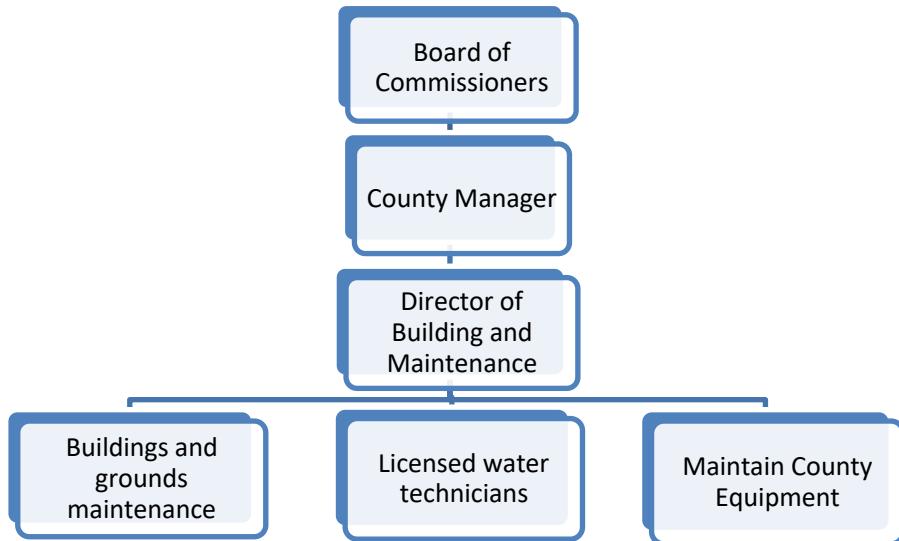
2021 ADAMS COUNTY BUDGET

Bldg. & Maintenance (continued)

Revenue & Expense Detail

Account Description	2018 Actuals Audited	2019 Actuals Audited	2020 Adopted Budget	2021 Adopted Budget
<u>Revenues:</u>				
Charges for Services	900	600	1,000	500
Miscellaneous	762	2,249	3,500	3,500
TOTAL REVENUES	\$1,662	\$2,849	\$4,500	\$4,000
<u>Expenses:</u>				
Professional Services	15,265	3,068	500	2,250
Advertising	2,471	1,829	1,600	750
Dues/Memberships	216	-	-	-
Contracted Services	58,636	67,564	116,461	104,831
Training	-	1,560	3,600	2,000
Conferences	-	-	1,200	-
Travel - Mileage	546	201	300	200
Travel - Meals	-	-	150	-
Travel - Other	50	-	50	-
Travel - Lodging	-	-	-	-
Property Repair/Maintenance	3,523	3,733	7,500	4,250
Building Repair/Maintenance	40,261	71,282	33,000	68,500
Vehicle Repair/Maintenance	1,756	4,600	2,550	2,250
Equipment Repair Maintenance	11,409	9,006	13,000	12,750
Rental of land and buildings	104,123	26,031	-	-
Telephone	20,300	55	400	50
Cell Phone	7,549	8,011	9,459	8,000
Electric	124,586	82,723	114,500	114,000
Fuel Oil/Natural Gas	35,105	32,168	35,500	36,500
Water/Sewer	17,190	22,367	18,700	18,200
Disposal of Waste	6,561	7,117	7,500	8,000
Internet	106	244	250	250
Supplies	57,838	49,040	61,100	47,300
Postage/Shipping	48	82	160	150
Gasoline for County Vehicles	3,813	5,875	5,400	4,000
Uniforms/Accessories	361	762	1,000	700
Minor Equipment	16,115	20,688	18,370	4,925
TOTAL OPERATING EXPENSES	\$527,828	\$418,006	\$452,250	\$439,856
Salaries	644,977	642,767	774,607	754,438
FICA ER	47,754	47,853	59,257	57,714
Allocated Benefits	324,654	329,432	405,194	371,872
TOTAL OPERATING BUDGET	\$1,545,213	\$1,438,058	\$1,691,308	\$1,623,880

2021 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.

2021 ADAMS COUNTY BUDGET

County Complex (continued)

Budget Narrative

In the year 2020, our County Maintenance techs continued with training courses to gain the knowledge and expertise to operate and comply with DEP standards, so our water treatment facility stayed safe and operational. The County now has 4 licensed operators. The County's 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.

Well water testing is a daily duty for the water system. Testing for Phosphate and Chlorine residuals, VOCs, Nitrate, IOCs, and TTHM/HAA5. In 2020, the maintenance department has done an excellent job in keeping the grounds, parking and roadway maintained. The Department serviced our own lawn mower equipment this year including some of the County vehicles savings of around another \$5,000. With the VPN previously installed, we are now able to see the well house computer remote and adjust or make corrections 80% of the time reducing overtime expenses. Staff serviced all generator at the complex, 911 and prison. The Department 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 the County is reimbursed for the scrap metal. In addition, the Department oversees the maintenance of the shooting range and use work release or community service personnel to help with the preventative maintenance.

2021 ADAMS COUNTY BUDGET

County Complex (continued)

Departmental Goals

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

Performance Measures

Strategic Goal(s)	Measure	2018 Actual	2019 Actual	2020 Actual	2021 Projected
Goal 1: Efficient Government	Number of licensed operators for water testing	4	4	4	4
	Number of days during the week the water is tested	7	5	5	5
	Number of generators serviced at a County Building	20	20	20	20
	Maintain County owned buildings and grounds	Yes	Yes	Yes	Yes

Position Count

	2018 Budget	2019 Budget	2020 Budget	2021 Budget
Budgeted Positions	2	2	2	2

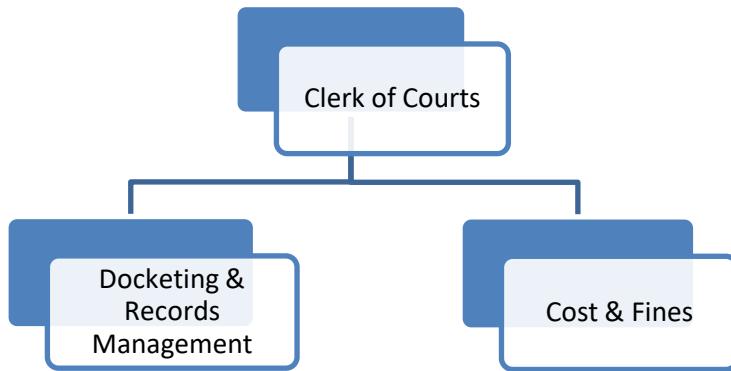
2021 ADAMS COUNTY BUDGET

County Complex (continued)

Revenue & Expense Detail

Account Description	2018 Actuals Audited	2019 Actuals Audited	2020 Adopted Budget	2021 Adopted Budget
<u>Revenues:</u>				
NO REVENUES	304	-	-	-
TOTAL REVENUES	\$304	\$ -	\$ -	\$ -
<u>Expenses:</u>				
Professional Services	3,246	2,613	5,200	3,000
Dues/Memberships	391	974	350	500
Application Filing Fee	-	-	600	600
Contracted Services	1,710	2,610	6,241	3,000
Training	1,340	650	2,000	1,000
Conferences	-	-	-	-
Travel – Meals	-	74	150	-
Travel – Lodge	329	1,009	1,500	1,000
Property Repair/Maintenance	2,717	2,407	2,500	2,500
Building Repair/Maintenance	36	395	500	300
Vehicle Repair/Maintenance	934	1,792	1,250	1,500
Equipment Repair/Maintenance	6,945	7,389	4,000	4,000
Cell Phone	-	619	-	800
Fuel Oil/Natural Gas	1,066	1,895	3,000	1,000
Disposal of Waste	-	-	-	-
Internet	582	115	500	-
Supplies	8,254	11,251	7,500	6,000
Postage/Shipping	-	-	25	-
Gasoline for County Vehicles	3,388	1,264	2,000	2,000
Uniforms/Accessories	77	-	150	150
Minor Equipment	2,952	8,073	1,755	12,590
TOTAL OPERATING EXPENSES	\$33,967	\$43,130	\$39,221	\$39,940
Salaries	117,879	111,352	111,562	123,757
FICA ER	8,706	8,188	8,534	9,467
Allocated Benefits	59,396	63,733	51,010	70,276
TOTAL OPERATING BUDGET	\$219,948	\$226,403	\$210,327	\$243,440

2021 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.

2021 ADAMS COUNTY BUDGET

Clerk of Courts (continued)

Budget Narrative

The Clerk of Courts Office continues to focus on ways to become more efficient. In September 2016, we went live with PACFile (electronic filing of records) and an electronic records management system (ERMS) offered by the Administrative Office of Pennsylvania Courts. We were excited to become one of the first few counties to go live with the new system. This system permits all Court and Court related offices as well as attorneys and other ancillary parties to file electronically with the Clerk of Courts as well as to view cases and receive notifications electronically. Up until June 2019, this system has only been implemented with dependency case due to challenges with the email notifications for other Court related offices. The District Attorney's Office, Probation and the Public Defender's Office along with the Courts were to work on their business process when the Courts directed a pause implementing this process. The Clerk of Courts had been prepared to fully implement efiling and electronic notifications upon approval of the Courts. Effective on June 17, 2019 we went live with delinquency cases. Once the Courts and court related departments have developed their business process, the Court would permit criminal cases to be turned on.

As of June 9, 2020, we implemented PACFile for criminal cases which allowed us to finally achieve our goal eliminating duplication for distributing court orders. We have been working on that project for over 4 years. PACFile will become mandatory for filing purposes in 2 years.

We are now focusing on encouraging the other Court and Court related departments to accept the electronic process and eliminate the duplication they are continuing to do. We are assisting these other departments, when accepted, so that we can streamline and eliminate duplication as much as possible. With COVID-19, we are hoping we will receive more "buy-in" from other departments.

We are constantly looking at processes to become more efficient, reduce expenses while providing more access and ease for our constituents.

Exceptions to the budget line items include:

MINOR EQUIPMENT

Due to COVID-19, we recognize the importance of being able to work remotely. In order to accommodate this, we have requested additional laptops and docketing stations so that all staff could easily take their computer home, Court, or other location as needed.

2021 ADAMS COUNTY BUDGET

Clerk of Courts (continued)

CONTRACTED SERVICES

The Clerk's Office used our Automation Funds to purchase a new Orphans' Court case management system to replace Verdict by Cott. This new system went live on June 1, 2020 and allows for e-filing and many other electronic functionalities that were not previously available. The annual support and maintenance are higher than with our previous vendor which is why the increase in contracted services.

I have also requested a County issued cellphone instead of using my personal cell phone. This is in alignment with the goals of our IT Department.

AUTOMATION FUNDS

We are in the process of converting microfilm and reel film to digital format. This will permit easier, faster, more efficient service to our constituents. It will also permit the Clerk's Office to easily expunge matters when they occur and decrease storage costs. This project will take several years to complete and has been included within our 2021 budget.

2021 ADAMS COUNTY BUDGET

Clerk of Courts (continued)

Departmental Goals

- Maintain accurate and timely records, books, and dockets of the Criminal Court
- Process incoming documents within five days of their file date
- Create electronic files for each criminal and summary docket containing electronic images of all papers filed to provide access to case documents.
- Prepare and submit state commitments to the proper authorities in a timely manner.
- Maintain unqualified opinions on County and state audits.

Performance Measures

Strategic Goal(s)	Measure	2018 Actual	2019 Actual	2020 Actual	2021 Projected
Goal 1: Efficient Government	Number of contempt cases processed	1,864	2,109	297	500
	Number who brought themselves current prior to hearing	936	1,014	140	250
	Number who paid in full prior to hearing	83	98	6	50
	Acknowledgements of contempt signed	212	232	32	150
	Number of bench warrants issued	579	712	111	500
	Cases moved to hearings, continues, matters stricken, etc.	54	47	8	25

Position Count

	2018 Budget	2019 Budget	2020 Budget	2021 Budget
Budgeted Positions	11	11	11	10

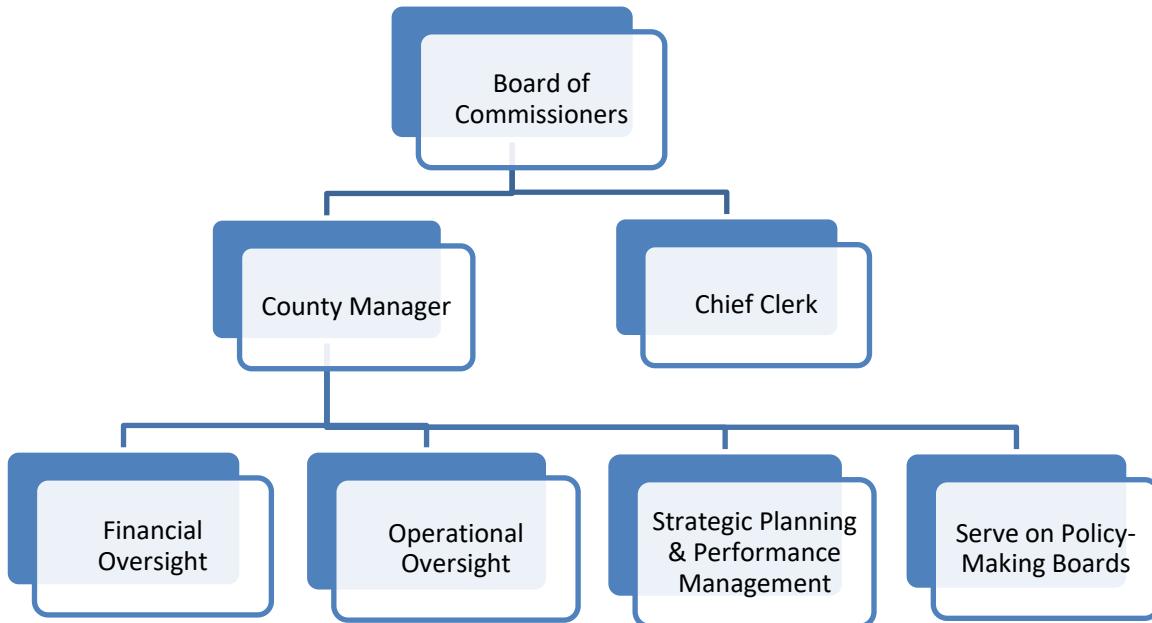
2021 ADAMS COUNTY BUDGET

Clerk of Courts (continued)

Revenue & Expense Detail

Account Description	2018 Actuals Audited	2019 Actuals Audited	2020 Adopted Budget	2021 Adopted Budget
<u>Revenues:</u>				
State Funding	3,216	4,690	4,700	1,500
Charges for Services	536,930	584,505	630,000	670,000
Copy Revenue	1,740	2,680	2,300	1,500
Addiction Diversionary Fee	7,200	6,697	9,000	8,000
Counseling Funds	525	525	300	525
DUI Fines & Forfeitures	148,915	159,145	170,000	185,000
County Fines	150,792	158,843	173,000	180,000
Bail Forfeiture	3,530	16,388	7,000	3,000
Interest Income	152	196	150	200
License-Marriage	19,300	17,300	15,000	15,000
TOTAL REVENUES	\$872,300	\$950,969	\$1,011,450	\$1,064,725
<u>Expenses:</u>				
Professional Services	12,600	1,083	3,100	2,888
Legal Fees	1,000	750	1,000	1,000
Advertising	1,930	1,873	2,500	2,500
Dues/Memberships	1,000	1,000	1,250	1,250
Contracted Services	4,190	12,788	9,047	19,238
Training	50	-	50	-
Conferences	375	-	425	-
Travel - Mileage	200	89	250	150
Travel – Other	-	-	100	-
Travel – Lodging	450	-	550	-
Equipment Repair/Maintenance	250	-	250	250
Telephone	150	183	150	185
Supplies	10,000	11,222	10,000	8,000
Publications/Subscriptions	2,600	3,971	3,500	4,000
Postage/Shipping	10,000	12,099	10,500	12,300
Minor Equipment	2,582	574	12,816	4,785
Bank Fees	-	408	200	200
TOTAL OPERATING EXPENSES	\$47,377	\$46,040	\$55,688	\$56,746
Salaries	346,951	396,638	408,824	392,572
FICA ER	26,542	29,389	31,275	30,032
Allocated Benefits	178,789	184,221	219,341	164,039
TOTAL EXPENSES	\$599,659	\$656,288	\$715,128	\$643,389

2021 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 Manager and directors, manage 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

The responsibility of conducting business for the County has continued to grow. An important fact is that the county maintains its best ever credit rating from Moody's at Aa2+ and fund balance to meet future needs. However, challenges from decreased funding from the State and Federal government and a lack of any notable increases in tax revenue from development within the county continue to impact the budget process. The general county budget is stretched to meet the obligations imposed and necessary to meet the needs of Adams County residents. We continue to improve our operational effectiveness with modernization programs while we continue to pay down our debt within our budgeting process. The Commissioner's office will continue to promote the collaborative approach with all departments and Elected Officials in order to provide services to the citizens of Adams County.

2021 ADAMS COUNTY BUDGET

Commissioners (continued)

Departmental Goals

- Oversee all aspects of the budget process, including current and future year projections; work with Finance to collect from all departments and present a final proposed budget by November of 2021.
- Administer all aspects of authorization for expenditures, contracts, bids, proposals, grants, salaries, benefits, and other financial matters of the County in accordance with best practices, statute, and applicable regulations.
- Ensure that all County departments provide the services they are chartered to provide in the most cost-effective manner possible.
- Ensure that all County functions are provided in such a manner as to optimize taxpayer's satisfaction.
- Ensure that the County and its interests are represented appropriately on all Policy-Making Boards in accordance with statute and effective administration.

Performance Measures

Strategic Goal(s)	Measure	2018 Actual	2019 Actual	2020 Actual	2021 Projected
Goal 1: Efficient Government	Maintain relative quality and sustainability of financial strategy (Moody's Bond Rating)	Aa2+	Aa2+	Aa2+	Aa2+
	Maintain a balanced budget with sufficient reserves	Yes	Yes	Yes	Yes
	Number of Proclamations	37	40	28	30
	Number of citations issued	14	12	7	10

Position Count

	2018 Budget	2019 Budget	2020 Budget	2021 Budget
Budgeted Positions	8	8	7	6

2021 ADAMS COUNTY BUDGET

Commissioners (continued)

Revenue & Expense Detail

Account Description	2018 Actuals Audited	2019 Actuals Audited	2020 Adopted Budget	2021 Adopted Budget
<u>Revenues:</u>				
*Real Estate Taxes – CY	3,344,684	-	-	-
Per Capita Taxes-PY	29,949	28,601	32,000	32,000
Federal Funding	9,852	13,654	-	12,000
State Funding	113,894	93,894	158,000	151,700
Charges for Services	-	-	-	-
Admin Fees	20,370	-	-	-
Commissions Earned	11,456	13,014	11,000	11,000
Education Sub Abuse-Act	-	28,079	28,800	28,000
Rental Income	259,382	247,161	253,240	278,000
Miscellaneous	12,345	12,982	5,000	1,500
Insurance Refunds	-	-	150,000	95,000
Co of York MHMR Annual Allot	25	890	-	-
Capozzi & Assoc	-	-	-	-
Contributions and Donations	-	-	-	-
One Time Revenues	302,911	96,197	-	-
Indirect Cost Reimbursement	398,305	563,298	-	556,721
Other Grants	-	-	-	-
Swap Proceeds	48,238	192,161	-	-
Sale of an asset	-	-	-	-
TOTAL REVENUES	\$4,551,411	\$1,289,931	\$638,040	\$1,165,921

Expenses:

Professional Services	83,709	125,968	110,000	200,000
Legal Fees	27,813	18,057	3,500	86,000
Court Appointed Counsel	1,743	13,021	-	-
Witness Fees	-	1,331	200,000	4,000
Advertising	4,160	4,755	4,500	4,700
Dues/Memberships	23,042	22,715	24,300	22,943
Contracted Services	1,655	415	2,144	2,270
Training	4,548	6,854	5,350	4,000
Conferences	455	1,260	3,800	3,500
Travel - Mileage	1,197	-	2,000	1,200
Travel - Meals	741	179	1,030	800
Travel - Other	123	123	250	250
Travel - Lodging	3,381	4,127	6,000	5,000

*This revenue moved to the Tax Services department in 2019 (see page 191)

2021 ADAMS COUNTY BUDGET

Commissioners (continued)

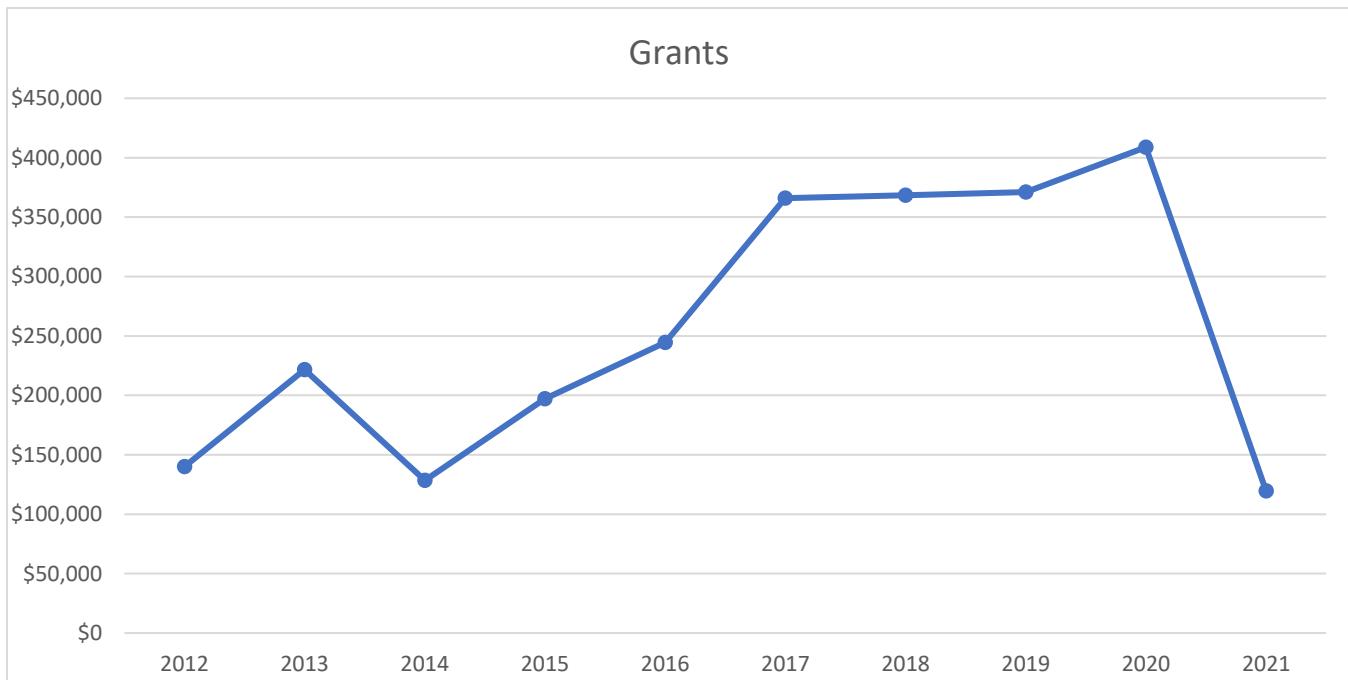
Revenue & Expense Detail

Account Description	2018 Actuals Audited	2019 Actuals Audited	2020 Adopted Budget	2021 Adopted Budget
<u>Expenses:</u>				
Property Repair Maintenance	-	-	-	-
Building Repair Maintenance	-	-	-	-
Vehicle Repair Maintenance	144	124	1,500	1,500
Equipment Repair Maintenance	-	-	-	-
Telephone	67	61	155	155
Cellphone	660	464	528	600
Television	168	160	200	200
Internet	463	424	500	500
Insurance	292,212	223,575	312,000	331,000
Local County Grant	427,395	374,239	713,699	131,500
Human Services	123,601	211,589	158,000	163,700
York/Adams MH/MR	214,401	65,479	270,000	288,000
Supplies	5,584	2,804	4,000	2,400
Publications Subscriptions	477	512	425	425
**Employee Recognition	2,442	2,439	2,100	2,100
Postage/Shipping	112	251	300	275
Gasoline for County Vehicles	565	566	875	500
Minor Equipment	-	4,857	1,200	1,000
Bad Debt	-	186,463	-	-
Property Real Estate Taxes	2,975	14,158	13,175	13,600
Admin Fees	3,900	3,900	4,000	4,000
Debt Principal	3,320,000	3,419,229	3,581,234	2,350,000
Debt Interest	2,613,456	2,509,489	2,489,643	2,075,719
Swap Interest Due	5,316	1,306	-	-
Issuance Costs	-	-	-	-
<i>TOTAL OPERATING EXPENSES</i>	\$7,166,505	\$7,220,894	\$7,916,408	\$5,701,837
Salaries	440,683	388,840	458,069	472,487
FICA ER	31,982	28,468	35,042	36,145
Allocated Benefits	189,953	186,678	216,398	251,343
<i>TOTAL OPERATING BUDGET</i>	\$7,829,123	\$7,824,880	\$8,625,917	\$6,461,812

**This expenditure moved from Human Resources' Fringe Benefits

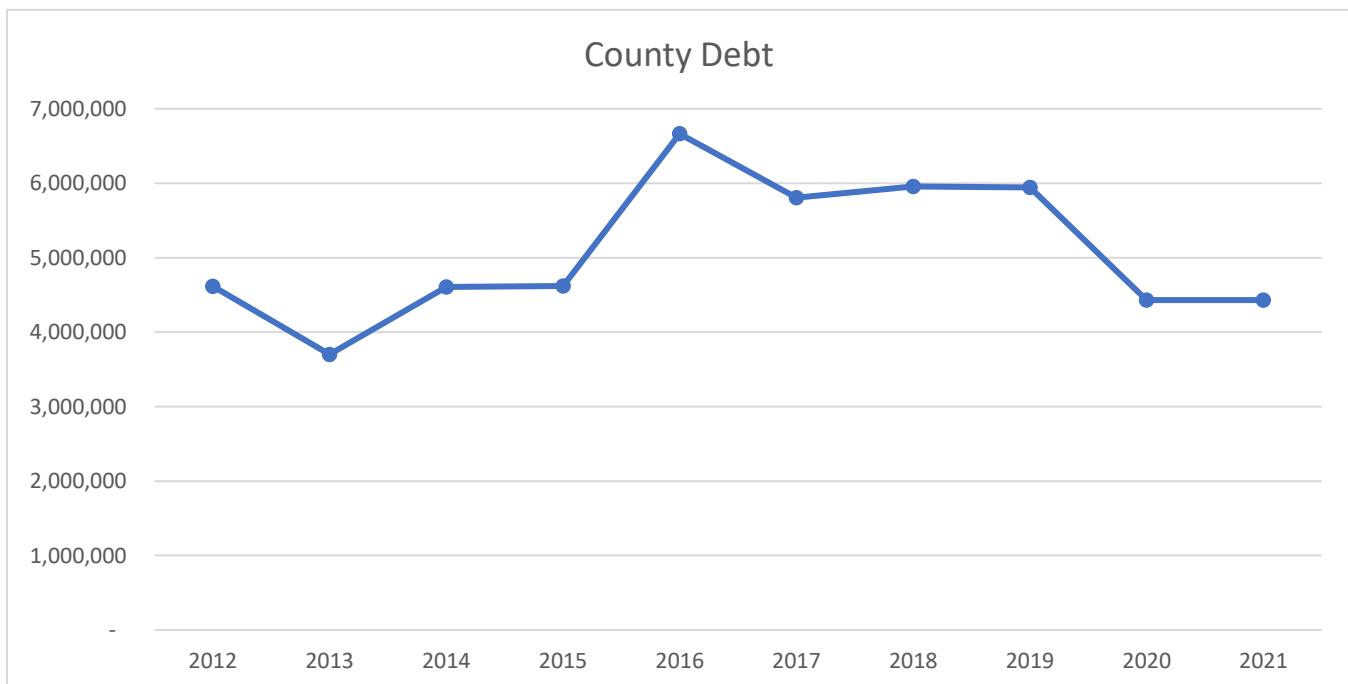
2021 ADAMS COUNTY BUDGET

Commissioners (continued)



*All values are the adopted budget amount

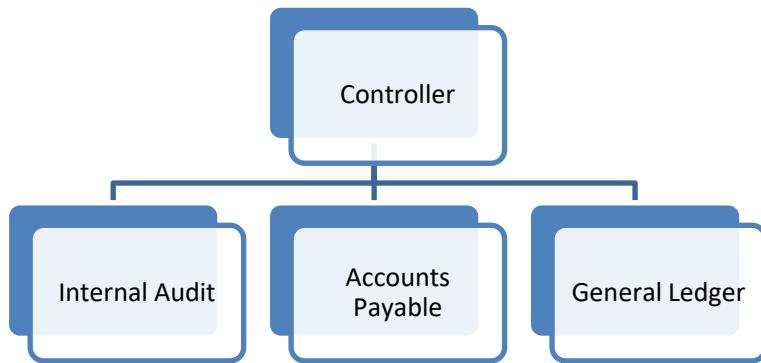
Grants include Adams County SPCA, Adams County Arts Council, Adams County Historical Society, Main Street, Rabbit Transit, and Community Media. The Adams County Economic Development and IDA grant have been transferred to the Hotel Tax



Fund.

*All values are the adopted budget amount

2021 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 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, Senior Auditor, Senior Accountant, and Accounts Payable. In addition, the department has a Financial System Support Analyst who works across all County departments, and in particular Finance, IT, and the Treasurer's Office, to improve financial processes, efficiency, and access to timely and relevant financial data.

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

2021 ADAMS COUNTY BUDGET

Controller (continued)

In 2020, the office issued the County's third consecutive Comprehensive Annual Financial Report and received its second consecutive GFOA Certificate of Achievement for Excellence in Financial Reporting, for the 2019 Annual Report. Efforts are underway to develop a Popular Annual Financial Report (PAFR) to broaden the availability and understanding of financial data in the community.

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

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 Comprehensive Annual Financial Report by the end of June 2021.

Performance Measures

Strategic Goal(s)	Measure	2018 Actual	2019 Actual	2020 Actual	2021 Projected
Goal 1: Efficient Government	Number of year-end audit adjustments	4	3	3	3
	State DCED countywide financial reporting deadline met	Yes	Yes	Yes	Yes
	Preparation of Comprehensive Annual Financial Report	Yes	Yes	Yes	Yes
	Percent of invoices in compliance with County procedures	90%	90%	90%	90%
	Percent of invoices in compliance with County payment terms	90%	90%	90%	90%
	Percent of checks returned for re-work	0.60%	0.86%	0.79%	0.69%

Position Count

	2018 Budget	2019 Budget	2020 Budget	2021 Budget
Budgeted Positions	6	6	7	8

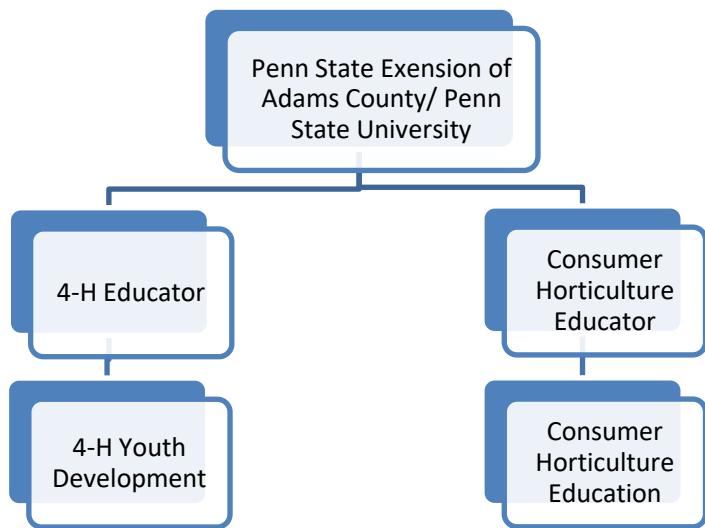
2021 ADAMS COUNTY BUDGET

Controller (continued)

Revenue & Expense Detail

Account Description	2018 Actuals Audited	2019 Actuals Audited	2020 Adopted Budget	2021 Adopted Budget
<u>Revenues:</u>				
<i>NO REVENUES</i>	-	-	-	-
<i>TOTAL REVENUES</i>				
	\$ -	\$ -	\$ -	\$ -
<u>Expenses:</u>				
Professional Services	5,252	1,900	10,000	10,000
Legal Fees	2,000	2,960	2,000	2,000
Advertising	360	826	600	200
Dues/Memberships	815	742	900	1,645
Contracted Services	1,507	1,708	1,524	2,227
Training	211	808	4,000	4,000
Conferences	2,155	205	3,325	3,325
Travel - Mileage	2,001	569	1,360	1,360
Travel - Meals	144	82	200	200
Travel - Other	18	60	50	50
Travel - Lodging	1,893	879	3,000	2,000
Equipment Repair Maintenance	-	-	-	-
Telephone	24	31	40	60
Internet	541	413	600	500
Supplies	1,269	2,140	1,300	2,000
Publications Subscriptions	-	-	-	500
Postage/Shipping	89	127	100	200
Minor Equipment	3,964	2,010	2,952	326
<i>TOTAL EXPENSES</i>	\$22,243	\$15,460	\$31,951	\$30,593
Salaries	324,102	326,120	392,407	413,752
FICA ER	23,079	23,886	30,019	31,652
Allocated Benefits	164,036	172,177	205,420	222,041
<i>TOTAL OPERATING BUDGET</i>	\$533,460	\$537,643	\$659,797	\$698,038

2021 ADAMS COUNTY BUDGET COOPERATIVE EXTENSION



Mission Statement

Penn State Extension is a modern educational organization dedicated to delivering science-based information to people, businesses, and communities. We provide access to face-to-face and online education to our customers—when they want it, where they want it, and how they want it—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 support and education to the citizens of Pennsylvania. We make a difference locally through focused engagement, and more widely to customers connecting in the digital landscape.

We offer nonformal research based educational programs in the following areas: 4-H Youth Development; Agronomy & Natural Resources; Dairy, Equine, Farm Animal Welfare, Livestock and Poultry; Energy, Entrepreneurship and Community Development; Families, Food and Health, Food Safety and Quality, and Commercial and Consumer Horticulture including the Penn State Master Gardener Program.

Extension program teams consist of a collection of educators, associates, and faculty that come together from various units when their expertise is needed. Since program team members live and work alongside you, they have a vested interest in ensuring our products and services better their communities. Our program teams also have unique partnerships with county and state governments, and facilitate collaboration with industry, nongovernment organizations, and others.

2021 ADAMS COUNTY BUDGET

Cooperative Extension (continued)

Our education is available when and where you need it. Extension educators actively engage customers through in-person learning experiences, including workshops, conferences, on-site consultation, and more. Our digital experience provides on-demand access to articles, videos, and online courses. You can always find us working hard in your community. Visit us at the Adams County Agriculture and Natural Resources Center, 670 Old Harrisburg Road, Gettysburg, PA 17325; (717) 334-6271 and online at <https://extension.psu.edu>.

Budget Narrative

Penn State Extension Tree Fruit Team

Winter Fruit School provided growers with intensive training in all aspects of orchard management from the standards of disease, insect, and crop management to risk management, the first time the latter topic was offered. This annual event represents a close collaboration between Extension and the Adams County Fruit Growers Association. Based on 70 survey responses, educational content provided by the tree fruit team and the specialists at the Fruit Research and Extension Center (FREC) saved Adams County growers \$375 per acre. With over 8,000 acres under cultivation, this represents over \$3,000,000 in savings for growers in Adams County. Bilingual crop protection training also occurred during the 2020 winter fruit school, with 45 Spanish-speaking orchard employees in attendance. Of these employees, 67% indicated they learned something that could increase profitability in their farm operations.

The Young Grower Alliance (YGA) continues to develop strong business and leadership skills, hosting a workshop on “Cultivating Leadership—Sowing Seeds of Success in Your Specialty Crop Enterprise” at the 2020 Mid-Atlantic Fruit & Vegetable Convention (MAFVC) and organizing two out-of-state tours of diversified producers and research facilities. A survey of YGA members indicated the value of Penn State Extension programming benefited members \$940 per person on average. The fall YGA tour of Twin Springs Fruit Farm, the Thirsty Farmer, and the Historic Round Barn brought over 70 people to Adams County from as far away as Philadelphia and College Park, Maryland. The YGA – primarily led by Adams County area young growers and supported by Adams County area orchard owners – continues to have an impact far outside our county and has made a name for itself throughout the region.

2021 ADAMS COUNTY BUDGET

Cooperative Extension (continued)

With leadership from Adams County community leaders (WellSpan Health Outreach Education and Keystone Agricultural Health Program) and extension educators, the Penn State Extension Latinx Agricultural Network has developed innovative educational formats for providing timely, science-based information to life sustaining ag businesses this season. The team has a new Penn State Extension *Agricultura en Español* Facebook page and a new hotline in Spanish for reporting timely crop recommendations.

Dr. Tara Baugher and Dr. Daniel Weber, with support from Adams County Educator Tanya Lamo, conducted live webinars on adjustments to the H-2A guest worker visa program, services and best practices to protect employee health, employer compliance with agricultural employee legal requirements, and modifications to seasonal employee housing during COVID-19.

