

***County of Adams  
2023 Budget  
Final Adoption***

***Board of Commissioners:***

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

2023 ADAMS COUNTY BUDGET  
Adams County Board of Commissioners

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Chairman  
Randy Phiel

Vice Chairman  
James Martin

Commissioner  
Marty Karsteter Qually

Chief Clerk  
Paula Neiman

County Administrator  
Steve Nevada

Elected Officials

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

Kelly Lawver  
John Phillips  
Pat Felix  
Brian Sinnett  
Beverly Boyd  
Karen Heflin  
James Muller  
Christine Redding

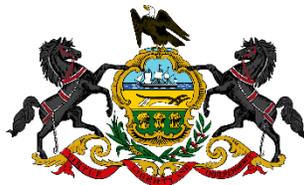
Judiciary

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President Judge  
Judge  
Judge  
Judge

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



2023 ADAMS COUNTY BUDGET  
Office of Budget & Purchasing

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Director  
Melissa Devlin

Assistant Director  
Philip Swope

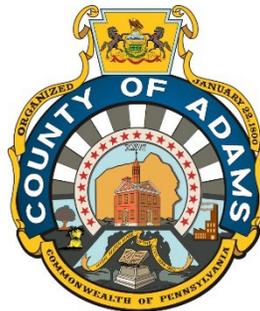
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2023 ADAMS COUNTY BUDGET



GOVERNMENT FINANCE OFFICERS ASSOCIATION

***Distinguished  
Budget Presentation Award***

PRESENTED TO

**Adams County  
Pennsylvania**

For the Fiscal Year Beginning

**January 1, 2022**

*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, 2022**. 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.

# 2023 ADAMS COUNTY BUDGET

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# 2023 ADAMS COUNTY BUDGET

## Commissioners of Adams County

Randy L. Phiel  
Chairman

James Martin  
Vice Chairman

Marty Karsteter Qually  
Commissioner



TO: The Citizens of Adams County:

The Adams County budget for 2023 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 proposed budget helps to promote a strong, diversified economy by focusing on essential programs and services to maintain and improve our community's overall quality of life. The 2023 budget is a comprehensive plan that is reflective of the goals and objectives set forth by the Commissioners. This document not only serves as a policy guide for fiscal year 2023, but it also provides the framework for sound decision-making for the County's future. The following priorities are reflected in the document:

- upholding public safety and security (crime/courts/corrections/911/emergency services);
- maintaining services that support Adams County residents by funding programs for human services and veterans;
- streamlining government and delivery of services through the use of and improvements to technology;
- responsibly and judiciously addressing the County's fiscal health, which will in turn maintain the County's bond rating and maintain compliance with the Fund Balance policy; and
- examining county staffing levels with a focus on operational priorities and providing competitive pay and benefits, as well as the resources that staff need to perform their jobs.

The County is dedicated to providing these services through the most efficient and effective means possible. As with past budgets, the 2023 budget prepares the County for the future. Consistent with previous budgets, the 2023 proposed budget prudently utilizes general fund reserves to maintain operations.

The Adams County staff have done a highly commendable job of addressing challenges that we have encountered in 2022. 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 deliver required services to the community the County can put forth this budget with no tax increase.

County Ordinance #3 of 2013, states that on an annual basis as of July 1, the Tax Services Department will calculate the Coefficient of Dispersion (COD) based upon the previous year's sales ratio studies. The results will guide the Board of Commissioners in determining whether to engage a reassessment task force to examine the need for a new countywide reassessment. A COD greater than 20.0 would trigger this action. In 2022 the 2021 sales dataset was analyzed per the ordinance and the COD was calculated at 12.86. Adams County has a strong COD and thus, it did not trigger a task force as it is well within the acceptable guidelines of the International Association of Assessing Officers (IAAO).

# 2023 ADAMS COUNTY BUDGET

## County Narrative (Continued)

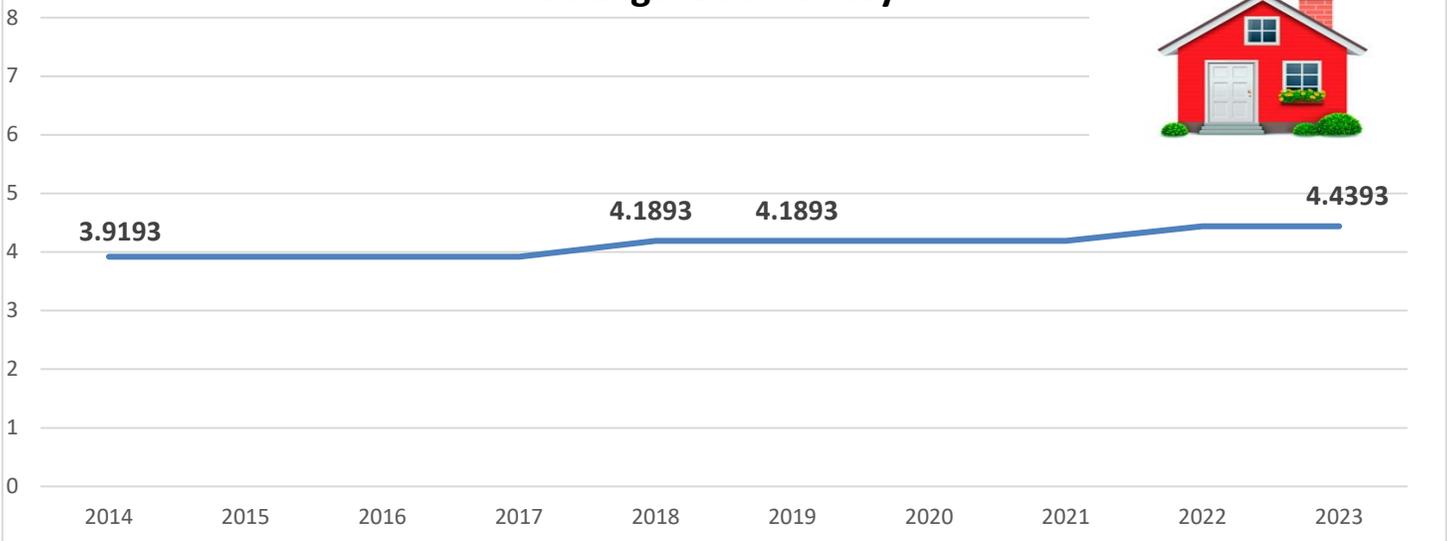


The three County Commissioners constitute the chief governing body of the County. The Commissioners are vested with policy-making authority to provide certain local services and facilities on a county-wide basis. Administrative powers and duties of the County Commissioners encompass 911 call center and emergency services,

veterans' affairs, voter registration and elections, human services, operation of a county jail, personnel management, operation, and maintenance of 40 vehicular and two pedestrian bridges, appointment of county personnel, assessment of property, and budget and purchasing 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, Security Board, and Prison Board.

The total budget for 2023 is \$86,674,623. In total the revenue is projected at \$86,674,623 with expenses of \$86,586,337. Fortunately, through good fiscal practices of the Commissioners the County is in a good position to utilize reserves of \$2,636,774 to balance the budget.

### Millage Rate History



## 2023 ADAMS COUNTY BUDGET

### County Narrative (*continued*)

The Adams County population of 103,009 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 95.6% and 107.1% of national medians, respectively. The county's poverty rate of 7.6% is a good deal below the national rate of 13.4%. 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.

The need for better broadband service has long been a concern of the Adams County Board of Commissioners, and the Board's interest in improving broadband accessibility throughout the County was heightened due to the pandemic. Affordable broadband high-speed internet is critical infrastructure in today's world and is essential for the long-term economic viability and livability of the county. Reliable access is a quality-of-life issue, necessary for remote learning and medical access as well as economic development and stability. The Adams County Board of Commissioners appointed a Broadband Community Advisory Task Force to help formulate and advance a strategy to address the development and implementation of an affordable county-wide broadband network. A Broadband Community Assessment is being conducted through a joint project between Adams and Franklin Counties. The assessment will help pinpoint areas in the county where broadband service is either unavailable or where upload and/or download speeds are too slow or unreliable to support virtual businesses, virtual education, telehealth services and other internet users. The study will analyze the types of technology that may be needed to provide acceptable levels of service in unserved and underserved areas of the county.

After several years of opioid litigation, Adams County will be receiving a settlement of \$2,392,983 with an additional share as a litigating county estimated at \$695,000. The Settlements contain injunctive relief provisions governing the opioid marketing, sale, and distribution practices at the heart of the lawsuits.

As a result of an outstanding collaborative effort between Adams County Economic Alliance, Destination Gettysburg, Adams County Planning, Adams County Solicitor's Office and the Adams County Commissioners' Office, the PA Ag Discovery Center may soon be a reality in Adams County. The decision to locate the PA Ag Discovery in Adams County was the result of an extensive site selection process. The Discovery Center Team solicited proposals from four counties in Central-Pennsylvania, and after careful consideration determined that Adams County offered the most cohesive approach and enthusiastic support for bringing the Center to life. The Discovery Center will showcase Pennsylvania's rich agricultural industry and history and cultivate the next generation of farmers through an interactive and fun educational experience. The complex will be open year-round and will be an ideal venue for families with school aged children, field trips, and individuals of all ages interested in an interactive learning experience about Pennsylvania's agricultural history and legacy. The Center will be a multi-building complex that will immerse visitors in a replica farming community. It will feature dedicated spaces to learn about crops, dairy cows, poultry, and other livestock, as well as environmental education, child play, events, retail sales and outdoor experiences. This complex will be a showcase for Pennsylvania Ag, provide educational benefits especially to youth, and be a complement to Adams County's Ag/Tourism economy.

Fifty-eight acres along the pristine waters of the Conewago Creek were officially transferred to the PA Fish & Boat Commission after a two-year project to purchase the land from Knouse Foods. Representatives from the Adams County Commissioners, Adams County Office of Planning and Development, the Watershed Alliance of Adams County, Adams County Trout Unlimited (ACTU), the Pennsylvania Fish and Boat Commission, and the Land Conservancy of Adams County developed a plan in cooperation with Knouse Foods to buy the 58 acres with various grant funding and private donations. The ACTU and the PA Fish and Boat Commission entered a lease agreement for the management of the property. ACTU will act as steward, maintaining fly-

## 2023 ADAMS COUNTY BUDGET

### County Narrative (*continued*)

fishing access and developing other passive recreational opportunities within the wooded acreage. This project benefits the citizens of Adams County and Conewago Creek Watershed.

In the past 2 years the cost of administering elections has spiked considerably with election regulations and mail in ballots. Equipment, personnel, and material costs have all increased dramatically. The Commissioners approved The Election Integrity Act, through the PA. Department of Community & Economic Development, which allocates \$365,842 in grant funding to Adams County for eligible election costs.

Adams County continues to examine methods to increase efficiency and at the same time increase convenience to the local community. This past year the Adams County Treasurer's Office launched an "Online Dog

The 2022 General Election was conducted in a secure manner that assured the integrity of the election process. 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 County saw an unusually large voter turn-out for the 2022 general election, which was a non-presidential election. Approximately 65% of registered voters cast their ballot. As a comparison, highly contested presidential elections have registered 70%. Recognition must be given to the many dedicated poll workers that provide their valuable time to assure we can exercise one of our most coveted and fundamental rights. The election in Adams County shows that good planning, dedication, and execution for this inalienable right assures a secure and efficient election process.

Adams County was awarded the Pennsylvania 2022 Road & Bridge Safety Award for rehabilitation of the Rhodes Mill Bridge over Middle Creek on Shorbs Mill Road. The bridge is an historic engineering gem that also serves a very important function since the other egress is unpassable for residents during flooding. Built in 1905, the bridge is an historic, single span, Warren pony truss bridge with concrete and stone masonry abutments.

In 2022, Adams County took possession of Oak Lawn Cemetery from Cumberland Township in preparation for a 501 (c) (13) Board being formed to guide and sustain the cemetery in the future.

Adams County rolled out Multi-Factor Authentication in 2022 with the purpose to improve system access security by adding an additional authentication step when logging into County systems.

In order to stimulate economic development, the County passed Ordinance #2 of 2022, agreeing with Oxford Township and the Conewago Valley School District, to provide for a Tax Exemption for certain improvements to designated deteriorated areas at the site of the former Alwine Brick Company. Beside extensive acreage, the site has strategic access to a rail spur.

The Adams County Adult Correctional Complex (ACACC) recently received "a perfect score" from the National Commission on Correctional Health Care audit. The ACACC met all 37 standards that covered a three-year audit period. The standards address governance and administration, health promotion, safety, and disease prevention; personnel and training; ancillary health care services; patient care and treatment; special needs and services, and medical-legal issues.

To reduce storage space, improve customer service and enhance information retrieval, Adams County row offices are in the process of increasing the digitizing of county records. The Clerk of Courts eliminated the need for 19,951 paper case files.

## 2023 ADAMS COUNTY BUDGET

### County Narrative (*continued*)

Five Adams County farms were approved for preservation and when completed the County will have preserved almost 1,000 acres of farmland in perpetuity, utilizing State, Federal, County and Township funds. The County is not only preserving the economic value of these farms, but the viewshed as well.

To respond to the public health and economic crises caused by the COVID-19 pandemic, the Adams County Board of Commissioners created the Adams Response and Recovery Fund (ARRF) to provide grant funding for large-scale, high-impact projects that maximize the number of beneficiaries.

Courthouse improvements in the Register and Recorders and Clerk of Courts have been performed by the internal staff of Building / Maintenance and IT, which has saved the County considerable money. These upgrades are an improvement operationally and maximize efficiencies while enhancing service to the community.

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 2023 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.

# Strategic Plan

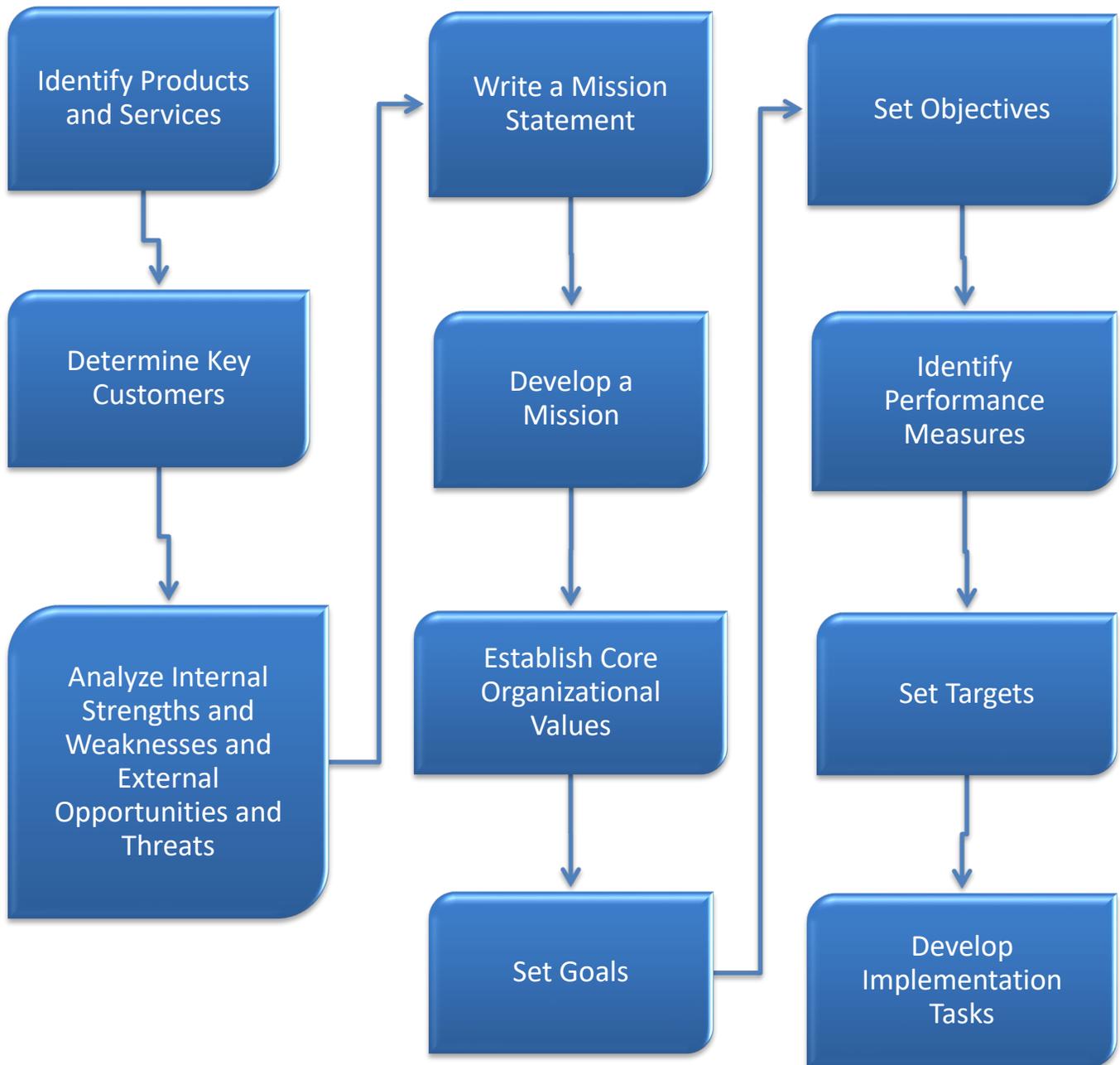
During 2009, the County hired a consultant to assist in developing the Strategic Financial Plan. The consultant's performed an assessment and then began creating various committee's made up of departments and management team members, to assist in carrying out the approved recommendations. The consultants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



The diagram on the following page presents the Adams County Strategic Plan. This section describes what the Strategic Plan is and why it is important for Adams County's future. The Strengths, Weaknesses, Opportunities, and Challenges sections 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.

## 2023 ADAMS COUNTY BUDGET

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



2023 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.

## 2023 ADAMS COUNTY BUDGET

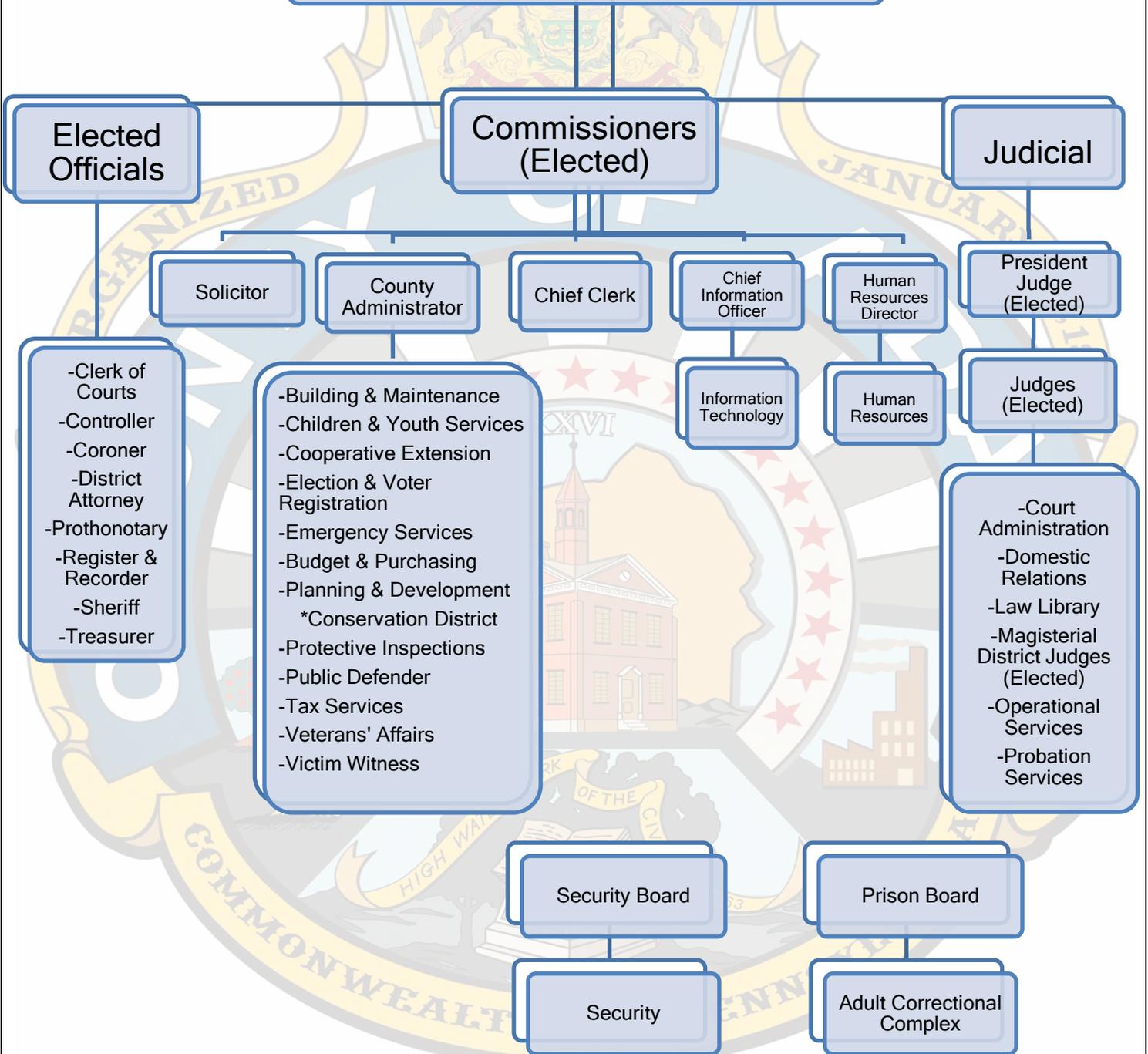
| Colored boxes indicate which County Goal(s) each group signifies | <b>Efficient Government</b>                                      | <b>Conserve &amp; Grow</b>                                     | <b>Criminal Justice</b>                                | <b>Emergency Preparedness</b>        | <b>Healthy Communities</b>                              |
|--|--|--|--|--------------------------------------|---|
|  | 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. |
| <b>Department</b>  |  |  |  |                                      |   |
| Building & Maint.  |  |  |  |                                      |   |
| County Complex   |  |  |  |                                      |   |
| Clerk of Courts  |  |  |  |                                      |   |
| Commissioners  |  |  |  |                                      |   |
| Controller   |  |  |  |                                      |   |
| Cooperative Ext.   |  |  |  |                                      |   |
| Coroner  |  |  |  |                                      |   |
| Court Admin.   |  |  |  |                                      |   |
| District Attorney  |  |  |  |                                      |   |
| Elections  |  |  |  |                                      |   |
| Emergency Svcs.  |  |  |  |                                      |   |
| Budget & Purchasing  |  |  |  |                                      |   |
| Human Resources  |  |  |  |                                      |   |
| Information Tech.  |  |  |  |                                      |   |
| Planning   |  |  |  |                                      |   |
| Conservation District  |  |  |  |                                      |   |
| Prison   |  |  |  |                                      |   |
| Central Processing   |  |  |  |                                      |   |
| Protective Inspections   |  |  |  |                                      |   |
| Prothonotary   |  |  |  |                                      |   |
| Public Defender  |  |  |  |                                      |   |
| Register / Recorder  |  |  |  |                                      |   |
| Security   |  |  |  |                                      |   |
| Sheriff  |  |  |  |                                      |   |
| Solicitor  |  |  |  |                                      |   |
| Tax Services   |  |  |  |                                      |   |
| Treasurer  |  |  |  |                                      |   |
| Veterans' Affairs  |  |  |  |                                      |   |
| Victim Witness   |  |  |  |                                      |   |