Dr. Weber led an effort among state-wide members of the Extension Horticulture Team to modernize an integrated pest management hotline designed to place timely information in the hands of members of Pennsylvania's plain and Latinx communities who cannot receive Extension information using the internet. Since the curtailment of face-to-face meetings, this system was recognized to continue to reach those members of this underserved audience, and to introduce this service to a new audience: members of the Latinx community.

This phone system, first introduced in the late 1990's, was restructured by Dr. Weber to leverage new technology available with Penn State's Cisco Unity communications system. This restructuring quadrupled the amount of information available to tree fruit growers by creating new lines dedicated to pathology, entomology, pomology, and the tree fruit industry in general. Other groups in the horticulture unit followed his lead, increasing the overall content of this system by a factor of ten. Included in this are four separate lines for Spanish-speaking callers, providing members of the Latinx community instant access to the latest information on vegetable, small fruit, tree fruit growing, and the green industry.

Penn State Extension Master Gardener Program

Fifty-seven Adams County Penn State Extension Master Gardener volunteers and 13 trainees support Penn State Extension's educational programs in consumer horticulture in the county. They develop their horticultural expertise through participation in educational training classes conducted by Extension staff, professionals in the field, and Penn State University faculty.

2021 ADAMS COUNTY BUDGET

Cooperative Extension (continued)

The Penn State Master Gardener volunteer program supports the outreach mission of Penn State Extension by utilizing unbiased research-based information to educate the public and our communities on best practices in sustainable horticulture and environmental stewardship. The Adams County Master Gardeners donated 3,159 volunteer hours and had 4,511 contacts reported during the most recent reporting year. Master Gardeners volunteering on the Penn State Extension – Adams County Master Gardener Hotline gave 208 hours educating clients and researched over 119 questions during the growing season.

In response to COVID-19, virtual learning opportunities will become common practice. In planning for relevant virtual programming, our goal for 2021 is to create a studio within our office which will allow for multiple programs to produce quality virtual programs. We will be learning how to use new equipment: cameras, lighting, and computer programs to develop great virtual experiences. During 2019, Master Gardeners trained and experimented in the trial and native plant gardens to prepare a pollinator program, to include insect life cycles and plant preferences of our native bees and butterflies. Our goal in 2021 will be to bring this learning experience to the public through utilizing our new studio, implementing those educational experiences that were learned through the development of the pollinator program.

Penn State Extension Adams County 4-H Youth Development Program

The Adams County 4-H program supports 219 members and 194 other youth served. 4-H School Enrichment program reached 776 students in 26 classrooms. Eighty-five screened 4-H leaders worked with the youth across the county. 4-H members learned and demonstrated success through project completion, participation in local, regional, state and national 4-H educational opportunities. They used the life skills learned to be contributing members of society. Despite the challenges with COVID -19 the Adams County 4-H program continues to reach new and existing members and families on a virtual platform.

2021 ADAMS COUNTY BUDGET

Cooperative Extension (continued)

Departmental Goals

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

Performance Measures

Strategic Goal(s)	Measure	2018 Actual	2019 Actual	2020 Actual	2021 Projected
Goal 5: Healthy Communities	Total number of youths served in Adams County	2,046	3,195	1,864	1,864
	Number of 4-H clubs	20	19	24	24
	Number of adult 4-H Screened Volunteers & Leaders	81	86	80	80
	Number of consumers reached with consumer horticulture educational information	3,722	3,019	3,464	3,800
	Number of Master Gardener Volunteers	54	54	63	65
	Number of Master Gardener volunteer hours	3,431	3,260	2,436	3,000

Position Count

	2018 Budget	2019 Budget	2020 Budget	2021 Budget
Budgeted Positions	5	5	5	5

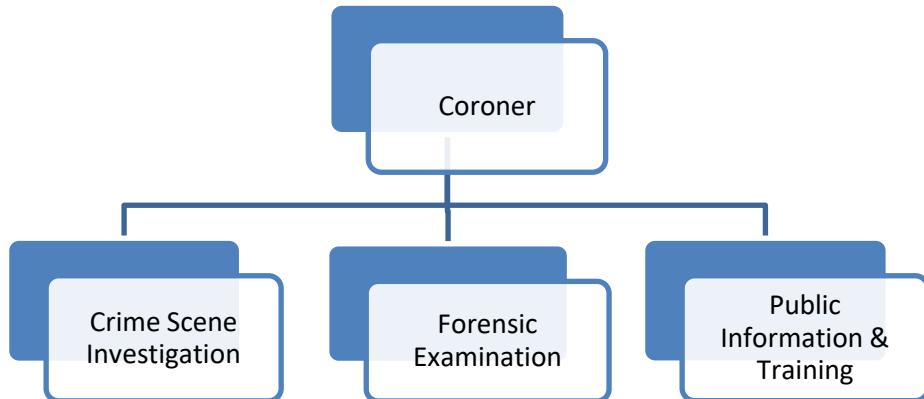
2021 ADAMS COUNTY BUDGET

Cooperative Extension (continued)

Revenue & Expense Detail

Account Description	2018 Actuals Audited	2019 Actuals Audited	2020 Adopted Budget	2021 Adopted Budget
<u>Revenues:</u>				
NO REVENUES	-	-	-	-
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -
<u>Expenses:</u>				
Professional Services	153,560	120,551	165,000	173,500
Advertising	-	-	-	-
Contracted Services	6,548	9,557	10,148	10,148
Training	455	1,020	500	500
Conferences	-	-	-	-
Travel - Mileage	9,654	8,732	9,000	8,500
Travel - Meals	58	89	200	200
Travel - Other	75	106	100	100
Travel - Lodging	442	231	600	1,000
Rental of land and buildings	77,040	77,040	77,040	77,040
Telephone	6,646	4,073	4,400	3,400
Cell Phone	343	342	-	-
Internet	1,658	1,569	1,700	1,700
Insurance	2,253	-	-	-
Supplies	1,854	3,603	2,200	1,760
Postage/Shipping	648	721	800	800
Minor Equipment	-	1,402	4,056	3,000
TOTAL OPERATING EXPENSES	\$261,234	\$229,036	\$275,744	\$281,648
Salaries	207,317	212,470	218,680	225,338
FICA ER	15,223	15,515	16,729	17,238
Allocated Benefits	95,019	105,061	115,064	121,539
TOTAL OPERATING BUDGET	\$578,793	\$562,082	\$626,217	\$645,763

2021 ADAMS COUNTY BUDGET CORONER



Mission Statement

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

Budget Narrative

The department has kept the training line dollars in place even though they were not used it in 2020 due to Covid-19 restrictions. The department is looking at adding additional deputies over the course of the next few years once they are trained to respond to incidents on their own, they will be required to take the basic training certification.

There are additional monies requested in the vehicle maintenance line for tire replacement on the department's 2011 vehicle.

2021 ADAMS COUNTY BUDGET

Coroner (continued)

Departmental Goals

- Conduct a thorough death scene investigation and determine whether any other persons were involved with the death other than the decedent.
- Protect and preserve the death scene for the purpose of gathering relative facts, circumstances, and evidence related to the cause and manner of death.
- Obtain all information necessary to establish a positive identification and supplement the background history and locate and notify the legal next of kin.
- Determine the need and arrange for the completion of various studies, by the appropriate experts, to bring the investigation to a successful conclusion.
- Provide educational and training programs for the public and emergency medical personnel.
- Train another on call deputy coroner to increase with the case load by June 2021.

Performance Measures

Strategic Goal(s)	Measure	2018 Actual	2019 Actual	2020 Actual	2021 Projected
Goal 1: Efficient Government	Total number of cremations	495	471	605	700
	Total number of drug overdoses	14	8	20	15
	Total number of drug overdoses heroin related	8	6	16	10
	Total motor vehicle accidents	10	6	11	15
	Total motor vehicle accidents related to alcohol	4	1	3	5
	Total number of homicides	2	2	1	2
	Total number of suicides	15	12	16	15
	Total number of fire related deaths	0	0	3	1
	Total deaths undetermined	1	1	0	0
	Total number of autopsies	48	39	35	35
Total incidents referred and investigated		1,006	873	1,130	1,200

Position Count

	2018 Budget	2019 Budget	2020 Budget	2021 Budget
Budgeted Positions	6	6	7	7

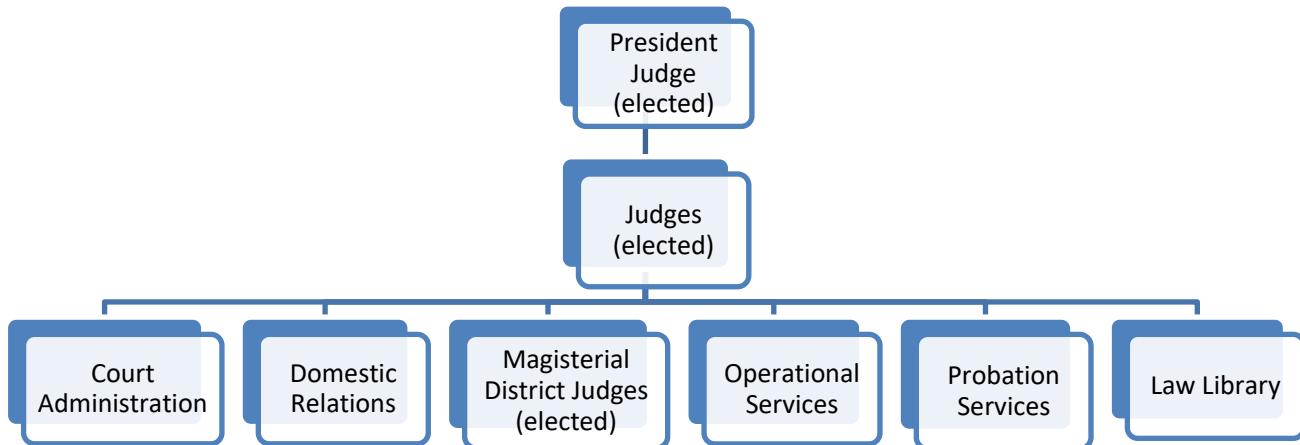
2021 ADAMS COUNTY BUDGET

Coroner (continued)

Revenue & Expense Detail

Account Description	2018 Actuals Audited	2019 Actuals Audited	2020 Adopted Budget	2021 Adopted Budget
<u>Revenues:</u>				
State Funding	20,000	15,000	10,000	10,000
Charges for Services	13,600	24,650	23,000	26,000
TOTAL REVENUES	\$33,600	\$39,650	\$33,000	\$36,000
<u>Expenses:</u>				
Professional Services	140,847	104,785	95,878	110,000
Legal Fees	-	-	721	-
Dues/Memberships	550	675	660	667
Contracted Services	1,417	1,702	1,716	1,737
Training	-	-	1,622	1,575
Conferences	1,050	1,250	1,284	1,300
Travel - Mileage	710	68	524	200
Travel - Meals	29	-	52	-
Travel - Other	11	12	21	-
Travel - Lodging	917	757	824	900
Building Repair/Maintenance	46	12	-	50
Vehicle Repair/Maintenance	90	387	103	502
Equipment Repair Maintenance	8	496	3,605	1,000
Telephone	1,339	146	1,442	175
Electric	5,777	4,618	4,429	3,618
Fuel Oil/Natural Gas	1,718	1,959	1,442	2,500
Water/Sewer	2,135	2,764	2,060	2,600
Disposal of Waste	579	600	412	500
Supplies	1,684	2,821	2,735	2,240
Postage/Shipping	171	176	206	175
Gasoline for County Vehicles	377	792	515	625
Minor Equipment	200	-	-	-
TOTAL OPERATING EXPENSES	\$159,655	\$124,020	\$120,251	\$130,364
Salaries	53,064	55,291	61,708	72,983
FICA ER	4,000	4,165	4,720	5,583
Allocated Benefits	21,462	25,805	26,278	32,009
TOTAL OPERATING BUDGET	\$238,181	\$209,281	\$212,957	\$240,939

2021 ADAMS COUNTY BUDGET COURT ADMINISTRATION



Mission Statement

The mission of the Adams County Court of Common Pleas:

As a member 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

2021 ADAMS COUNTY BUDGET

Court Administration (continued)

Budget Narrative

The unexpected COVID-19 pandemic of 2020 will certainly be felt for years to come and is foremost in our thoughts as we developed the 2021 operating budget for the Courts. Because of prior investment in technology, we were in a position to use trusted, secure video conferencing methods that were initially deigned to reduce prison transports in a manner for which virtually all prison transports were eliminated as part of pandemic safety measures. However, it has occurred based on significant workforce effort from the Courts that was not planned and could not be shifted from another County department. Additionally, a major limitation has been the availability of adequate video conferencing equipment in the Courtrooms themselves. Indeed, having robust, secure video conferencing capability requires having robust sound systems, and the Court has prepared in 2020 to install upgraded sound systems in the four Courtrooms in the Courthouse, only to be disrupted by the pandemic. Phase 2 of that project would have been for professional-grade video conferencing equipment to be installed in the four Courtrooms in 2021. We are therefore seeking to carry over unexpended funds from 2020 for the sound systems to 2021 and to complete this massive project of sound system and video conferencing upgrades all in one year, as long as the pandemic allows us to do so. The issue is that we need to be able to use the equipment we currently have without interruption to the Courtrooms in order to keep up with the demand for justice, for which did not slow down due to the pandemic.

In addition, to the need to function under pandemic conditions (and to use these services in the future for what was originally intended: decrease of prisoner transports), the expectations of the Court to function as an independent branch of government as intended by the Pennsylvania Constitution means that roles previously performed by staff from the Executive branch need to be performed by the Judiciary. In particular, the human resource management aspect of the Judiciary continues to be refined by the Courts, to the point where it is necessary for the Court to pursue its own resources necessary for professional human resource management of its staff.

The Adams Count Department of Probation Services relies on state funds for 30 percent of the annual budget for adult probation services. The other 70 percent of funding comes from county funds, supervision fees paid by offenders (a portion of which passes through the state treasury), and other sources that include various fees and grants. The reward of helping someone to improve their life and the unprecedented thrill of seeing someone truly turn their life around is what motivated our Probation Officers. Probation Officers are professionals tasked with supervising individuals that can be dangerous. They are expected to travel extensively to meet with offenders they supervise. They also frequently interact with other persons involved with the offender. The situations can be quite volatile. Providing the necessary training and equipment enable probation officers to work confidently toward what often motivates them.

2021 ADAMS COUNTY BUDGET

Court Administration (continued)

This includes firearms training, defense tactics training, drug identification training, evidence-based practices trainings, among many other types of trainings designed to keep Probation Officers up to date with necessary skills to promote their safety and effectiveness in dealing with offenders. Laws and Statutes are increasingly keeping offenders in the communities or placing them back into the communities within a quicker timeframe. Many of these offenders are placed on electronic monitoring, which proves to be a more cost-efficient method of supervision than incarceration. Indeed, due to the pandemic and the impact on Re-entry Center, electronic monitoring has become essential. This need does require us to increase our request for funds related to electronic monitoring.

The Adams County Domestic Relations Section will focus on pre-court intervention strategies to evaluate the circumstances families are facing as a result of the COVID-19 pandemic. The department will continue to work on collaborative efforts with partner agencies yet work closely with Pennsylvania Career Link who will provide individual assistance to clients who need to secure employment to care for their children and uphold court ordered obligations. As new mandates continue to be received with the ever-changing environment, Domestic Relations will strive to effectively manage and enforce child support, so the children receive the financial and medical support they deserve.

All of the work from our Court family (Court of Common Pleas, Magisterial District Courts, Department of Probation Services, Domestic Relations Section, Law Library, Department of Operational Services, and Court Administration) takes resources, focus, vision, and dedication, for which the Court turns to its well-established Mission and Vision statement for guidance and which has been in place for over a decade.

2021 ADAMS COUNTY BUDGET

Court Administration (continued)

Departmental Goals

- Courts
 - Assume and enforce responsibility for the enforcement of court rules.
 - Enhance case flow management, court scheduling, jury management, public access, and other responsibilities.
 - Provide access to court information for the general public and media.
 - Utilize, with the help of technology, a fair, economic, and judicious process in summoning citizens for jury duty and selecting prospective jurors for jury service.
 - Coordinate case and judge assignments and arrange all court schedules.
- Probation
 - Prepare court ordered reports.
 - Use evidence-based practices to determine supervision levels based on offender needs and risk to re-offend.
 - Monitor and enforce the payments of fines, fees, costs, and restitution imposed by the court.
 - Determine, impose, and enforce the completion of required community service hours for both adult and youth.
- Domestic Relations
 - Locate absent parents for the establishment and enforcement of support orders.
 - File all legal documents for application of support and the process of inputting demographic information in the statewide Pennsylvania Child Support Enforcement System.
 - Determine the fatherhood children born outside a marriage through genetic testing.
 - Schedule and conduct conferences for review of financial information in determining support obligations.

2021 ADAMS COUNTY BUDGET

Court Administration (continued)

Departmental Goals (continued)

- Magisterial District Judges
 - Conduct fair and impartial hearings and dispose of cases in an expeditious manner.
 - Enter and update all case information in the MDJ's statewide computer system.
 - Increase collections of fines, costs, and restitution.
 - Improve judicial accountability and cooperative relationships between the Magisterial District Courts and the Common Please Bench.
 - Provide prompt, courteous service to the public in the major functions of the Magisterial District Courts.
- Operational Services
 - Support the Court of Common Pleas through ongoing collaboration with all Court related departments.
 - Evaluate, analyze, plan, and integrate information, to identify, access and sustain sources of funding to centralize and eliminate duplicative services within the Court system.

2021 ADAMS COUNTY BUDGET

Court Administration (continued)

Performance Measures

Strategic Goal(s)	Measure	2018 Actual	2019 Actual	2020 Actual	2021 Projected
Goal 3: Criminal Justice	New criminal cases filed	1,409	1,526	N/A	1,526
	Criminal jury trials	10	18	N/A	18
	Criminal bench trials	15	9	N/A	9
	Criminal guilty pleas	1,067	1,066	N/A	1,066
	Criminal ARD's / Diversionary Disposition	300	316	N/A	316
	Criminal cases Withdrawn / dismissed	105	89	N/A	89
	Inactive criminal trials	71	31	N/A	31
	New civil cases docketed	640	829	N/A	829
	Civil bench trials	0	2	N/A	2
	Civil settlements	287	249	N/A	249
	Civil Arbitration filings	10	1	N/A	1
	Protection from abuse	115	134	N/A	134
	New child support filings	1,531	1,499	N/A	1,499
	Custody filings	486	458	N/A	458
	Divorce filings	336	326	N/A	326
	Delinquency filings	149	129	N/A	129
	Estates filed	32	12	N/A	12
	Adoptions	26	29	N/A	29
	Guardian filings	30	19	N/A	19
	Jury Summons mailed	1,931	1,583	N/A	1,583
	Average Cost Per Juror	\$57.11	\$66.90	N/A	\$66.90

*The 2020 figures will not be released by the AOPC until the end of 2021 (N/A = Not Available.)

Position Count

	2018 Budget	2019 Budget	2020 Budget	2021 Budget
Budgeted Positions	118	124	125	127

2021 ADAMS COUNTY BUDGET

Court Administration (continued)

Revenue & Expense Detail

Account Description	2018 Actuals Audited	2019 Actuals Audited	2020 Adopted Budget	2021 Adopted Budget
<u>Revenues:</u>				
State Funding	612,273	732,028	650,000	710,000
Charges for Services	584,207	252,140	250,000	248,000
Copy Revenue	-	43	100	100
Admin Fees	104,055	102,681	101,000	78,000
Reentry Room and Board	465,695	430,930	400,000	100,000
Reentry Drug Testing Fees	64,882	64,917	55,000	17,000
Reentry Laundry Fees	15,752	16,506	15,000	4,500
Reentry Transportation Fees	2,440	3,207	2,500	600
Salary Reimbursement	-	7,559	16,000	16,000
Restitution	160	220	-	-
Offender Supervision Fee-CTY	232,866	241,082	180,000	200,000
Arbitration Board Reimb.	2,107	695	1,000	1,000
Conciliation Fee	-	19,200	21,000	21,000
DUI Education Fee	45,975	56,490	50,000	50,000
Electronic Monitoring Fee	94,726	101,010	75,000	110,000
In State Compact Application Fee	5,110	2,600	3,000	2,500
Public Service Fees	31,200	32,858	30,000	30,000
County Fines	-	392,280	391,000	384,000
Miscellaneous	6,923	2,293	-	-
TOTAL REVENUES	\$2,268,371	\$2,458,739	\$2,240,600	\$1,972,700

Expenses:

Professional Services	349,587	314,140	400,000	575,125
Legal Fees	48,147	44,901	75,000	77,500
Court Appointed Counsel	121,425	101,333	100,000	121,000
Arbitration Board	11,050	13,650	11,000	11,000
Jury Duty Fees	11,170	16,322	15,600	15,600
Advertising	1,837	563	1,000	1,100
Dues/Memberships	4,442	7,235	9,215	10,215
Contracted Services	161,532	106,652	182,950	192,313
Training	8,622	5,382	11,000	20,050
Conferences	7,204	6,971	15,000	18,770
Travel - Mileage	8,726	10,143	1,600	6,450
Travel - Meals	3,648	6,549	5,100	6,235
Travel - Other	1,208	1,561	1,800	1,792
Travel – Lodging	9,990	11,241	11,650	13,000
Building Repair/ Maintenance	2,684	12	30	-

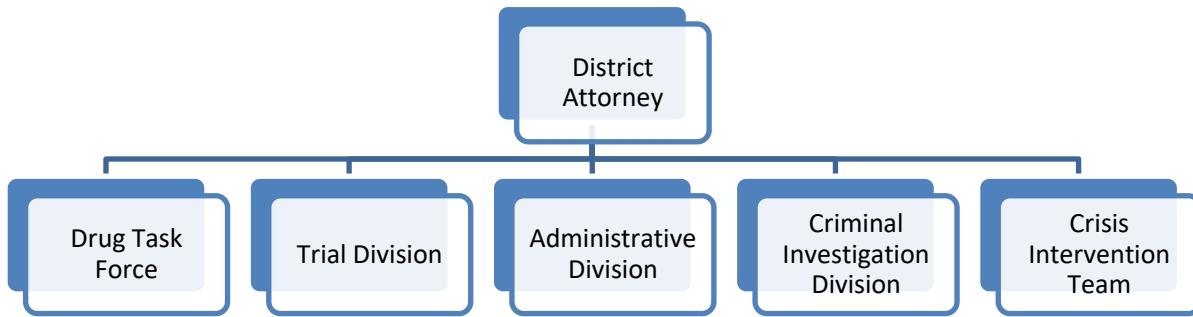
2021 ADAMS COUNTY BUDGET

Court Administration (continued)

Revenue & Expense Detail

Account Description	2018 Actuals Audited	2019 Actuals Audited	2020 Adopted Budget	2021 Adopted Budget
Vehicle Repair Maintenance	7,896	10,526	5,000	3,000
Equipment Repair Maintenance	1,530	1,327	1,400	620
Rental of land and buildings	55,100	55,178	55,256	56,000
Building Depreciation Use	-	-	-	-
Telephone	10,595	6,154	7,570	7,351
Cell Phone	28,359	29,746	25,613	33,480
Electric	64,156	69,398	60,000	61,600
Fuel Oil/Natural Gas	28,707	22,513	26,000	26,225
Water/Sewer	21,711	26,444	23,000	25,100
Disposal of Waste	4,618	5,766	4,700	5,925
Television	1,184	1,172	1,050	1,200
Internet	2,352	2,502	8,300	8,300
Insurance	510	-	-	-
Client Healthcare	1,364	436	800	800
Supplies	102,188	98,563	125,000	94,322
Publications Subscriptions	9,737	160,502	236,000	255,500
Postage/Shipping	77,250	87,052	90,000	91,075
Gasoline for County Vehicles	14,674	13,127	15,000	15,700
Uniforms/Accessories	12,835	7,056	15,000	7,000
Minor Equipment	25,603	19,499	28,882	34,010
Union Compliance	873	4,773	2,500	2,500
Debt Interest	-	-	-	-
Building Improvements	-	-	-	-
TOTAL OPERATING EXPENSES	\$1,222,514	\$1,268,389	\$1,572,016	\$1,799,858
Salaries	4,057,810	4,426,314	4,773,445	4,938,270
FICA ER	301,192	328,105	365,169	377,777
Allocated Benefits	1,611,918	1,958,546	2,292,240	2,463,244
TOTAL OPERATING BUDGET	\$7,193,434	\$7,981,354	\$9,002,870	\$9,579,149

2021 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 and utilizes an assistant district attorney and county detective to help investigate and to prosecute all domestic relations cases in Adams County. The District Attorney's Office, through a county detective, coordinates the Adams County Crisis Intervention Team model, which establishes intervention methods in dealing with people in mental health crisis, to provide a safe resolution to the crisis situation. The District Attorney's Office is a member of the Internet Crimes Against Children Task Force (ICAC).

2021 ADAMS COUNTY BUDGET

District Attorney (continued)

Budget Narrative

Given the continuing budget issues that Adams County faces, I have attempted to fashion a budget for 2021 which serves the County's needs to ensure continued public safety while respecting budget shortfall. The District Attorney's Office will attempt to use discretionary accounts to pay for some training, however nearly all our discretionary funds have been exhausted. Furthermore, the District Attorney's Office will use discretionary funds to pay for membership fees for the AOPC and MAGLOCLEN.

Adams County continues to receive reimbursement from the Commonwealth of Pennsylvania to cover sixty-five percent of the District Attorney's salary. This revenue source will continue during 2021.

The Crisis Intervention Team (CIT) budget is now incorporated into the District Attorney budget. This expenditure was agreed upon at the time of application for the grant funding and is now an integral part of the District Attorney's Office as well as a significant training mechanism for other county agencies. The incorporation of this budget will cause a substantial increase regarding supplies and expenses going forward.

The District Attorney's office has applied for continued STOP Grant funding for 2021. The total amount requested is \$125,000. Of that, \$37,500 would pass through Safe Home for use in provision of victim services to victims of domestic violence. The remaining amount is currently earmarked for the County to receive support with personnel and benefit expenses for a Paralegal, an Assistant District Attorney, and two County Detectives. Once the Pennsylvania Coalition Against Rape (PCAR) approves an agency to provide sexual assault services to victims of sexual assault in Adams County, it is expected that approximately \$7,500 will be redirected from the County budget to that agency to support sexual assault victim services. It is not yet known that 20% of the victim services funding go specifically to provision of services to victims of sexual assault and Adams County has no agency to partner with at this time. In the event that STOP Grant funding is not secured for 2021, then the District Attorney's office budget would need to incorporate an additional \$87,500 to cover costs. The DA's office is exploring alternatives for sexual assault victim services funding, however, PCAR must fund the agency providing sexual assault victim services to qualify for STOP funding. PCCD has not yet provided an expected date for decisions on the continuation funding for 2021.

The Adams County District Attorney's Office is responsible for paying for the blood work necessary for all driving under the influence of controlled substance cases in Adams County. When the police suspect an individual is driving under the influence of a controlled substance, blood is drawn and sent to National Medical Services Lab (NMS) for testing and analysis. The District Attorney's Office is billed for this service. As part of the defendant's sentence, the defendant is ordered to pay the costs of the blood draw and

2021 ADAMS COUNTY BUDGET

District Attorney (continued)

analysis to the County of Adams, c/o the District Attorney's Office. Furthermore, for trial purposes, the District Attorney's Office must utilize an expert witness from NMS for purposes of presenting the expert testimony. The costs of this expert witness are also added to the defendant's costs at sentence and the defendant ultimately reimburses the County for these costs. Under professional services, the District Attorney's Office is requesting \$180,000. \$153,000 of that represents costs from NMS Labs with an additional \$20,640 for costs from various forensic services. The restitution paid within the next year to Adams County by the defendant after sentence is included in the revenue projections and is projected at \$100,000. These costs may also be recouped through the payment of costs of prosecution next year to Adams County by the defendant after sentence.

These is a pending death penalty case in Adams County Court for 2021, which will potentially require expert witnesses and other professional services. Up until 2016, the District Attorney's Office utilized approximately \$108,000 from a federal forfeiture fund to pay for professional services, forensic services training, equipment, supplies, and other expert witnesses at trial, thereby excluding those costs from the County general fund. The federal forfeiture fund is closed as a result of a zero balance and there are no new anticipated federal forfeitures to refresh this fund.

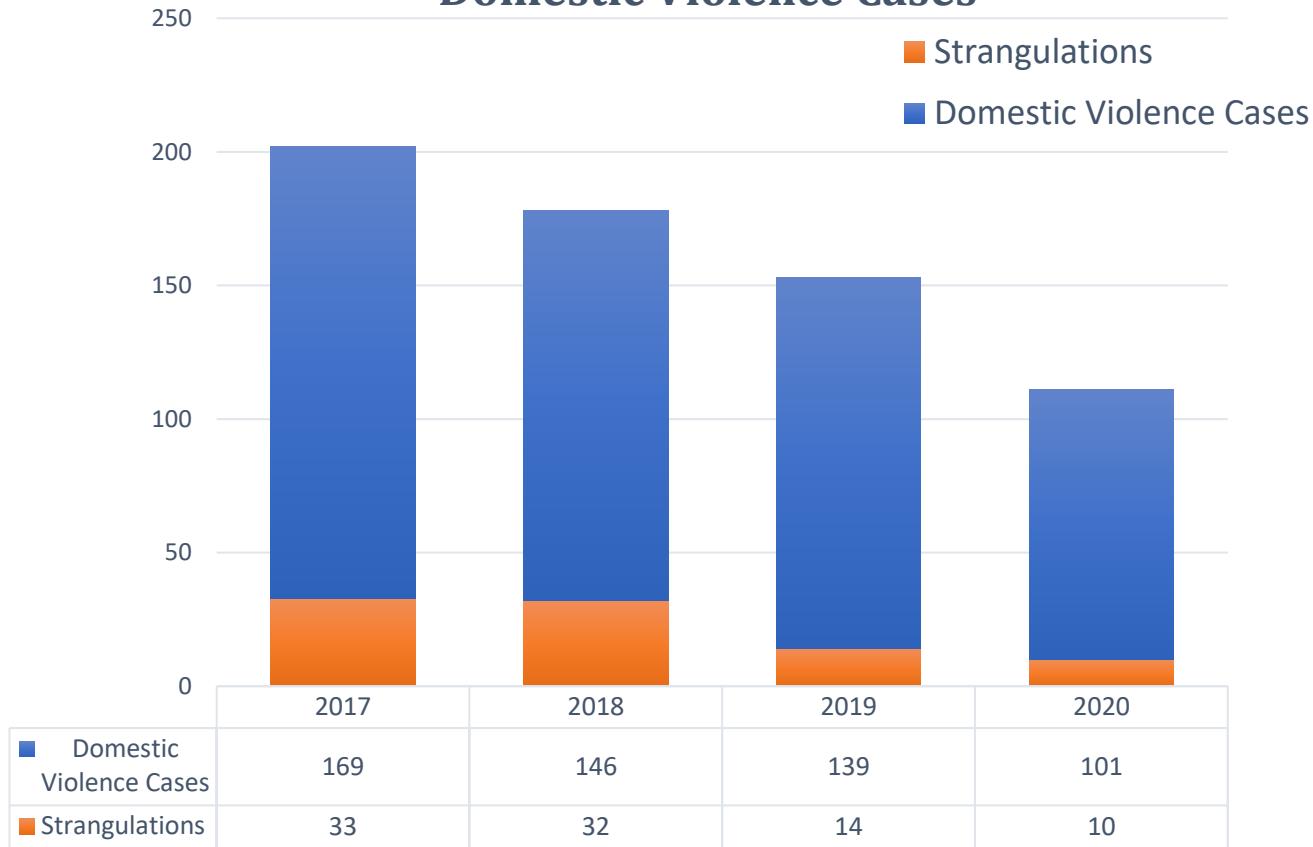
As a result of constantly evolving criminal trends, the County detectives have received training and equipment to forensically analyze cellphones, tablets and other computer devices. The continued licensing and training costs are estimated at \$4,000 per year. This figure is included in the amount for professional services.

2020 has presented a new dynamic in the way cases are being handled, requiring more time and adaptation to accomplish effective review and dispositions. Despite that change, numbers continue to be significant. There were 1,471 misdemeanor and felony cases in Adams County in 2018 and 1,573 misdemeanor and felony cases for 2019. So far in 2020, there are 1,342 misdemeanor and felony cases. There has also been a rise in summary appeals. There were 133 summary appeals in 2017, 132 summary appeals in 2018 and 133 summary appeals in 2019. So far in 2020, there are 58 summary appeals. Also, the number of crimes against children cases through the Internet Crimes Against Children (ICAC) unit increased from 20 cases investigated in 2018 to 27 cases in 2019. So far in 2020, 26 cases were opened. Many of these cases require significant man hours and investigative resources dealing with computers and forensic issues. These are the type of cases that have garnered so much publicity in the local press.

2021 ADAMS COUNTY BUDGET

District Attorney (continued)

Domestic Violence Cases



2021 ADAMS COUNTY BUDGET

District Attorney (continued)

Departmental Goals

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

Performance Measures

Strategic Goal(s)	Measure	2018 Actual	2019 Actual	2020 Actual	2021 Projected
Goal 3: Criminal Justice	Total number of misdemeanor and felony cases	1,471	1,573	1,642	1,675
	Number of Domestic Violence cases	146	169	101	170
	Number of Summary appeals	132	133	82	140
	Number of crimes against children through the internet	25	27	36	40
	Enter warrant information into the system within one to three days of receiving the court order	100%	100%	100%	100%
	Request all discovery from multiple police jurisdictions within two weeks of arraignment	100%	100%	100%	100%

Position Count

	2018 Budget	2019 Budget	2020 Budget	2021 Budget
Budgeted Positions	15	16	16	16

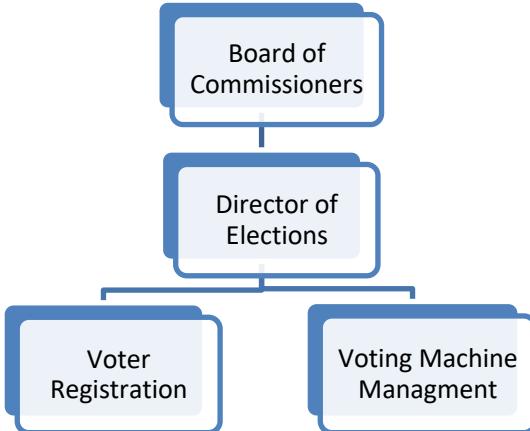
2021 ADAMS COUNTY BUDGET

District Attorney (continued)

Revenue & Expense Detail

Account Description	2018 Actuals Audited	2019 Actuals Audited	2020 Adopted Budget	2021 Adopted Budget
<u>Revenues:</u>				
Federal Funding	134,430	78,950	125,000	125,000
State Funding	115,614	116,544	121,971	118,826
Charges for Services	10,037	12,156	10,000	11,000
Salary Reimbursement	2,344	2,375	17,333	5,000
Restitution	84,230	104,427	85,000	100,000
Rental Income	6,860	1,920	-	1,920
Forfeited Properties	21,362	6,967	22,000	22,000
TOTAL REVENUES	\$374,877	\$323,339	\$381,304	\$383,746
<u>Expenses:</u>				
Professional Services	172,149	232,465	170,000	180,000
Legal Fees	25,688	24,960	25,000	25,000
Witness Fees	420	599	1,545	1,200
Advertising	529	-	-	-
Dues/Memberships	10,529	10,891	11,600	13,000
Application Filing Fee	90	-	-	-
Contracted Services	18,287	7,849	15,045	13,205
Training	979	2,960	3,000	3,000
Conferences	4,430	5,538	6,525	4,000
Travel - Mileage	1,499	2,012	2,472	2,472
Travel - Meals	63	178	200	200
Travel - Other	94	177	200	200
Travel - Lodging	3,228	1,082	1,200	4,000
Vehicle Repair Maintenance	413	-	-	-
Telephone	286	255	300	300
Internet	198	196	200	200
Human Services	66,381	25,569	55,362	30,000
Supplies	10,407	12,044	11,000	8,800
Publications/Subscriptions	958	7,369	7,000	7,000
Postage/Shipping	4,602	4,452	5,000	5,000
Gas for County Vehicle	1,610	1,268	1,500	1,500
Minor Equipment	4,980	2,106	4,000	1,000
Forfeited Return	21,361	-	22,000	22,000
TOTAL OPERATING EXPENSES	\$349,181	\$341,970	\$343,149	\$322,077
Salaries	791,814	819,461	858,967	879,061
FICA ER	56,361	58,879	65,711	67,248
Allocated Benefits	224,967	265,379	297,889	329,920
TOTAL OPERATING BUDGET	\$1,422,323	\$1,485,689	\$1,565,716	\$1,598,306

2021 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 Voter Act.

Budget Narrative

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

With the onset of online voter registration, our registrations have increased greatly. The County has grown to 72,388 registered voters. We are going to start the year with 15,743 permanent mail-in/Absentee voters. We will be mailing them a mail-in/absentee application the first week in February. We have had a substantial increase in mail-in voting. We have increased from 2,448 mail-ins to 21,450 mail-in/absentee applications.