## 2023 ADAMS COUNTY BUDGET

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

2023 ADAMS COUNTY BUDGET

Citizens of Adams County



- |  |  |   |
|--|--|---|
| <p><b>Adams County Boards</b></p> <ul style="list-style-type: none"> <li>Assessment Appeals Board</li> <li>Election Board</li> <li>Retirement Board</li> <li>Salary Board</li> <li>Zoning Appeals Board</li> </ul> | <p><b>Component Boards</b></p> <ul style="list-style-type: none"> <li>Conservation Board</li> <li>General Financing Authority</li> <li>Housing Authority</li> <li>Industrial Development Authority</li> <li>Planning Commission</li> </ul> | <p><b>Advisory Board</b></p> <ul style="list-style-type: none"> <li>Children and Youth Advisory Board</li> <li>Criminal Justice Advisory Board</li> <li>Water Resources Advisory</li> <li>Ag Land Preservation</li> <li>Economic Development Committee</li> </ul> |
|--|--|---|

# *Welcome to Adams County, PA*



*~~WELCOME~~*

*(Click here for a Welcome message from  
Chairman Commissioner, Randy Phiel)*

[Click Here](#)



# ADAMS COUNTY, PENNSYLVANIA

## *Introduction*

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

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

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

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

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

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

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

Throughout the year residents hold numerous fairs and festivals. The County’s role as a major producer of fruit is celebrated twice a year at the Apple Blossom and the Apple Harvest Festivals in Arendtsville.

The Gettysburg Theatre Festival is presented each summer on the campus of Gettysburg College. Gettysburg and East Berlin Boroughs contain large historic districts listed in the National Register of Historic Places.

Additional demographics and other supplemental statistical information follows on pages 20 - 40.

# 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

# ADAMS COUNTY, PENNSYLVANIA

## Demographics

|                              |         |
|------------------------------|---------|
| Population                   | 104,127 |
| Median Age                   | 43.9    |
| <b>Race</b>                  |         |
| -White                       | 88.4%   |
| -Black                       | 2.1%    |
| -Am. Indian, AK Native       | 0.4%    |
| -Asian                       | 0.9%    |
| -Native HI, Pacific Islander | 0.1%    |
| -Hispanic or Latino          | 7.4%    |
| -Two or More Races           | 1.6%    |

Source: US Census Bureau, Population Estimates, 2021



## Social & Economic Characteristics

|                                 |           |
|---------------------------------|-----------|
| Housing Units                   | 42,848    |
| Households                      | 39,908    |
| Average Household Size          | 2.5       |
| <b>Education</b>                |           |
| High School Grad or Higher      | 89.8%     |
| Bachelor's Degree or Higher     | 24%       |
| <b>Income</b>                   |           |
| Per Capita Income               | \$34,674  |
| Median Household Income         | \$72,492  |
| <b>Employment &amp; Commute</b> |           |
| Workers 16 years and over       | 50,480    |
| Mean Travel Time to Work        | 28.5 min. |

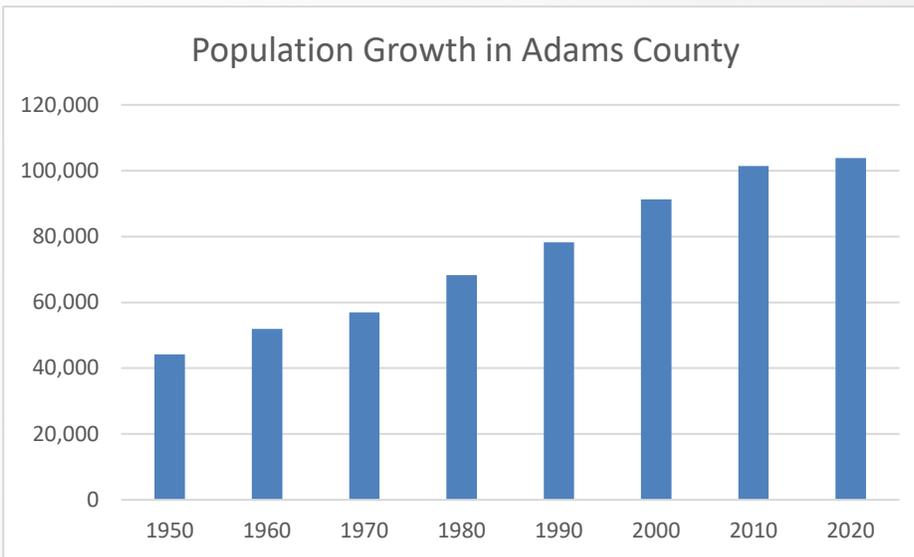
Source: 2021 United States Census Bureau Estimates, ACS

ADAMS COUNTY, PENNSYLVANIA

# Population

|                      | 1990 Census | 2000 Census | 2010 Census | 2020 Census | % Change 2000–2010 | % Change 2010-2020 |
|----------------------|-------------|-------------|-------------|-------------|--------------------|--------------------|
| <b>United States</b> | 248,709,873 | 281,421,906 | 304,059,724 | 331,449,281 | 8.0%               | 9.0%               |
| <b>Pennsylvania</b>  | 11,881,643  | 12,281,054  | 12,702,379  | 13,002,700  | 3.4%               | 2.4%               |
| <b>Adams County</b>  | 78,274      | 91,292      | 101,407     | 103,852     | 11.1%              | 2.4%               |

Source: US Census Bureau, 2020 Census



## Age Distribution

| Age                      | Percent     |
|--------------------------|-------------|
| <b>0 to 9 years</b>      | <b>10%</b>  |
| <b>10 to 19 years</b>    | <b>13%</b>  |
| <b>20 to 29 years</b>    | <b>11%</b>  |
| <b>30 to 39 years</b>    | <b>12%</b>  |
| <b>40 to 49 years</b>    | <b>10%</b>  |
| <b>50 to 59 years</b>    | <b>14%</b>  |
| <b>60 to 69 years</b>    | <b>15%</b>  |
| <b>70 to 79 years</b>    | <b>10%</b>  |
| <b>80 years and over</b> | <b>5%</b>   |
| <b>Median Age</b>        | <b>43.9</b> |

Source: US Census Bureau Estimates, ACS 2021, 1-year



ADAMS COUNTY, PENNSYLVANIA

| <b>Municipal Population</b> |                    |                    |                    |
|-----------------------------|--------------------|--------------------|--------------------|
| <b>Municipality</b>         | <b>2000 Census</b> | <b>2010 Census</b> | <b>2020 Census</b> |
| Abbottstown                 | 905                | 1,011              | 1,022              |
| Arendtsville                | 848                | 952                | 867                |
| Bendersville                | 576                | 641                | 736                |
| Berwick Twp                 | 1,818              | 2,389              | 2,403              |
| Biglerville                 | 1,101              | 1,200              | 1,225              |
| Bonneauville                | 1,378              | 1,800              | 1,758              |
| Butler Twp                  | 2,678              | 2,567              | 2,550              |
| Carroll Valley              | 3,291              | 3,876              | 3,940              |
| Conewago Twp                | 5,709              | 7,085              | 7,875              |
| Cumberland Twp              | 5,718              | 6,162              | 7,033              |
| East Berlin                 | 1,365              | 1,521              | 1,542              |
| Fairfield                   | 486                | 507                | 526                |
| Franklin Twp                | 4,590              | 4,877              | 4,676              |
| Freedom Twp                 | 844                | 831                | 825                |
| Germany Twp                 | 2,269              | 2,700              | 2,844              |
| Gettysburg                  | 7,490              | 7,620              | 7,106              |
| Hamilton Twp                | 2,044              | 2,530              | 2,714              |
| Hamiltonban Twp             | 2,216              | 2,372              | 2,300              |
| Highland Twp                | 825                | 943                | 997                |
| Huntington Twp              | 2,233              | 2,369              | 2,395              |
| Latimore Twp                | 2,528              | 2,580              | 2,646              |
| Liberty Twp                 | 1,063              | 1,237              | 1,376              |
| Littlestown                 | 3,947              | 4,434              | 4,782              |
| McSherrystown               | 2,691              | 3,038              | 3,077              |
| Menallen Twp                | 2,974              | 3,515              | 3,701              |
| Mt Joy Twp                  | 3,232              | 3,670              | 3,789              |
| Mt Pleasant Twp             | 4,420              | 4,693              | 4,666              |
| New Oxford                  | 1,696              | 1,783              | 1,868              |
| Oxford Twp                  | 4,876              | 5,517              | 5,936              |
| Reading Twp                 | 5,106              | 5,708              | 5,799              |
| Straban Twp                 | 4,539              | 4,928              | 4,851              |
| Tyrone Twp                  | 2,273              | 2,298              | 2,268              |
| Union Twp                   | 2,989              | 3,148              | 3,076              |
| York Springs                | 574                | 833                | 683                |