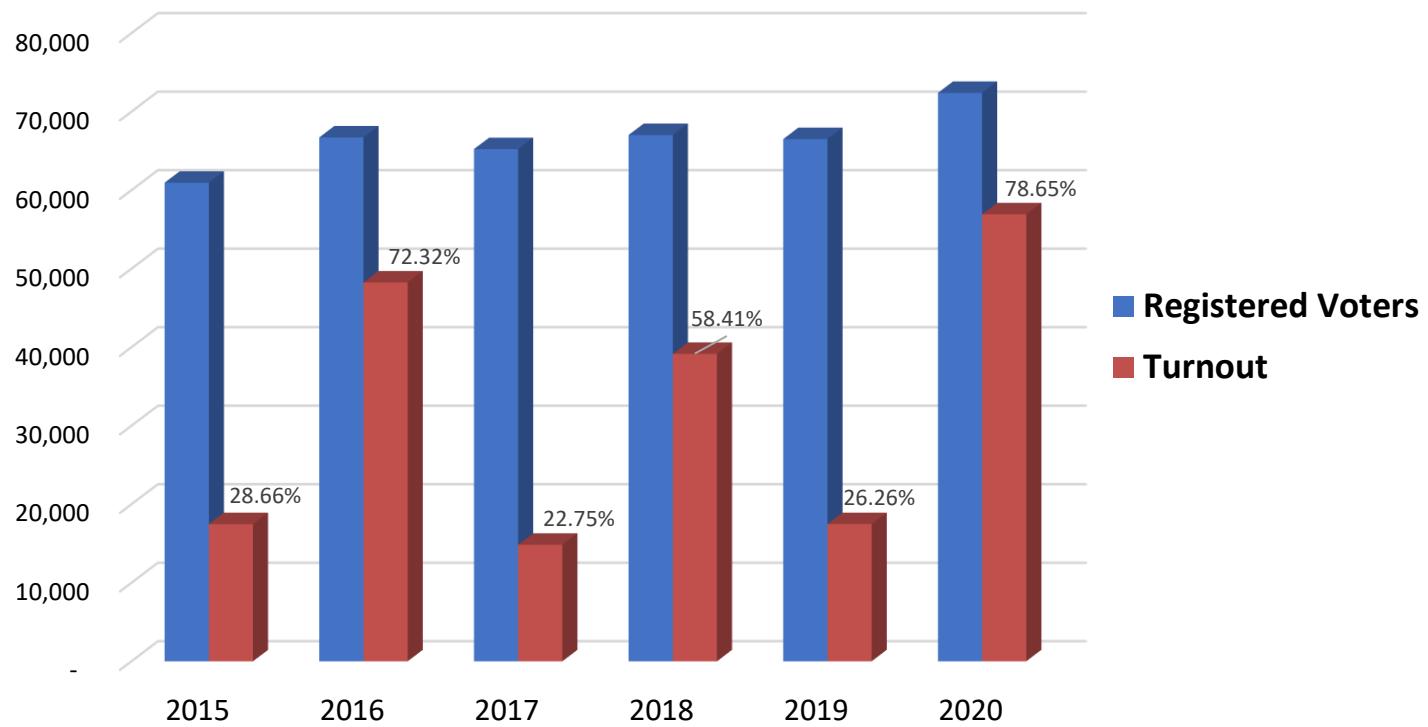
We will continue to maintain our mandated list maintenance programs according to the PVRA and NVRA. We will process our annual NCOA mailing as well as the five-year non-voting notices. We will also provide voter lists @ .25 per page and CDs @ \$20.00 each.

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

2021 ADAMS COUNTY BUDGET

Elections/Voter Registration (continued)

Voter Turnout for the General Election



The above graph illustrates the number of registered voters in Adams County compared to how many actually turned out to vote during the general election. 2020 was a Presidential Election which is why the voter turnout was the highest it has ever been at 78.65%. Out of all the votes cast, approximately 19,084 were mail in ballots.

2021 ADAMS COUNTY BUDGET

Elections/Voter Registration (continued)

Departmental Goals

- To process all applications within 72 hours of receipt (except during periods of closed registration).
- Integrate online voter registration as a method of registration.
- Process absentee ballot applications within 24 hours of receipt.
- Process provisional ballots within 24 hours from the time polls close.
- Have elections results available for public inspections within 12 hours of polls closing.
- Have 100% accuracy on programming the Primary and Elections ballots.
- Post all campaign finance reports from all committees and all candidates on the Bureau of Elections' website.

Performance Measures

Strategic Goal(s)	Measure	2018 Actual	2019 Actual	2020 Actual	2021 Projected
Goal 1: Efficient Government	Number of registered voters	67,025	66,514	72,388	74,000
	Number of votes cast	39,150	17,469	56,930	22,000
	Percent of votes cast	58%	26%	79%	30%
	Number of polling stations	49	49	50	50
	Allow all qualified citizens to register to vote	100%	100%	100%	100%
	Meet all state and federal elections timeliness	100%	100%	100%	100%
	Enter all qualified voters into the State Uniform Registry of Elections prior to the next election	100%	100%	100%	100%

Position Count

	2018 Budget	2019 Budget	2020 Budget	2021 Budget
Budgeted Positions	4	4	3	3

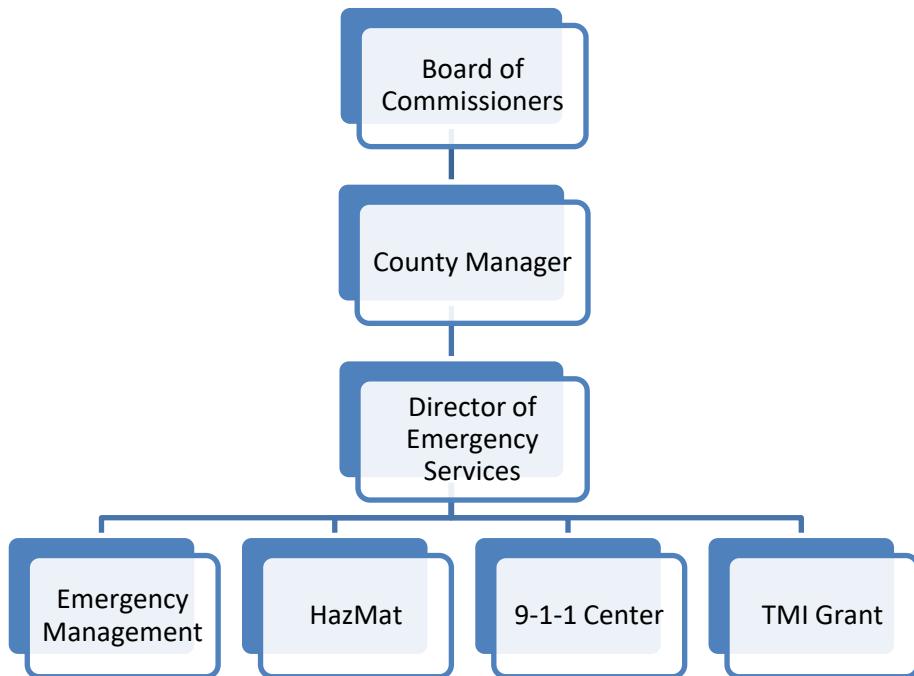
2021 ADAMS COUNTY BUDGET

Elections/Voter Registration (continued)

Revenue & Expense Detail

Account Description	2018 Actuals Audited	2019 Actuals Audited	2020 Adopted Budget	2021 Adopted Budget
<u>Revenues:</u>				
Charges for Services	631	1,632	1,000	2,000
Miscellaneous	-	50	-	-
<i>TOTAL REVENUES</i>	\$631	\$1,682	\$1,000	\$2,000
 <u>Expenses:</u>				
Professional Services	86,563	123,820	114,080	119,080
Advertising	4,809	7,344	5,150	6,000
Dues/Membership	-	425	426	400
Contracted Services	22,695	9,718	22,845	12,000
Training	2,920	65	500	250
Conferences	830	710	1,000	1,000
Travel - Mileage	794	395	400	400
Travel - Meals	143	86	50	100
Travel - Other	64	123	70	70
Travel - Lodging	1,155	1,148	1,300	1,300
Equipment Repair/Maintenance	1,043	187	1,500	1,000
Rental of land and buildings	2,415	2,430	2,700	2,700
Telephone	104	142	155	155
Cell Phone	659	664	530	530
Supplies	60,673	58,522	60,000	50,000
Publications Subscriptions	-	459	500	500
Postage/Shipping	10,301	8,763	10,000	14,000
Gasoline for County Vehicles	311	162	-	-
Minor Equipment	1,357	-	10,598	300
<i>TOTAL OPERATING EXPENSES</i>	\$196,836	\$215,163	\$231,804	\$209,785
Salaries	148,371	125,398	133,376	145,452
FICA ER	10,556	8,913	10,203	11,127
Allocated Benefits	70,370	65,660	73,428	79,212
<i>TOTAL OPERATING BUDGET</i>	\$426,133	\$415,134	\$448,811	\$445,576

2021 ADAMS COUNTY BUDGET 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.

2021 ADAMS COUNTY BUDGET

Dept. of Emergency Services (continued)

Budget Narrative

The 2021 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.

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 2021 to upgrade technology in the center.

2021 ADAMS COUNTY BUDGET

Dept. of Emergency Services (continued)

Departmental Goals

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

Performance Measures

Strategic Goal(s)	Measure	2018 Actual	2019 Actual	2020 Actual	2021 Projected
Goal 4: Emergency Preparedness	Total number of police calls for Service	229,507	241,498	202,021	212,122
	Police incidents	45,089	48,387	42,845	44,987
	Fire/EMS Incidents	12,483	12,965	11,794	12,383
	9-1-1 Calls	33,633	34,424	29,158	30,615
	Administrative 9-1-1 Calls	84,437	82,827	78,469	82,392
	Hazardous Materials Incidents	15	19	19	15
	PEIRS Reported Incidents	57	83	92	98
	Ensure all staff are up to date with certifications and training	Yes	Yes	Yes	Yes

Position Count

	2018 Budget	2019 Budget	2020 Budget	2021 Budget
Budgeted Positions	2	2	2	2

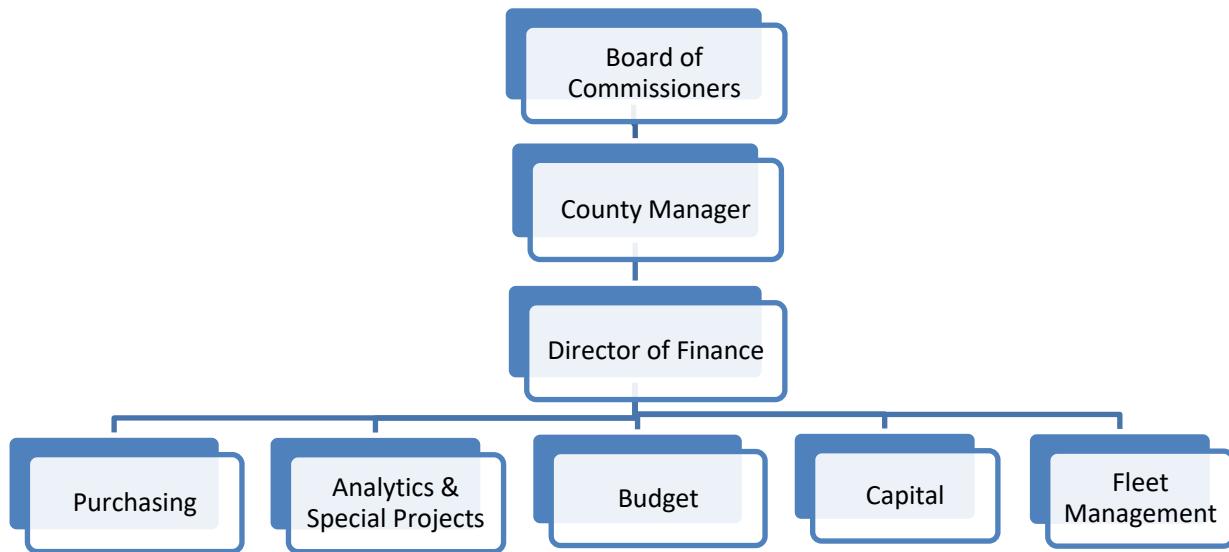
2021 ADAMS COUNTY BUDGET

Dept. of Emergency Services (continued)

Revenue & Expense Detail

Account Description	2018 Actuals Audited	2019 Actuals Audited	2020 Adopted Budget	2021 Adopted Budget
<u>Revenues:</u>				
Federal Funding	110,290	92,370	87,500	90,600
State Funding	16,948	16,948	16,948	16,948
Rental Income	6,013	8,188	9,160	44,060
Miscellaneous	-	-	-	-
<i>TOTAL REVENUES</i>	\$133,251	\$117,506	\$113,608	\$151,608
<u>Expenses:</u>				
Professional Services	22	9,632	28,910	80
Advertising	-	35	-	-
Dues/Membership	30	30	500	500
Contracted Services	39,463	23,049	36,841	34,806
Training	100	433	500	500
Conferences	-	-	200	200
Travel - Mileage	-	-	100	100
Travel - Meals	65	8	300	100
Travel - Other	98	113	220	100
Travel - Lodging	258	102	600	200
Property Repair/Maintenance	-	52	2,100	500
Building Repair/Maintenance	14,758	5,208	12,500	12,500
Equipment Repair Maintenance	730	835	1,100	1,844
Telephone	13,828	13,748	13,725	13,950
Cell Phone	659	641	675	650
Electric	56,222	51,926	51,500	52,000
Fuel Oil/Natural Gas	15,307	8,749	19,000	9,000
Water/Sewer	6,434	8,293	8,500	8,500
Disposal of Waste	1,426	1,455	1,600	1,600
Television	1,753	1,058	1,800	1,875
Internet	960	744	781	1,260
Supplies	15,775	8,068	11,960	10,877
Publications/Subscriptions	132	136	150	150
Postage/Shipping	163	251	250	250
Minor Equipment	45,848	16,301	25,905	15,011
<i>TOTAL OPERATING EXPENSES</i>	\$214,031	\$150,867	\$219,717	\$166,553
Salaries	126,451	132,407	135,754	140,354
FICA ER	9,134	9,616	10,385	10,737
Allocated Benefits	43,783	50,036	54,630	58,858
<i>TOTAL OPERATING BUDGET</i>	\$393,399	\$342,926	\$420,486	\$376,502

2021 ADAMS COUNTY BUDGET FINANCE DEPARTMENT



Mission Statement

The primary mission of the Finance Department is to prepare, control, forecast, and report on the annual County Budget by providing timely and accurate financial reports to the Board of Commissioners and Department Directors/Elected Officials for proper management of the county finances. The Finance Team acts as an advisor and makes recommendations to the County Manager, Board of Commissioners, and Department Directors. In addition, the finance department oversees and is responsible for the Procurement division and Special projects. This includes general operations, capital projects, special projects, and fleet management. As the Finance department, 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).

2021 ADAMS COUNTY BUDGET

Finance (continued)

Budget Narrative

In 2020, the Finance department had developed and maintained an overall County budget of \$70.8 million. The Finance department continues to review monthly budget reports in conjunction with the department directors allowing for necessary budget modifications as needed. This routine communication with the Directors assists in providing monthly budget presentations to the Board of Commissioners for better decision making.

The Finance department submitted and won their second annual comprehensive annual budget report to GFOA Government Finance Officers Association for the Distinguished Budget Presentation Award Program and published our third annual Budget-in-brief.

The Finance department continues to research and recommend cost savings wherever possible. The Fleet management of county vehicles continues to provide a savings on maintenance fees and gas mileage with more efficient vehicles. Overall leasing versus buying proves to be more efficient for county operations.

Finance continues to work toward the automation initiative and record retention compliance in collaborative efforts with Information Technology, Solicitor, and Controller's Departments. We are actively working on more automation practices relating to approvals for the purchasing process.

2021 GOALS:

In addition to making budgetary recommendations and providing analytical strategies; we continue to forecast and project future operations and enhance our customer service to all departments through both purchasing and budget management.

The primary goals for Finance during 2021 are:

- 1) Review, update and communicate the County Budget policy and procedures.
- 2) Review all processes in the department establishing efficient procedures.
- 3) Activate full utilization of the new budget module from the One Solution upgrade.

2021 ADAMS COUNTY BUDGET

Finance (continued)

Departmental Goals

- Support departments and management on financial matters.
- Assist departments in meeting budget targets and help resolve budget related issues.
- Create a user-friendly, customer service-oriented environment.
- Trend analysis and forecasting to provide a foundation for the annual budget development process to have the 2022 budget adopted by November of 2021.
- Manage the financing for capital projects.
- Oversee budget adjustments/modifications, period close packets, and reconciliations while applying current standards, laws, and regulations along with “best practices.”
- Cash management and fund balance management to ensure availability of adequate funds to meet all County disbursements.
- Manage a service-oriented purchasing process to ensure the best value for the County while complying with all Pennsylvania procurement codes and County purchasing policies.

Performance Measures

Strategic Goal(s)	Measure	2018 Actual	2019 Actual	2020 Actual	2021 Projected
Goal 1: Efficient Government	Maintain a balanced budget	Yes	Yes	Yes	Yes
	Review monthly budget reports and communicate quarterly with departments regarding any necessary budget modifications	Yes	Yes	Yes	Yes
	Regularly hold budget updates with the Board of Commissioners	Yes	Yes	Yes	Yes
	Maintain a good bond rating with Moody's	Aa2+	Aa2+	Aa2+	Aa2+
	Process purchase orders within 7 days of receiving the request	99%	98%	98%	100%

Position Count

	2018 Budget	2019 Budget	2020 Budget	2021 Budget
Budgeted Positions	5	5	5	5

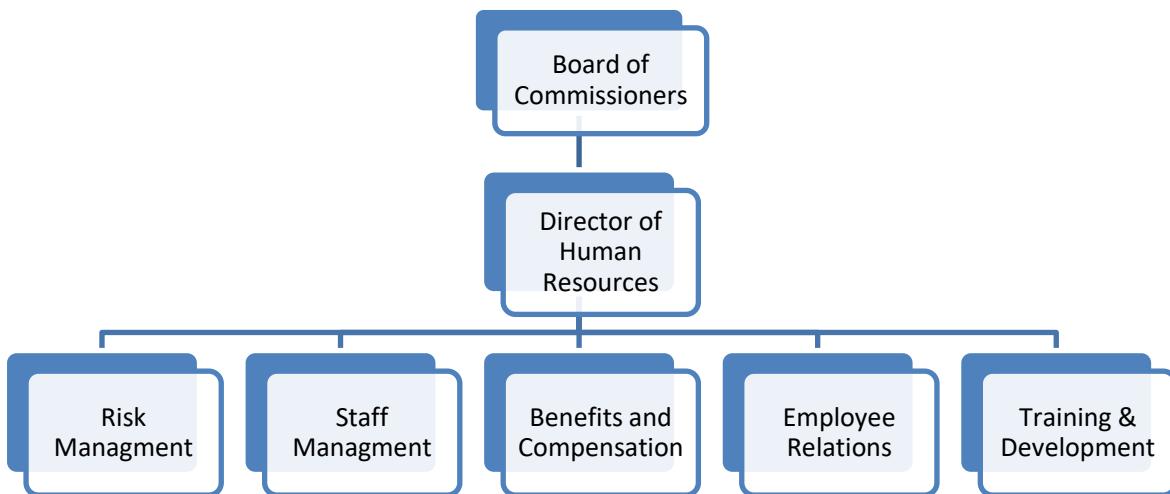
2021 ADAMS COUNTY BUDGET

Finance (continued)

Revenue & Expense Detail

Account Description	2018 Actuals Audited	2019 Actuals Audited	2020 Adopted Budget	2021 Adopted Budget
<i>Revenues:</i>				
NO REVENUES	-	-	-	-
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -
<i>Expenses:</i>				
Professional Services	102,617	124,787	150,000	135,500
Advertising	-	-	-	-
Dues/Memberships	1,388	1,460	2,438	2,905
Contracted Services	24,191	30,703	43,900	44,500
Training	1,990	6,133	4,500	4,000
Conferences	1,325	1,290	3,100	3,000
Travel - Mileage	-	125	130	130
Travel - Meals	38	92	50	50
Travel - Other	77	72	60	60
Travel - Lodging	1,262	1,140	2,000	2,000
Telephone	47	48	500	500
Supplies	938	1,292	2,000	1,600
Inventory Adjustment Expense	523	168	500	500
Publications Subscriptions	-	45	500	500
Postage/Shipping	10	1	120	120
Gasoline for County Vehicle	30	-	200	200
Minor Equipment	1,410	5,928	2,000	360
TOTAL OPERATING EXPENSES	\$135,846	\$173,284	\$211,998	\$195,925
Salaries	197,103	218,128	233,562	234,752
FICA ER	14,533	16,474	17,867	17,959
Allocated Benefits	63,370	78,413	85,652	92,415
TOTAL OPERATING BUDGET	\$410,852	\$486,299	\$549,079	\$541,051

2021 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 560 full and part-time employees. Payroll, benefits, 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 Deputy 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.

Budget Narrative

In 2021 the Human Resources department

- Will work with departments to ensure job descriptions have been updated in the past three years.
- Continue to work closely with the Board of Commissioners on employee benefits.
- Continue to encourage Wellness activities to encourage healthy behavior changes to directly affect the cost of health insurance coverage.
- Continue to be customer service focused in our approach for all department responsibilities.
- Continue to forge forward with electronic practices for all applicable functions in light of the COVID 19 work environment.

2021 ADAMS COUNTY BUDGET

Human Resources (continued)

Departmental Goals

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

Performance Measures

Strategic Goal(s)	Measure	2018 Actual	2019 Actual	2020 Actual	2021 Projected
Goal 1: Efficient Government	Maintain County employee benefit cost increase	10%	13%	11%	8%
	Employee turnover rate	15%	5.43%	19%	20%
	Number of new hires	105	115	103	110
	Perform new hire orientation for every new employee to the County	Yes	Yes	Yes	Yes

Position Count

	2018 Budget	2019 Budget	2020 Budget	2021 Budget
Budgeted Positions	6	6	6	5

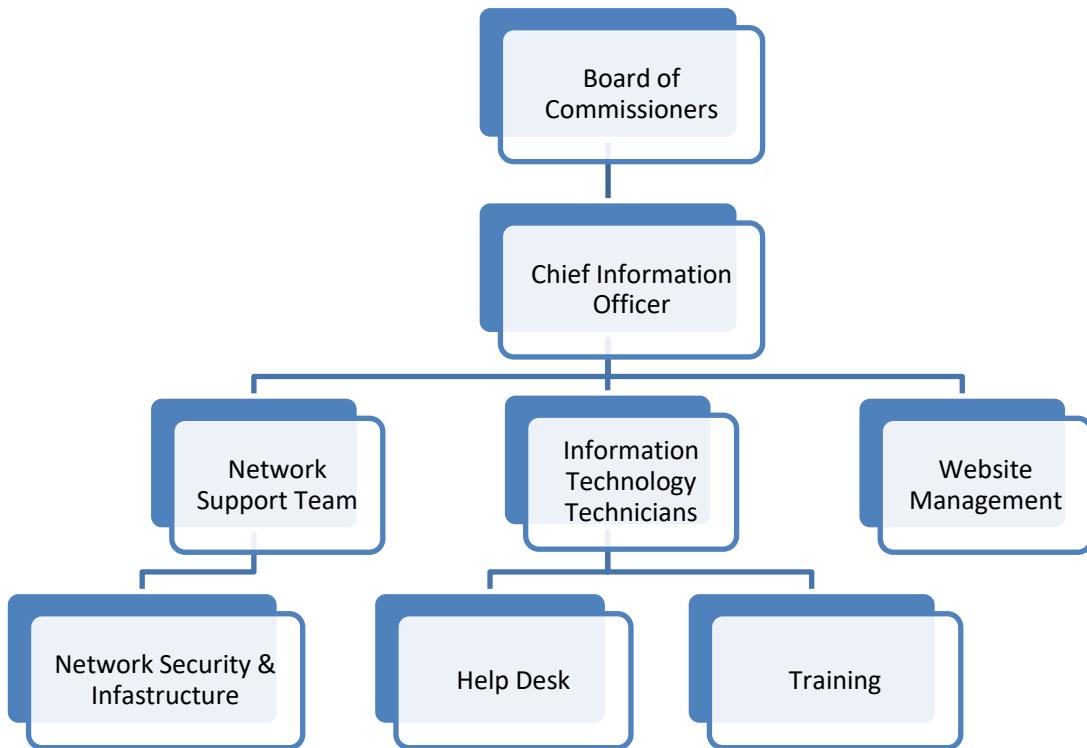
2021 ADAMS COUNTY BUDGET

Human Resources (continued)

Revenue & Expense Detail

Account Description	2018 Actuals Audited	2019 Actuals Audited	2020 Adopted Budget	2021 Adopted Budget
<u>Revenues:</u>				
Charges for Services	50	-	-	-
Admin Fees	493	423	80	80
Miscellaneous	13,973	13,537	40,000	20,000
TOTAL REVENUES	\$14,516	\$13,960	\$40,080	\$20,080
<u>Expenses:</u>				
Professional Services	148,672	178,718	225,000	188,716
Legal Fees	9,941	20,634	12,000	8,000
Advertising	281	-	-	-
Dues/Memberships	1,520	1,502	1,500	1,500
Contracted Services	6,532	1,809	1,528	1,742
Training	425	11,060	2,000	12,000
Conferences	755	-	750	750
Travel - Mileage	511	304	300	125
Travel - Meals	114	281	300	100
Travel - Other	-	263	250	-
Travel - Lodging	739	3,245	1,000	750
Building Repair Maintenance	3,900	-	-	-
Equipment Repair Maintenance	-	-	300	300
Telephone	102	125	258	150
Cell Phone	-	450	528	1,440
Internet	309	140	370	480
Supplies	4,444	4,287	900	10,960
Publications Subscriptions	111	318	192	116
Employee Recognition	501	475	450	400
Postage/Shipping	685	582	766	400
Gasoline for County Vehicles	47	-	103	50
Minor Equipment	5,670	1,303	21,740	730
TOTAL OPERATING EXPENSES	\$185,259	\$225,496	\$270,235	\$228,709
Salaries	263,698	290,460	303,824	272,639
FICA ER	19,068	21,018	23,243	20,857
Allocated Benefits	92,455	103,218	139,788	123,022
TOTAL OPERATING BUDGET	\$560,480	\$640,192	\$737,090	\$645,227

2021 ADAMS COUNTY BUDGET INFORMATION TECHNOLOGY SERVICES (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 will implement technologies that promote information sharing through the enhancement of services that foster collaborative relationships between the County departments and the citizens they serve.

2021 ADAMS COUNTY BUDGET

Information Technology Services (continued)

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 and the expansion of services.

Budget Narrative

The Information Technology Department completed numerous projects during the 2020 calendar year while having to prioritize the COVID-19 pandemic. The projects ranged from department level upgrades to major capital improvements within the County system. The team was able to accomplish these IT projects through sound project management principles, interdepartmental collaboration, highly talented technical staff, and standard business practices. The department continues to center organizational objectives around a standardized approach to ensure the highest levels of customer satisfaction, efficiency, and economies of scale. By realizing such an approach, the IT department will proficiently deliver modernized technologies in which all departments benefit. These standards will continue to be highlighted in both current practice and future strategic planning. COVID-19 related challenges and requests will continue to be addressed as the organization moves forward. These shifts are expected to create abrupt change and will directly affect the ability for the department to meet its predefined (normal) goals.

As seen over the past five years, a drastic shift in securing all aspects of the County network and infrastructure has been prioritized. Current threats throughout the landscape require advanced tools and highly capable staff of effectively combating the threats and maintaining a high-level functioning network. There is no end in sight to these dangers and requires the department to diligently assess existing products for potential replacement. In addition, as the lifespan of IT hardware and software continues to diminish, it will require the department to dynamically plan for annual change as the market continues to transform. The success of the IT department's security objectives will necessitate commitment in both current and future budgets.

2021 ADAMS COUNTY BUDGET

Information Technology Services (continued)

As we approach the 2021 calendar year, the maturation of “cloud” technologies continues to dominate the shift in mission critical IT data centers. Adams County, like many other Counties, will realize cyber security benefits by shifting from a traditional on-premises data center towards a hybrid model with managed 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 introduce this new age of data center “cloud” computing. Leveraging the Commonwealth of Pennsylvania’s work in this space (PA Compute Services Contract) will be of interest to the County.

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. Over a multi-year process, the department has shifted from vendor reliance to self-sustaining through the acquisition and increase of skilled department staff. This transition has significantly increased efficiencies and improved all aspects of IT support and systems/network administration. This year’s budget continues to reflect the necessity to measure our competitiveness with outside IT competitors. The loss of Sr. members of the IT department will have clear negative impact throughout the organization.

In closing, the IT Department will approach 2021 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 user capability will be closely aligned with technical recommendations. 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 Counties investment in up-to-date technology.

Key Technical Objectives:

- Digital Records improvement County-Wide
- Traditional Desktop/Laptop deployment to replace Virtual Desktops
- Office 365 Deployment
- Cloud hosted data center objectives
- County Website rebuild
- Router replacements
- Wireless Access Point replacements
- ISP Bandwidth increase
- Cisco ISE deployment

2021 ADAMS COUNTY BUDGET

Information Technology Services (continued)

Key Operational Objectives:

- Legacy business practice modernization within County/Court departments
- COVID-19 needs
- High Level Customer Service
- Succession Planning
- IT Staff Retention
- Best Practice Project Management Principles (Project Governance)
- IT Staff Technical Training Opportunities
- Soft Skills Prioritization
- Super User empowerment
- Non-IT employee technical education and training. Focus on core technologies used to complete standard business in a modernized fashion

2021 ADAMS COUNTY BUDGET

Information Technology Services (continued)

Departmental Goals

- Ensure system functionality, operability, and security of the County's telephone, computer, and networking systems.
- Install, service, and upgrade standard software, hardware, and related equipment in a responsive and economical fashion.
- Provide system users with a secure and reliable Information Technology environment.
- Assist County offices and departments in acquiring and implementing more efficient technologies
- Provide technical training to raise employee skill levels.
- Resolve user problems in a responsive and efficient manner.
- Develop County internet and intranet sites.
- Perform upgrades and maintenance of applications without business disruptions.

Performance Measures

Strategic Goal(s)	Measure	2018 Actual	2019 Actual	2020 Actual	2021 Projected
Goal 1: Efficient Government	After hours incidents responded to	(AVG 2/month) 100%	(AVG 3/month) 100%	(AVG 3/month) 100%	(AVG 2/month) 100%
	Security Incidents Reported to PCoRP	N/A	N/A	2	2
	Daily IT work orders completed	2,250	2,615	3,285	3,777
	IT specific projects completed	60	52	37	40
	Department requested IT projects completed	N/A	20	14	11
	Children & Youth Services expense reimbursement totals (State & Federal)	115,583	\$140,000	\$145,434	\$167,365

Position Count

	2018 Budget	2019 Budget	2020 Budget	2021 Budget
Budgeted Positions	13	11	16	15

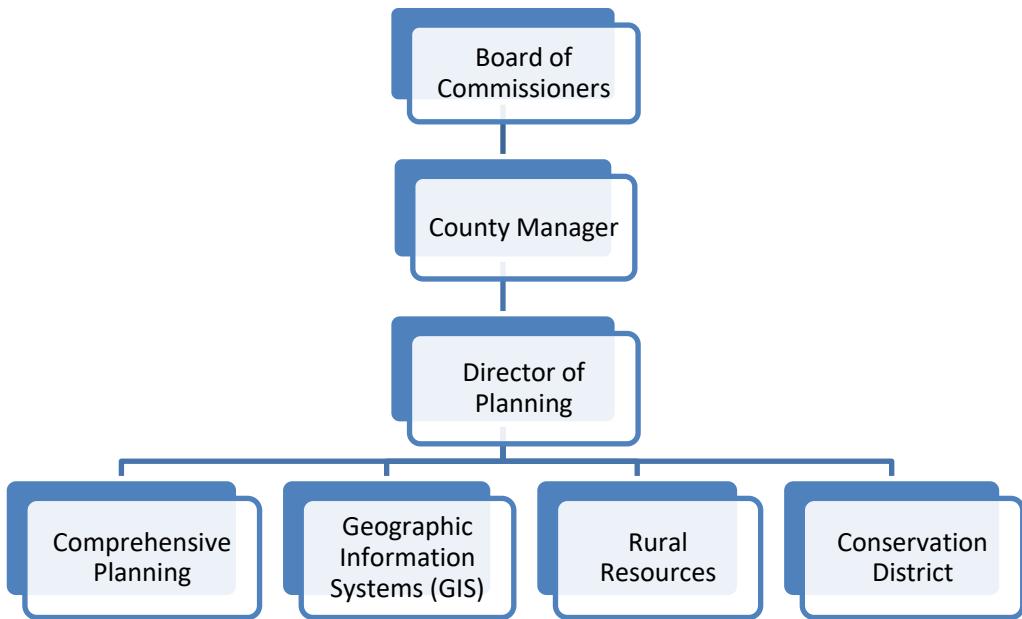
2021 ADAMS COUNTY BUDGET

Information Technology Services (continued)

Revenue & Expense Detail

Account Description	2018 Actuals Audited	2019 Actuals Audited	2020 Adopted Budget	2021 Adopted Budget
<u>Revenues:</u>				
Web Hosting Fee	1,260	1,260	1,380	5,740
Charges for Services	-	30	20	800
TOTAL REVENUES	\$1,260	\$1,290	\$1,400	\$6,540
<u>Expenses:</u>				
Professional Services	1,598	4,925	23,205	15,500
Legal Fees	-	-	-	-
Advertising	2,067	-	1,000	200
Contracted Services	394,545	415,608	423,824	491,042
Training	4,855	10,255	12,650	3,220
Conferences	530	670	550	700
Travel - Mileage	898	2,213	1,250	1,400
Travel - Meals	54	140	350	200
Travel - Other	44	239	150	150
Travel – Lodging	291	298	400	400
Vehicle Repair Maintenance	33	-	-	-
Telephone	1,586	16,844	20,000	19,000
Cell Phone	1,369	1,368	1,600	1,650
Electric	3,468	3,631	3,250	3,631
Fuel Oil/Natural Gas	1,254	989	670	1,600
Water/Sewer	1,021	1,038	200	1,000
Disposal of Waste	165	230	100	260
Internet	14,502	19,978	12,000	42,000
Supplies	1,929	2,277	2,000	2,000
Publications Subscriptions	-	78	50	-
Postage/Shipping	13	182	50	50
Gasoline for County Vehicle	34	-	-	50
Minor Equipment	6,478	6,390	32,000	26,700
TOTAL OPERATING EXPENSES	\$436,734	\$487,353	\$535,299	\$610,753
Salaries	528,850	558,317	792,164	813,739
FICA ER	39,827	42,323	60,600	62,251
Allocated Benefits	154,972	148,139	208,364	238,808
TOTAL OPERATING BUDGET	\$1,160,383	\$1,236,132	\$1,596,427	\$1,725,551

2021 ADAMS COUNTY BUDGET PLANNING AND DEVELOPMENT



Mission Statement

The Adams County Office of Planning and Development (ACOPD) focuses on a long-term commitment to economic vitality, environmental integrity, and development design distinction by employing high-quality comprehensive plans, effective plan implementation and skilled development review. 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 effectuate the best possible community development and conservation decisions resulting in long term quality of life benefits.

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

2021 ADAMS COUNTY BUDGET

Planning & Development (continued)

Objectives:

The objective of the Adams County Office of Planning and Development (ACOPD) is to support the practice of good planning. With the intent to heighten this practice, we continually strive to provide leadership in assisting community representatives in making informed decisions regarding economic, planning, economic development and conservation visioning for the County as it relates to quality of life. Through outreach and education efforts, the 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 jointly 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 of our communities; achieved through traditional planning along with the incorporation of innovative concepts and solutions, integrated with eye-catching 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 is made up of four divisions: Comprehensive Planning, Rural Resources, Geographic Information Systems, and the Conservation District - working together to provide the finest and most distinct service to our communities.

The active projects currently being conducted by ACOPD can be found on the following website for review at <http://www.adamscounty.us/Dept/Planning/Pages/Projects.aspx>.

Budget Narrative

2020 was an especially challenging year for ACOPD. During these unprecedented times working through the pandemic like so many others, has been a challenge to continue to provide the level of service our clients and the residents of Adams County have come to expect. However, work continued throughout the four (4) divisions comprising this department. Even when we had to furlough more than half of our staff, the dedicated employees who remained working did what they could to maintain services. When staff were put back into active duty, all pulled together to bring all of the projects up to date. We continue to provide various planning, conservation, and technical services to various clientele throughout the county albeit, remotely. ACOPD met the challenges by utilizing every technology available to the department to try meet the needs for our patrons.

The Comprehensive Planning Division (CPD) activities included the following in 2020.