Source: US Census Bureau, Decennial Census, 2020 Redistricting Data. Adams County of Planning and Development

# ADAMS COUNTY, PENNSYLVANIA

## Employment

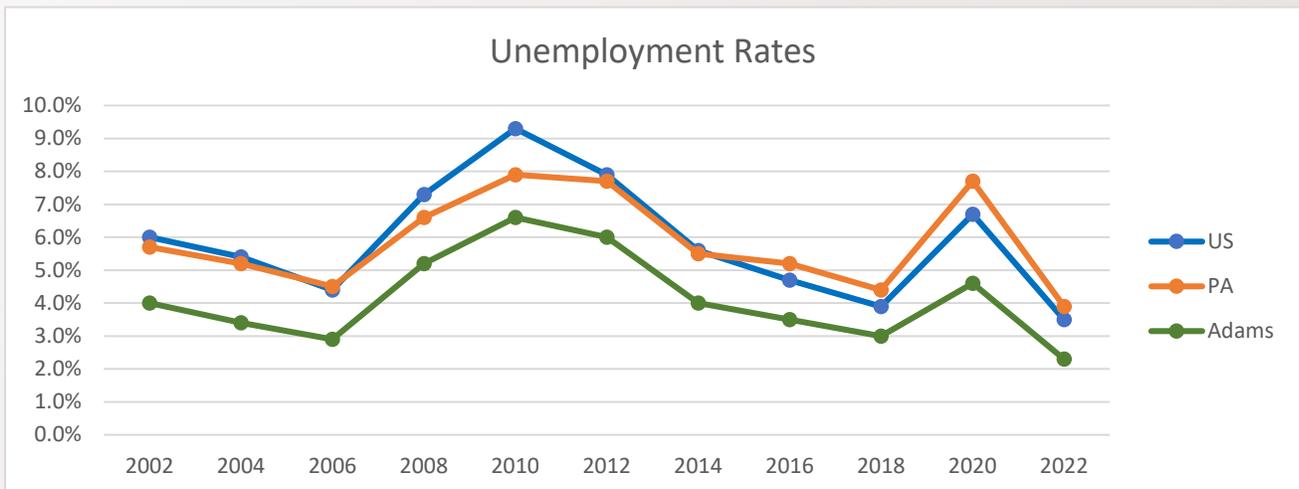
Typically, unemployment rates in Adams County fall below the state and national averages. Many area employers indicate that they choose to locate, or remain, in Adams County because of the exceptional work ethic of the labor force.

| Employment in Adams County |               |               |               |               |
|----------------------------|---------------|---------------|---------------|---------------|
| Adams County               | December 2019 | December 2020 | December 2021 | December 2022 |
| <b>Labor Force</b>         | 55,065        | 53,784        | 54,189        | 55,608        |
| <b>Employed</b>            | 53,287        | 51,310        | 52,791        | 54,315        |
| <b>Unemployed</b>          | 1,778         | 2,474         | 1,398         | 1,293         |
| <b>Unemployment Rate %</b> | 3.2%          | 4.6%          | 2.6%          | 2.3%          |

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



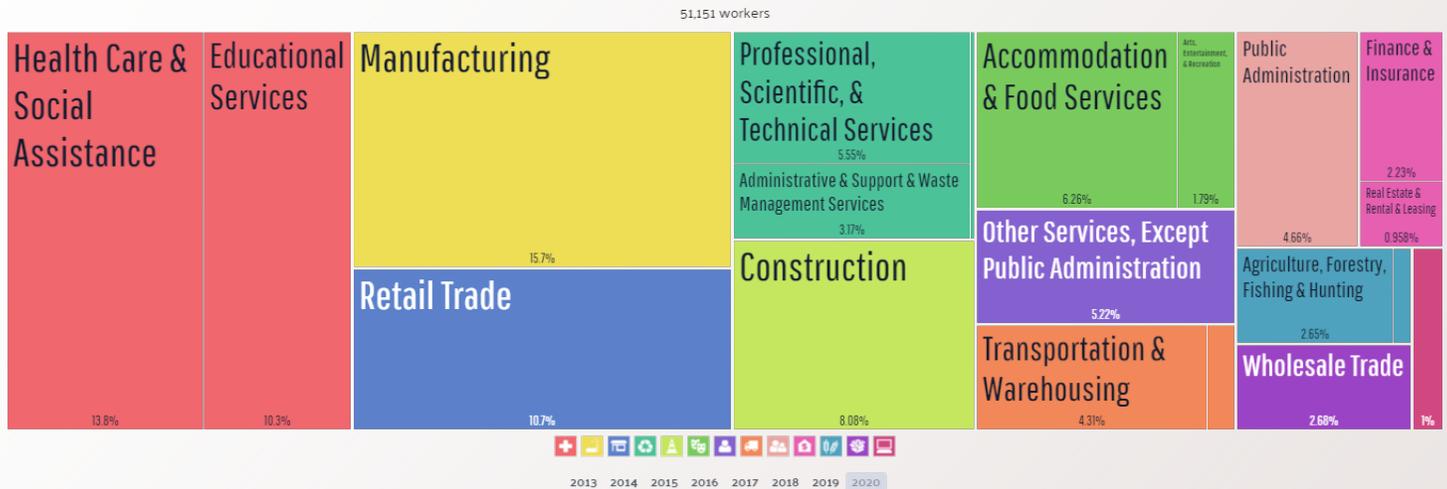
| National and State Employment Comparisons |                            |                             |                            |                             |
|---|----------------------------|-----------------------------|----------------------------|-----------------------------|
|   | Pennsylvania December 2021 | United States December 2021 | Pennsylvania December 2022 | United States December 2022 |
| <b>Labor Force</b>                        | 6,367,256                  | 162,410,000                 | 6,455,345                  | 164,966,000                 |
| <b>Employed</b>                           | 6,017,044                  | 156,081,000                 | 6,201,766                  | 159,244,000                 |
| <b>Unemployed</b>                         | 350,212                    | 6,329,000                   | 253,579                    | 5,722,000                   |
| <b>Unemployment Rate %</b>                | 5.5%                       | 3.9%                        | 3.9%                       | 3.5%                        |



ADAMS COUNTY, PENNSYLVANIA

# Industry and Occupation Trends

From 2019 to 2020 employment in Adams County, PA grew at a rate of .546% from 50,900 employees to 51,200 employees. The most common employment sectors for those who live in Adams County, PA, are manufacturing (8,022 people), health care & social assistance (7,038 people), and retail trade (5,490 people). This chart shows the share breakdown of the primary industries for residents of Adams County, PA, though some of these residents may live in Adams County, PA and work somewhere else. Census data is tagged to a residential address, not a work address.



[https://university.datausa.io/profile/geo/adams-county-pa#employment\\_by\\_industries](https://university.datausa.io/profile/geo/adams-county-pa#employment_by_industries)

Please view link to select the years in this chart.

As you can see from the chart above, manufacturing comes in the highest at 15.7% for industries in Adams County. Some aspects of manufacturing include agriculture in Adams County. As such, agriculture and tourism are the top two industries in Adams County. An estimated 3 million people visit Adams County each year, generating more than \$750 million in annual visitor spending, and supporting over 5,400 local jobs. \$183 million is spent annually on recreation – visits to museums, educational attractions, tours and more.

From 2019 to 2020, employment in Adams County, PA grew at a rate of 0.546% from 50,900 employees to 51,200 employees.

The economy of Adams County, PA employs 51,200 people. The manufacturing industry employs (8,022) people, health care & social assistance (7,038) people, and retail trade (5,490) people.

Source: Data from the Census Bureau ACS 5-year Estimate

ADAMS COUNTY, PENNSYLVANIA

# Industry and Occupation Trends

| Adams County Industry Trends - Average Number of Employees<br>(As of Dec 2021) |   |       |       |       |
|--|---|-------|-------|-------|
| NAICS  | Industry                                      | 2019  | 2020  | 2021  |
| 11   | Agriculture, Forestry, Fishing & Hunting      | 1,652 | 1,568 | 1,582 |
| 21   | Mining, Quarrying, and Oil & Gas Extraction   | 101   | ND    | 91    |
| 22   | Utilities                                     | ND    | 115   | ND    |
| 23   | Construction                                  | 1,647 | 1,606 | 1,719 |
| 31-33  | Manufacturing                                 | 7,696 | 7,273 | 7,493 |
| 42   | Wholesale Trade                               | 281   | 289   | 333   |
| 44-45  | Retail Trade                                  | 3,584 | 3,271 | 3,504 |
| 48-49  | Transportation and Warehousing                | 1,432 | 1,236 | 1,214 |
| 51   | Information                                   | 253   | 197   | 172   |
| 52   | Finance and Insurance                         | 565   | 559   | 538   |
| 53   | Real Estate and Rental and Leasing            | 184   | 224   | 281   |
| 54   | Professional and Technical Services           | 660   | 628   | 627   |
| 55   | Management of Companies and Enterprises       | 278   | 287   | 324   |
| 56   | Administrative and Waste Services             | 706   | 697   | 701   |
| 61   | Educational Services                          | ND    | ND    | ND    |
| 62   | Health Care and Social Assistance             | 5,108 | 4,964 | 4,922 |
| 71   | Arts, Entertainment, and Recreation           | 658   | 551   | 624   |
| 72   | Accommodation and Food Services               | 4,147 | 3,178 | 3,399 |
| 81   | Other Services (Except Public Administration) | 1,157 | 915   | 1,016 |
| 92   | Public Administration                         | 1,438 | 1,455 | 1,432 |