- CPD provides technical assistance to local municipalities including the continued implementation of zoning for the three municipalities that still operate under the county zoning ordinance. We have been working through the preparation of an independent ordinance for two of those municipalities and anticipate adoption for the Butler/Arendtsville Zoning Ordinance to occur in the 4th quarter of 2020 or the 1st quarter of 2021. We continue to manage permitting, enforcement and zoning hearing board review activities in administering the county zoning ordinance while providing additional resources to prepare these multi-municipal zoning ordinances. We anticipate that these municipalities will have independent ordinances that they will be able to support administratively by the end of 2022.
- After the completion of the Central Adams Joint Comprehensive Plan last year, staff has been involved in the implementation process by assisting Cumberland Township in updating their Zoning Ordinance. This project and other implementation activities will continue into 2021.
- Subdivision and land development activity continued despite the shutdown during the pandemic. We were poised to begin receiving submissions electronically at the beginning of the year and were able to work remotely to process the plans that were received during that time. Surprisingly even in-light-of the shut-down, development has continued and increased as well once construction resumed.
- Grant administration is a key component of the ACOPD. A Community Development Block Grant (CDBG) of \$554,620.00 has been allocated to the county for 2020. That amount includes \$130,289.00 allocated for Gettysburg Borough and \$96,719.00 allocated for Littlestown Borough. Due to changes in the law, ACOPD will once again be submitting the 2020 application on behalf of these two boroughs

2021 ADAMS COUNTY BUDGET

Planning & Development (continued)

which will entail additional administrative oversight. The application will be submitted to DCED in November of 2020. We do not anticipate an award announcement until at least mid-year and not under contract until the end of 2021. We anticipate the need to continue to train in-house staff for back up and for additional resources as the complexities of compliance with this program and the associated projects continues to increase.

- Environmental activities are a contributing element of the department. Staff is involved in the latest stormwater management efforts, specifically the MS4 program and the Watershed Implementation Plan – Phase 3. Efforts continued in 2020 to assist with public outreach and education efforts relative to our responsibilities to the Chesapeake Bay Watershed and our pollutant reduction goals. Protection of water resources is coordinated through our Conservation District Division with the assistance of the Comprehensive Planning Division. Since we completed our Phase 3 WIP we are implementing the identified Countywide Action Plan (CAP) to meet our proposed reduction goals. As part of this process, we have obtained funding for an additional Ag Tech staff person to assist with the installation of necessary Ag BMP's and the full funding for a CAP Coordinator. These efforts will continue for the foreseeable future.
- Economic development continues to be a top priority. In order for the County to embrace its unique position in the region as a rural community, growth must focus on developments that attract people who want to live in this environment. Based on current and upcoming municipal plans, the objective is to develop an economic structure that is more diverse than competing counties in the region yet unique to the community. This structure should embrace the strong agriculture, tourism, historical and industrial heritage and seek to incorporate growing industries such as health care, bioresearch, and education as economic areas to develop. We continue to strengthen our working relationship with the municipalities and the Adams County Economic Alliance to address the needs in the community. This effort and other contributing projects are being incorporated into the County Economic Development Plan. As part of the implementation of this plan, another economic assessment is underway. A study of the Equine Industry will be completed by the end of the year. We anticipate that this industry will be shown to contribute more than 50 million dollars to the Adams County economy each year. While grants are administered by other staff in CPD, economic development staff are involved with administering the federal CARES funding through the FAIR program and are providing significant time on this program. This program is to be completed by the end of 2020.

2021 ADAMS COUNTY BUDGET

Planning & Development (continued)

The Rural Resources Division through the continued implementation of the Agricultural Land Preservation Program, under the guidance of the Agricultural Land Preservation Board conducted the following work on the program.

- Work on the Round 13 farms has continued with three farms completed and the remaining five should reach the settlement table by the end of the first quarter of 2021. When the Round 13 Application Cycle is complete, there will be approximately 890 acres preserved on 8 separate farms.
- Round 14 applications were received in April of 2020, with an extended submission deadline of July 10th because of COVID restrictions. 80 farms qualified encompassing 7,660 acres. Of those applications, 38 are first time applicants, 12 of which are farms owned by Hanover Shoe Farms. Round 14 Rankings should be completed and approved by the Board at their October meeting.
- Adams County will be eligible for various Federal funding opportunities via the PA Department of Agriculture and we hope to apply for this funding to assist with easement purchases on some of the Hanover Shoe Farm applications.
- All of the easements preserved through this program are monitored annually by the staff of this division. 71 inspections have been completed to date with the remaining to be completed by the end of the year.
- As a part of this inspection process and to meet federal compliance standards, the Rural Resources division has employed the use of an unmanned aerial vehicle (UAV) and will coordinate this program with other county departments, specifically the Maintenance Department and the Department of Emergency Services to fully utilize this technology.
- This division also provides conservation planning for all of the farms that need updated plans as part of the easement program. There were more than 873 acres planned with best management practices so far this year. This planning will assist up in meeting our anticipated water quality goals.
- The Parks, Recreation, and Green Space Grant Program is also administered by this division. A new round of applications was opened up for Parks projects funded with Marcellus Shale Funds. There were applications received from Gettysburg Borough, GARA, Straban Township, Freedom Township, and Hamiltonban Township. We anticipate the recommendations of the PRGS Committee to be presented to the Board of Commissioners by the end of 2020.

2021 ADAMS COUNTY BUDGET

Planning & Development (continued)

The GIS Division enables the ACOPD to manage their voluminous data and provide the visualization necessary to convey the objective of any given project. The GIS staff analyze and provide valuable data upon request for staff, local officials, developers, coordinating agencies and residents alike. This division is integral to the implementation and success of each project administered by ACOPD. GIS has broad ranging application and as such staff will work with county management to set priorities and assist with projects where applicable. GIS is continually developing various web applications to assist local efforts. To assist in the response to the COVID-19 pandemic, staff was able to provide mapping to assist the local food banks in providing food for those in need during the shutdown.

Meeting the needs of our constituents is of utmost importance to the department and as such county administration has recognized the value in merging programs to provide coordinated services. While the merger is very successful and provides for enhanced coordination of projects, the Conservation District Board remains autonomous with regards to delegation agreements with the Pennsylvania Department of Environmental Protection for various programs and services and as such a separate budget is prepared to meet those needs and is included in this ACOPD budget submission. The mission and narrative of the Conservation District Division is also included here.

2021 ADAMS COUNTY BUDGET

Planning & Development (continued)

Departmental Goals

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

Performance Measures

Strategic Goal(s)	Measure	2018 Actual	2019 Actual	2020 Actual	2021 Projected
Goal 2: Conserve and Grow	Subdivision and land development plans reviewed	89	131	128	108
	New residential lots proposed	298	229	941	236
	Average proposed residential lot site (acres)	1	1	1	2
	Acreage proposed for development	1,988	2,049	1,289	1,200
	Acreage in Active Agriculture proposed for conversion to new development	53	136	352	218

Position Count

	2018 Budget	2019 Budget	2020 Budget	2021 Budget
Budgeted Positions	16	16	16	16

2021 ADAMS COUNTY BUDGET

Planning & Development (continued)

Revenue & Expense Detail

Account Description	2018 Actuals Audited	2019 Actuals Audited	2020 Adopted Budget	2021 Adopted Budget
<u>Revenues:</u>				
Federal Funding	224,801	179,647	130,000	381,407
State Funding	72,952	38,193	83,000	95,282
Charges for Services	7,904	13,399	15,000	15,000
Copy Revenue	50	62	200	200
Admin Fees	13,734	23,077	70,000	75,000
Application Fees	20,717	41,899	33,000	35,500
Interest Income	-	-	-	-
Permits-Zoning	5,100	5,870	6,100	5,000
Contributions	-	-	-	-
<i>TOTAL REVENUES</i>	<i>\$345,258</i>	<i>\$302,147</i>	<i>\$337,300</i>	<i>\$607,389</i>

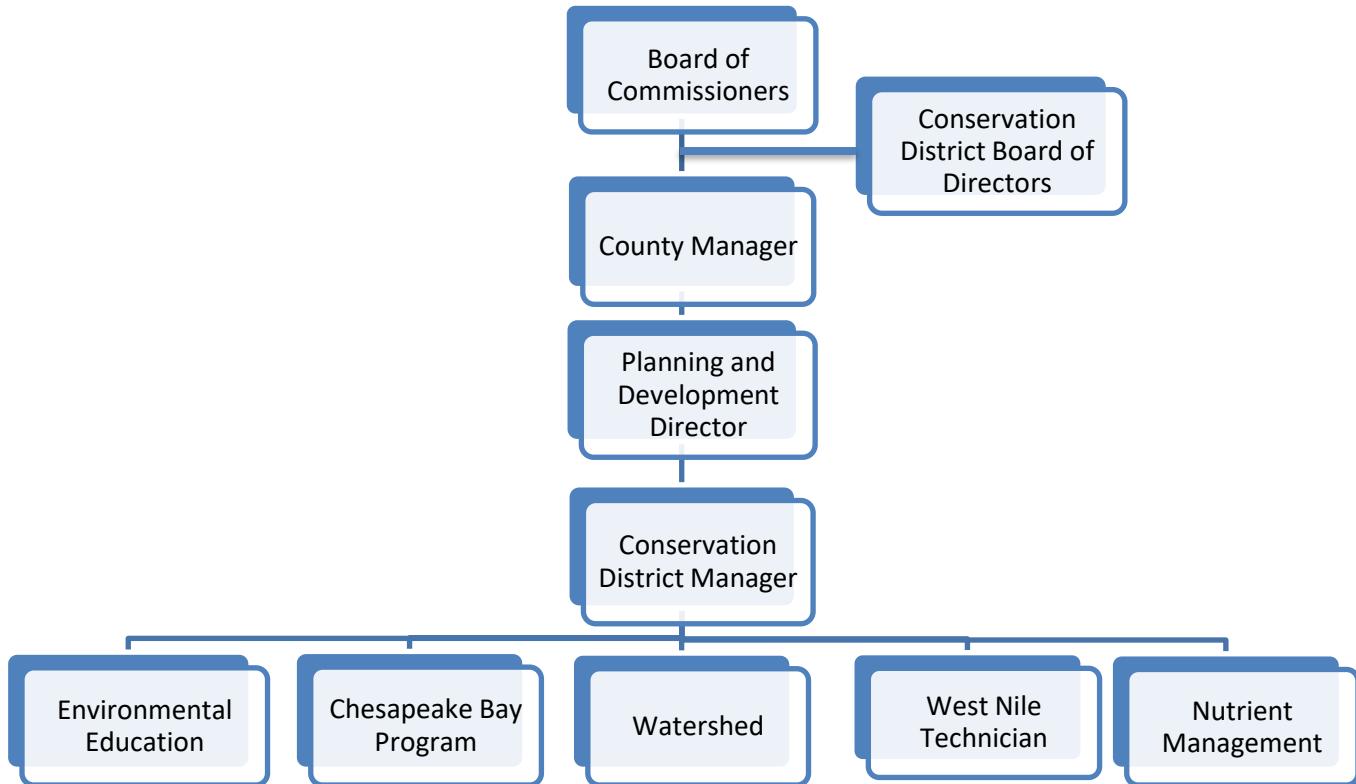
2021 ADAMS COUNTY BUDGET

Planning & Development (continued)

Revenue & Expense Detail

Account Description	2018 Actuals Audited	2019 Actuals Audited	2020 Adopted Budget	2021 Adopted Budget
<i>Expenses:</i>				
Professional Services	52,130	34,755	56,000	57,000
Legal Fees	3,853	8,242	-	200
Advertising	4,258	6,630	5,000	5,000
Dues/Memberships	2,153	4,460	5,515	5,515
Contracted Services	61,244	35,411	64,524	65,904
Training	676	389	5,150	5,150
Conferences	2,323	3,535	5,700	5,700
Travel - Mileage	2,960	3,535	2,975	2,500
Travel - Meals	623	216	350	350
Travel - Other	243	69	100	100
Travel – Lodging	3,172	2,282	2,500	2,000
Vehicle Repair/Maintenance	131	91	500	500
Equipment Repair Maintenance	-	3,158	250	250
Rental of land and buildings	48,424	48,424	48,425	54,000
Telephone	307	361	375	375
Cell Phone	659	664	528	500
Internet	1,770	1,762	1,750	1,750
County Hosted Activities	-	-	8,000	2,000
Human Services	148,712	96,757	-	272,586
Public Services	8,728	16,992	5,000	5,000
Supplies	5,933	3,969	4,500	3,600
Publications Subscriptions	544	288	550	500
Postage/Shipping	1,772	1,867	1,800	1,500
Gasoline for County Vehicles	683	496	700	500
Minor Equipment	2,057	1,154	1,543	5,022
Reimbursements	-	-	-	-
<i>TOTAL OPERATING EXPENSES</i>	\$353,355	\$275,507	\$221,735	\$497,502
Salaries	842,296	844,566	889,876	919,793
FICA ER	62,406	62,435	68,075	70,364
Allocated Benefits	290,144	313,198	348,530	373,012
<i>TOTAL OPERATING BUDGET</i>	\$1,548,201	\$1,495,706	\$1,528,216	\$1,860,671

2021 ADAMS COUNTY BUDGET CONSERVATION DISTRICT



Mission Statement

To promote voluntary conservation and good stewardship of Adams County's natural resources.

Budget Narrative

The Conservation District, a division of the Adams County Office of Planning and Development, is the designated primary local government unit responsible for the conservation of natural resources and are responsible for implementing programs, projects and activities to quantify, prevent, and control nonpoint sources of pollution. The District is overseen by a seven-person governing Board of Directors that is appointed by the County Commissioners. The Board is responsible for establishing the District's priorities through the approval of annual Goals and Objectives that the staff is tasked to accomplish. Some of the highlights of the goals and objectives include:

2021 ADAMS COUNTY BUDGET

Conservation District (continued)

Departmental Goals

- Protect, conserve, and enhance natural resources in Adams County that are impacted by agricultural operations or development-related earth disturbance activities.
- Promote the understanding, stewardship, and wise use of natural resources.
- Protect public health and safety as related to environmental issues.
- Sustain the organization to achieve its mission efficiently and effectively.

Performance Measures

Strategic Goal(s)	Measure	2018 Actual	2019 Actual	2020 Actual	2021 Projected
Goal 2: Conserve and Grow	Number of sites inspected for urban erosion and sediment control	259	112	241	200
	Samples tested positive for West Nile Virus	81	1	0	0
	Number of rain barrels constructed with local high schools	30	30	13	30
	Number of schools who participated in the annual Adams County Envirothon	8	8	0*	8
	Total number of students who attended the annual Adams County Envirothon	129	178	0*	165

*Due to COVID-19 restrictions

Position Count

	2018 Budget	2019 Budget	2020 Budget	2021 Budget
Budgeted Positions	11	11	12	13

2021 ADAMS COUNTY BUDGET

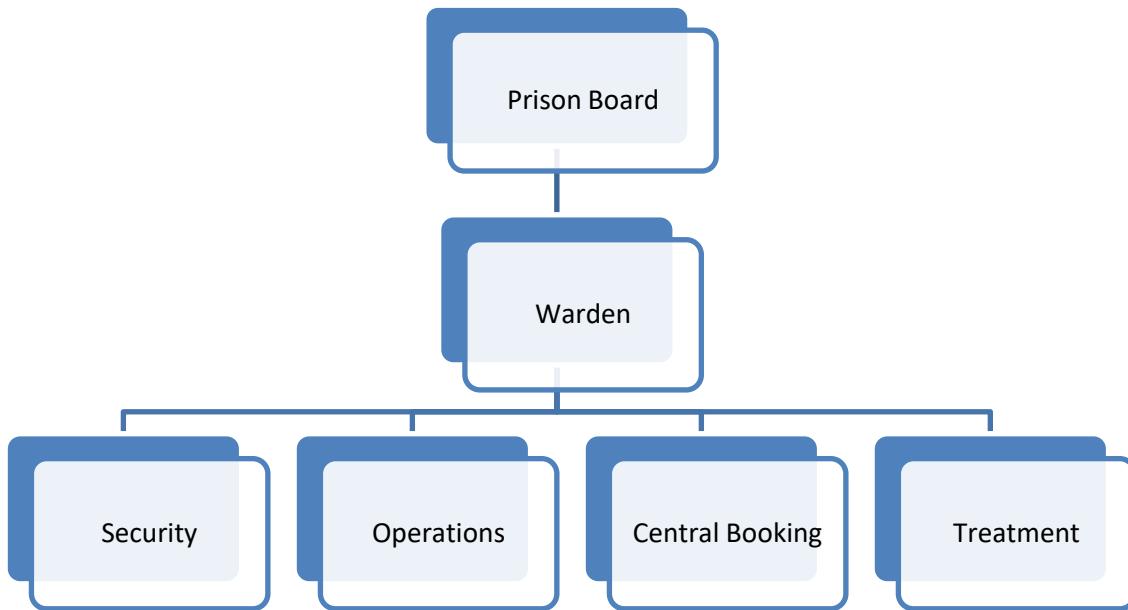
Conservation District (continued)

Revenue & Expense Detail

Account Description	2018 Actuals Audited	2019 Actuals Audited	2020 Adopted Budget	2021 Adopted Budget
<u>Revenues:</u>				
State Funding	311,692	326,525	333,018	427,547
Salary Reimbursement	100,000	100,000	105,000	115,000
TOTAL REVENUES	\$411,692	\$426,525	\$438,018	\$542,547
<u>Expenses:</u>				
Professional Services	5,000	5,000	5,000	5,000
Advertising	264	51	75	100
Dues/Memberships	3,075	3,025	3,390	3,390
Contracted Services	515	4,044	4,230	4,141
Training	-	-	625	625
Conferences	310	460	750	750
Travel - Mileage	-	-	-	-
Travel - Meals	73	111	100	100
Travel – Other	-	45	50	50
Travel - Lodging	348	302	350	350
Vehicle Repair/Maintenance	1,912	2,124	2,000	2,000
Equipment Repair Maintenance	-	63	-	-
Rental of land and buildings	30,208	30,208	31,114	37,760
Telephone	261	328	1,000	500
Internet	991	972	1,000	1,000
Insurance	-	-	-	-
Supplies	751	615	650	520
Postage/Shipping	290	99	400	400
Gasoline for County Vehicles	2,704	4,061	4,200	4,200
Automobiles	-	-	-	-
TOTAL OPERATING EXPENSES	\$46,702	\$51,508	\$54,934	\$60,886
Salaries	431,255	456,836	507,602	557,151
FICA ER	32,196	33,292	38,831	42,622
Allocated Benefits	196,567	233,045	270,664	313,377
TOTAL OPERATING BUDGET	\$706,720	\$774,681	\$872,031	\$974,036

*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.

2021 ADAMS COUNTY BUDGET **PRISON (Adult Correctional Complex)**



Mission Statement

The mission of the Adams County Adult Correctional Complex (ACACC) is to protect and serve the residents of Adams County and the general 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 2020 average daily population (ADP) year to date is 268.37 inmates which is a decrease from the (ADP) of 2019 which was 333.87 mainly due to the decrease in the population that was an essential part of the facility's COVID-19 pandemic precautionary procedures. The decrease in population did assist in reducing the overall cost to operate the correctional facility per inmate; however, the costs associated with routine purchases, such as personal protective equipment and cleaning supplies did increase as supply and demand issues became prevalent. 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.

We are continuing to focus moving into 2021 with the preventative maintenance direction relating to equipment repairs and replacement. There is impact visually, as well as monetarily, due to a facility exceeding the 15-year mark. Due to the great strides made in 2019 with facility repairs and then the continual close monitoring and repairs made in 2020 we can keep the facility operating at a high state of effectiveness. Upgrades to several of the facility's major maintenance areas, such as the hot water heaters, boilers and HVAC system began in 2020 and will continue through 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. Since the costly aspect of maintaining a 24/7 operation does not decrease, we continue to strive at establishing and maintaining a solid preventative maintenance schedule. The maintenance upkeep of a large correctional complex is so important to provide the safety and security of the prison at its peak, which is where strict following of a detailed preventative maintenance schedule is a must.

In 2020 we continue to work through the regular occurrences of inmate hospital stays and emergency medical transports. We have experienced a slight decrease in our total number of local transports year to date compared to 2019, there has been a slight increase in the number of emergency transports. These factors will cause a rise in our overtime as there are necessary local and emergency transports that cannot be planned for.

2021 ADAMS COUNTY BUDGET

Prison (continued)

Our Facility continues with intensive Drug and Alcohol Outpatient Treatment to provide a needed service to these inmates which in return will reflect a decrease over the long term with drug and alcohol related recidivism that has always been a factor in our facility. In 2019, several grants were obtained by the County of Adams for use at the ACACC to further expand our Drug and Alcohol treatment services, specifically by initiating medication assisted treatment programming.

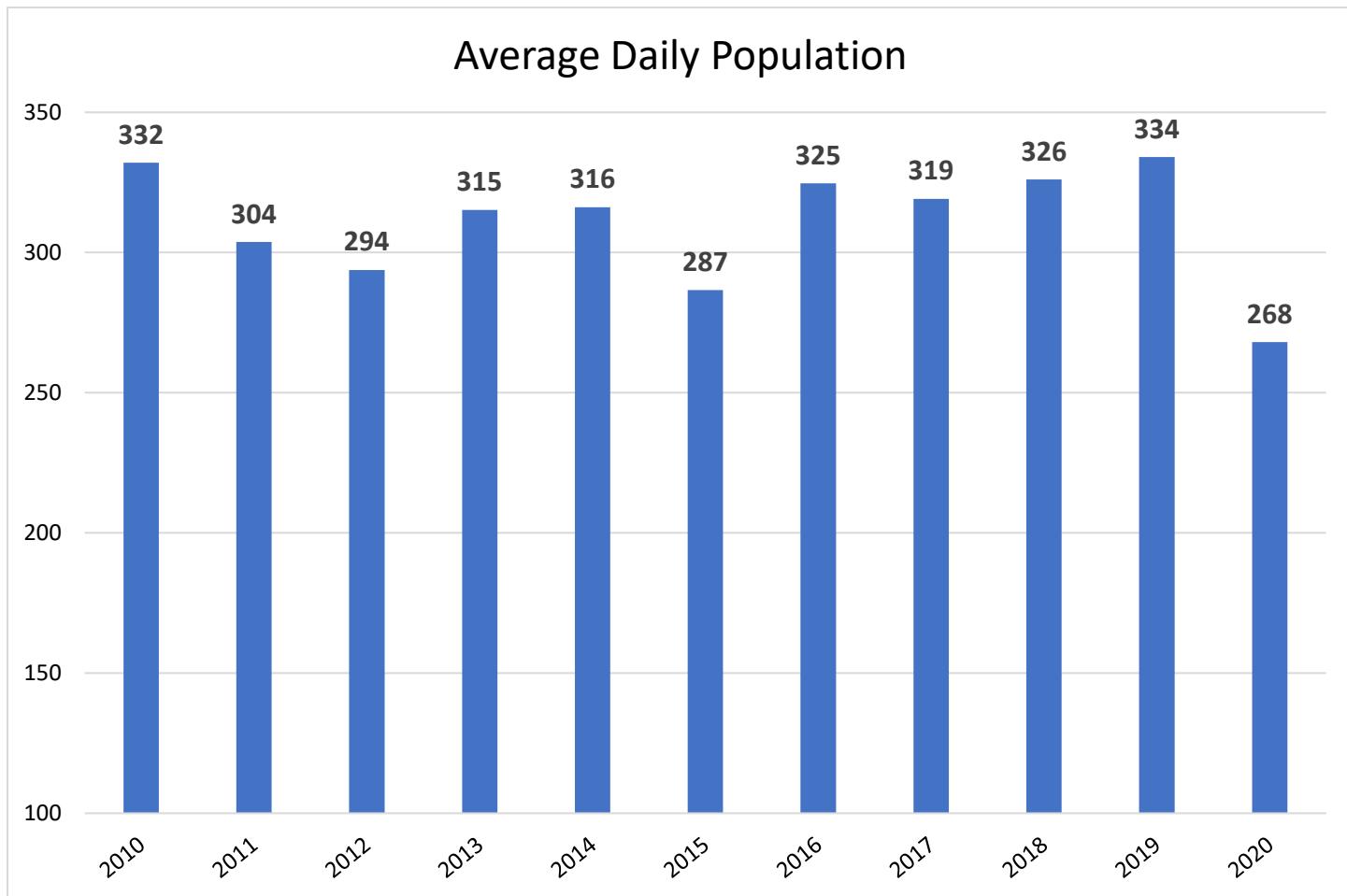
When comparing 2019 USMS revenue with 2020 we are continuing to see steady numbers this year providing consistency much like we saw in 2019. Continuing this course, we will exceed our budgeted amount in revenue by year end. We continue to provide the ability for the facility to work with additional outside agencies and to accommodate housing inmates which temporarily benefits the prison revenue. The closure of the Re-Entry program due to the COVID-19 pandemic has had an impact on the revenue collected; however, the revenue from USMS has helped the facility ensure that the total budgeted revenue should be met or exceeded at the close of 2020.

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

2021 ADAMS COUNTY BUDGET

Prison (continued)

The graph below illustrates the average daily population for the Adams County Prison. The maximum number of beds at the main building is 284 and 164 at the Re-Entry facility. It is classified as a medium custody jail which means that the offenders either have short state sentences (usually less than one year), waiting to post financial requirements for release, or are probation violators awaiting trial, sentencing, or other court appearances.



2021 ADAMS COUNTY BUDGET

Prison (continued)

Departmental Goals

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

Performance Measures

Strategic Goal(s)	Measure	2018 Actual	2019 Actual	2020 Actual	2021 Projected
Goal 3: Criminal Justice	Average Daily Population	327	327	261	280
	Admissions	2,175	2,072	1,160	1,600
	Releases	2,086	2,090	1,245	1,575
	Number of escapes from secure areas	0	1	0	0

Position Count

	2018 Budget	2019 Budget	2020 Budget	2021 Budget
Budgeted Positions	133	130	131	133

2021 ADAMS COUNTY BUDGET

Prison (continued)

Revenue & Expense Detail

Account Description	2018 Actuals Audited	2019 Actuals Audited	2020 Adopted Budget	2021 Adopted Budget
<u>Revenues:</u>				
Federal Funding	21,168	48,393	53,600	88,454
State Funding	96,089	25,311	30,000	78,494
Charges for Services	-	2,479	2,500	3,000
Copy Revenue	147	101	100	100
Admin Fees	1,796	1,516	1,500	1,500
Medical Copay Revenue	19,037	21,045	20,000	20,000
Weekender/Out of County Fees	931,253	822,124	975,000	1,000,000
Guard & Transport Fees	33,237	48,108	27,500	50,000
Re-Entry Inmate Fees	106,919	99,817	85,000	100,000
Commissions Earned	64	36	100	50
Vending Commissions	3,863	4,294	3,500	4,000
Salary Reimbursement	-	-	-	-
Restitution	1,083	991	500	1,000
Other Grants	-	-	-	-
Education Sub Abuse – Act 198	52,248	28,079	50,000	50,000
Miscellaneous	4,319	34,281	13,000	13,000
TOTAL REVENUES	\$1,271,223	\$1,136,575	\$1,262,300	\$1,409,598

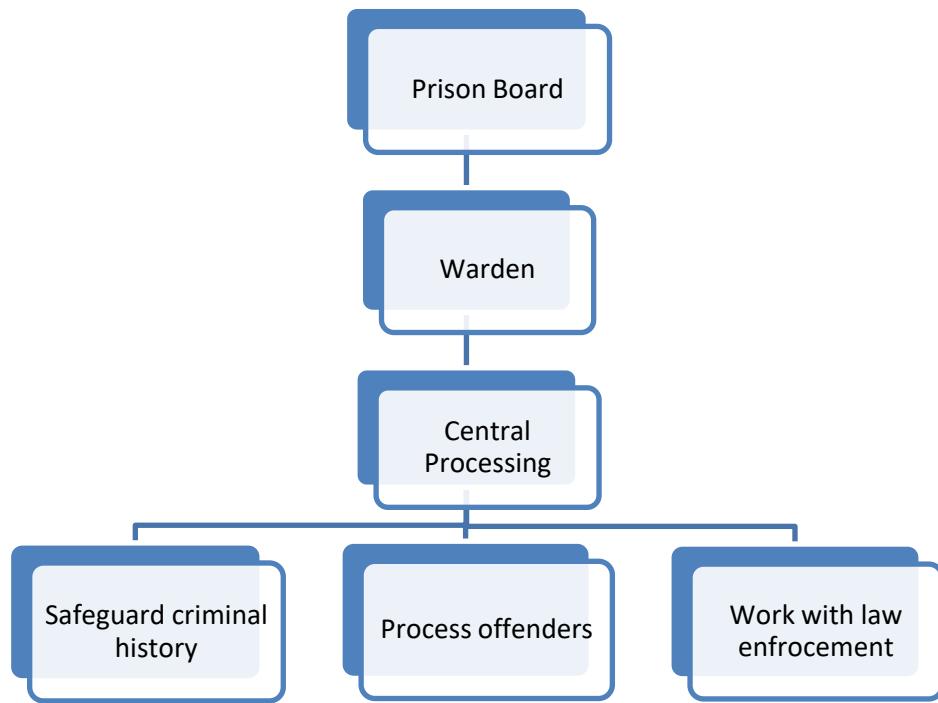
2021 ADAMS COUNTY BUDGET

Prison (continued)

Revenue & Expense Detail

Account Description	2018 Actuals Audited	2019 Actuals Audited	2020 Adopted Actual	2021 Adopted Budget
<u>Expenses:</u>				
Professional Services	2,053,088	2,104,179	2,142,880	2,375,380
Legal Fee	6,595	13,844	10,000	10,000
Advertising	1,474	1,807	2,000	2,000
Dues/Memberships	1,987	1,200	2,050	2,510
Contracted Services	57,507	65,506	99,841	127,882
Training	3,134	4,310	4,350	6,058
Conferences	2,400	3,000	4,400	3,000
Travel - Mileage	1,605	1,665	3,650	4,050
Travel - Meals	10	-	250	100
Travel - Other	24	60	100	100
Travel – Lodging	-	107	-	-
Property Repair/Maintenance	3,117	4,519	8,000	4,000
Building Repair/Maintenance	40,586	68,460	70,000	83,640
Vehicle Repair/Maintenance	3,246	954	5,150	3,000
Equipment Repair Maintenance	11,647	52,016	26,000	30,000
Telephone	14,942	9,998	8,000	9,000
Cell Phone	1,645	1,750	1,832	2,000
Electric	147,259	130,142	144,000	148,000
Fuel Oil/Natural Gas	54,094	51,347	71,000	50,000
Water/Sewer	49,834	63,931	64,900	60,000
Disposal of Waste	16,487	18,602	16,000	20,000
Internet	1,736	1,631	1,500	1,500
Supplies	52,716	53,752	95,200	72,000
Publications Subscriptions	-	-	-	500
Postage/Shipping	1,239	1,254	1,500	1,500
Gasoline for County Vehicles	3,015	3,174	2,500	2,500
Uniforms/Accessories	1,933	9,900	-	-
Minor Equipment	12,902	19,574	16,327	72,146
Union Compliance	144,768	138,179	121,800	125,500
Computer Systems and Equipment	-	-	-	12,500
TOTAL OPERATING EXPENSES	\$2,688,990	\$2,824,861	\$2,923,230	\$3,228,866
Salaries	6,392,807	6,325,666	6,581,635	6,712,657
FICA ER	476,892	469,218	503,495	513,518
Allocated Benefits	2,622,557	2,717,485	2,989,338	2,891,407
TOTAL OPERATING BUDGET	\$12,181,246	\$12,337,230	\$12,997,698	\$13,346,448

2021 ADAMS COUNTY BUDGET CENTRAL PROCESSING



Mission Statement

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

Vision Statement

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

2021 ADAMS COUNTY BUDGET

Central Processing (continued)

Budget Narrative

During the 2020 year, we have continued with the new and progressive operational guidelines and processes through continuous discussions with all members of the criminal justice community. This has continued to allow law enforcement the ability to reduce time processing prisoners, increase the safety and security of the booking center while remaining cost effective. We have more Correctional Officers trained and certified in the operation of the booking center which continues to reduce overtime expenses.

During the 2021 budget year, we will plan to intelligently implement new and improved changes and processes and will continuously monitor the operation of the booking center to ensure the smooth implementation of the changes.

Departmental Goals

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

Performance Measures

Strategic Goal(s)	Measure	2018 Actual	2019 Actual	2020 Actual	2021 Projected
Goal 3: Criminal Justice	Provide local law enforcement the correct information for criminal offenders	Yes	Yes	Yes	Yes

Position Count

	2018 Budget	2019 Budget	2020 Budget	2021 Budget
Budgeted Positions	7	8	8	8

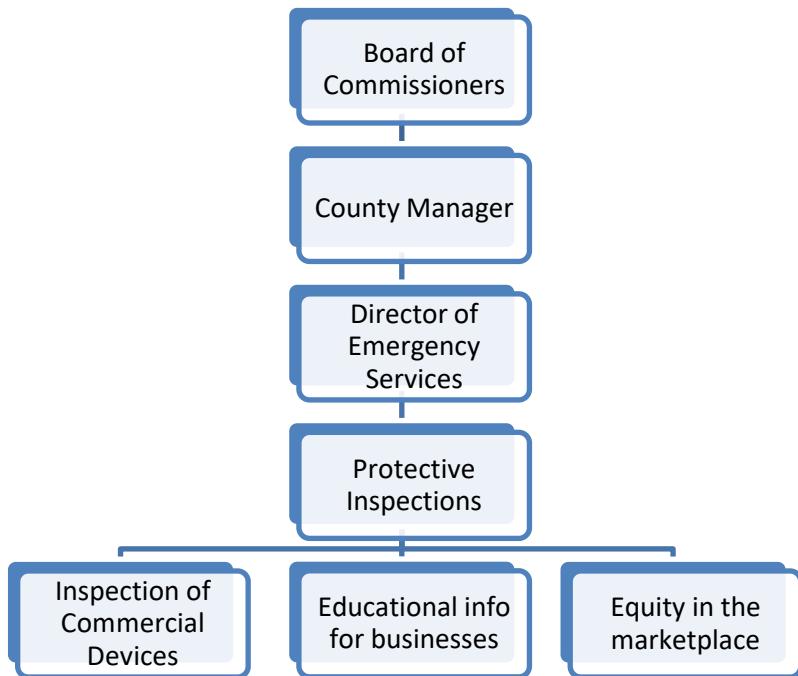
2021 ADAMS COUNTY BUDGET

Central Processing (continued)

Revenue & Expense Detail

Account Description	2018 Actuals Audited	2019 Actuals Audited	2020 Adopted Budget	2021 Adopted Budget
<u>Revenues:</u>				
Charges for Service	400,421	409,794	400,000	400,000
TOTAL REVENUES	\$400,421	\$409,794	\$400,000	\$400,000
<u>Expenses:</u>				
Contracted Services	7,635	7,565	5,075	8,200
Supplies	2,097	4,089	2,500	3,000
Postage/Shipping	874	788	1,000	1,000
Union Compliance	455	322	1,000	1,000
Equipment repair	-	-	-	-
TOTAL OPERATING EXPENSES	\$11,061	\$12,764	\$9,575	\$13,200
Salary Expense, FT	381,624	493,931	497,026	535,496
FICA ER	27,677	35,434	38,022	40,965
Allocated Benefits	153,512	202,158	227,939	256,951
TOTAL OPERATING BUDGET	\$573,874	\$744,287	\$772,562	\$846,612

2021 ADAMS COUNTY BUDGET 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.

2021 ADAMS COUNTY BUDGET

Protective Inspection (continued)

Budget Narrative

The 2021 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 \$6,500.00. 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 2021.

Departmental Goals

- Register and inspect, approve, or reject County weighing and measuring commercial devices by the end of 2021.
- Inform public regarding quick response to inquiries and selling/purchasing related information.

Performance Measures

Strategic Goal(s)	Measure	2018 Actual	2019 Actual	2020 Actual	2021 Projected
Goal 1: Efficient Government	Number of inspected devices completed	1,864	1,987	1,428	1,499
	Number of devices rejected	96	101	83	87
	Number of consumer complaints investigated and resolved	10	12	11	12
	Number of defensive driver courses offered to County employees	4	4	0	2

Position Count

	2018 Budget	2019 Budget	2020 Budget	2021 Budget
Budgeted Positions	1	1	1	1

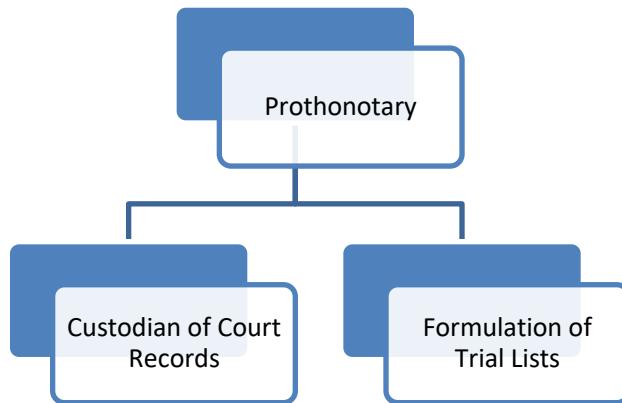
2021 ADAMS COUNTY BUDGET

Protective Inspection (continued)

Revenue & Expense Detail

Account Description	2018 Actuals Audited	2019 Actuals Audited	2020 Adopted Budget	2021 Adopted Budget
<u>Revenues:</u>				
Charges for Services	6,590	4,535	6,500	5,000
TOTAL REVENUES	\$6,590	\$4,535	\$6,500	\$5,000
<u>Expenses:</u>				
Dues/Memberships	-	-	25	25
Conferences	150	-	150	150
Travel - Lodging	351	-	309	309
Vehicle Repair/Maintenance	905	141	700	700
Equipment Repair Maintenance	-	-	-	-
Cell Phone	380	384	489	489
Supplies	293	312	103	103
Postage/Shipping	22	14	52	52
Gasoline for County Vehicles	1,730	1,759	1,700	1,700
TOTAL OPERATING EXPENSES	\$3,831	\$2,610	\$3,528	\$3,528
Salary Expense, Full Time	59,468	53,524	60,651	64,683
FICA ER	4,491	4,139	4,640	4,948
Allocated Benefits	23,513	23,508	28,145	30,212
TOTAL OPERATING BUDGET	\$91,303	\$83,781	\$96,964	\$103,371

2021 ADAMS COUNTY BUDGET PROTHONOTARY



Mission Statement

The Prothonotary office was created by the State Constitution to serve as the civil clerk of the Court of Common Pleas. Maintenance of public records is crucial to the protection of the rights of Pennsylvania's citizens. This has long been one of the most important functions of county government. Our goal is to provide courteous and professional service to all customers.