Source: PA Department of Labor & Industry

'ND' represents Non-Disclosable information

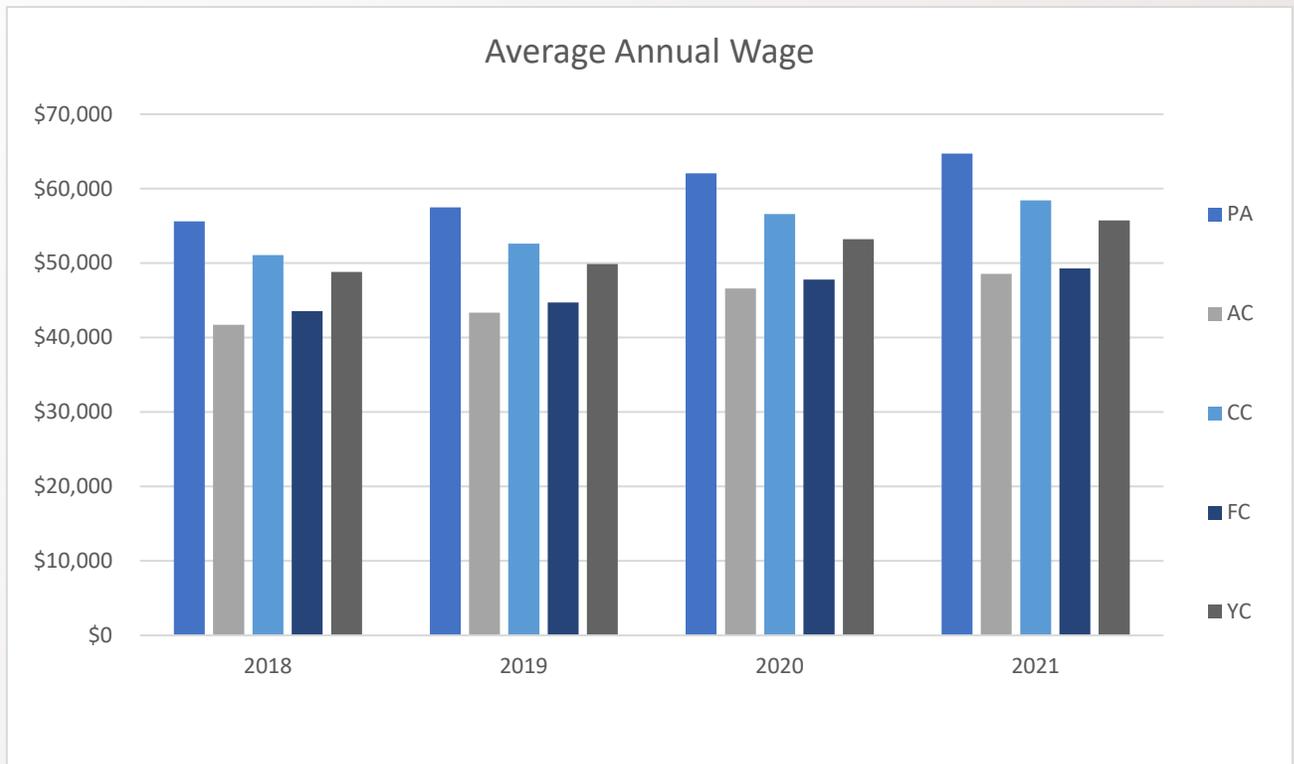
## Top Employers

- |   |  |
|---|--|
| <ol style="list-style-type: none"> <li>1. The Gettysburg Hospital</li> <li>2. Gettysburg College</li> <li>3. Knouse Foods Cooperative Inc.</li> <li>4. Federal Government</li> <li>5. Mott's LLP</li> </ol> | <ol style="list-style-type: none"> <li>6. Pella Corporation</li> <li>7. Packing Corp. of America</li> <li>8. Wellspan Medical Group</li> <li>9. Adams County</li> <li>10. Utz Quality Foods Inc</li> </ol> |
|---|--|

# ADAMS COUNTY, PENNSYLVANIA

## Wages

| Average Annual Wage Comparison—PA and the Region |          |      |          |      |          |      |          |      |
|--|----------|------|----------|------|----------|------|----------|------|
| Location   | 2018     | Rank | 2019     | Rank | 2020     | Rank | 2021     | Rank |
| Pennsylvania                                     | \$55,268 |      | \$57,497 |      | \$62,049 |      | \$64,697 |      |
| Adams County                                     | \$41,728 | 39   | \$43,359 | 39   | \$46,583 | 32   | \$48,542 | 33   |
| Cumberland Co.                                   | \$51,062 | 13   | \$52,629 | 14   | \$56,581 | 12   | \$58,414 | 13   |
| Franklin County                                  | \$43,576 | 28   | \$44,690 | 29   | \$47,797 | 29   | \$49,297 | 31   |
| York County                                      | \$48,808 | 17   | \$49,898 | 18   | \$53,209 | 17   | \$55,755 | 18   |



United States Department of Labor- Bureau of Labor Statistics  
 \*As of December 2021



## 2023 ADAMS COUNTY BUDGET

# ADAMS COUNTY, PENNSYLVANIA

The highest average annual wage by Industry, per the Chart below, are Management of Companies at \$89,032; Finance & Insurance at \$73,637; and Mining, quarrying, Oil and gas extraction at \$69,395 representing 2021 data.

| <b>Average Annual Wage by Industry</b>   |             |             |             |             |             |
|--|-------------|-------------|-------------|-------------|-------------|
| <b>Industry</b>                          | <b>2014</b> | <b>2016</b> | <b>2018</b> | <b>2020</b> | <b>2021</b> |
| Agriculture, Forestry, Fishing & Hunting | \$34,944    | \$34,998    | \$39,345    | \$41,623    | \$44,078    |
| Mining, Quarrying, Oil & Gas Extraction  | ND          | \$70,700    | \$73,405    | ND          | \$69,395    |
| Utilities                                | ND          | ND          | ND          | \$89,128    | ND          |
| Construction                             | \$48,724    | \$49,943    | \$55,408    | \$63,212    | \$67,122    |
| Manufacturing                            | \$47,268    | \$47,593    | \$49,543    | \$54,105    | \$56,500    |
| Wholesale Trade                          | \$41,860    | \$42,432    | \$45,729    | \$49,825    | \$51,702    |
| Retail Trade                             | \$24,804    | \$25,515    | \$27,198    | \$30,852    | \$31,837    |
| Transportation and Warehousing           | \$37,024    | \$38,852    | \$44,606    | \$47,018    | \$50,437    |
| Information                              | \$45,656    | \$41,352    | \$43,079    | \$45,276    | \$41,441    |
| Finance and Insurance                    | \$52,728    | \$58,506    | \$58,612    | \$67,756    | \$73,637    |
| Real Estate and Rental and Leasing       | \$33,904    | \$39,672    | \$40,382    | \$44,980    | \$42,756    |
| Professional and Technical Services      | \$55,848    | \$58,472    | \$53,626    | \$57,780    | \$59,120    |
| Management of Companies/Enterprises      | \$62,556    | \$65,482    | \$71,716    | \$87,259    | \$89,032    |
| Administrative and Waste Services        | \$22,464    | \$23,607    | \$27,725    | \$32,559    | \$36,801    |
| Educational Services                     | \$46,280    | ND          | ND          | ND          | ND          |
| Health Care and Social Assistance        | \$41,496    | \$42,595    | \$45,368    | \$48,851    | \$51,925    |
| Arts, Entertainment and Recreation       | \$23,140    | \$23,597    | \$24,645    | \$27,095    | \$26,652    |
| Accommodation and Food Services          | \$14,924    | \$15,159    | \$16,696    | \$17,461    | \$20,015    |
| Other Services                           | \$21,840    | \$22,716    | \$24,843    | \$28,256    | \$28,964    |
| Public Administration                    | \$52,364    | \$58,440    | \$60,415    | \$66,175    | \$68,863    |

\*ND\* represents non-Disclosable information



# ADAMS COUNTY, PENNSYLVANIA

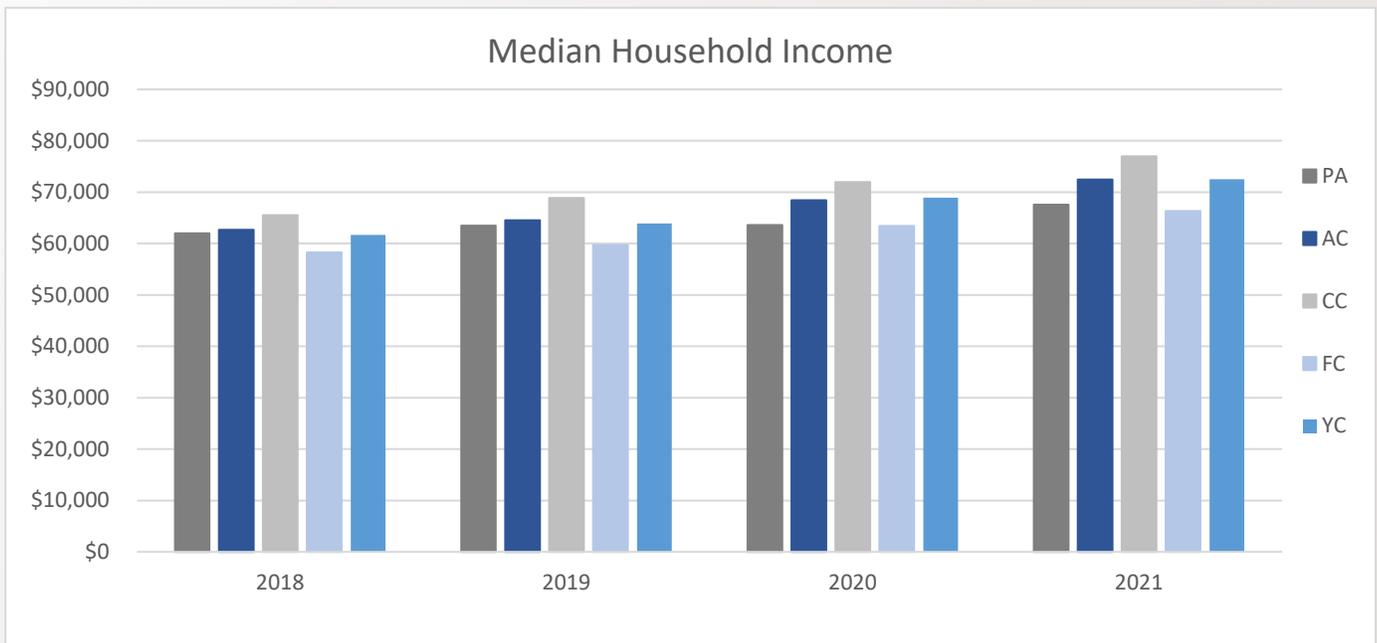
## Income

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 |          |          |          |          |
|-------------------------|----------|----------|----------|----------|
|                         | 2018     | 2019     | 2020     | 2021     |
| <b>United States</b>    | \$63,059 | \$65,712 | \$64,994 | \$69,021 |
| <b>Pennsylvania</b>     | \$62,009 | \$63,463 | \$63,627 | \$67,587 |
| <b>Adams Co.</b>        | \$62,661 | \$64,507 | \$68,411 | \$72,492 |
| <b>Cumberland Co.</b>   | \$65,544 | \$68,895 | \$71,979 | \$77,001 |
| <b>Franklin Co.</b>     | \$58,267 | \$59,713 | \$63,420 | \$66,329 |
| <b>York County</b>      | \$61,707 | \$63,902 | \$68,940 | \$72,543 |



Source: US Census Bureau, American Community Survey, 2021



# ADAMS COUNTY, PENNSYLVANIA

## County Taxes

County Taxes are comprised of three primary sources. The first and most significant revenue source for Adams County is known as Real Property Taxes, levied for general purposes. The second source is known as Per capita tax and finally, the last is called Hotel Tax. Each are described below.