Budget Narrative

We strive to continue to work closely with the Court and Court personnel to timely and efficiently process documents as well as to increase office efficiency through greater use of existing computer technology. For example, by implementing various components within the case management software, we are able to generate more detailed reports for monitoring active cases for statistical purposes as well as inactive cases for possible termination. As a small department, cross-training continues to be a priority to ensure the timely processing of documents.

The office footprint continues to be evaluated and reorganized for better, more efficient use of our physical space. We are requesting a separate room for everyday title search clientele with adequate public search terminals and workspace in which to do their research. This physical change will lessen the congestion at the front entrance and counter area as well as improve traffic flow and safety.

We continued to evaluate, add, or replace, when warranted, computer hardware and software to maximize efficiency through the use of technology at no cost to the taxpayer as Records Improvement Funds are utilized. The office implemented technology to accept debit and credit card payments. The software is linked to the case management software thereby eliminating steps and additional work by employees and court costs can be paid remotely 24/7. The customer agrees to pay the convenience fee associated with this service.

2021 ADAMS COUNTY BUDGET

Prothonotary (continued)

The historical civil records of the County were relocated to a new file storage room pursuant to a recommendation by the Pennsylvania Historic and Museum Commission. These historical books were cleaned, inventoried, wrapped in acid free paper and organized on shelves.

Records Improvement Funds were expended to acquire a new filing cabinet system for active files on the first floor. This modern filing system better utilizes vertical space thereby increasing the amount of storage as well as facilitates the organization of all active files in one convenient location which is essential because civil cases are active for numerous years, especially family court cases

Goals for 2021

- Implementation of new civil case management software program, including online dockets and e-filing capabilities.
- Support County efforts to integrate document management systems to the greatest degree possible, working to improve efficiencies and services and lowering the cost of operations. This includes implementation of PDF/A document file format for permanent record retention of data.
Cross training to ensure the timely processing of documents.
- Maintain all certifications and accreditations required for this office.
Pass all internal and external financial audits.

2021 ADAMS COUNTY BUDGET

Prothonotary (continued)

Departmental Goals

- Accept, docket, scan and process all filings for civil cases in a timely fashion.
- Collect filing fees in accordance with published fee schedule and state-mandated fees.
- Processing of Protection from Abuse Orders by the close of business on the day filed.
- Make records deemed accessible by the Courts available to the public.
- Certify and distribute Court Orders and Opinions to attorneys and parties involved in subject case.
- Timely and accurately report all funds collected and disbursed on monthly basis to County and State.
- Timely and accurately remit all statistical reports on monthly basis to AOPC and Court Administration.
- Follow all United States Department of State guidelines for the processing of US passports and passport photos.
- Timely complete all audits and re-certifications.

Performance Measures

Strategic Goal(s)	Measure	2018 Actual	2019 Actual	2020 Actual	2021 Projected
Goal 1: Efficient Government	Number of passports issued	397	413	97	200
	Revenue from Passports to County	\$12,795	\$14,455	\$3,395	\$7,000
	Custody Conciliation Fees collected	\$2,718	\$1,871	\$20,850	\$25,000
	Transcript Fees collected	\$1,037	\$1,190	\$4,318	\$4,500
	Process all legal documents within 24 hours of receipt	Yes	Yes	Yes	Yes

Position Count

	2018 Budget	2019 Budget	2020 Budget	2021 Budget
Budgeted Positions	6	6	7	8

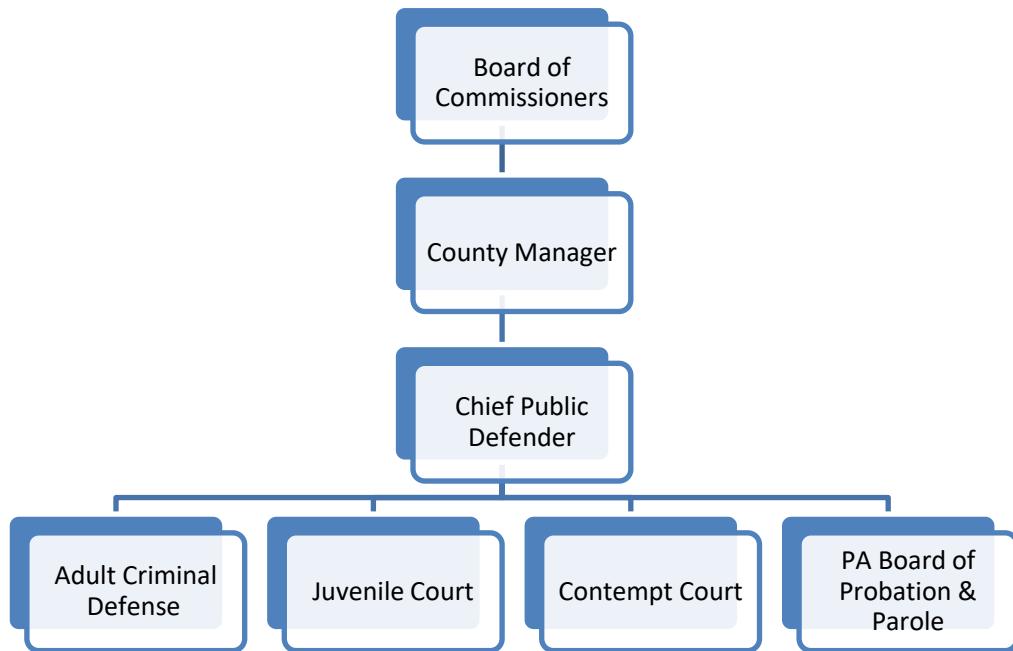
2021 ADAMS COUNTY BUDGET

Prothonotary (continued)

Revenue & Expense Detail

Account Description	2018 Actuals Audited	2019 Actuals Audited	2020 Adopted Budget	2021 Adopted Budget
<u>Revenues:</u>				
Charges for Services	319,593	337,506	328,500	328,500
Copy Revenue	2,718	1,870	1,500	2,000
<i>TOTAL REVENUES</i>	\$322,311	\$339,376	\$330,000	\$330,500
<u>Expenses:</u>				
Professional Services	-	429	26,456	26,673
Legal Fees	2,000	2,000	2,000	2,000
Advertising	238	-	150	150
Dues/Memberships	500	500	625	625
Contracted Services	2,688	3,163	2,600	3,158
Conferences	375	425	425	425
Travel - Mileage	166	348	200	200
Travel - Meals	72	-	-	-
Travel - Other	14	-	25	-
Travel - Lodging	516	723	500	500
Equipment Repair/Maintenance	312	250	300	300
Telephone	15	20	25	25
Supplies	4,959	4,196	3,500	3,200
Postage/Shipping	3,714	4,036	3,900	3,900
Minor Equipment	228	2,391	15,090	6,290
<i>TOTAL OPERATING EXPENSES</i>	\$15,797	\$18,481	\$55,796	\$47,446
Salaries	214,063	225,390	248,431	287,707
FICA ER	15,780	16,115	19,005	22,010
Allocated Benefits	86,570	107,042	118,001	154,932
<i>TOTAL OPERATING BUDGET</i>	\$332,210	\$367,028	\$441,233	\$512,095

2021 ADAMS COUNTY BUDGET PUBLIC DEFENDER



Mission Statement

The Adams County Public Defender's Office is responsible for providing 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 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 125% of the federal poverty guidelines. This is a more stringent financial eligibility standard than those used in surrounding counties. Individuals who are incarcerated automatically qualify for public defender services.

It is the objective of this office to provide competent and effective representation on behalf of the accused/client in each case, and to ensure that all individuals, regardless of financial circumstances, are afforded due process and the protections of our state and federal Constitutions.

2021 ADAMS COUNTY BUDGET

Public Defender (continued)

Budget Narrative

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

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

2021 ADAMS COUNTY BUDGET

Public Defender (continued)

Departmental Goals

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

Performance Measures

Strategic Goal(s)	Measure	2018 Actual	2019 Actual	2020 Actual	2021 Projected
Goal 3: Criminal Justice	Timely file 100% of briefs at trial and appellate level	100%	100%	100%	100%
	Within one week of arraignment, meet with all ACACC prisoners on arraignment list	100%	100%	100%	100%
	Within three weeks of plea day, contact (by letter, phone, or in-person meeting) any out-of County prisoner and document file concerning contact.	95%	100%	100%	100%
	Within three weeks of plea day, contact (by letter, phone, or in-person meeting) any out-of-prison clients and document file concerning contact	100%	95%	97%	100%

Position Count

	2018 Budget	2019 Budget	2020 Budget	2021 Budget
Budgeted Positions	7	7	7	8

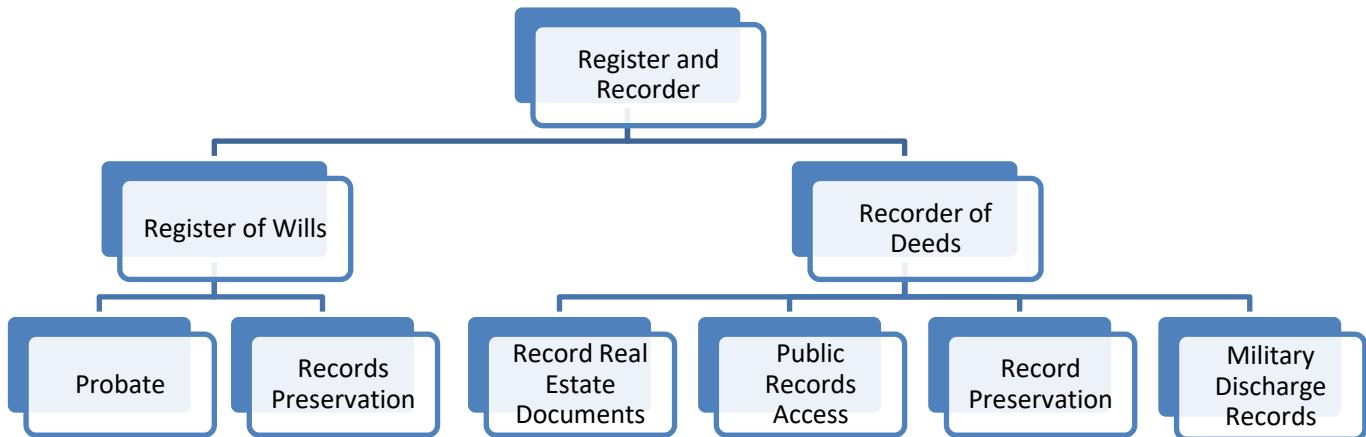
2021 ADAMS COUNTY BUDGET

Public Defender (continued)

Revenue & Expense Detail

Account Description	2018 Actuals Audited	2019 Actuals Audited	2020 Adopted Budget	2021 Adopted Budget
<u>Revenues:</u>				
NO REVENUES	-	-	-	-
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -
<u>Expenses:</u>				
Professional Services	19,505	35,792	23,000	22,000
Legal Fees	51,454	52,591	58,000	58,000
Advertising	397	353	300	300
Dues/Memberships	2,685	3,537	3,450	3,450
Contracted Services	6,340	2,791	5,303	5,300
Training	1,772	1,354	1,500	3,500
Conferences	399	-	-	-
Travel - Mileage	1,651	1,928	1,500	1,182
Travel - Meals	-	-	-	-
Travel - Other	55	10	50	-
Travel - Lodging	-	170	250	200
Telephone	371	431	400	470
Supplies	1,803	1,928	2,000	1,423
Publications Subscriptions	13,726	14,187	6,144	14,000
Postage/Shipping	2,412	2,128	2,575	2,187
Minor Equipment	4,226	9,331	3,374	270
TOTAL OPERATING EXPENSES	\$106,796	\$126,531	\$107,846	\$112,282
Salaries	353,384	363,960	386,493	423,130
FICA ER	26,296	27,235	29,567	32,369
Allocated Benefits	114,014	127,182	172,791	185,953
TOTAL OPERATING BUDGET	\$600,490	\$644,908	\$696,697	\$753,734

2021 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 perform in a judicial capacity for Will probates and issuing Letters, giving legal authority to a qualified personal representative to serve as Executor or Administrator of an estate. The Register also accepts estate filings throughout the probate administration process. The Register also accepts Inheritance tax payments in the capacity of serving as 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 which will become public record, and to preserve and maintain those public records and make 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 for deed transfers and to disburse those funds to the proper entity. For our Veterans, the Recorder's office records confidential military discharge papers (DD-214) and provides certified copies (to the Veteran only), upon request. For the Pennsylvania notary, bonds and commissions are recorded in the Recorder's office.

2021 ADAMS COUNTY BUDGET

Register & Recorder (continued)

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 so that the office is up to date with any required or selected law changes, and/or practices, techniques and 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.

2021 ADAMS COUNTY BUDGET

Register & Recorder (continued)

Departmental Goals

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

Performance Measures

Strategic Goal(s)	Measure	2018 Actual	2019 Actual	2020 Actual	2021 Projected
Goal 1: Efficient Government	Number of deeds recorded	2,951	2,840	2,934	3,000
	Mortgages recorded	3,667	3,746	4,591	4,500
	Subdivisions recorded	83	98	83	83
	Military discharges recorded	12	6	3	3
	Number of estates probated	343	409	369	369
	Miscellaneous estate documents received	167	132	121	121
	Transmit estate information, inheritance tax returns, copies of inheritance tax payments, taxpayer information notices, and create decedent records for the PA Department of Revenue	100%	100%	100%	100%

Position Count

	2018 Budget	2019 Budget	2020 Budget	2021 Budget
Budgeted Positions	6	6	6	6

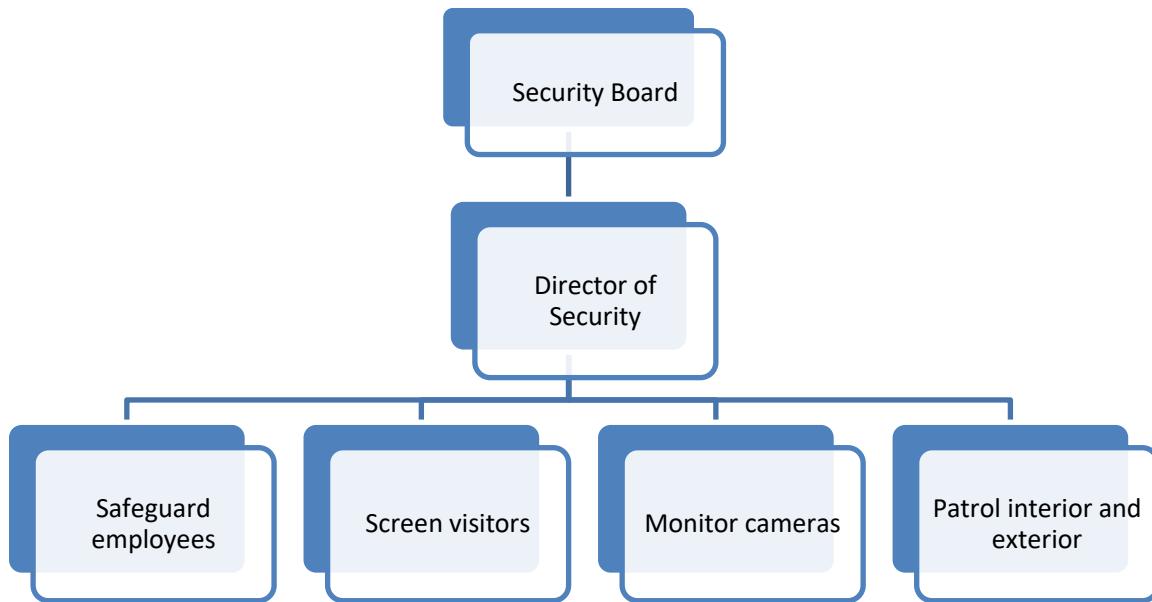
2021 ADAMS COUNTY BUDGET

Register & Recorder (continued)

Revenue & Expense Detail

Account Description	2018 Actuals Audited	2019 Actuals Audited	2020 Adopted Budget	2021 Adopted Budget
<u>Revenues:</u>				
Charges for Services	647,651	683,387	655,000	675,000
TOTAL REVENUES	\$647,651	\$683,387	\$655,000	\$675,000
<u>Expenses:</u>				
Professional Services	-	-	-	-
Legal Fees	4,972	5,412	5,000	5,200
Dues/Memberships	1,000	1,000	1,250	1,250
Contracted Services	14,591	12,241	13,786	13,822
Training	-	-	500	500
Conferences	1,425	1,125	2,400	2,000
Travel - Mileage	564	1,292	550	550
Travel - Meals	12	37	60	60
Travel - Other	-	113	50	50
Travel - Lodging	1,760	1,952	1,500	1,850
Rental of land and buildings	-	-	-	-
Telephone	105	118	100	100
Cellphone	-	-	-	480
Supplies	3,040	3,316	3,000	2,400
Postage/Shipping	1,079	1,058	1,100	1,100
Minor Equipment	435	-	6,805	3,373
TOTAL OPERATING EXPENSES	\$28,983	\$27,664	\$36,101	\$32,735
Salaries	227,149	243,895	250,075	258,739
FICA ER	16,731	17,864	19,131	19,793
Allocated Benefits	109,256	129,994	151,392	162,834
TOTAL OPERATING BUDGET	\$382,119	\$419,417	\$456,699	\$474,101

2021 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, 83,899 individuals were processed through the Courthouse and Human Services Building security checkpoints. Officers discovered 3,287 prohibited items, including 358 handguns belonging to individuals prohibited from carrying them onto county property. There were 179 requests for Security assistance by various county offices.

These numbers have decreased, primarily due to COVID related office and facility closures, since the prior twelve-month period. Visitor traffic has rebounded since return to full operations.

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

The HSB was renovated in 2018. HSB now includes a burglar alarm, security cameras and ID badge management monitored by on-site security. The same system was installed at the Courthouse in 2015. In 2020, we reconfigured the Courthouse checkpoint, including a bulletproof window. We implemented temperature checks at our facilities, began a phased security camera upgrade, installed evacuation and AED equipment on each floor of the courthouse and included a brief overview on the use of said equipment in our New Hire program.

Introducing .223 caliber rifles to our security posture, installing bulletproof window at HSB checkpoint and revamp the landscaping to incorporate what is known as Crime Prevention Through Environmental Design (CPTED).

The continued integration of new technology, with sound security measures, in our facilities provides a heightened secure environment 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.

2021 ADAMS COUNTY BUDGET

Security (continued)

Departmental Goals

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

Performance Measures

Strategic Goal(s)	Measure	2018 Actual	2019 Actual	2020 Actual	2021 Projected
Goal 4: Emergency Preparedness	Number of individuals processed through security	111,588	121,590	71,203*	78,323
	Number of prohibited items confiscated from the public	3,178	4,220	2,622*	2,884
	Handguns confiscated from individuals not licensed to carry	222	436	309*	340

*Due to COVID-19 restrictions

Position Count

	2018 Budget	2019 Budget	2020 Budget	2021 Budget
Budgeted Positions	10	10	11	11

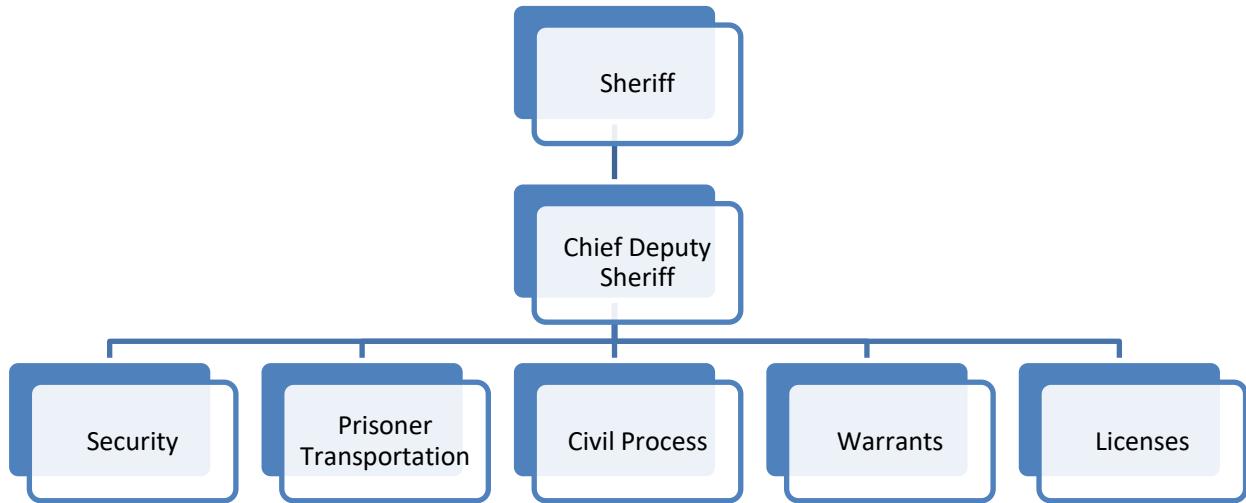
2021 ADAMS COUNTY BUDGET

Security (continued)

Revenue & Expense Detail

Account Description	2018 Actuals Audited	2019 Actuals Audited	2020 Adopted Budget	2021 Adopted Budget
<u>Revenues:</u>				
State Funding	21,500	-	-	-
Charges for Services	80	100	-	100
Miscellaneous	-	2,685	-	-
TOTAL REVENUES	\$21,580	\$2,785	\$ -	\$100
<u>Expenses:</u>				
Professional Services	-	3,678	-	-
Advertising	-	-	300	300
Dues/Memberships	150	150	195	195
Application Filing Fee	800	800	800	800
Contracted Services	19,822	5,917	22,043	20,693
Training	-	10	500	550
Conferences	-	-	-	-
Travel - Mileage	215	395	100	150
Travel - Meals	-	-	100	100
Travel - Other	-	-	100	100
Building Repair/Maintenance	-	381	-	200
Equipment Repair Maintenance	961	370	1,000	1,100
Telephone	16	5	25	25
Cellphone	-	249	-	440
Electric	258	269	260	280
Fuel Oil/Natural Gas	93	73	125	135
Water/Sewer	76	77	80	90
Disposal of Waste	12	17	18	20
Internet	(36)	-	-	-
Supplies	3,016	1,429	4,400	3,290
Postage/Shipping	-	12	35	35
Uniforms/Accessories	1,738	2,630	3,000	3,300
Minor Equipment	4,940	10,676	4,239	2,790
TOTAL OPERATING EXPENSES	\$32,061	\$27,138	\$37,320	\$34,593
Salaries	342,163	343,488	378,258	380,769
FICA ER	25,547	25,557	28,937	29,129
Allocated Benefits	92,702	107,878	153,597	136,923
TOTAL OPERATING BUDGET	\$492,473	\$504,061	\$578,112	\$581,414

2021 ADAMS COUNTY BUDGET **SHERIFF**



Mission Statement

The mission of the Adams County Sheriff's Office is to provide first-class professional, dignified 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 services, or fulfilling any other law enforcement duties required or requested under law and statute.

Budget Narrative

In 2020, members of the Adams County Sheriff's Office (ACSO) continued to perform their duties in accord with the Mission Statement. The funding requests outlined in our FY-2020 Budget Request will go toward the completion of the various tasks and duties of the Sheriff's Office. The accomplishments for FY-2020 have been seriously impacted by the COVID- 19 pandemic, however the following depict projected and actual accomplishments this year:

- Projected Year End Warrants served - 1426
- License to Carry Permits (year to date) – 1470 / Projected 2024
- PFA's Served Year to Date - 138
- Out of County Prisoner Transports and All Other Transports Other Than Inmate Transports from Adams County Adult Correctional Center and Returns - 102
- Inmate Transports from the Adams County Adult Correctional Center and Returned (year to date) - 202
- Civil / Real Estate / Personal Property / Subpoenas – 610
- The Adams County Sheriff's Office continues to make achievements towards Adams County's goals for records retention.
- The Sheriff's Office continues to save Adams County money for long-distance State Correctional court ordered transports by using the Commonwealth Transport Service Division (TSD) of the Department of Corrections. TSD transports inmates from other state correctional institutions (SCI) to the State Correctional Institution at Camp Hill and most fees are assessed to the transported prisoners and are payable to Adams County. Utilizing this service saves the Sheriff's Office time, money and man hours that would be spent transporting from all over the state and U.S.
- Worked with federal, state, and local law enforcement agencies such as the United States Marshal's Fugitive Task Force where we assisted with fugitive apprehensions and assisted the National Park Service, Littlestown and Gettysburg Borough Police with several protests, just to name a few.
- Provided public education and training to schools, organizations, and churches on various topics, including active shooter training.
- Conducted several Law Enforcement Officer Safety Act firearms certifications for retired law enforcement officers.
- This year after extensive research of four different records management systems we contracted and purchased Cody Systems. We are currently in the training phase of the system. We will be live with the Cody System September 16, 2020.

James W. Muller
Sheriff

2021 ADAMS COUNTY BUDGET

Sheriff (continued)

Departmental Goals

- Operate an efficient and effective office in coordination with County offices/agencies.
- Serve and enforce court orders, writs of summons, complaints, and injunctions in an effective manner according to the Pennsylvania Rules of Civil Procedure and serve subpoenas to witnesses and victims.
- Process all applications for licenses within the requirements set forth by the Commonwealth of Pennsylvania.
- Educate the public in gun safety.
- Work in cooperation with the courts to streamline prisoner transports and to safely transport all inmates to and from local, state, and federal facilities in the most cost-effective manner.
- Attempt to successfully locate individuals named on bench warrants within the first ten business days of receipt of the warrant.

Performance Measures

Strategic Goal(s)	Measure	2018 Actual	2019 Actual	2020 Actual	2021 Projected
Goal 4: Emergency Preparedness	Number of licenses to carry concealed weapons requests processed	3,167	2,693	3,557	4,000
Goal 1: Efficient Government	Number of closed real estate sales	164	144	67	100
	Number of subpoenas closed	226	230	532	540
	Warrants served	2,111	2,165	1,244*	1,275*
Goal 3: Criminal Justice	Number of inmates transported for court appearances	349	310	435	375
	Civil Actions Closed	944	1,033	698	900
	Personal Property Closed	121	165	75	100
	Protection from Abuse Closed	160	227	238	250
	Indirect Criminal Contempt Closed	13	16	13	15

*Due to COVID-19 restrictions

Position Count

	2018 Budget	2019 Budget	2020 Budget	2021 Budget
Budgeted Positions	20	20	20	20

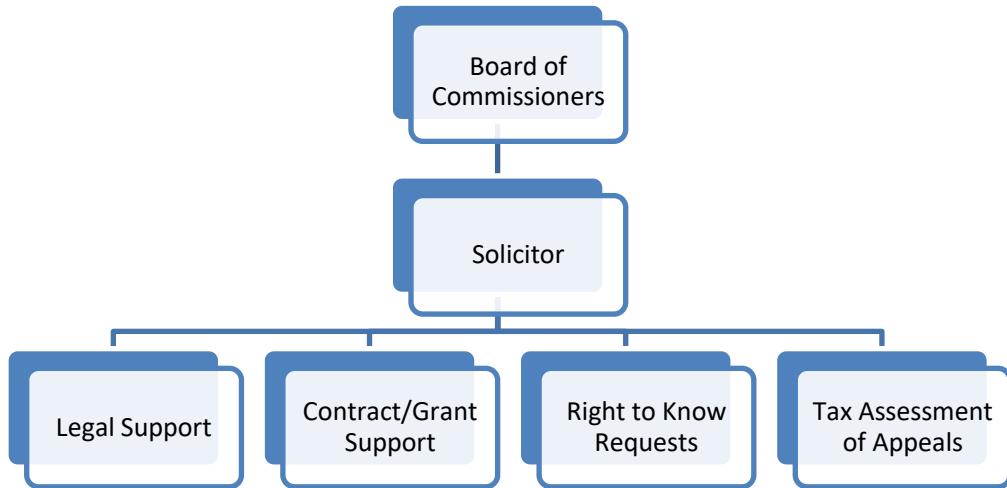
2021 ADAMS COUNTY BUDGET

Sheriff (continued)

Revenue & Expense Detail

Account Description	2018 Actuals Audited	2019 Actuals Audited	2020 Adopted Budget	2021 Adopted Budget
<u>Revenues:</u>				
State Funding	-	-	-	-
Charges for Services	188,049	133,118	190,000	190,000
MDJ Warrant Revenue	6,221	6,228	6,500	6,000
DUI Checkpoint Reimbursement	-	5,282	6,000	3,000
Restitution	44	-	-	-
License-Precious Metals	100	100	150	150
Permits-Guns	61,218	51,433	57,000	75,000
<i>TOTAL REVENUES</i>	\$255,632	\$196,161	\$259,650	\$274,150
<u>Expenses:</u>				
Professional Services	19,002	31,892	27,500	15,000
Legal Fees	1,518	37,859	2,000	2,000
Advertising	50	-	50	50
Dues/Memberships	2,460	2,005	2,109	1,500
Contracted Services	21,564	20,882	55,659	73,500
Training	1,020	1,003	1,150	1,430
Conferences	662	430	1,100	895
Travel - Mileage	5,425	3,132	990	200
Travel - Meals	417	965	500	500
Travel - Other	622	902	650	600
Travel - Lodging	-	117	150	150
Building Repair Maintenance	200	840	-	-
Vehicle Repair/Maintenance	9,430	10,686	11,000	10,000
Equipment Repair/Maintenance	-	4,483	250	-
Telephone	511	583	550	550
Cell Phone	6,838	6,888	7,850	8,210
Internet	2,803	2,987	3,300	3,300
Supplies	8,869	7,485	10,000	6,400
Postage/Shipping	3,896	3,466	4,000	3,000
Gasoline for County Vehicles	13,800	13,470	12,875	12,000
Uniforms/Accessories	9,423	14,308	15,000	11,000
Minor Equipment	11,945	13,360	10,338	12,969
<i>TOTAL OPERATING EXPENSES</i>	\$120,455	\$177,743	\$167,021	\$163,254
Salaries	815,388	853,671	868,944	891,247
FICA ER	60,116	62,627	66,474	68,180
Allocated Benefits	314,486	390,343	448,825	447,023
<i>TOTAL OPERATING BUDGET</i>	\$1,310,445	\$1,484,384	\$1,551,264	\$1,569,704

2021 ADAMS COUNTY BUDGET SOLICITOR



Mission Statement

The Solicitor's Office consists of the Solicitor, two Assistant Solicitors and a Legal Assistant. 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. These offices advise 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 approval by the Board of Commissioners. 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 employment issues at the Adams County Adult Correctional Complex (ACACC)
- Collective Bargaining negotiations with Teamsters and AFSCME unions
- County-wide data retention and digital archive issues, in collaboration with IT
- Voter Registration and Election issues
- Land use planning, zoning, agricultural preservation, and solid waste 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
- Employee health care plan design and administration
- County administration tasks in the absence of a County Manager

2021 ADAMS COUNTY BUDGET

Solicitor (continued)

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 over the next four (4) years 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.

Budget Narrative

In 2020, the Solicitor's Office devoted significant resources to the County's response to the Covid-19 pandemic. This support included the review and implementation of federal relief statutes including the Families First Coronavirus Relief Act (FFCRA), the EFMLA and Act 17, the drafting of emergency relief for county tax payors, Emergency Responder protocols, an Emergency Shelter Agreement, and Workplace Safety Policies. The department also participated in frequent planning and response meetings with the Courts, the Warden and the Board of Election as these operations were substantially impacted by the pandemic.

In 2020, the Solicitor's Office represented the Board of Assessment Appeals in 18 tax exemption appeals, which included drafting legal memoranda to assist the Board in its decisions and represented the Board in a number of commercial valuation appeals. The Solicitor's Office is currently litigating approximately 9 appeals from 2019 Board decisions in the Court of Common Pleas, a number of which have been favorably resolved. Right-To-Know Law (RTKL) requests remain constant, with approximately 150 requests per year, plus appeals. The contract review process has been streamlined. The additional Assistant Solicitor position has helped these offices work through the backlog of contract reviews and we are now able to provide a 30-day turnaround on most contract review/revision projects. The Solicitor's Office lends significant support to both Human Resources and the ACACC, including the support of collective bargaining efforts, the resolution of personnel matters, and administration of union grievances and arbitrations.

2021 ADAMS COUNTY BUDGET

Solicitor (continued)

Support of the Elections and Voter Registration Office has increased substantially, as election matters have become more contentious and subject to litigation by the political parties. The Solicitor's Office worked daily with the Director of Elections to ensure smooth primary and general elections in light of the challenges raised by Covid-19 and recent amendments to the Election Code. On the litigation front, since July, the County was named in 7 election-related lawsuits in various state and federal courts, with 3 cases pending at the time of this writing, including one in the United States Supreme Court. The Solicitor's Office was able to keep all election litigation in-house, saving the County significant outside legal fees.

The Solicitor's Office has moved the County's procurement process from paper to the digital Pennbid platform. This transition will promote efficiencies within the department and assist us in procuring and subsequently overseeing multiple capital projects. Approximately \$10M in capital projects will be procured out of these offices over the course of the next 36 months, drawing down the capital bond proceeds. Contract management services include a bi-annual revision/review of CYS contract templates. Commissioners' special projects, labor negotiations, tax service requirements, and Planning Office projects have received Solicitor attention. We are assisting the Planning Department with compliance work on the county's FAIRS grant program. This department lends advice, support, and contract review services to the Joinder Board in its administration of Health Choices, MHIDD and YADAC.

The Solicitor's Office is actively managing litigation in federal and state courts including a discrimination claim pending in the Middle District Court, the opioid abatement litigation, several 1983 actions filed by past inmates of the ACACC, and other matters. The Solicitor has an active role in employee health care plan evaluation and administration. The role of technology and data security will continue to impact most if not all County and Solicitor projects. The additional Assistant Solicitor position has allowed the Department to partner with the IT Department to stay abreast of evolving security, data retention/destruction issues, and to better support technology-driven departments including the Department of Emergency Services.

2021 ADAMS COUNTY BUDGET

Solicitor (continued)

Departmental Goals

- Provide legal opinions in an expeditious manner, depending upon complexity and urgency of matter.
- With the support of the Board of Commissioners, administration, and senior staff, attend department head meetings to be able to anticipate legal issues and enable the precision of proactive legal assistance.
- Help ensure that the interest of the County is fully protected.
- Ensure that each phase of litigation is processed appropriately to comply with statutory and procedural time limits.
- Review all contracts and grant applications within two weeks from receipt.
- Negotiate revisions to contracts as promptly as possible under the circumstances.

Performance Measures

Strategic Goal(s)	Measure	2018 Actual	2019 Actual	2020 Actual	2021 Projected
Goal 1: Efficient Government	Comply with statutory and procedural limits	100%	100%	100%	100%
	Review all contracts within 30 days of receiving	100%	100%	100%	100%
	Review all grant applications within 30 days of receiving	100%	100%	100%	100%

Position Count

	2018 Budget	2019 Budget	2020 Budget	2021 Budget
Budgeted Positions	3	3	4	4

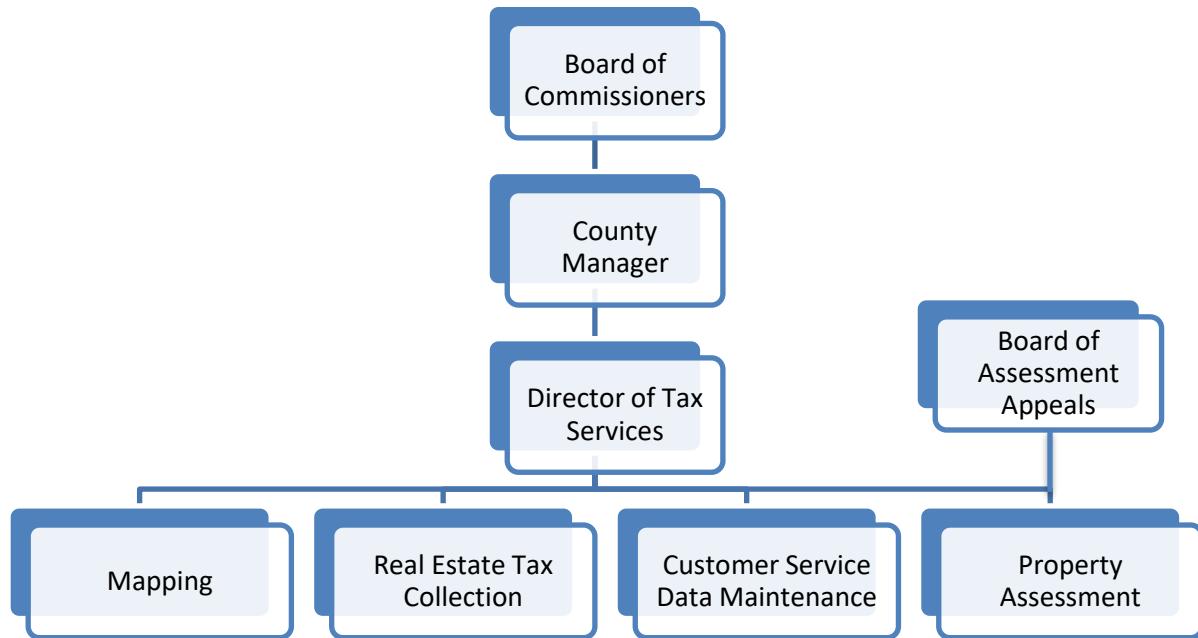
2021 ADAMS COUNTY BUDGET

Solicitor (continued)

Revenue & Expense Detail

Account Description	2018 Actuals Audited	2019 Actuals Audited	2020 Adopted Budget	2021 Adopted Budget
<u>Revenues:</u>				
Open Records Fees	8	140	100	500
TOTAL REVENUES	\$8	\$140	\$100	\$500
<u>Expenses:</u>				
Legal Fees	11,307	79,205	67,500	33,500
Advertising	-	1,725	-	-
Dues/Memberships	1,263	922	1,875	3,000
Contracted Services	4,496	3,372	3,468	3,153
Training	(391)	90	3,600	4,000
Conferences	1,333	753	1,700	1,700
Travel - Mileage	159	544	361	512
Travel - Meals	14	80	103	200
Travel - Other	10	42	100	100
Travel - Lodging	215	502	1,700	1,700
Telephone	73	94	50	100
Cell Phone	-	348	540	1,080
Internet	-	(22)	-	253
Supplies	2,479	4,099	1,750	2,400
Publications Subscriptions	1,469	3,199	1,000	3,700
Postage/Shipping	243	270	170	350
Minor Equipment	1,323	11,796	180	90
TOTAL OPERATING EXPENSES	\$23,993	\$107,019	\$84,097	\$55,838
Salaries	225,188	229,263	296,525	301,252
FICA ER	16,966	17,427	22,684	23,046
Allocated Benefits	64,539	64,812	79,596	89,881
TOTAL OPERATING BUDGET	\$330,686	\$418,521	\$482,902	\$470,017

2021 ADAMS COUNTY BUDGET TAX SERVICES



Mission Statement

The mission of the Adams County Tax Services Department is to provide fair and equitable administration of the 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 the collection of delinquent property taxes while providing the public, municipalities, school districts and other county departments with high quality and friendly customer service. These tasks are done by a well-educated and dedicated staff that includes Certified Pennsylvania Evaluators and others with specialized skills in specific areas; always remaining cognizant that good administration of the Tax Services Department and our tax system is essential for the adequate funding of local government services.

Budget Narrative

During 2020, Tax Services staff continued to provide courteous services while looking to further enhance the efficiency and services that we provide. The Tax Services webpage on the County's website continues to provide the public with tax related information without having to travel to the courthouse. On the site, the public can obtain Tax Services information regarding assessments, the Clean and Green process, appeal process and pay delinquent taxes just to name a few. Downloadable documents can also be obtained. In 2021, we plan on adding new services, such as the ability for taxpayers to purchase a Property Improvement Permit online, further eliminating another need to visit the courthouse.

With the COVID-19 pandemic affecting operations during most of 2020, it has forced the department to arrive at new processes to continue to provide services, while maintaining safety for the public and our staff. Along with the outside drop box, we continue to rely on online services, email, and regular mail to serve our customers. Other remote activities such as online appeal hearings have been tested. COVID-19 has shown us that there may be better ways to conduct business moving forward, even after the pandemic is over.

Looking forward to 2021, and due to COVID-19, it will be difficult to predict how county residential and commercial real estate development will react. While we may assume that the County may not realize significant tax windfall 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 track and verify all real estate sales so that annual statistical studies, mandated by county ordinance, can be accurately done.

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

Staffing needs for 2021 will be to identify ongoing continuing education opportunities for our Certified Pennsylvania Evaluators (“CPE”), who, during 2021, will need to recertify. Furthermore, due to many approaching retirements, we prepare to rebuild and train staff in general, and to investigate department restructuring if required.

Finally, all staff will be aware and asked to identify areas in which the Tax Services Department can increase efficiency and safety to keep costs down to all taxpayers as we work to administer legally mandated programs.

2021 ADAMS COUNTY BUDGET

Tax Services (continued)

Departmental Goals

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

Performance Measures

Strategic Goal(s)	Measure	2018 Actual	2019 Actual	2020 Actual	2021 Projected
Goal 1: Efficient Government	New single-family building permits issued	243	227	226	225
	Number of parcels	44,167	44,287	44,408	44,529
	Appeals Processed	260	190	120	90
	Amount of current year tax revenue collected	\$ 35,755,195	\$ 38,267,588	\$38,498,277	38,999,907
	All annual tax bills out no later than March 1 st , error free	100%	100%	100%	100%

Position Count

	2018 Budget	2019 Budget	2020 Budget	2021 Budget
Budgeted Positions	54	53	53	53

*This includes 33 Tax Collectors

2021 ADAMS COUNTY BUDGET

Tax Services (continued)

Revenue & Expense Detail

Account Description	2018 Actuals Audited	2019 Actuals Audited	2020 Adopted Budget	2021 Adopted Budget
<u>Revenues:</u>				
*Real Estate Taxes-CY	34,712,532	38,267,588	39,400,000	38,999,907
Real Estate Taxes –PY	989,941	877,792	1,000,000	950,000
RE Taxes-Clean/Green RB	52,722	146,413	60,000	75,000
PILT-Local	60,000	60,000	60,000	60,000
Per Capita Taxes-CY	313,171	320,676	332,500	334,567
PILT-Federal Land	25,585	23,786	24,000	24,000
PILT-State Game Lands	2,344	2,344	2,344	2,344
PILT-Public Utility Realty Tax	40,486	-	35,000	35,400
PILT-State Forest Reserves	48,586	49,546	48,500	48,500
Charges for Services	537,261	594,478	600,000	612,000
Copy Revenue	332	348	450	100
Admin Fees	842	-	-	-
Application Fees	6,342	5,979	5,750	5,800
Interest Income	2,798	3,592	4,000	3,200
Permits-Building	15,255	16,820	16,500	14,250
Excess Proceeds of Tax Sale	5,425	5,485	2,766	717
TOTAL REVENUES	\$36,813,622	\$40,374,847	\$41,591,810	\$41,165,785

*The 2019, 2020, and 2021 amount includes Real Estate Taxes that were previously budgeted in the Commissioners Department, see page 88.

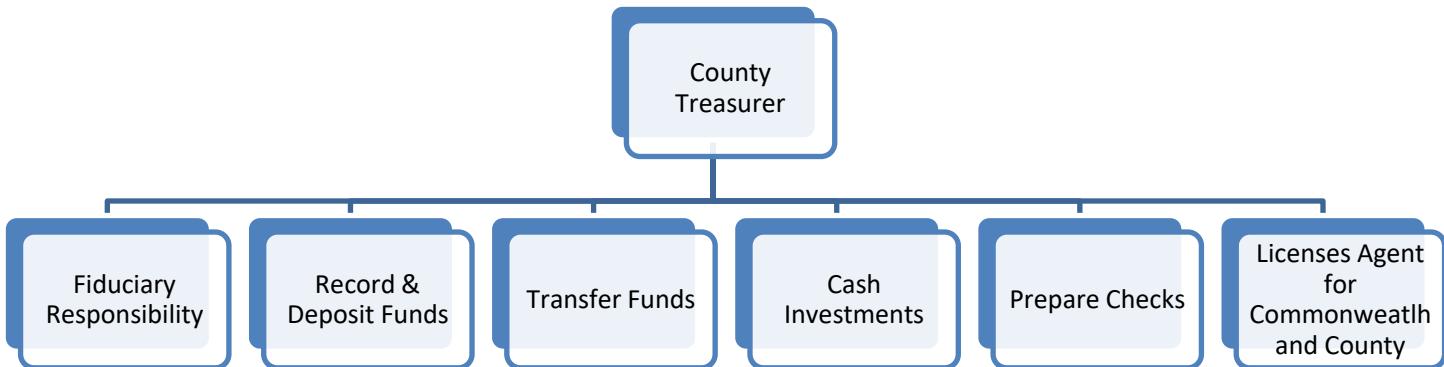
2021 ADAMS COUNTY BUDGET

Tax Services (continued)

Revenue & Expense Detail

Account Description	2018 Actuals Audited	2019 Actuals Audited	2020 Adopted Budget	2021 Adopted Budget
<u>Expenses:</u>				
Professional Services	31,804	11,812	51,600	37,000
Legal Fees	13,673	6,000	9,000	7,000
Advertising	6,606	8,346	10,000	11,000
Dues/Memberships	1,805	7,986	8,230	11,087
Application Filing Fee	4,727	4,625	6,500	5,000
Contracted Services	80,083	57,549	130,111	114,848
Training	4,514	5,890	3,150	1,325
Conferences	1,920	1,680	2,700	2,700
Travel - Mileage	253	336	412	500
Travel - Meals	94	390	250	100
Travel - Other	42	57	100	100
Travel - Lodging	1,475	1,431	1,500	1,500
Vehicle Repair/Maintenance	1,483	745	800	1,500
Equipment Repair Maintenance	-	-	-	-
Telephone	367	300	400	2,150
Internet	123	-	250	960
Insurance	20,749	153	-	22,000
PILT-Distributions	54,514	53,002	54,500	54,000
Supplies	20,663	22,239	22,000	12,800
Publications Subscriptions	2,182	1,961	2,265	2,150
Postage/Shipping	97,954	95,194	100,000	95,000
Gasoline for County Vehicles	3,841	2,605	3,000	2,600
Minor Equipment	2,794	6,637	21,018	1,413
PY Appeal Settlements	679	16,808	5,000	21,000
Library Tax	1,146,650	1,146,650	1,145,650	1,145,650
<i>TOTAL OPERATING EXPENSES</i>	\$1,498,995	\$1,452,396	\$1,578,436	\$1,553,383
Salaries	934,106	986,829	976,010	1,004,308
FICA ER	69,262	73,181	74,665	76,830
Allocated Benefits	294,142	356,702	404,617	390,049
<i>TOTAL OPERATING BUDGET</i>	\$2,796,505	\$2,869,108	\$3,033,728	\$3,024,570

2021 ADAMS COUNTY BUDGET TREASURER



Mission Statement

The County Code determines the requirements/functions and duties of the Treasurer's Office.

The Treasurer's office serves as a primary agent on behalf of the Commonwealth of Pennsylvania for the sale of hunting, fishing and dog licenses, as well as Sportsman Firearm permits.

The office is also charged with the duty of issuing the bingo and small games of chance licenses, as well as the special raffle permits for the County.

The office is responsible in management of collecting the Hotel Room Rental Tax (Pillow Tax) and maintains accountability in the reporting of disbursement of the collected funds to the various entities in which it is owed.

In addition, our office works very closely with the 34 township/borough Tax Collectors within the County on current year county real estate and per-capita taxes (all Tax Collectors report to and balance their accounts with the Treasurer's Office).

The office is responsible for receiving and depositing all monies due and payable to the County, as well as releasing and disbursing all expenditures on the treasury.

The Treasurer remains fiscally prudent in maintaining cash management through short to intermediate term investments. Recommending to the Board of Commissioners the leading investment vehicle/option in the current market to maximize the highest return on the funds that are available for investment.

2021 ADAMS COUNTY BUDGET

Treasurer (continued)

Budget Narrative

The professional and experienced staff members representing the “Treasurer’s Office” are committed to delivering dignified, courteous and respectful customer service to the individuals, who have entrusted us with these duties, all the while staying focused to their individual needs and assisting them with the highest level of integrity and professional conduct.

The 2021 “Treasurer’s Office” budget reflects minimal adjustments from the 2020 budget. We will continue to move the office forward with innovative and fresh ideas all the while staying focused to efficiency, proficiency, and accountability.

Every endeavor will be formatted to provide positive sources of revenue – through sales/licensing/permits - and the continual collaborative effort of restructuring accounts and simplification of bank accounts.

It is our intention to make available in early 2021 “Online Dog Licensing” – this will be an asset in various facets to a multitude of entities – this will offer the availability of 24-7 licensing for pet owners, as well as providing 24-7 availability of information to animal control, dog wardens and 911 – the particular system we are reviewing will offer a higher level of efficiency in data processing and an easier format in the research of requested information – “Online Dog Licensing” will provide an option in obtaining a dog license in addition to purchasing license/s at one of our established satellite agents – or as always we welcome the traditional manner of over the counter sales here in the Treasurer’s Office.

As always, it is an honor and privilege to represent/serve the residents of Adams County.

- Christine Redding
Treasurer

2021 ADAMS COUNTY BUDGET

Treasurer (continued)

Departmental Goals

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

Performance Measures

Strategic Goal(s)	Measure	2018 Actual	2019 Actual	2020 Actual	2021 Projected
Goal 1: Efficient Government	Number of dog licenses issued	9,809	8,334	6,567	6,500
	Number of fishing licenses issued	59	53	41	45
	Number of hunting licenses issued	11,319	11,774	12,965	11,500
	Number of sportsman firearms licensees issued	14	31	29	25
	Record and deposit all monies accurately and on a daily basis	100%	100%	100%	100%
	Perform reconciling accurately and on a daily basis	100%	100%	100%	100%

Position Count

	2018 Budget	2019 Budget	2020 Budget	2021 Budget
Budgeted Positions	6	6	6	6

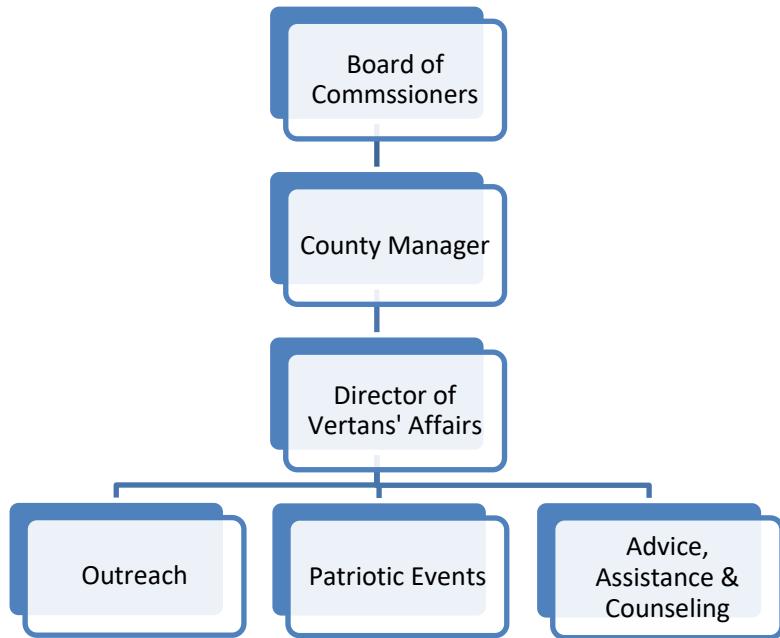
2021 ADAMS COUNTY BUDGET

Treasurer (continued)

Revenue & Expense Detail

Account Description	2018 Actuals Audited	2019 Actuals Audited	2020 Adopted Budget	2021 Adopted Budget
<u>Revenues:</u>				
Charges for Services	5,218	4,490	6,000	6,000
Interest Income	345,791	574,559	400,000	240,000
Net G/L Investments	(30,573)	-	-	-
License-Hunting	11,324	11,774	11,000	11,000
License-Fishing	58	53	60	35
License-Dog	6,875	5,746	7,000	5,900
License-Small Games	21,180	20,250	20,000	20,000
TOTAL REVENUES	\$359,873	\$616,872	\$444,060	\$282,935
<u>Expenses:</u>				
Professional Services	800	-	800	800
Legal Fees	-	-	1,000	-
Advertising	-	-	500	500
Dues/Memberships	500	500	925	950
Contracted Services	4,854	6,049	6,356	6,536
Conferences	1,700	1,700	1,700	1,700
Travel - Mileage	272	290	450	450
Travel - Meals	-	-	-	-
Travel - Other	-	-	-	-
Telephone	49	38	70	70
Supplies	1,359	1,986	2,000	1,600
Postage/Shipping	4,415	4,202	4,500	4,500
Gasoline for County Vehicle	-	-	-	-
Minor Equipment	-	4,238	2,870	-
Bank Fees	117	168	200	1,100
TOTAL OPERATING EXPENSES	\$14,066	\$19,171	\$21,371	\$18,206
Salaries	188,462	192,479	200,177	196,312
FICA ER	13,742	13,999	15,314	15,018
Allocated Benefits	60,146	65,584	59,234	63,299
TOTAL OPERATING BUDGET	\$276,416	\$291,233	\$296,096	\$292,835

2021 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 8,000 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.

2021 ADAMS COUNTY BUDGET

Veterans Affairs (continued)

Budget Narrative

This office continues to conduct Veteran's outreach programs such as conducting program seminars at places such as, but not limited to, long term care facilities and Veteran's Service Organizations. We continue to share resources and referrals with PA Career link, as well as other agencies and organizations. We continue to utilize the resources of several Adams County churches in order to provide necessities of life, mostly food and temporary shelter to Veterans who are disadvantaged. As a result of various application submissions, this office has been able to bring in substantial state and federal disability compensation and VA pension benefits to county Veterans and their families. We have also been successful in getting more Veterans enrolled in the VA Health Care System than any time in the past. This is in addition to other federal, state, and local benefits, both monetary and otherwise that are obtained for our Veterans and their families.

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

We also coordinate and take the leading role in several local Veteran related volunteer annual events at no cost to the County but with great public awareness and involvement (National Wreath Project, Patriotic Tent at the Annual Reenactment, Wounded Warrior Bicycle Ride, Sgt Eric McColley Scholarship of Honor Program, and numerous other activities that bring our department to the forefront).

With the help of local Veterans organizations as well as private citizens and businesses we have been able to establish and direct a local Adams County Veterans Assistance Fund that provides financial relief for Veterans who find themselves in need of temporary financial assistance.

These initiatives have made the Adams County Veterans Affairs Office more accessible to our Veterans and increase awareness that we do in fact have a Department of Veterans Affairs. The Veterans' affairs office will continue to develop new ideas and strategies, as well as take advantage of any educational opportunities as they become available, to advocate for and represent the approximately 9,000 Veterans of Adams County and their families.

2021 ADAMS COUNTY BUDGET

Veterans Affairs (continued)

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

In consideration of the above duties, responsibilities, and obligations of the County Veterans Affairs Director, it is of the utmost importance that the budget, salary, benefits and staffing to efficiently operate this department are commensurate with same. In August of 2016 we added a full time Veterans Service Officer to our department which has enabled us to not only be able to conduct more outreach services to our Veterans but to also better accommodate them when they visit or call our office. This proposed 2021 budget reflects a continuing commitment in setting an appropriate course of direction to support our Adams County Veterans.

Respectfully submitted,

Stan Clark

Director of Adams County Veterans Affairs

2021 ADAMS COUNTY BUDGET

Veterans Affairs (continued)

Departmental Goals

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

Performance Measures

Strategic Goal(s)	Measure	2018 Actual	2019 Actual	2020 Actual	2021 Projected
Goal 1: Efficient Government	Respond to all assistance queries within one business day	Yes	Yes	Yes	Yes
	Process burial and marker allowance applications within two days of receipt	Yes	Yes	Yes	Yes
Goal 5: Healthy Communities	Conduct, attend, or participate in patriotic events throughout the County	Yes	Yes	Yes	Yes

Position Count

	2018 Budget	2019 Budget	2020 Budget	2021 Budget
Budgeted Positions	2	2	2	2

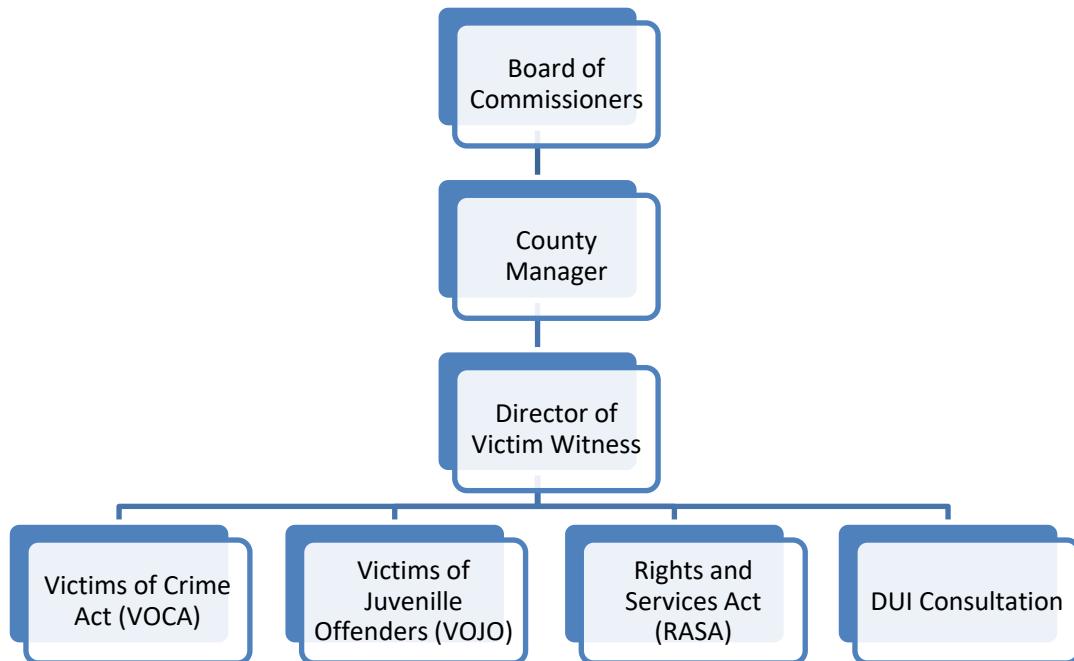
2021 ADAMS COUNTY BUDGET

Veterans Affairs (continued)

Revenue & Expense Detail

Account Description	2018 Actuals Audited	2019 Actuals Audited	2020 Adopted Budget	2021 Adopted Budget
<u>Revenues:</u>				
NO REVENUES	-	-	-	-
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -
<u>Expenses:</u>				
Advertising	214	-	200	200
Dues/Memberships	200	200	250	200
Contracted Services	1,195	1,298	1,410	1,282
Training	-	-	1,000	1,000
Conferences	150	150	500	300
Travel - Mileage	1,040	1,269	1,500	1,500
Travel - Meals	42	40	250	250
Travel - Other	58	179	200	175
Travel - Lodging	462	386	750	750
Telephone	406	389	300	600
Cell Phone	-	330	530	500
Burial Exps/Marker Allow	10,300	11,545	12,500	12,500
Supplies	9,553	9,022	11,500	9,200
Postage/Shipping	182	202	200	200
Minor Equipment	-	-	90	100
TOTAL OPERATING EXPENSES	\$23,802	\$25,010	\$31,180	\$28,757
Salaries	87,059	106,731	109,222	112,527
FICA ER	6,578	8,031	8,355	8,608
Allocated Benefits	21,030	39,801	43,425	46,768
TOTAL OPERATING BUDGET	\$138,469	\$179,573	\$192,182	\$196,660

2021 ADAMS COUNTY BUDGET 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 Victim's 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. These grants have been received by the Program for over 20 years. The Rights and Services Act (RASA) and Victim of Juvenile Offenders (VOJO) funds that we receive are state grants that allow us to advocate for the rights and mandated services to all victims of crime. Our 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.

2021 ADAMS COUNTY BUDGET

Victim Witness (continued)

RASA funding is the Rights and Services Act that proves for 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 will all mandated rights as outlined above.

VOCA, the federal Victims of Crime Act funding has increased by \$50,000 for the 2020 budget. This increase will fund the training and staff hours for continued implementation of Traumatic Incident Reduction (TIR) services to crime victims. This traumatic incident reduction model is a brief, one-on-one, person-centered, simple, and highly structured method for permanently eliminating the negative effects of traumas. It involves repeated viewing of a traumatic memory under conditions designed to enhance safety and minimize distractions. These TIR services will be in addition to the direct services already being provided to victims of crime.

In 2020, the Program collaborated with the Adams County Children's Advocacy Center and received a 2-year grant to provide additional direct services to victims of child abuse, both physical and sexual. These funds are from the State "Endowment Act". The primary purpose of the State Endowment Act is to distribute \$48 million in National Collegiate Athletic Association monetary penalties levied on the Pennsylvania State University to the victims of child abuse in the Commonwealth. These grant funds are being used solely for personnel hours to provide innovative, trauma informed services to the non-offending caregivers of child abuse victims. By educating, supporting, and empowering the child's caregiver, we have a direct impact on the child's ability to heal from the trauma of abuse.

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 in Adams County.

2021 ADAMS COUNTY BUDGET

Victim Witness (continued)

Departmental Goals

- Educate victims on how the criminal justice system works.
- Provide specific information and updates on the case concerning the crime victim, including case progress and disposition.
- Escort victims to court appearances.
- Assistance to prepare for testifying.
- Assistance to prepare a Victim Impact Statement prior to sentencing.
- Provide information and referrals to sources of counseling and support groups.
- Notify victims of court hearing cancellations and rescheduling.
- Provide safe and secure areas while attending court proceedings.

Performance Measures

Strategic Goal(s)	Measure	2018 Actual	2019 Actual	2020 Actual	2021 Projected
Goal 3: Criminal Justice	Number of new victim assistance cases	1,212	1,273	1,357	1,400
	% of new cases that are related to domestic violence	7.67%	8.06%	9.04%	10%
	% of new cases that are related to theft	28.30%	29.72%	17.9%	18%
	% of new cases that are related to abuse	9.41%	9.88%	9.50%	10%
	% of new cases that are related to assault	14.60%	15.33%	13.30%	15%
	% of new cases that are related to DUI	15.59%	16.37%	15.58%	16%
	Escort victims to and from court	Yes	Yes	Yes	Yes

Position Count

	2018 Budget	2019 Budget	2020 Budget	2021 Budget
Budgeted Positions	6	7	7	6

2021 ADAMS COUNTY BUDGET

Victim Witness (continued)

Revenue & Expense Detail

Account Description	2018 Actuals Audited	2019 Actuals Audited	2020 Adopted Budget	2021 Adopted Budget
<u>Revenues:</u>				
Federal Funding	107,341	135,199	107,503	123,751
State Funding	86,897	82,467	87,780	122,380
Charges for Services	6,431	6,965	5,000	5,000
Restitution	132	-	-	-
Miscellaneous	1,624	-	-	-
Contributions and Donations	842	751	1,500	1,000
Other Grant	750	880	-	-
TOTAL REVENUES	\$204,017	\$226,262	\$201,783	\$252,131
<u>Expenses:</u>				
Professional Services	740	490	1,500	24,335
Dues/Memberships	90	-	200	200
Victim Assistance	1,909	2,019	3,700	1,700
Contracted Services	1,172	1,080	1,233	900
Training	3,370	4,094	3,160	2,660
Conferences	431	-	-	500
Travel - Mileage	1,649	847	1,200	589
Travel - Meals	372	321	250	300
Travel - Other	53	67	100	75
Travel - Lodging	819	2,404	2,600	1,500
Building Repair/Maintenance	-	1,082	-	-
Telephone	341	471	412	412
Cell Phone	234	452	840	840
Supplies	1,910	2,784	2,950	1,961
Postage/Shipping	-	-	-	-
Publications Subscriptions	163	-	-	-
Minor Equipment	-	15,669	2,800	100
Miscellaneous	-	-	-	-
TOTAL OPERATING EXPENSES	\$13,253	\$31,780	\$20,945	\$36,072
Salaries	241,536	257,023	314,634	290,293
FICA ER	18,437	19,200	24,069	21,236
Allocated Benefits	82,612	96,271	122,191	108,311
TOTAL OPERATING BUDGET	\$355,838	\$404,274	\$481,839	\$455,912

2021 ADAMS COUNTY BUDGET TRANSFERS

Budget transfers are the movement of monies between funds. Transfers from the General Fund are used to move unrestricted revenues to finance various programs that the government must account for in other funds in accordance with budgetary and legal authorizations, including amounts as subsidies or matching funds for various grant programs.

The County uses transfers-out of the General Fund as subsidies to balance the Special Funds that consist of the 911 Telecommunications Fund, Children and Youth Fund, Independent Living Grant, and Hazardous Materials Fund.

Revenue & Expense Detail

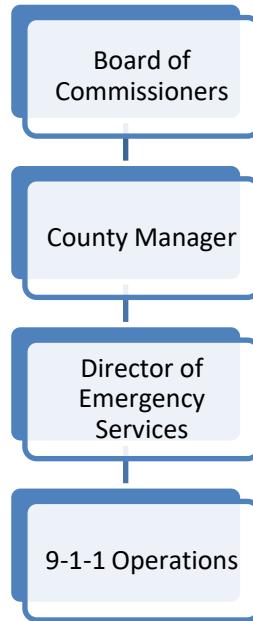
Account Description	2018 Actuals Audited	2019 Actuals Audited	2020 Adopted Budget	2021 Adopted Budget
<u>Transfers In:</u>				
Affordable Housing Fund	25,306	26,591	19,000	25,000
Liquid Fuels Fund	8,000	8,000	8,000	8,000
Domestic Relations	905,376	1,340,009	1,026,300	1,222,400
*Hotel Tax Fund	433,369	495,790	2,000,000	-
Unclaimed Money	649	1,181	-	-
TOTAL TRANSFER IN	\$1,372,700	\$1,871,571	\$3,053,300	\$1,255,400
<u>Transfers Out:</u>				
Ag Land Fund**	300,000	350,000	350,000	350,000
Open Space/Park and Recreation**	521,567	136,998	200,000	260,000
911 Telecommunications Fund***	1,542,315	1,492,573	1,914,802	1,934,394
Children & Youth Fund***	917,933	1,802,177	1,100,700	1,212,986
Independent Living Grant***	28,448	71,898	79,856	55,759
Hazardous Materials Fund***	44,218	39,801	55,011	61,734
Contribution to Capital Budget	-	-	172,134	-
TOTAL TRANSFER OUT	\$3,354,481	\$3,893,447	\$3,872,503	\$3,874,873

*Hotel Tax Fund is now being budgeted separately (see page 239).

**These items are found in the transfer out section of the contingency summary on page 41.

***Note expenditures exceed revenues for these funds by the amount of the subsidies (\$3,264,873) which is funded by the total operating funds.

2021 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 citizens, visitors and first responders. 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 new 800 MHz 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.

2021 ADAMS COUNTY BUDGET

911 Telecommunications (continued)

Budget Narrative

The proposed 2021 operating budget for the County's 9-1-1 Center reflects increasing expenses, mostly associated with the ongoing operation of the 800 MHz P25 Digital Public Safety Radio System, expenses associated with maintaining the Public Safety Answering Point (PSAP), training the 9-1-1 Telecommunicators, utility costs, and the maintenance contracts needed for 24/7 operations.

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

Along with the system upgrades, training requirements for 9-1-1 personnel will increase in 2020. In addition to training new dispatchers, continuing education for staff has been submitted in the operating budget for next year.

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

2021 ADAMS COUNTY BUDGET

911 Telecommunications (continued)

Departmental Goals

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

Performance Measures

Strategic Goal(s)	Measure	2018 Actual	2019 Actuals	2020 Actual	2021 Projected
Goal 4: Emergency Preparedness	Police calls received for service	229,507	241,498	202,021	212,122
	Police incidents recorded	45,089	48,387	42,845	44,987
	Fire/EMS incidents reported	12,483	12,965	11,794	12,383
	Number of 9-1-1 calls	33,633	34,424	29,158	30,615
	Administrative 9-1-1 calls reported	93,437	82,827	78,469	82,392
	Maintain a qualified and trained emergency response staff	Yes	Yes	Yes	Yes

Position Count

	2018 Budget	2019 Budget	2020 Budget	2021 Budget
Budgeted Positions	35	36	37	37

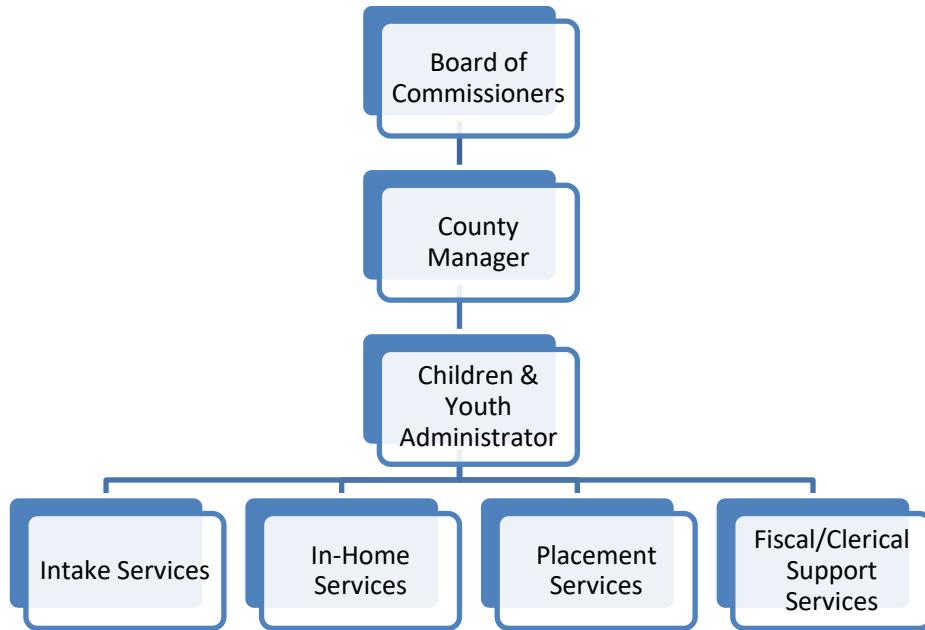
2021 ADAMS COUNTY BUDGET

911 Telecommunications (continued)

Revenue & Expense Detail

Account Description	2018 Actuals Audited	2019 Actuals Audited	2020 Adopted Budget	2021 Adopted Budget
<u>Revenues:</u>				
State Funding	-	39,876	154,859	139,383
Charges for Services	27,064	28,514	27,000	27,000
Public Safety Telephone Fee	2,013,893	2,025,445	2,000,000	2,000,000
Interest Income	803	587	300	600
TOTAL REVENUES	\$2,041,760	\$2,094,422	\$2,182,159	\$2,166,983
<u>Expenses:</u>				
Professional Services	41,500	46,600	20,000	20,000
Advertising	426	269	-	403
Dues/Memberships	1,552	2,356	2,420	2,495
Contracted Services	1,413,377	1,226,171	1,576,631	1,432,499
Training	8,428	7,123	16,990	24,481
Conferences	1,237	300	3,260	1,200
Travel - Mileage	76	160	1,750	500
Travel - Meals	414	221	1,200	350
Travel - Lodging	2,487	932	6,350	3,000
Vehicle Repair Maintenance	-	172	1,250	1,250
Equipment Repair/Maintenance	4,224	5,052	65,925	36,250
Rental of land and buildings	350,868	362,051	374,098	385,315
Telephone	21,397	21,458	22,545	22,545
Cell Phone	380	407	450	384
Electric	48,703	45,806	47,460	41,090
Fuel Oil/Natural Gas	5,142	6,856	18,750	11,875
Internet	12,135	13,131	13,000	13,000
Insurance	-	200	200	400
Supplies	7,531	3,795	19,800	9,800
Postage/Shipping	67	22	150	75
Gasoline for County Vehicles	2,506	956	2,000	2,000
Uniforms /Accessories	3,985	3,832	3,000	4,000
Minor Equipment	20,871	6,157	35,631	19,898
Computer Systems & Equipment	-	-	-	97,288
TOTAL OPERATING EXPENSES	\$1,947,306	\$1,754,027	\$2,232,860	\$2,130,098
Salaries	1,155,550	1,277,433	1,250,651	1,277,391
FICA ER	85,484	93,018	95,675	97,257
Allocated Benefits	395,736	477,516	517,775	596,631
TOTAL OPERATING BUDGET	\$3,584,076	\$3,601,994	\$4,096,961	\$4,101,377
<u>Transfers:</u>				
Transfer In	1,542,315	1,492,573	1,914,802	1,934,394
TOTAL TRANSFERS	\$1,542,315	\$1,492,573	\$1,914,802	\$1,934,394

2021 ADAMS COUNTY BUDGET 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 skilled and responsive child welfare professionals, who perform with a shared sense of accountability for best practice and positive outcomes

2021 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:

- Child Welfare Resource Center (CWRC) trainings
- Harassment training for all staff through Child Welfare Resource Center
- Adverse Childhood Experiences training for all staff
- Poverty training for staff
- Lunch & learns, trainings and conferences
- In-house simulation trainings
- County Well Being Opportunities
- Employee Assistance Program (EAP)
- Availability of de-briefings from a local psychologist
- Consultations on cases with a local psychiatrist
- Paperwork Reduction Committee
- Project Hope- ensuring that our youth have mentors that meet their needs
- Quality Service Review (QSR) in 2018- developing a continuous improvement plan
- Leadership Coaching
- Collaboration with the RASE Project
- Advocacy through Pennsylvania Children and Youth Administrators Association (PCYAA)
- Cross County Caseworker Exchange
- Staff Appreciation and Support of Advisory Board
- Local Children's Roundtable support

Children and Youth Services continues to improve our engagement practices. Some of our core tenants that we embrace change, that we support each other and push one another to do better with teaming and celebrating success.