**Property Taxes: Per the County Code Article XVII Fiscal Affairs Section 1770:** Each year, the County Commissioners shall fix by resolution a set rate of taxation on personal property for County purposes not to exceed 25 mills on every dollar of the adjusted valuation. For 2023, the millage rate set by resolution is 4.4393 mills. For 2023, the County budgeted \$43 million in base real estate tax revenue. No tax for general county purposes shall exceed in any one year twenty-five mills on every dollar of the adjusted valuation.

**Per Capita Tax:** The County Commissioners may also levy and collect an annual per capital tax on persons for county purposes. The current per capital tax per occupation is \$5. Any person whose total income is less than \$10,000 per annum is exempt. For 2023, the County budgeted \$333,300 in per capita tax.

**Hotel Tax:** The County levies a 5% hotel lodging tax and by statute the proceeds are used to assist in the promotion, advertising, and marketing of tourism and special events. Tourism is one of the biggest industries in Adams County and has made a significant come back from the pandemic. For 2023, the County budgeted \$2.4 million in revenues.

### The Top Ten Taxpayers

The Brethren Home Community  
Gateway Gettysburg Hotel/ Conference Center Partners LP/Restaurant/Gateway Land LP  
Utz Quality Foods/UQF Holdings, Inc.  
Ski Rounttop/Ski America, Inc./Snow Time, Inc.  
Wellspan Properties, Inc.  
Knouse Foods Cooperative, Inc.  
Gettysburg College/Gettysburg College Title Holding Co.  
Delancey Gettysburg Associates LP/Gettysburg Outlet Center  
C & J Clark America Inc.  
Legacy Vulcan, LLC

Tourism and agriculture are integral to the Adams County economy. The County has vast resources available for these industries to thrive. As indicated by the County's top employers, many of the businesses are directly related to these industries. Adams County is proud of its rich history and agricultural heritage.

# ADAMS COUNTY, PENNSYLVANIA

## An Idea of Housing Costs

Living in Adams County see below a picture depicting the tax impact on an average house in the area. The median home value in Adams County was \$275,000, in 2022, smaller than the national average of \$306,810. The 12 month change in median home value was +10% for Adams County as compared to the national change of +13.57%. The homeownership rate difference between Adams County (77.8%), PA is and the national average of 64.4% is approximately 13%.

Compared to the national averages, the largest share of households, in Adams County, pay taxes in the \$3,000 + range for a median property value of \$212,300. See additional Housing statistics on page 34.

In 2022, 4% of the homes sold were under \$100,000. Homes purchased between \$100,000-\$200,000 were 21% of the market. Homes purchased between \$200,001-\$300,000 were 32% of the market and 43% of the homes sold were priced over \$300,000.



The above data is based on a sample in the Gettysburg area and Littlestown School District. There are 6 school districts and 34 municipalities in Adams County and they vary in tax rates. See page(s) 33-34. Rates change depending on what school district and municipality you live.

*Estimate Data from the Census Bureau ACS 5-year.  
Source of data is from Adams County Tax Services Department.  
Image from online Berkshire Hathaway HomeServices.*

ADAMS COUNTY, PENNSYLVANIA

*Municipal & School Taxes*

| Municipality    | 2023 Municipal Real Estate Mills |
|-----------------|----------------------------------|
| Abbottstown     | 2.35                             |
| Arendtsville    | 1.43                             |
| Bendersville    | 1.0491                           |
| Berwick Twp     | .1500                            |
| Biglerville     | 3.85                             |
| Bonneauville    | 2.4199                           |
| Butler Twp      | .4972                            |
| Carroll Valley  | 2.45                             |
| Conewago Twp    | 2.0109                           |
| Cumberland Twp  | 1.900                            |
| East Berlin     | 1.800                            |
| Fairfield       | 1.532                            |
| Franklin Twp    | .5264                            |
| Freedom Twp     | .6058                            |
| Germany Twp     | .2500                            |
| Gettysburg      | 4.177                            |
| Hamilton Twp    | .7345                            |
| Hamiltonban Twp | 1.4859                           |
| Highland Twp    | .2088                            |
| Huntington Twp  | None                             |
| Latimore Twp    | .6200                            |
| Liberty Twp     | 1.5650                           |
| Littlestown     | 3.8090                           |
| McSherrystown   | 3.7720                           |
| Menallen Twp    | .1934                            |
| Mt Joy Twp      | None                             |
| Mt Pleasant Twp | .7050                            |
| New Oxford      | 2.700                            |
| Oxford Twp      | .9828                            |
| Reading Twp     | .2583                            |
| Straban Twp     | .1010                            |
| Tyrone Twp      | .6727                            |
| Union Twp       | .2500                            |
| York Springs    | 1.6365                           |

The County, each municipality (with the exception of Huntington and Mt. Joy townships) 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 – 2023 |              |
|---------------------------|--------------|
| Real Estate               | 4.4393 mills |
| Per Capita                | \$5          |



| School District   | 2022- 2023 School Real Estate Mills |
|-------------------|-------------------------------------|
| Bermudian Springs | 12.4656                             |
| Conewago Valley   | 14.8524                             |
| Fairfield Area    | 11.1305                             |
| Gettysburg Area   | 11.2589                             |
| Littlestown Area  | 13.0459                             |
| Upper Adams       | 15.6383                             |

2023 ADAMS COUNTY BUDGET

ADAMS COUNTY, PENNSYLVANIA

|    | Munic.         | School District | Munic Total Mills | Munic Real Estate Mills | Munic Fire Tax Mills | Munic Per Capita | Munic Occ Mills | School Real Estate Mills | School Per Capita |
|----|----------------|-----------------|-------------------|-------------------------|----------------------|------------------|-----------------|--------------------------|-------------------|
| 1  | Abbottstown    | C               | 2.6000            | 2.3500                  | 0.2500               | \$5.00           |                 | 14.8524                  | \$10.00           |
| 2  | Arendtsville   | U               | 1.4300            | 1.4300                  | 0.0000               | \$5.00           | 7               | 15.6383                  | \$10.00           |
| 3  | Bendersville   | U               | 1.2991            | 1.0491                  | 0.2500               | \$5.00           | 15              | 15.6383                  | \$10.00           |
| 4  | Berwick        | C               | 0.4000            | 0.1500                  | 0.2500               | \$4.00           |                 | 14.8524                  | \$10.00           |
| 5  | Biglerville    | U               | 3.8500            | 3.8500                  | 0.0000               | \$5.00           | 9               | 15.6383                  | \$10.00           |
| 6  | Bonneauville   | L               | 2.6699            | 2.4199                  | 0.2500               | \$5.00           |                 | 13.0459                  | \$10.00           |
| 6  | Bonneauville   | C               | 2.6699            | 2.4199                  | 0.2500               | \$5.00           |                 | 14.8524                  | \$10.00           |
| 7  | Butler         | U               | 0.7472            | 0.4972                  | 0.2500               | \$5.00           |                 | 15.6383                  | \$10.00           |
| 43 | Carroll Valley | F               | 2.7000            | 2.4500                  | 0.2500               |                  |                 | 11.1305                  |                   |
| 8  | Conewago       | C               | 2.0109            | 2.0109                  | 0.0000               | \$5.00           |                 | 14.8524                  | \$10.00           |
| 9  | Cumberland     | G               | 2.1500            | 1.9000                  | 0.2500               | \$5.00           |                 | 11.2589                  |                   |
| 10 | East Berlin    | B               | 1.8000            | 1.8000                  | 0.0000               | \$5.00           | 5%              | 12.4656                  | \$10.00           |
| 11 | Fairfield      | F               | 1.7820            | 1.5320                  | 0.2500               | \$5.00           | 100             | 11.1305                  |                   |
| 12 | Franklin       | G               | 0.7764            | 0.5264                  | 0.2500               | \$5.00           |                 | 11.2589                  |                   |
| 13 | Freedom        | G               | 0.6058            | 0.6058                  | 0.0000               | \$5.00           |                 | 11.2589                  |                   |
| 15 | Germany        | L               | 0.3500            | 0.2500                  | 0.1000               | \$5.00           |                 | 13.0459                  | \$10.00           |
| 16 | Gettysburg     | G               | 4.4270            | 4.1770                  | 0.2500               | \$5.00           | 30              | 11.2589                  |                   |
| 17 | Hamilton       | B               | 0.7345            | 0.7345                  | 0.0000               | \$5.00           |                 | 12.4656                  | \$10.00           |
| 17 | Hamilton       | C               | 0.7345            | 0.7345                  | 0.0000               | \$5.00           |                 | 14.8524                  | \$10.00           |
| 18 | Hamiltonban    | F               | 1.7359            | 1.4859                  | 0.2500               | \$5.00           |                 | 11.1305                  |                   |
| 20 | Highland       | G               | 0.2088            | 0.2088                  | 0.0000               | \$5.00           |                 | 11.2589                  |                   |
| 22 | Huntington     | B               | none              | 0.0000                  | 0.0000               | \$5.00           |                 | 12.4656                  | \$10.00           |
| 23 | Latimore       | B               | 0.6200            | 0.6200                  | 0.0000               | \$5.00           | 30%             | 12.4656                  | \$10.00           |
| 25 | Liberty        | F               | 1.5650            | 1.5650                  | 0.0000               | \$5.00           |                 | 11.1305                  |                   |
| 27 | Littlestown    | L               | 4.0590            | 3.8090                  | 0.2500               |                  |                 | 13.0459                  | \$10.00           |
| 28 | McSherrystown  | C               | 4.1261            | 3.7720                  | 0.3541               | \$5.00           |                 | 14.8524                  | \$10.00           |
| 29 | Menallen       | U               | 0.4434            | 0.1934                  | 0.2500               | \$5.00           |                 | 15.6383                  | \$10.00           |
| 30 | Mt. Joy        | L               | none              | 0.0000                  | 0.0000               | \$5.00           |                 | 13.0459                  | \$10.00           |
| 30 | Mt. Joy        | G               | none              | 0.0000                  | 0.0000               | \$5.00           |                 | 11.2589                  |                   |
| 32 | Mt. Pleasant   | C               | 0.7050            | 0.7050                  | 0.0000               | \$5.00           |                 | 14.8524                  | \$10.00           |
| 32 | Mt. Pleasant   | L               | 0.7050            | 0.7050                  | 0.0000               | \$5.00           |                 | 13.0459                  | \$10.00           |
| 34 | New Oxford     | C               | 2.7000            | 2.7000                  | 0.0000               | \$5.00           |                 | 14.8524                  | \$10.00           |
| 35 | Oxford         | C               | 0.9828            | 0.9828                  | 0.0000               | \$5.00           |                 | 14.8524                  | \$10.00           |
| 36 | Reading        | B               | 0.2583            | 0.2583                  | 0.0000               | \$5.00           |                 | 12.4656                  | \$10.00           |
| 38 | Straban        | C               | 0.3510            | 0.1010                  | 0.2500               | \$2.00           |                 | 14.8524                  | \$10.00           |
| 38 | Straban        | G               | 0.3510            | 0.1010                  | 0.2500               | \$2.00           |                 | 11.2589                  |                   |
| 40 | Tyrone         | U               | 0.6727            | 0.6727                  | 0.0000               | \$5.00           |                 | 15.6383                  | \$10.00           |
| 40 | Tyrone         | C               | 0.6727            | 0.6727                  | 0.0000               | \$5.00           |                 | 14.8524                  | \$10.00           |
| 41 | Union          | L               | 0.2500            | 0.2500                  | 0.0000               |                  |                 | 13.0459                  | \$10.00           |
| 42 | York Springs   | B               | 1.6365            | 1.6365                  | 0.0000               | \$10.00          | 16%             | 12.4656                  | \$10.00           |