We have seen amazing growth in past years in this area and we are quite proud of it. We have seen a practice shift in how we “do business”. Family Meetings, Team Meetings, Family Finding, regular family engagement, enhanced legal representation and prioritizing kinship is how we do business now. Justice Works Youth Care has been instrumental in supporting the Agency with timely crisis and rapid response meetings, as well as having a well-developed plan.

2021 ADAMS COUNTY BUDGET

Children & Youth Services (continued)

The pandemic has challenged us in this area, to really push ourselves in this area, and make sure we aren't losing momentum and the practices we worked hard to improve. We have had to work on how to do family engagement during virtual visits and doing it while social distancing. I see this as a success because communication has been open about it and we are discussing it in real time. There are so many people that are supporting this concept including staff, administration, supervisors, the Juvenile Court judge, our solicitor, guardian ad litem (GALs), and most parents' attorneys. All our new staff also have mentors and working with our education and training liaison, which gives them to support they need to learn all these practices. In addition, our more experienced staff have access to a field coach who ensures that they are consistent, engaging and helps them to enhance their skills. We are a team and we are ensuring the practice is the best it can be.

For those working in child welfare, the importance of self-care cannot be stressed enough. I believe we have all seen this need enhanced over the past several months as people can feel isolated and unsupported. Being out in the field during a pandemic is stressful, to say the least. Some potential impacts of staff being stressed out can result in poor engagement skills, incomplete investigations, inaccurate or unsafe assessments and decisions, ineffective case plans, and poor outcomes.

Our agency has continued supporting staff by holding staffing for cases, having debriefings available when needed, implementing a "shout-out board" recognizing staff achievements, giving out gift cards, compliment of our advisory board, and general support from the advisory board, utilization of the employee assistance program, sharing successes at staff meetings, sharing permanency successes at management team meetings and staff meetings, promoting self-care, and an annual (virtual this year!) staff retreat. We are communicating with each other daily through texting, phone calls, emails, and WebEx meetings. The Administrator sends out daily emails regarding COVID information, information from CWRC, training opportunities, self-care techniques and reminding all of us that we are in this together. Teaming is more important than ever this year.

We have encouraged online and virtual trainings whenever possible, as many entities have switched their trainings to be available virtually, and these may be trainings that had not be available to us, in the past. We currently have a staff compliment that is well balanced with those of us with a lot of experience to draw from and this allows new staff to feel welcomed, encouraged and part of a team.

2021 ADAMS COUNTY BUDGET

Children & Youth Services (continued)

Adams County Children & Youth participates in both the County and State budgetary process. The County's fiscal cycle runs from January 1st through December 31st while the State of Pennsylvania operates on a July 1st through June 30th fiscal year. The federal fiscal calendar runs from October 1st through September 30th. Funding formulas are complex, ranging from a 0% to 100% contribution rate from the federal and state funding sources which is then "matched" to dollars from the County.

The Agency makes every attempt to balance fiscal considerations with assuring the safety, permanence and well-being of children, youth and families who reside in Adams County. Recognizing funding is limited, the Agency is compelled to assure programs and services meet the desired outcomes. However, no program and/or service will be successful without the engagement of the family and community.

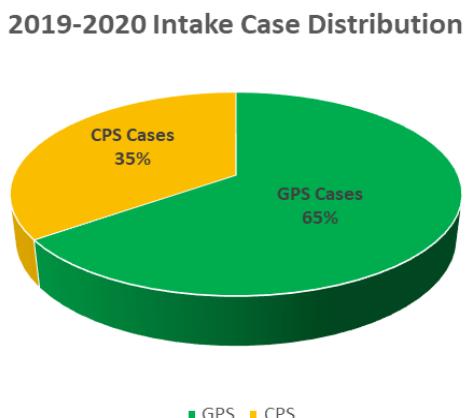
Services provided by Adams County Children & Youth (ACCYS) fall within four major service categories: Information & Referral Services, In-home, Community Based Placement, and Institutional Based Placement.

Information & Referral Services

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

We continue to focus on paperwork reduction as part of the work we are doing to address caseworker turnover. We work with a philosophy of not continuing to do something simply because this is the way we have always done it. We realized that there are numerous forms

that we are doing that are duplicative or outdated. We have included our program representative from DHS in the paperwork to ensure that none of the paperwork that is being reduced is mandatory or part of the licensing process. As we increase the work of our staff to improve our practices in the Family Engagement Initiative, we want to



ensure that we remain focused in the paperwork reduction. The more time that our caseworkers can spend with families in the community, the safer the children in our communities will be. We have seen a significant increase in the number of referrals we are receiving, as well.

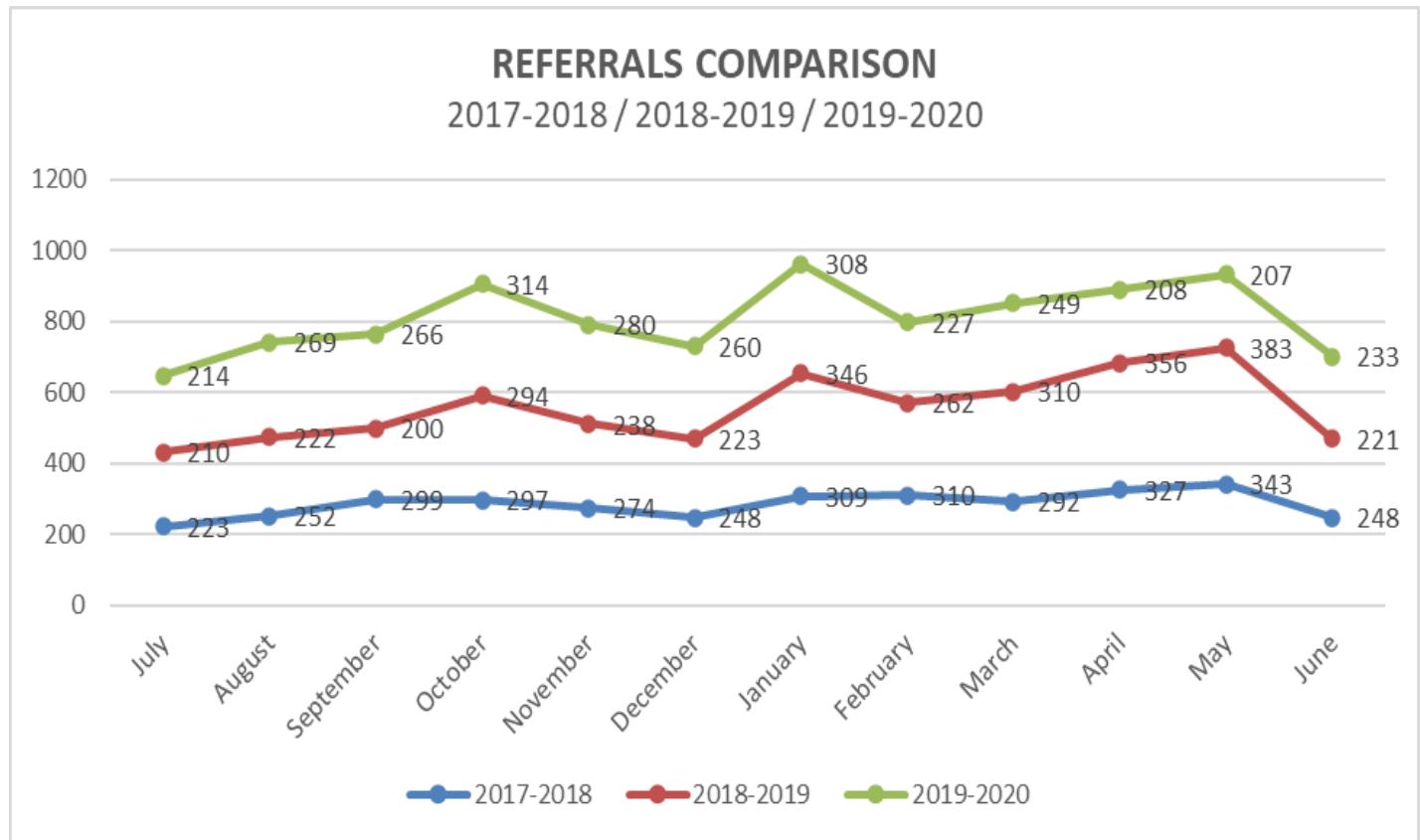
2021 ADAMS COUNTY BUDGET

Children & Youth Services (continued)

We know that during the COVID pandemic many children are not seen by their teachers, coaches, daycares, churches, and social organizations. We have sent letters to all our community partners, providers, clients, schools, and colleagues encouraging them that if they suspect abuse or neglect happening, please speak up and say something.

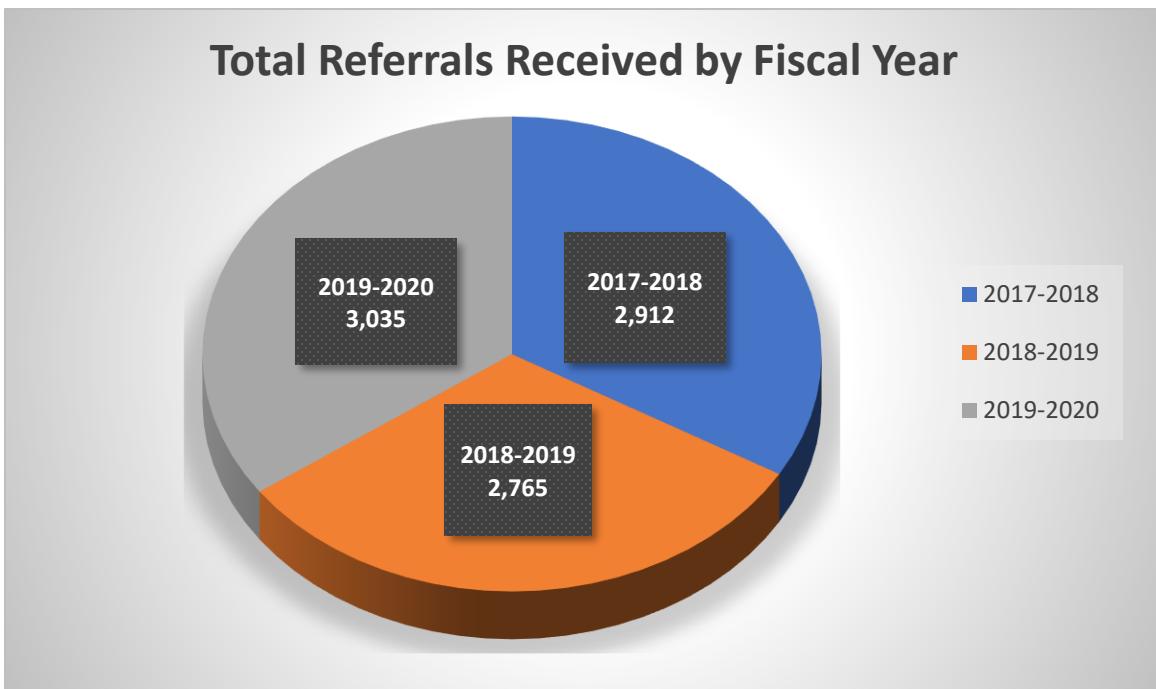
During this pandemic they may be one of the few people that this child has contact with. We sent teachers some quick things to look for during virtual class time, as these times are short and hard to see how that child is doing. Schools are concerned when children aren't engaged from home, but there are technology limitations and not all children have the computer equipment that they need.

As you can see from some of the graphs below, the amount of calls we were getting in the past fiscal year were not going down, though you can clearly see that during the months of April and May, we usually see a surge in the amount of calls we are receiving. They significantly went down in April and May 2020.



2021 ADAMS COUNTY BUDGET

Children & Youth Services (continued)



Significant Increase in substance abuse cases

We continue to see a significant increase in the intensity of cases involving significant poly-substance abuse concerns. Many of our safety plans, which are happening with increased frequency, are due to one or more parents' inability to respond to their children's basic needs due to their impaired functioning. Staff are quickly responding and visiting homes with high frequency, safety planning with neighbors and kin, rapid and crisis response meetings, collaborating with the RASE project, increased drug testing and at times placing the child in an out-of-home setting, when needed. We are looking forward to working with the Recovery Specialist Program, through the RASE Project, as they will provide one on one coaching to the client in need and assist them in overcoming whatever obstacles they have in overcoming their addiction.

Child Abuse & Neglect Educational Services

We are concerned that abuse isn't being reported, as children are not being seen. There is also a concern that daycare space is limited, and parents still need to work, so there is a risk of neglect or lack of supervision. As you can see in the graph below, there are many more GPS cases being reported over the past year that would correlate to this. we will continue to reach out to our community and encourage that they report any abuse or neglect concerns that they may have. Our local CAC has partnered with us to share this information and get the word out on social media.

2021 ADAMS COUNTY BUDGET

Children & Youth Services (continued)

In-Home Services

Child Protective Services

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

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

Caseworkers spend countless hours working to protect children, our greatest resource and the future of our county and our community. They are working with children that deal with unspeakable pain that plagues any victim of abuse and neglect, often at the hands of their own parents, caretakers, and those that they most trust in life.

Adams County Children and Youth staff risk their personal safety and are exposed to traumatic and overwhelming crisis situations every day. They are involved in making critical decisions that affect children's and family's lives and futures. In 2014, we investigated and assessed 617 cases of abuse and neglect. In 2018, we investigated and assessed 1392 cases of abuse and neglect- more than doubling the total from 4 years ago. They handled it with an amazing level of professionalism and skill.

The staff at Adams County Children and Youth Services are dedicated, hard-working, intelligent, and ambitious trend setters in the state of Pennsylvania. Adams County CYS has recently been recognized in numerous forums, in the presence of county officials from across the state including Administrators, Judges, the Department of Human Services and Supreme Court justices and it is known Adams County Children and Youth are trail blazers in promoting the idea of championing child welfare- improving the image of child welfare and ensuring that there aren't any misconceptions of what child welfare used to be compared to where it is today. Staff are true first responders and should be recognized as such- we want to ensure that keeping children safe is a community effort. The bond between families and their children is sacred and we work hard to ensure that families feel respected, heard and are part of the team.

2021 ADAMS COUNTY BUDGET

Children & Youth Services (continued)

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. We want the community to know that we always look for family first and work diligently to make this happen.

Family Support Services

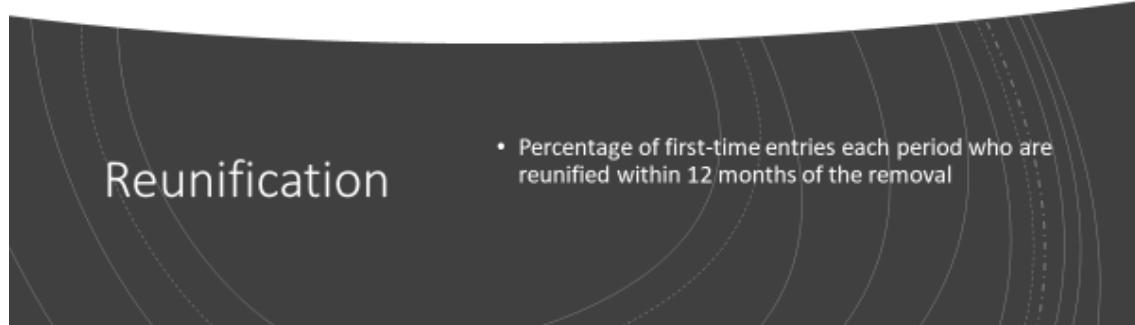
Adams County Children & Youth staff provides direct casework services to children and families dealing with issues of child abuse and neglect, along with the purchase, coordination, implementation, and evaluation of services for families in need of support.

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

Permanency Services

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

	2015B	2016A	2016B	2017A	2017B	2018A
Adams County	60.0%	85.7%	18.2%	52.0%	50.0%	72.7%
Class 5	37.7%	41.8%	33.8%	40.3%	41.6%	44.6%
Central	41.5%	43.1%	40.2%	37.0%	39.3%	44.7%
Statewide	38.0%	40.1%	39.4%	37.4%	37.6%	40.5%



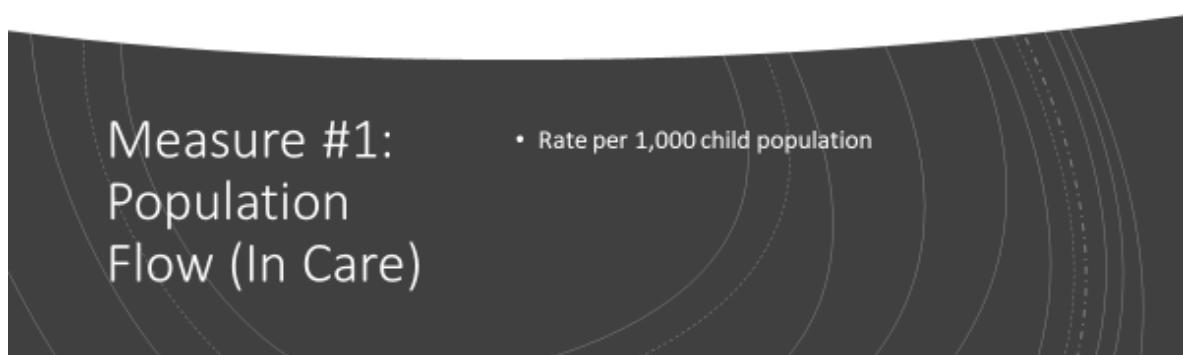
2021 ADAMS COUNTY BUDGET

Children & Youth Services (continued)

Once it is determined that it is unsafe to return a child to his or her family of origin, adoption may be considered. After parental rights have been terminated, a child can legally be adopted. Adoption is the official transfer of all parental rights and responsibilities that a biological parent has to the adoptive parent or parents. These rights and responsibilities include the care and supervision, nurturing and training, physical and emotional health, and financial support of the child. Often, adoption of dependent children includes a financial subsidy to assist in their ongoing care.

Adoption assistance provides permanency for special needs children in foster care by providing ongoing financial and medical assistance to families who adopt them. This subsidy should combine with the parents' resources to cover the ordinary and special needs of the child.

	2017B	2018A	2018B	2019A	2019B	2020A
Adams County	1.789	1.872	1.664	1.581	1.705	1.373
Class 5	3.850	3.867	3.878	3.773	3.404	3.426
Central	4.082	3.998	3.899	3.803	3.523	3.424
Statewide	5.601	5.590	5.457	5.342	5.067	4.902



2021 ADAMS COUNTY BUDGET

Children & Youth Services (continued)

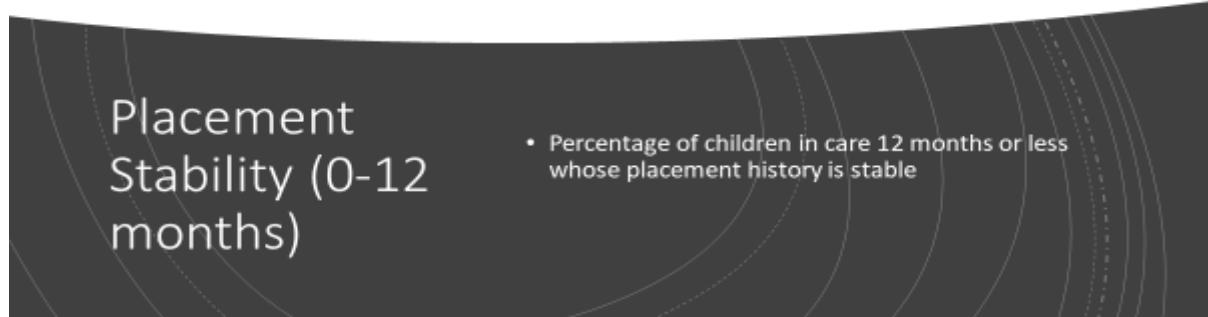
Foster Care Services

Most children are served at home and families remain intact. When safety prohibits children from remaining at home, out-of-home placement may be necessary. Children & Youth staff recruit, train, and inspect foster homes to ensure the safety of the children residing there. Foster care is full-time, temporary care provided by persons other than a child's own parents. Foster care is intended to offer children a supportive, caring environment when their own parents cannot safely care for them. Children in foster care are generally placed in the custody of the Children and Youth agency by the courts.

In Kinship Foster care, the child lives in a nurturing home environment with persons to whom a close relationship already exists. Kinship providers are required to become licensed foster parents; however, a child may be placed with a kinship caregiver pending completion of these requirements. Kinship care is often preferable to foster care, because in addition to providing safety, it minimizes loss by maintaining family connections and respecting cultural needs.

The agency has expanded its use of Family Finding and engagement to emphasize the need to find kinship that can provide support, whether emotional and/or physical, to a child who has entered out-of-home care. We also recognize the need to increase our engagement of dads and their families in an effort to connect the child to all their family, thus potentially improving their identity formation, emotional well-being, and sense of belonging.

	2017B	2018A	2018B	2019A	2019B	2020A
Adams County	91.7%	82.9%	94.1%	97.7%	85.3%	92.5%
Class 5	84.7%	85.8%	85.9%	83.9%	85.2%	88.0%
Central	86.3%	87.5%	87.2%	86.4%	85.8%	86.0%
Statewide	85.1%	85.9%	86.2%	85.6%	85.7%	87.1%

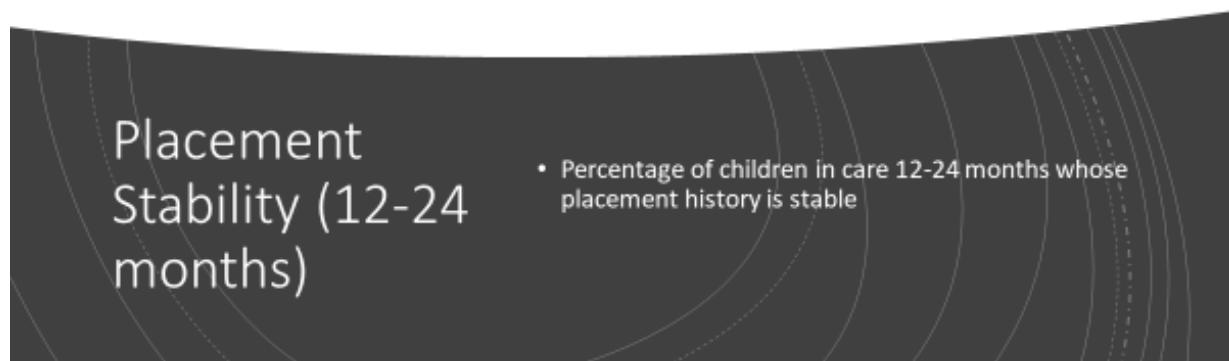


2021 ADAMS COUNTY BUDGET

Children & Youth Services (continued)

Group Homes are an alternative to traditional in-home foster care. In a group home the child resides in an intimate, home-like setting where a number of unrelated children stay for varying periods of time. The caregivers may be a single set of house parents or a rotating staff of trained professionals. Specialized therapeutic or treatment group homes have specially trained staff to assist children with emotional and behavioral difficulties. The make-up and staffing of the group home can be adapted to meet the unique needs of its residents.

	2017B	2018A	2018B	2019A	2019B	2020A
Adams County	50.0%	50.0%	52.6%	54.5%	93.3%	78.9%
Class 5	63.6%	55.9%	65.4%	67.2%	64.7%	67.0%
Central	68.7%	67.5%	68.5%	66.9%	68.8%	69.1%
Statewide	66.9%	67.5%	68.4%	68.2%	69.0%	70.2%



We continue to be very proud of our reduction in the use of community residential and institutional care for the children in out-of-home placements. We make every attempt to assure the children / youth are in the least restrictive setting.

2021 ADAMS COUNTY BUDGET

Children & Youth Services (continued)

Institutional Based Placement

Residential Treatment Facility (RTF) or hospitalization is a placement resource for children in need of structured and therapeutic intervention. Children placed in an RTF/hospital setting may be experiencing social, behavioral, educational and/or emotional problems and are unable to function successfully in either a family or the community. Placement is focused on treatment with the hope that child can transition to family or community care as soon as possible.

As stated previously, we are very proud of our minimal utilization of residential services. In cases, where this type of placement has been necessitated, it typically is the result of untreated mental health needs that surpass the skills of traditional foster and/or kinship families. We do not anticipate being able to reduce the number in the future as there will always be a need for a more restrictive environment when the child / youth is at risk of injuring themselves or others and requires a higher level of care.

Aging out is the process of a youth transitioning from the formal control of the foster care system towards independent living. It is used to describe anytime a foster youth leaves the varying factors of foster care, including home, school, and financial systems.

ACCYS strives to ensure our youth who are at risk of aging out have permanent connections. “Family Connections” services are utilized within the agency and can assist the youth in making contact with previous supports. The youth are encouraged to invite anyone they view as a life connection to their Family Group Decision Making (FGDM) youth transition conference, as well as, their transition-planning meeting. The Agency began providing mentoring services for the older youth in the fall of 2013.

Many of our youth, who leave care on or after age 18, return to live with their family of origin. The youth plan for this housing to be permanent and often their family agrees to provide them with housing. Unfortunately, the majority of these housing arrangements are not permanent and within days or weeks, this arrangement deteriorates, and the youth is left searching for other options. This also affects the youth’s ability to attend school and maintain employment.

2021 ADAMS COUNTY BUDGET

Children & Youth Services (continued)

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

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

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

2021 ADAMS COUNTY BUDGET

Children & Youth Services (continued)

Departmental Goals

- Assure child safety in their home and community.
- Support and preserve child permanency with their family.
- Provide direct social services to children living in their own homes as well as referral and case management services all throughout 2021.
- Assure child safety in their out-of-home placement.
- Assure all children have the right to be protected from physical neglect and abuse, including sexual victimization, and from emotional neglect and abuse.

Performance Measures

Strategic Goal(s)	Measure	2018 Actual	2019 Actual	2020 Actual	2021 Projected
Goal 5: Healthy Communities	Number of children served in Adams County	3,191	2,144	1,467	1,613
	Number of child abuse reports filed	2,312	1,456	1,090	1,500
	Number of adoptions	8	9	6	8
	Number of placement days of care	19,808	14,111	13,458	14,803

Position Count

	2018 Budget	2019 Budget	2020 Budget	2021 Budget
Budgeted Positions	47	48	50	51

2021 ADAMS COUNTY BUDGET

Children & Youth Services (continued)

Revenue & Expense Detail

Account Description	2018 Actuals Audited	2019 Actuals Audited	2020 Adopted Budget	2021 Adopted Budget
<u>Revenues:</u>				
Federal Funding	1,554,709	1,109,103	1,661,910	1,484,390
State Funding	6,038,834	6,105,931	6,655,633	6,881,591
Charges for Services	-	-	-	-
Parental Support	114,986	118,105	117,500	115,500
Interest Income	131	191	200	200
Contributions and Donations	9,680	376	300	300
TOTAL REVENUES	\$7,718,340	\$7,333,706	\$8,435,543	\$8,481,981

Expenses:

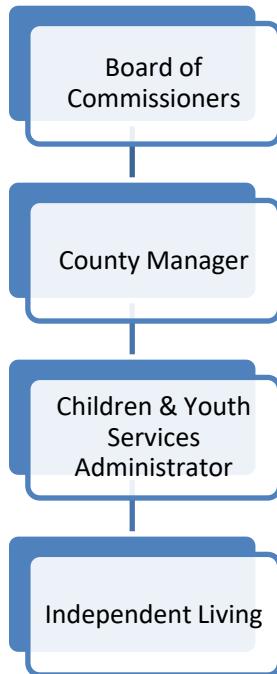
Professional Services	1,679,728	1,880,285	2,158,598	2,070,223
Legal Fees	77,540	67,330	66,786	73,000
Court Appointed Counsel	-	-	-	-
Foster Care-CY	1,307,168	1,283,690	1,307,000	1,400,000
Foster Care-JPO	11,879	84,283	65,000	65,000
Instit'l Care-Dependents CY	844,979	924,437	772,000	728,000
Instit'l Care-Offenders JPO	1,022,585	1,087,598	1,162,250	935,250
Advertising	3,012	1,327	2,250	1,214
Dues/Memberships	3,614	3,915	4,000	4,000
Application Filing Fee	848	1,084	1,700	1,170
Contracted Services	45,215	38,164	56,247	64,909
Training	3,522	3,475	6,301	3,800
Conferences	3,360	2,897	4,500	4,500
Travel - Mileage	41,094	38,356	43,900	46,850
Travel - Meals	2,663	3,100	3,125	3,300
Travel - Other	761	1,015	900	1,000
Travel - Lodging	1,692	2,923	2,800	1,600
Vehicle Repair/Maintenance	4,459	2,154	2,000	2,500
Equipment Repair/Maintenance	-	-	-	-
Rental of land and buildings	212,426	199,085	205,304	212,754
Telephone	4,714	2,446	2,600	2,600
Cell Phone	20,978	22,672	24,586	28,000
Electric	13,679	17,747	13,950	11,700
Fuel Oil/Natural Gas	4,224	5,149	5,300	4,050
Water/Sewer	3,242	5,159	2,450	3,550
Disposal of Waste	1,025	981	1,700	1,330

2021 ADAMS COUNTY BUDGET

Children & Youth Services (continued)

Account Description	2018 Actuals Audited	2019 Actuals Audited	2020 Adopted Budget	2021 Adopted Budget
Internet	7,456	7,933	10,400	14,652
Youth Stipends	22	-	-	-
Client Healthcare	1,289	(235)	1,100	1,100
Supplies	30,804	24,562	27,875	25,700
Publications/Subscriptions	-	1,083	1,050	1,100
Postage/Shipping	5,715	6,265	6,850	6,000
Gasoline for County Vehicles	6,668	7,194	6,000	6,500
Minor Equipment	17,929	33,438	67,097	83,084
Miscellaneous	-	-	-	-
Indirect Cost	207,366	227,312	-	230,000
Debt Interest	-	-	-	-
TOTAL OPERATING EXPENSES	\$5,591,656	\$5,986,824	\$6,035,619	\$6,038,436
Salaries	1,994,988	2,085,476	2,276,645	2,406,062
FICA ER	148,974	155,336	174,163	184,064
Allocated Benefits	856,424	908,246	1,049,816	1,066,405
TOTAL EXPENSES	\$8,592,042	\$9,135,882	\$9,536,243	\$9,694,967
 <u>Transfers:</u>				
Transfer In	917,933	1,802,177	1,100,700	1,212,986
Transfer Out	-	-	-	-
TOTAL TRANSFERS	\$917,933	\$1,802,177	\$1,100,700	\$1,212,986

2021 ADAMS COUNTY BUDGET INDEPENDENT LIVING



Mission Statement

The mission of the Adams County Independent Living Program is to assist youth with their transition from out of home placement or living with a parent/guardian to begin living independently. Through support, education and stipends, the program strives to increase the number of youths who have effective life skills, educational opportunities, safe and affordable housing and permanent connections in order to become self-sufficient, contributing members of our community.

Budget Narrative

The budget of the Adams County Independent Living (IL) Program encompasses the costs incurred to operate the program. These costs include supplies, resource materials, food, mileage and meal reimbursement, conferences/training, memberships, stipends and incentives for youth, rent and related costs to offer the Transitional Housing Program (THP)/HAVEN Shelter and the salaries and benefits of the IL Program Supervisor, 3 Transition Caseworkers, a Social Services Aide and a Mentoring Program Specialist.

2021 ADAMS COUNTY BUDGET

Independent Living (continued)

Departmental Goals

- Assist youth with their transition from out of home placement or living with a parent/guardian to begin living independently.
- Hold educational sessions for youth on effective life skills, educational opportunities, safe and affordable housing, and permanent connections in order to become self-sufficient, contributing members of our community quarterly throughout 2021.

Performance Measures

Strategic Goal(s)	Measure	2018 Actual	2019 Actual	2020 Actual	2021 Projected
Goal 5: Healthy Communities	Educate youth in Adams County with their transition into independent living Number of transition caseworkers	Yes 3	Yes 3	Yes 3	Yes 3

Position Count

	2018 Budget	2019 Budget	2020 Budget	2021 Budget
Budgeted Positions	6	6	6	6

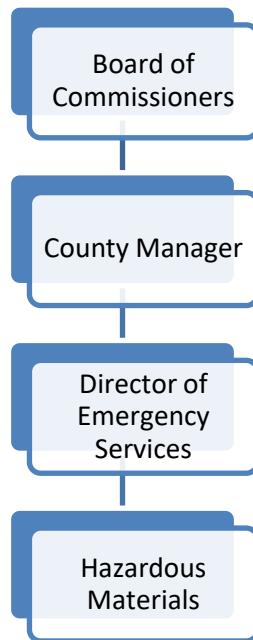
2021 ADAMS COUNTY BUDGET

Independent Living (continued)

Revenue & Expense Detail

Account Description	2018 Actuals Audited	2019 Actuals Audited	2020 Adopted Budget	2021 Adopted Budget
<u>Revenues:</u>				
Federal Funding	28,426	33,174	28,687	52,122
State Funding	380,229	384,531	436,418	439,520
Contributions and Donations	181	-	-	-
<i>TOTAL REVENUES</i>	\$408,836	\$417,705	\$465,105	\$491,642
<u>Expenses:</u>				
Professional Services	662	19,000	35,000	30,000
Advertising	275	650	-	250
Application Filing Fee	16	-	-	-
Training	-	-	-	800
Conferences	-	810	1,260	-
Travel - Mileage	1,552	2,966	2,955	2,500
Travel - Meals	347	477	480	375
Travel - Other	123	106	100	100
Travel - Lodging	954	1,129	1,000	600
Building Repair/Maintenance	-	189	-	-
Vehicle Repair Maintenance	-	148	500	500
Rental of land and buildings	17,400	17,400	17,400	19,550
Television	1,963	2,018	2,300	2,300
Youth Stipends	10,138	10,056	15,000	24,150
Supplies	4,037	6,642	7,433	7,000
Publications Subscriptions	-	995	360	360
Minor Equipment	-	117	-	1,195
Automobiles	-	-	-	-
<i>TOTAL OPERATING EXPENSES</i>	\$37,467	\$62,703	\$83,788	\$89,680
Salaries	265,902	275,335	292,507	290,864
FICA ER	19,756	20,260	22,377	22,251
Allocated Benefits	114,159	131,305	146,289	144,606
<i>TOTAL OPERATING BUDGET</i>	\$437,284	\$489,603	\$544,961	\$547,401
<u>Transfers:</u>				
Transfer In	28,448	71,898	79,856	55,759
Transfer Out	-	-	-	-
<i>TOTAL TRANSFERS</i>	\$28,448	\$71,898	\$79,856	\$55,759

2021 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 involves 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.

2021 ADAMS COUNTY BUDGET

Hazardous Materials (continued)

Budget Narrative

For Fiscal year 2021, continued emphasis will be placed on planning and training and equipping the program for events involving exposure by first responders to hazardous materials.

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 2021, 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 2021 we are continuing the upkeep of our self-contained breathing apparatus. We are purchasing new brushes, lighting, misting fans, pet response cart, water underflow dam, various absorbents, personal protection kits, and other miscellaneous items for the Hazardous Materials Spill Containment and Control trailer and Decon trailer. 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, State Hazardous Materials Response Fund and the Radiological Emergency Response Fund (TMI).

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 grants.

2021 ADAMS COUNTY BUDGET

Hazardous Materials (continued)

Departmental Goals

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

Performance Measures

Strategic Goal(s)	Measure	2018 Actual	2019 Actual	2020 Actual	2021 Projected
Goal 4: Emergency Preparedness	Number of Hazardous Materials Incidents responded to	15	19	11	15
	Number of Pennsylvania Emergency Incident Reporting System (PEIRS) reported incidents	57	83	92	98

Position Count

	2018 Budget	2019 Budget	2020 Budget	2021 Budget
Budgeted Positions	1	1	1	1

2021 ADAMS COUNTY BUDGET

Hazardous Materials (continued)

Revenue & Expense Detail

Account Description	2018 Actuals Audited	2019 Actuals Audited	2020 Adopted Budget	2021 Adopted Budget
<u>Revenues:</u>				
Federal Funding	1,996	-	5,240	20,052
State Funding	29,717	30,494	27,658	22,000
User Fees-Chemical	27,750	27,900	25,000	25,000
User Fees-Planning	3,600	3,700	3,000	3,000
Spill Reimbursement	300	8,683	3,000	3,000
Interest Income	15	28	1	10
TOTAL REVENUES	\$63,378	\$70,805	\$63,899	\$73,062
<u>Expenses:</u>				
Professional Services	-	-	-	12,045
Advertising	31	-	-	40
Dues/Memberships	339	255	320	470
Contracted Services	698	698	700	700
Training	350	175	300	5,900
Conferences	1,280	742	2,250	1,500
Travel - Mileage	157	-	200	100
Travel - Meals	256	121	600	400
Travel - Other	100	74	200	100
Travel - Lodging	1,747	1,104	4,590	2,400
Vehicle Repair/Maintenance	999	539	2,000	1,300
Equipment Repair/Maintenance	579	887	825	600
Internet	480	263	400	250
Hazardous Spill Distribution	202	6,729	4,000	3,000
Supplies	5,935	2,753	5,500	4,400
Postage/Shipping	65	167	150	100
Gasoline for County Vehicles	1,335	584	1,400	750
Minor Equipment	9,529	8,095	3,200	1,945
TOTAL OPERATING EXPENSES	\$24,082	\$23,186	\$26,635	\$36,000
Salaries	51,439	50,942	52,100	55,683
FICA ER	3,626	3,589	3,986	4,260
Allocated Benefits	28,449	32,889	36,189	38,853
TOTAL OPERATING BUDGET	\$107,596	\$110,606	\$118,910	\$134,796
Transfer In	44,218	39,801	55,011	61,734
Transfer Out	-	-	-	-
TOTAL TRANSFERS	\$44,218	\$39,801	\$55,011	\$61,734

2021 ADAMS COUNTY BUDGET ACT 13 BRIDGE IMPROVEMENTS



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.

2021 ADAMS COUNTY BUDGET

Act 13 Bridge Improvements (continued)

Departmental Goals

- Replace priority County bridges with new structures.
- Implement preventative maintenance programs for County-owned bridges on an as needed basis.
- Maintenance on all 40 County owned bridges completed by the end of 2021.

Performance Measures

Strategic Goal(s)	Measure	2018 Actual	2019 Actual	2020 Actual	2021 Projected
Goal 3: Conserve & Grow	Construction on Rhodes Mill Bridge	Yes	No	No	No
	Construction on Johns Burnt Mill Bridge	Yes	Yes	No	No
	Construction on Shorbs Mill Bridge	No	No	Yes	No
	Maintenance to all 40 County owned bridges	No	No	No	Yes

Position Count

	2018 Budget	2019 Budget	2020 Budget	2021 Budget
Budgeted Positions	0	0	0	0

*Employees for this department are included in the General Fund

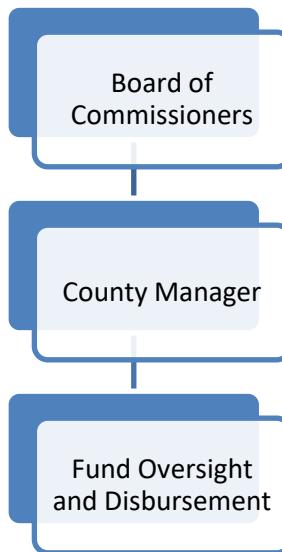
Revenue & Expense Detail

Account Description	2018 Actuals Audited	2019 Actuals Audited	2020 Adopted Budget	2021 Adopted Budget
<u>Revenues:</u>				
State Funding	151,738	186,445	350,000	185,000
Interest Income	7,121	14,113	5,000	7,500
TOTAL REVENUES	\$158,859	\$200,588	\$355,000	\$192,500

Expenses:

Property Repair/Maintenance	40,663	88,502	355,000	528,000
TOTAL OPERATING EXPENSES	\$40,663	\$88,502	\$355,000	\$528,000

2021 ADAMS COUNTY BUDGET LIQUID FUELS GRANT



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

Departmental Goals

- Replace priority County bridges with new structures.
- Implement preventative maintenance programs for County-owned bridges on an as needed basis.
- Maintenance on all 40 County owned bridges completed by the end of 2021.

2021 ADAMS COUNTY BUDGET

Liquid Fuels (continued)

Performance Measures

Strategic Goal(s)	Measure	2018 Actual	2019 Actual	2020 Actual	2021 Projected
Goal 3: Conserve & Grow	Construction on Rhodes Mill Bridge	Yes	No	No	No
	Construction on Johns Burnt Mill Bridge	Yes	Yes	No	No
	Construction on Shorbs Mill Bridge	No	No	Yes	No
	Maintenance to all 40 County owned bridges	No	No	No	Yes

Position Count

	2018 Budget	2019 Budget	2020 Budget	2021 Budget
Budgeted Positions	0	0	0	0

*Employees for this department are included in the General Fund

Revenue & Expense Detail

Account Description	2018 Actuals Audited	2019 Actuals Audited	2020 Adopted Budget	2021 Adopted Budget
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Revenues:

State Funding	541,023	495,384	773,000	523,000
Charges for Services	-	265	-	500
Interest Income	2,358	4,840	2,000	1,650
Miscellaneous	-	8,050	-	-
TOTAL REVENUES	\$543,481	\$508,539	\$775,000	\$525,150

Expenses:

Advertising	-	422	500	500
Property Repair/Maintenance	206,237	851,474	774,500	437,000
TOTAL OPERATING EXPENSES	\$206,237	\$851,896	\$775,000	\$437,500

Transfers:

Transfer In	-	-	-	-
Transfer Out	8,000	8,000	8,000	8,000
TOTAL TRANSFERS	\$8,000	\$8,000	\$8,000	\$8,000

**2021 ADAMS COUNTY BUDGET
HEALTH CHOICES – STATE PROGRAM**

Revenue & Expense Detail

Account Description	2018 Actuals Audited	2019 Actuals Audited	2020 Adopted Budget	2021 Adopted Budget
<u>Revenues:</u>				
State Funding	28,418	-	-	-
TOTAL REVENUES	\$28,418	\$-	\$ -	\$ -

Expenses:

YORK/ADAMS MH/MR	28,418	-	-	-
TOTAL OPERATING EXPENSES	\$28,418	\$-	\$ -	\$ -

*The County was notified in 2018 that the York Adams MHIDD funds are no longer required to pass through the County, therefore the Managed Care Fund does not exist in 2019, 2020, or 2021.

2021 ADAMS COUNTY BUDGET HOTEL TAX FUND

The Hotel Tax Fund is a special fund to support tourism in Adam County first authorized by the Pennsylvania legislature in 2000 and thereafter adopted by the Board of Commissioners in 2001. The current law can be found at 16 P.S. §1770.7 and in Adams County Ordinance 2 of 2018.

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

After deducting a 4.5% administrative fee - capped in 2021 at approximately \$107,000 the Treasurer is required to distribute 75% of the funds to Destination Gettysburg, the official Tourist Promotion Agency for Adams County, for the promotion, advertising and marketing of tourism and special events and for administrative costs. Another 12.5% of the funds is distributed to local municipalities which have both a full-time police department/regional police department and lodging within their jurisdiction. Presently the municipalities receiving disbursements include: Borough of Gettysburg, Cumberland Township, Borough of Carroll Valley, Borough of Fairfield and Borough of New Oxford. The remaining 12.5% remains with Adams County for the restricted purpose of economic development and historic preservation.

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

In 2020, the Hotel tax was significantly impacted by the COVID-19 pandemic, with revenue of about one-half that received in 2019.

Revenue & Expense Detail

Account Description	2018 Actuals Audited	2019 Actuals Audited	2020 Adopted Budget	2021 Adopted Budget
<u>Revenues:</u>				
Hotel Room Rental Tax	-	-	-	1,041,000
TOTAL REVENUES	\$-	\$-	\$ -	\$ 1,041,000

Expenses:

Tourist Promotion	-	-	-	1,098,194
TOTAL OPERATING EXPENSES	\$-	\$-	\$ -	\$ 1,098,194

2021 ADAMS COUNTY BUDGET CAPITAL BUDGET

In addition to the Operating Budget, the County prepares and adopts a separate Capital Budget each calendar year. In working with the departments, the County assess each department needs and considers investments into Capital projects that prove to be beneficial to the Citizens of Adams County. Capital expenditures are defined as goods that cost \$5,000 (for larger projects of \$50,000 or more, see page 61 under the CIP Plan) with a life longer than 12 months. The capital budget is created in conjunction with the county operating budget timeline with departments completing worksheets with the project/item and cost as well as providing a quote for that project/item. The Building & 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. This year, the capital budget is \$2,417,962 for the county. Of that amount, \$2,116,884 will be funded through the 2020 bond issue and the remaining balance of \$301,078 will be funded using cash reserves.

Department	2018 Capital Budget Actuals	2019 Capital Budget Actuals	2020 Adopted Capital Budget	2021 Adopted Capital Budget
Building and Maintenance	40,760	293,423	1,177,745	895,000
County Complex	5,527	-	86,000	404,000
Clerk of Courts	-	1,112	31,579	-
Commissioners	-	2,658	1,000,000	-
Conservation District	-	1,107	-	-
Controller	-	1,003	-	-
Court Administration	39,174	40,312	202,912	390,212
Elections / Voter Registration	-	465,678	-	-
Emergency Services	423	-	10,000	-
Finance / Purchasing	-	543	-	-
Human Resources	-	2,775	-	-
Information Technology	69,819	358,544	217,500	115,000
Planning & Development	-	9,698	-	-
Prison	69,181	44,818	220,106	373,669
Prothonotary	-	15,413	-	-
Public Defender	-	543	-	-
Register/Recorder	-	543	-	-
Security	-	903	-	90,100
Sheriff	36,499	7,482	91,968	39,803
Tax Services	-	12,257	-	-
Treasurer	-	1,668	-	-
Victim Witness	-	543	-	-
911 Telecommunications	52,938	229,589	87,995	110,178
Children and Youth	19,852	-	-	-
<i>TOTAL CAPITAL PURCHASES</i>	<i>\$334,173</i>	<i>\$1,490,612</i>	<i>\$3,125,805</i>	<i>\$2,417,962</i>

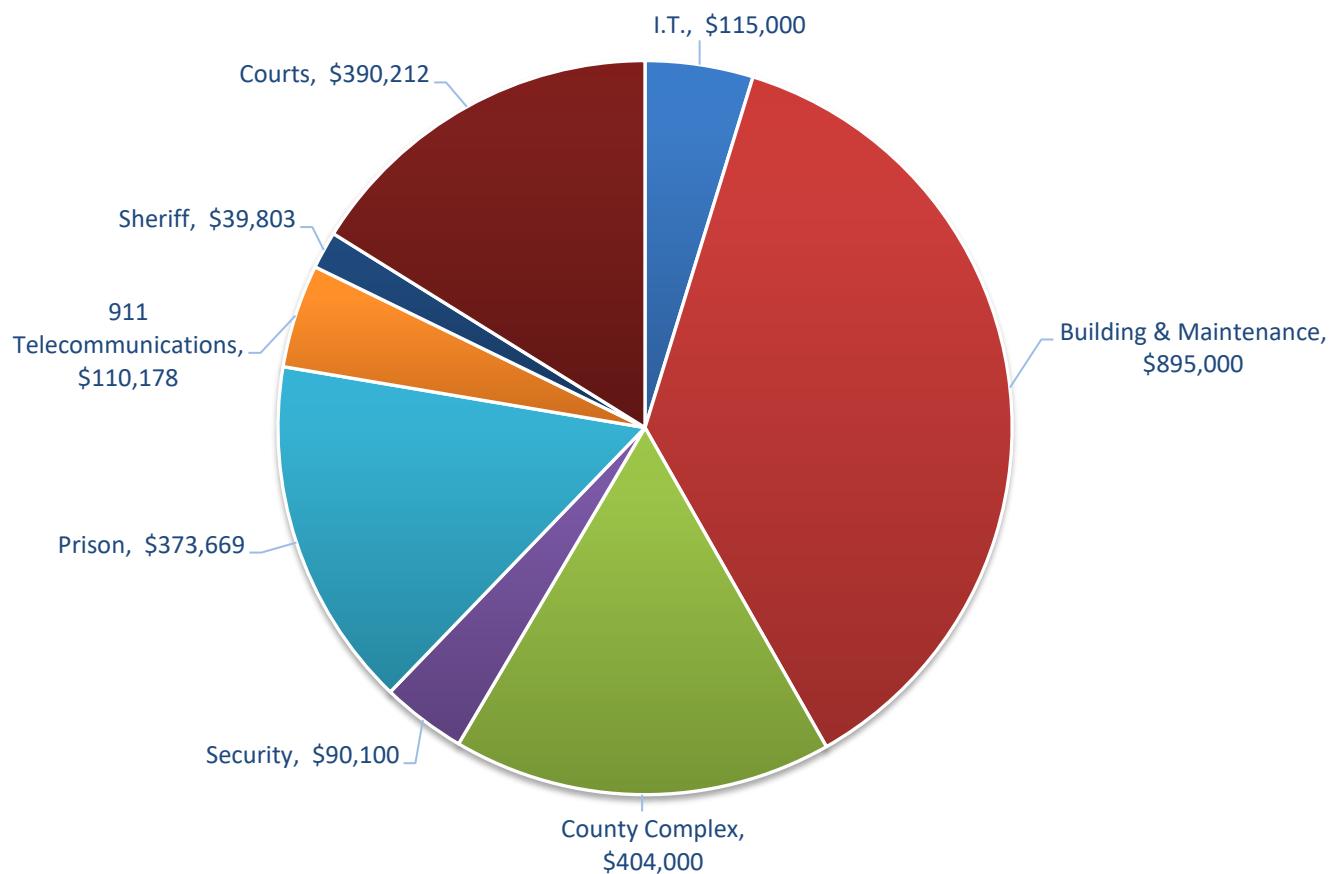
2021 ADAMS COUNTY BUDGET

Capital Budget (continued)

Capital Budget by Department

<i>Information Technology</i>	\$115,000
<i>Building and Maintenance</i>	\$895,000
<i>County Complex</i>	\$404,000
<i>Security</i>	\$90,100
<i>Prison</i>	\$373,669
<i>911 Telecommunications</i>	\$110,178
<i>Sheriff</i>	\$39,803
<i>Court Administration</i>	\$390,212
	\$2,417,962

2021 Capital Budget By Department



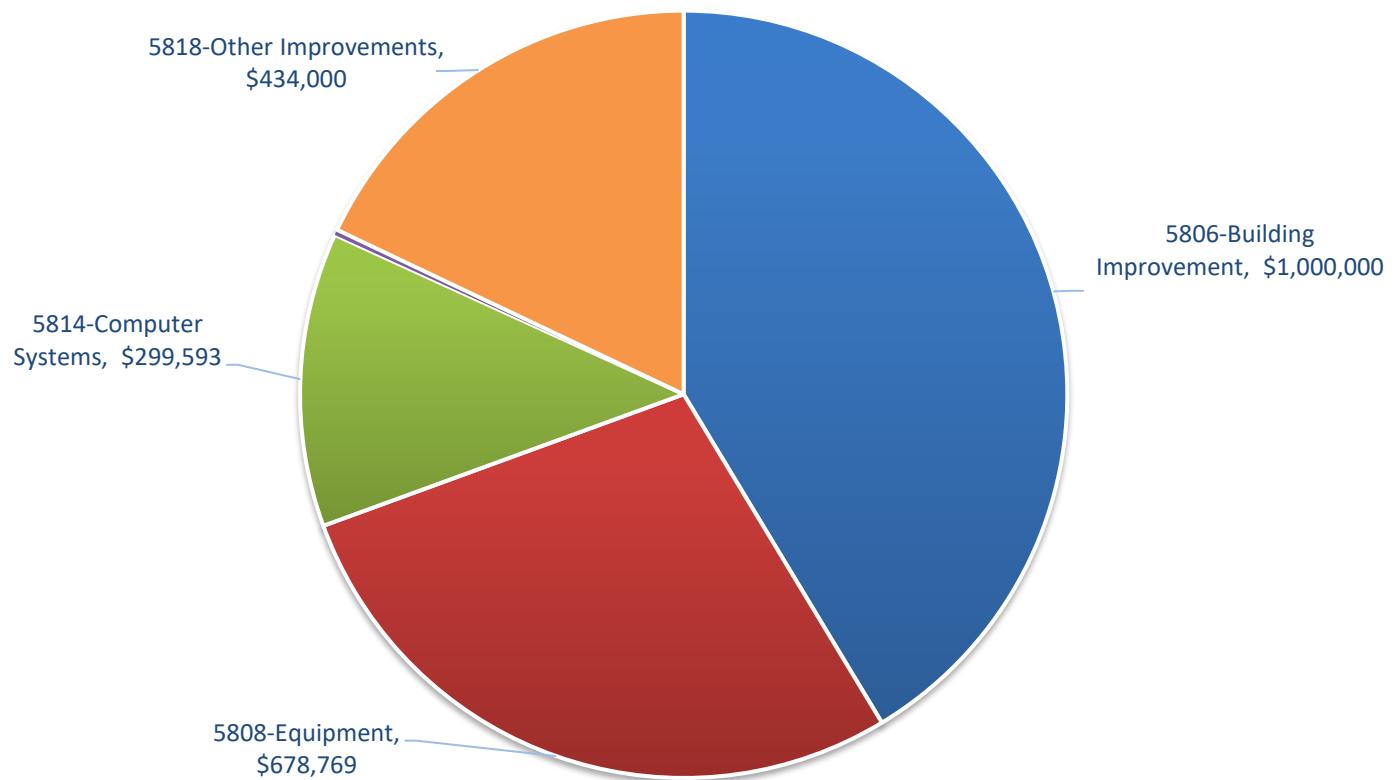
2021 ADAMS COUNTY BUDGET

Capital Budget (continued)

Capital Budget by Classification

<i>5806 – Building Improvement</i>	\$1,000,000
<i>5808 – Equipment</i>	\$678,769
<i>5814 – Computer Systems</i>	\$299,593
<i>5816 – Communications</i>	\$5,600
<i>5818 – Other Improvements</i>	\$434,000
	\$2,417,962

2021 Capital Budget By Classification



2021 ADAMS COUNTY BUDGET

Major Non-Recurring Capital projects for 2021

- 5806 Building Improvement

Upgrade fire protection system for New and Historic Courthouse - The current fire alarm system is original to the building dating back to the 1970's. The new system will be ADA compliant as well as integrating the system into the digital VOIP telephone system.

TEN Guaranteed Energy Savings Act (GESA) Project - The County-wide HVAC will conclude in 2021. The new systems include efficient boilers and chillers, installation of energy-efficient windowpanes, and retrofitting.

- 5808 Equipment

Courtroom A/V equipment - The four courtrooms will have a new digital audio/visual system installed to replace the analog system currently in place. New equipment includes a new microphones and speakers, and digital video boards. Digital court reporting software will also be integrated into the A/V system as well.

Prison Intercom System - The analog intercom system at the Prison complex will be removed and replaced with a digital system. This system will be installed at the Prison, Community

- 5814 Computer Systems

Text-To-911 software - More and more communication is being done through texting rather than actual phone calls. This software will enable people to send a text message to the 911 call center rather than calling the operator in an emergency.

Virtual Warrant software - this software will expedite the warrant process and enable warrants to be issued paperless and virtually. It will also allow the law enforcement official to confirm the warrant status in real time.

- 5818 Other Improvements

Water Tower Sealing - The exterior of the water tower that serves the Prison and Emergency Services building will be getting a fresh coat of paint and sealant in 2020. This will extend the useful life of the tower and prevent any further rust or degradation to the exterior.

2021 ADAMS COUNTY BUDGET

Capital Budget Impact on Operating Budget

Below is a chart that contains all the budgeted Capital projects or purchases in the 2021 Capital Budget. Included with the chart is an Estimated Operating Cost Impact for each Capital Item.

Description	2021
Information Technology Equipment	115,000
Maintenance Equipment	45,000
Maintenance Building Upgrades	290,000
Maintenance Property Repair/Maintenance	30,000
County Complex Property Repair/Maintenance	404,000
GESA Project	530,000
Security Camera Project	69,100
Security Equipment	21,000
Prison Equipment	20,485
Prison Building Repair/Maintenance	190,000
Prison Building Upgrades	163,184
911 Telecommunications Software	110,178
Sheriff Software	34,203
Sheriff Equipment	5,600
Court MJuror Project	15,355
Courtroom Project	374,857
Total	\$2,417,962

Estimated Operating Cost Impact

- ◆ **Information Technology** – Assumes \$7,380 per year for support for all routers and \$2,674 per year for support for FaxFinder
- ◆ **Maintenance Equipment** – Assumes no increase in utilities and no maintenance agreement
- ◆ **Maintenance Building Upgrades** – Assumes \$3,915 for annual Fire system inspection
- ◆ **Maintenance Property Repair/Maintenance** – Assumes no increase in utilities and no maintenance agreement
- ◆ **County Complex Repair/Maintenance** – Assumes no increase in utilities and no maintenance agreement
- ◆ **GESA Project** – Projects a reduction in utilities of \$55,000 in budget year 2021
- ◆ **Security Camera Project** – Assumes no additional maintenance cost for five years
- ◆ **Security Equipment** – The purchase of an additional Xray machine has been deferred to a future budget year
- ◆ **Prison Equipment** – Assumes no increase in utilities and no maintenance agreement

2021 ADAMS COUNTY BUDGET

Capital Budget (continued)

- ◆ **Prison Building Repair/Maintenance** – The overall roof repair has been deferred to a future budget year.
- ◆ **Prison Building Upgrades** – Assumes no maintenance agreement due to the County already having an HVAC Maintenance Technician position
- ◆ **911 Telecommunications Software** – Assumes \$1,800 for Position Maintenance per year and \$2,400 for Service Maintenance and Monitoring per year for the Text to 911 project. These costs are for a term of three years. Assumes \$10,000 for Maintenance of the Warrant Case Management System.
- ◆ **Sheriff Software** – This project has been deferred to a future budget year
- ◆ **Sheriff Equipment** – Assumes no increase in utilities and no maintenance agreement
- ◆ **Court Juror Project** – Assumes \$1,600 per year for the maintenance agreement
- ◆ **Courtroom Project** – Assumes \$2,000 per year for maintenance of the FTR Electronic Court Reporting System and \$8,000 for the maintenance of the Court Audio Upgrade.

Impact on Salaries

All the listed capital items above assume no increase in staffing levels.

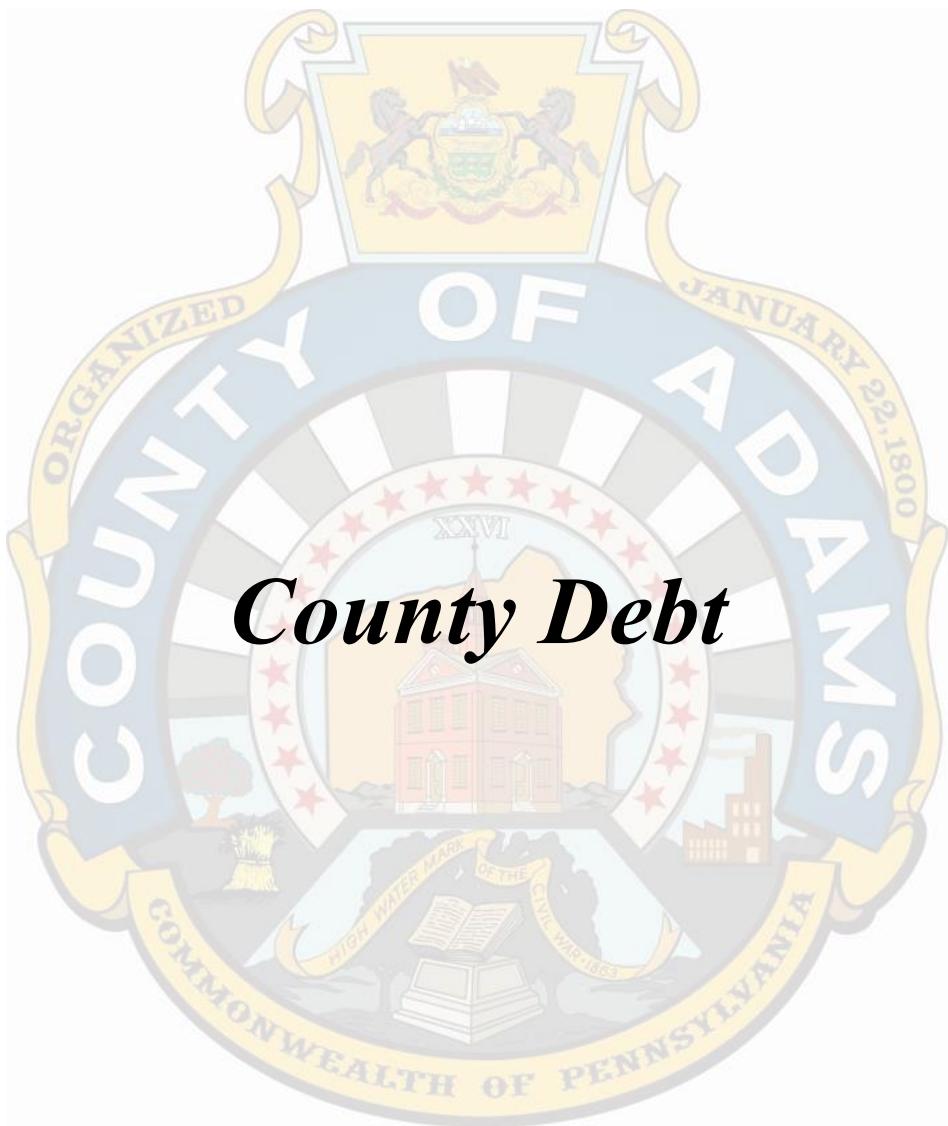
Funding Sources

The funding for the 2021 budgeted capital projects and purchases come from two different sources. The sources are bond proceeds from the County's 2020 debt issue and County reserves. A portion of the debt issue has the purpose of funding the capital needs of the County. The projects or purchase that will be funded by the bond proceeds have been outlined in the County's Capital Improvement Program.

Debt Service

Due to the County issuing an advanced refunding of General Obligation bonds and issuing new debt for the purpose of capital funding, the County's debt service will increase going forward starting in the 2022 budget. Although the debt service will increase, the County did see savings of approximately \$1.2 million in the 2021 budget.

2021 ADAMS COUNTY BUDGET



2021 ADAMS COUNTY BUDGET

Debt

The County has two debt limits that it is responsible to adhere to. In the Commonwealth of Pennsylvania, the Local Government Unit Debt Act, Act 177 of 1996 codifies the requirements that local governments must follow when dealing with debt limits. The first debt limit that counties must follow is that they shall not incur any new nonelectoral debt if the aggregate net principal amount of such new debt together with all other net nonelectoral debt outstanding would cause the total nonelectoral debt to exceed 300% of their borrowing base. The second debt limit is that counties shall not incur any new lease rental debt or nonelectoral debt if the aggregate net principal amount of such new debt together with any other net nonelectoral debt and lease rental debt outstanding would cause the total nonelectoral debt plus rental lease rental debt to exceed 400% of its borrowing base.

As of December 31, 2020, the total outstanding Bonded debt for the County was \$76,969,305 which equates to 38.67% of the County's legal debt limit for General Obligation Bonds. The 2020 legal debt limit was \$199,059,327 which would mean that the County's legal debt margin equated to \$122,090,022. As of December 31, 2020, the total general obligation debt including no lease rent debt was \$76,969,305 which equated to 29% of the legal debt limit for general obligation bonds and lease rental debt. The increase of debt limit percentage along with no increase in General obligation bonds caused the debt limit to increase to \$265,412,436 which means that the legal debt margin also increased to the amount of \$188,443,131.

General Obligation Bonds				
Year	Aggregate		Aggregate	
	Principal	Interest	Debt Service	Annual Debt Service
<u>Year</u>	<u>Repayment</u>	<u>Interest</u>	<u>Debt Service</u>	<u>Debt Service</u>
2021	575,000	1,045,047	1,620,047	
	1,775,000	1,030,672	2,805,672	4,425,718
	2,350,000	2,075,718	4,425,718	4,425,718

Currently, the County is in a strong financial situation. In 2020, Moody's Investors Service graded the County's General Obligation debt at Aa2+. The County has maintained Aa2+ rating since it was achieved in 2017. Each budget year, the payments are budgeted without affecting the various budgets affecting operations. During 2020,

the Commissioners decided to proceed with a general obligation bond issue after review of the market and on advice from the County's Financial Advisor.

2021 ADAMS COUNTY BUDGET

Debt (continued)

The County currently has four General Obligation Bond series. The 2012 series was issued for previous bond and note refunding and for the construction of an emergency management system. The 2016 series was also issued for refunding purposes and to finance various capital projects. The 2017 series was issued for the cancellation of a fixed rate swap, refunding of previous bonds, and for the funding of capital projects. The 2020 bonds series was issued for the purpose of partial refunding of the 2012 series and for the funding of capital projects.

The County also has a note payable which was issued in 2016 to update the HVAC system at the Ag

The County currently does not have any Business Type debt. During 2020, the County decided to pay off the only Note Payable that it had. The note was issued for the purpose of purchasing a downtown property, to complete demolition of the existing building, and to prepare for future building needs. The Note and associated activities came from the relationship between the County of Adams and the Adams County Industrial Development Authority.

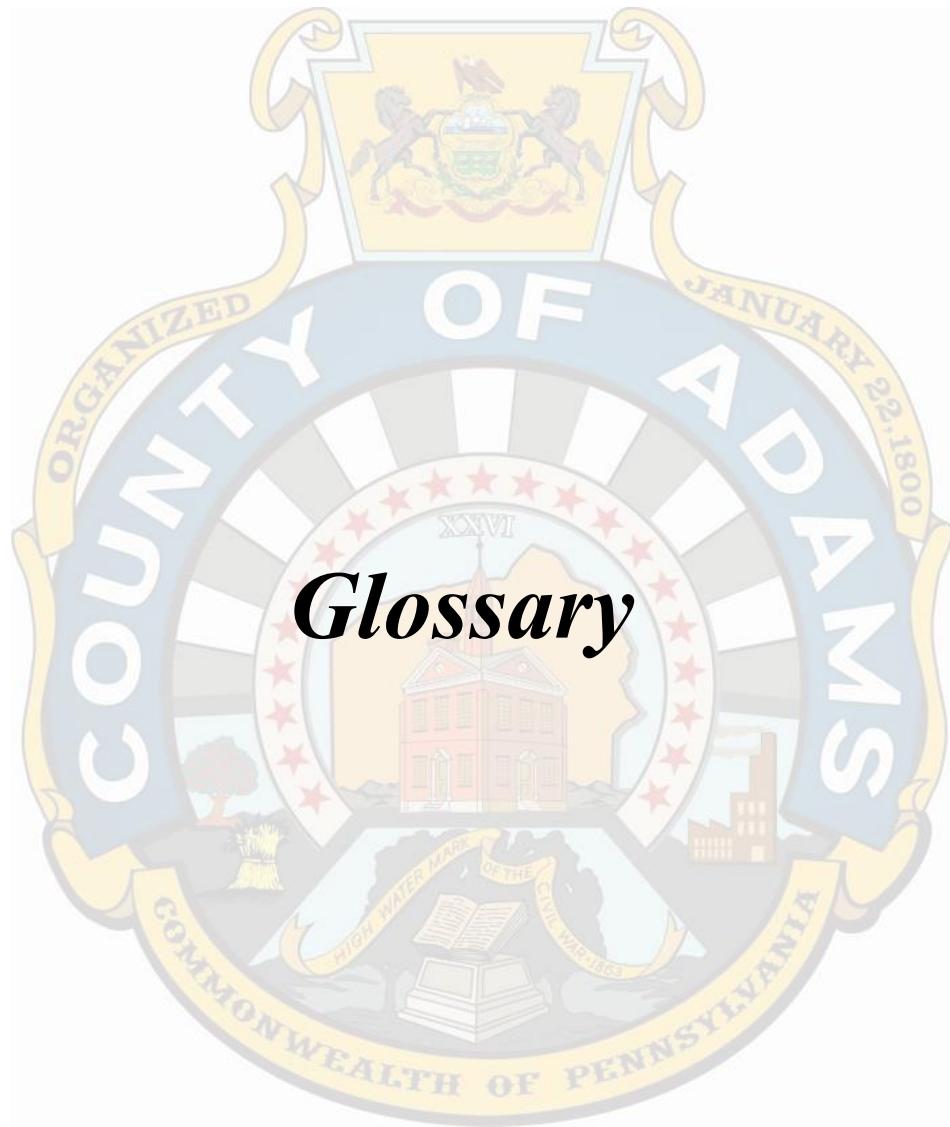
2021 ADAMS COUNTY BUDGET

Debt (continued)

COUNTY OF ADAMS, PENNSYLVANIA

Computation of Legal Debt Margin

	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Budgeted</u>
Borrowing Base Revenues			
Two Years Prior	77,771,087	65,914,620	66,963,430
Prior Year	65,914,620	66,963,430	66,181,277
Current Year	66,963,430	66,181,277	70,249,717
Total Revenues	<u>210,649,137</u>	<u>199,059,327</u>	<u>203,394,424</u>
Debt Limit For General Obligation Bonds			
Average Borrowing Base Revenues	70,216,379	66,353,109	67,798,141
Debt Limit Percentage	300% x	300%	300%
Debt Limit	210,649,137	199,059,327	203,394,424
Total Outstanding Bonded Debt	69,580,166	76,969,305	74,619,305
Legal Debt Margin	141,068,971	122,090,022	128,775,119
Total Outstanding Bonded Debt As A Percentage Of Debt Limit	33.03%	38.67%	36.69%
Debt Limit For General Obligation Bonds And Lease Rental Debt			
Average Borrowing Base Revenues	70,216,379	66,353,109	67,798,141
Debt Limit Percentage	400%	400%	400%
Debt Limit	280,865,516	265,412,436	271,192,565
Total Amount of Debt Applicable to Debt Limit	69,580,166	76,969,305	74,619,305
Legal Debt Margin	211,285,350	188,443,131	196,573,260
Total Amount Of Debt Applicable To Debt Limit As a Percentage Of Debt Limit	24.77%	29.00%	27.52%
Note: The 2020 Actuals are based off of Pre-Audited numbers.			



GLOSSARY

- ❖ Accrual – An adjustment for revenues that have been earned and/or expenses that have been incurred but are not yet recorded.
- ❖ 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.
- ❖ Asset – Property owned by the County which has monetary value
- ❖ Balanced Budget – Revenues + Fund Balance + Transfers \geq Expenditures
- ❖ Board of Commissioners (BOC) – The governing body of public officials elected to represent Adams County.
- ❖ Bond – A means for long-term borrowing of funds to finance capital projects.
- ❖ Budget – An annual financial plan that identifies revenues; specifies the type and level of services to be provided; and establishes the amount of money which may be spent within a certain time period upon Commissioners approval.
- ❖ Budget Document – The instrument used by the budget-making authority to present a comprehensive financial program to the appropriate governing body.
- ❖ Capital Assets – Capital assets have significant value and a useful life of several years. Capital assets are referred to commonly as fixed assets.
- ❖ Capital 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.
- ❖ 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.
- ❖ Elasticity of Revenue – If an increase in price causes a decrease in total revenue, then demand can be said to be elastic, since the increase in price has a large impact on quantity demand. Different commodities may have different elasticities depending on whether people need or want them.
- ❖ Encumbrance – An encumbrance is a financial transition of appropriated funds related to unperformed contracts for goods and services.
- ❖ 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 actually made. Expenditures decrease a fund's assets.

2021 ADAMS COUNTY BUDGET

Glossary (continued)

- ❖ 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.

2021 ADAMS COUNTY BUDGET

COUNTY ACRONYMS

- ❖ ACACC – Adams County Adult Correctional Complex
- ❖ ACCYS – Adams County Children and Youth Services
- ❖ 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
- ❖ BAS – Building Automated System
- ❖ BLS – Bureau of Labor Statistics
- ❖ BoA – Board of Assessment Appeals
- ❖ CAD – Computer Aided Dispatch System
- ❖ CARES – Coronavirus Aid, Relief, and Economic Security
- ❖ 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
- ❖ HSB – Human Services Building

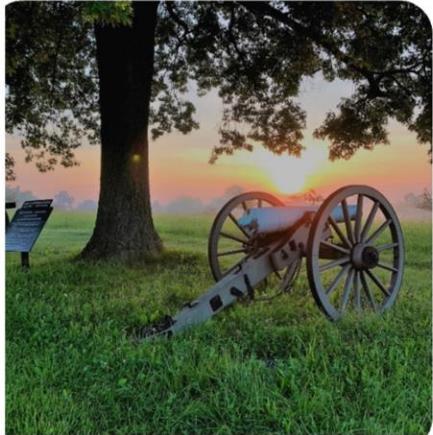
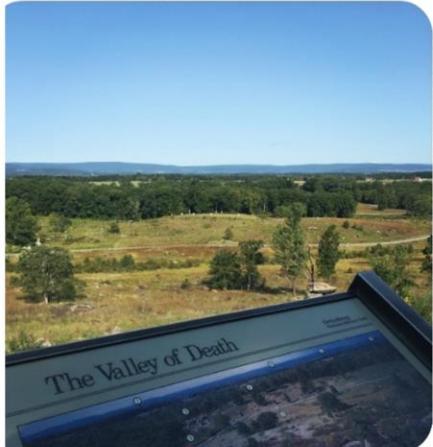
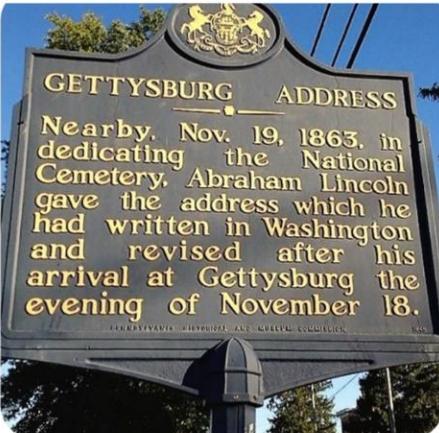
2021 ADAMS COUNTY BUDGET

Acronyms (continued)

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

2021 ADAMS COUNTY BUDGET

Thank you Adams County!



For any questions, please call the Adams County Finance Department at 717-337-9821, visit 111 Baltimore St. Room 1, Gettysburg, PA 17325, or online at www.adamscounty.us