ADAMS COUNTY, PENNSYLVANIA

# Home Sale Statistics

| Number of Homes Sold      |            |            |              |              |              |
|---------------------------|------------|------------|--------------|--------------|--------------|
| School District           | 2018       | 2019       | 2020         | 2021         | 2022         |
| Bermudian Springs         | 108        | 93         | 154          | 148          | 137          |
| Conewago Valley           | 243        | 251        | 317          | 322          | 300          |
| Fairfield Area            | 63         | 82         | 126          | 125          | 110          |
| Gettysburg Area           | 235        | 245        | 326          | 338          | 346          |
| Littlestown Area          | 116        | 158        | 215          | 238          | 209          |
| Upper Adams               | 69         | 70         | 115          | 11           | 86           |
| <b>Total Adams County</b> | <b>834</b> | <b>899</b> | <b>1,253</b> | <b>1,282</b> | <b>1,188</b> |

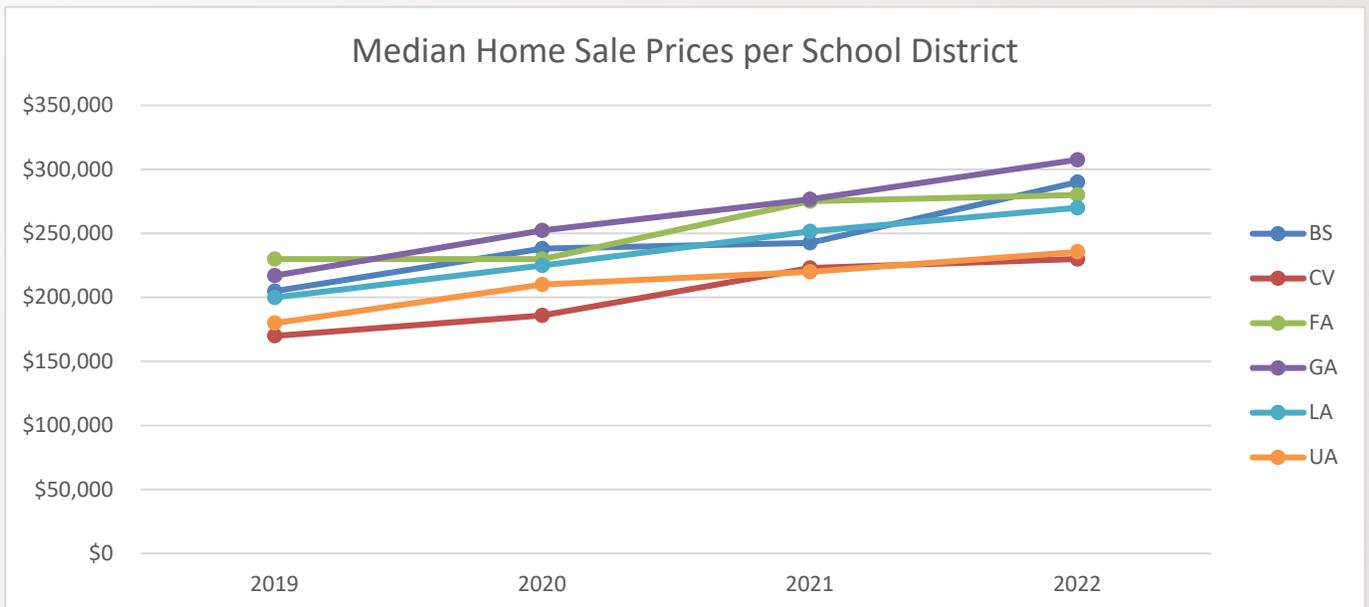


Source: RAYAC



| Median Home Sale Price |                  |                  |                  |                  |
|------------------------|------------------|------------------|------------------|------------------|
| School District        | 2019             | 2020             | 2021             | 2022             |
| Bermudian Springs      | \$204,900        | \$238,100        | \$242,500        | \$290,000        |
| Conewago Valley        | \$169,900        | \$185,900        | \$222,950        | \$230,000        |
| Fairfield Area         | \$229,900        | \$229,950        | \$275,000        | \$280,000        |
| Gettysburg Area        | \$217,000        | \$252,150        | \$276,600        | \$307,495        |
| Littlestown Area       | \$199,900        | \$224,900        | \$251,425        | \$270,000        |
| Upper Adams            | \$179,900        | \$209,900        | \$219,900        | \$235,500        |
| <b>Total Adams Co.</b> | <b>\$199,900</b> | <b>\$224,000</b> | <b>\$250,000</b> | <b>\$275,000</b> |

Source: RAYAC

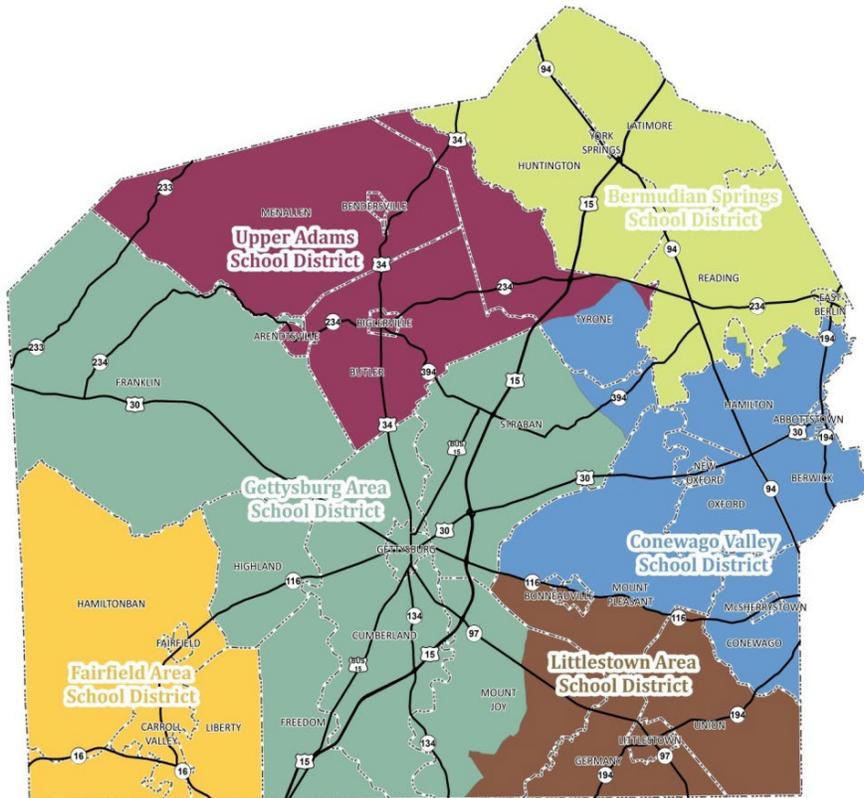


# ADAMS COUNTY, PENNSYLVANIA

## Education

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

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



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](http://www.privateschoolreview.com))

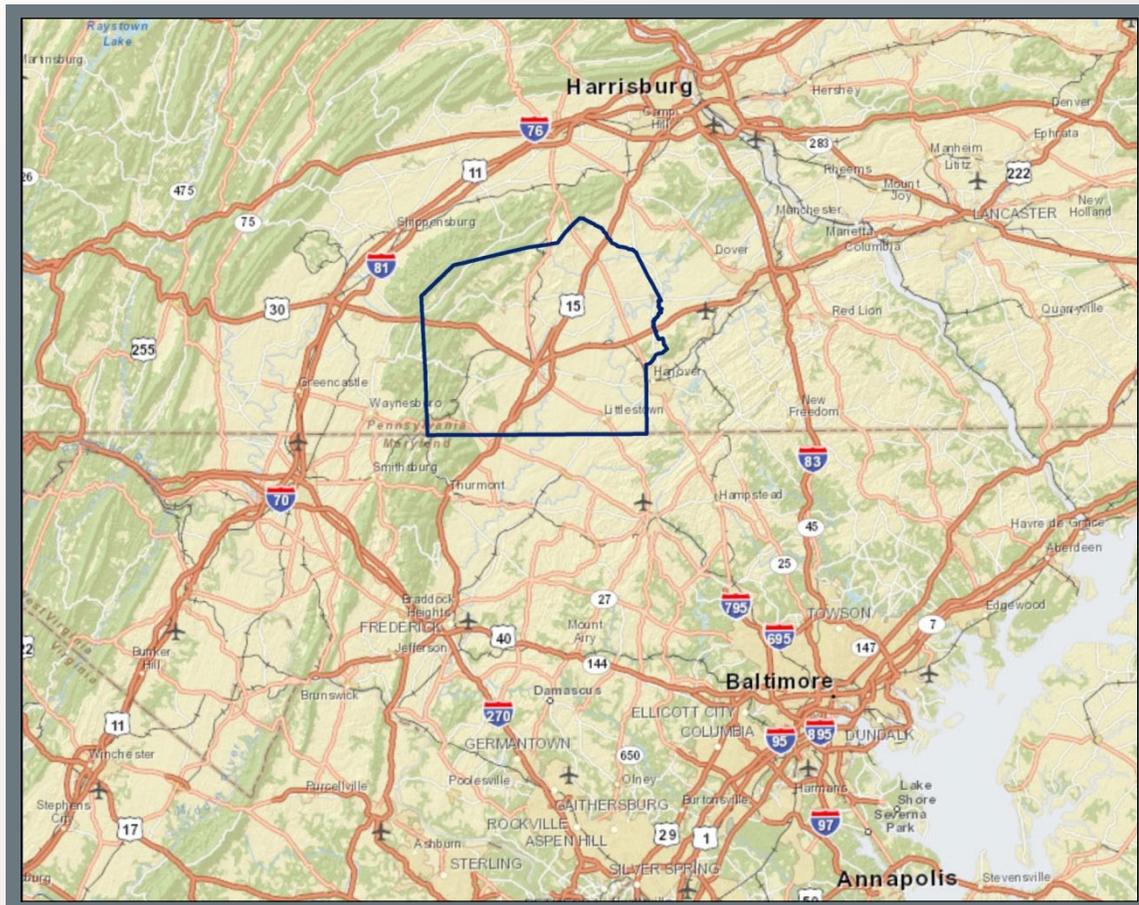


| Colleges                                      |   |         |
|---|---|---------|
| School  | Address                                     | Type    |
| Gettysburg College                            | 300 N. Washington St, Gettysburg, PA 17325  | Private |
| Harrisburg Area Community College/ Gettysburg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

# ADAMS COUNTY, PENNSYLVANIA

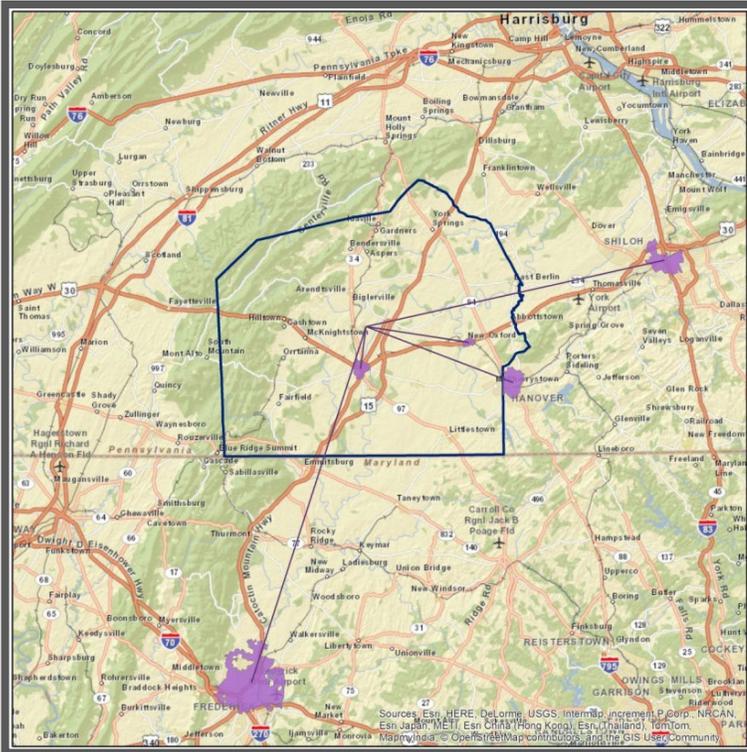
## *Transportatio*

- 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 high- way 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 line 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 Rabbit Transit 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.



# ADAMS COUNTY, PENNSYLVANIA

## Commuting Patterns



### Work Destination (Live in A.C.)

|   | Count  | Share  |
|---|--------|--------|
| Total Primary Jobs                            | 44,984 | 100.0% |
| <b>Jobs Counts by Places (Top 5 Breakout)</b> |        |        |
| Gettysburg Borough, PA                        | 2,994  | 6.7%   |
| Hanover Borough, PA                           | 2,990  | 6.6%   |
| New Oxford Borough, PA                        | 1,056  | 2.3%   |
| Frederick City, MD                            | 775    | 1.7%   |
| York City, PA                                 | 756    | 1.7%   |
| All Other Locations                           | 36,413 | 80.9%  |

2020 LEHD Data

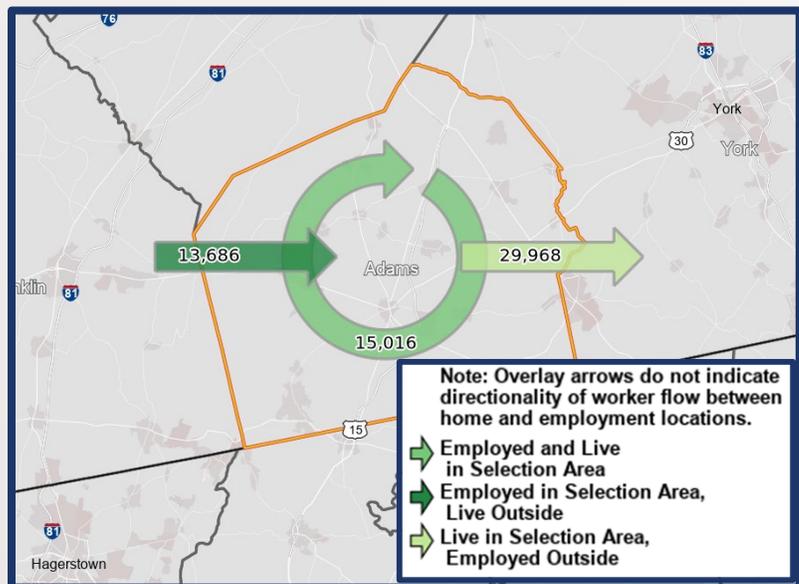
### Home Destination (Work in A.C.)

|   | Count  | Share  |
|---|--------|--------|
| Total Primary Jobs                            | 28,702 | 100.0% |
| <b>Jobs Counts by Places (Top 5 breakout)</b> |        |        |
| Hanover Borough, PA                           | 1,031  | 3.6%   |
| Gettysburg Borough, PA                        | 1,000  | 3.5%   |
| Carroll Valley Borough, PA                    | 577    | 2.0%   |
| Littlestown Borough, PA                       | 483    | 1.7%   |
| Parkville CDP, PA                             | 474    | 1.7%   |
| All Other Locations                           | 25,137 | 87.6%  |

2020 LEHD Data

**66.6% of employed Adams County residents travel to jobs in another county.**

Source: U.S. Census Bureau, OnTheMap Application and LEHD Origin-Destination Employment Statistics (Beginning of Quarter Employment, 2nd Quarter of 2002-2020)



ADAMS COUNTY, PENNSYLVANIA

*Agricultural Statistics*

|                                      | 1997        | 2002        | 2007        | 2012        | 2017        |
|--------------------------------------|-------------|-------------|-------------|-------------|-------------|
| <b>Farms (number)</b>                |             |             |             |             |             |
| Pennsylvania                         | 45,457      | 58,105      | 63,163      | 59,309      | 53,157      |
| Adams County                         | 984         | 1,261       | 1,289       | 1,188       | 1,146       |
| <b>Land in Farms (acres)</b>         |             |             |             |             |             |
| 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     |
| <b>Average Size of Farm (ac)</b>     |             |             |             |             |             |
| Pennsylvania                         | 158         | 133         | 124         | 130         | 137         |
| Adams County                         | 182         | 144         | 135         | 144         | 145         |
| <b>Market Value of Products Sold</b> |             |             |             |             |             |
| 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   |
| <b>Average Per Farm (\$)</b>         |             |             |             |             |             |
| 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.



# 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 Fruit Belt contains a unique combination of soils, slopes, and micro-climate that has been recognized as prime land for orchards. The Fruit Belt 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   |
| <b>Pennsylvania</b>  | 56,029 | 50,267 | 46,560 | 41,437 | 43,509 |
| <b>Adams County</b>  | 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.***

## 2023 ADAMS COUNTY BUDGET

### Budget Overview

Dear Board of County Commissioners, County Administrator, and Adams County residents:

The Budget Team presents a balanced budget, with no tax increase for 2023, to the Board of Commissioners and Adams County Citizens. There were challenges developing this year's budget to accommodate the increasing demand of resources, including but not limited to, Human Services, Public Safety, and all other Public Services in general. During the developing process we have seen overall steady growth in expenditures, while revenues remain relatively flat. As the County continues to maintain and provide much needed critical services, they are still wrestling with the post pandemic transitions of a new workforce. Overall, the 2023 Budget compared to the 2022 Budget is an increase of 14% or \$10.5 million. If you factor out the American Rescue Funding from both revenues and expenses, the County budget realistically increased by 1.9% or \$1.4 million over last year.

Maintaining strong cash reserves, a positive outlook while still providing critical and necessary services, as well as adherence to County fiscal policies for the citizens of Adams County is our primary goal. With all of this in mind, the 2023 budget was balanced with no tax increase. Finally, due to the leadership from the Board of Commissioners, a collaborative effort from all the County departments, (decreasing initial requested expenditures) and in accordance with the Commonwealth of Pennsylvania County Code, 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 and improved continued services for the citizens of 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 2023 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).

First, a summary breakdown of all budgeted funds for 2023. In the aggregate, the County budgeted a total \$86.6 million in revenues and \$86.5 million in expenditures, producing a net budgeted surplus from the Hotel Tax Fund in the amount of \$88,285. Our Special Funds, 911 Telecommunications, Children & Youth Services, and Hazardous Materials came in at \$14.1; and our Other Special Revenue Funds: Bridge Funds, restricted for Bridge maintenance and repair, came in at \$710,500; utilizing their own reserves of \$21,200. Finally, the General Operating Fund came in with revenues totaling \$57.6 million and expenditures totaling \$69.3 million. To balance the 2023 General Operating Fund, the County utilized \$2.6 million in reserves. In addition, the County included \$9.1 million in Covid reimbursement funds for the following projects. Community Grants Program, Broadband Project, Agriculture Preservation Grant, and a contribution to Capital. See page 48, The County Budget in summary, which lists each ARPA project separately totaling \$9.1 million in the aggregate. See page 9 for additional discussion on the need for Broadband service.

The County adopted a separate Capital Budget totaling \$3.3 million. A portion of the Capital Budget will be funded approximately \$2.6 million from the 2020 General Obligation Bonds Series A, \$615,656 from American Rescue and Recovery Funds, and \$120,805 from General Fund. The County has other funds that we are not required to budget for and are identified on page 77.

Again, the total overall growth between the 2022 and 2023 budget is 14% or \$10.5 million. Primary contributing factor is American Rescue and Recovery Act Reimbursement funds. The County budgeted approximately \$9.1

## 2023 ADAMS COUNTY BUDGET

Budget Overview (continued)

million for the for several Grant Programs identified above and on page 48, the Budget Summary. Aside from the ARPA Funds, the County only grew 1.9% or \$1.4 million over 2022.

### **Overview of Revenue Forecasting**

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

There are times when unexpected events happen and revenues fall short, or expenditures are greater than expected. To balance, the County budgets conservatively, revenues are budgeted slightly lower than the forecast, whereas expenditures are budgeted slightly over what is anticipated. It should be said that the slight increases in expenditures and decreases in revenues is less than ten percent. The graph below lists the top 87% of all revenue sources in the adopted budget, along with their budgeted dollar amounts.

| Revenue Source                 | Fund Type          | 2023 Budget | % of Total Revenue |
|--------------------------------|--------------------|-------------|--------------------|
| Real Estate Taxes-Current Year | General Fund       | 43,000,000  | 56%                |
| State Funding                  | Multiple           | 10,087,559  | 13%                |
| Charges for Services           | General Fund       | 3,533,334   | 5%                 |
| Federal Funding                | Multiple           | 2,070,581   | 3%                 |
| Public Safety Telephone Fee    | 911 Telecomm. Fund | 2,100,000   | 3%                 |
| Hotel Room Rental Tax          | Hotel Tax Fund     | 2,400,000   | 3%                 |
| Weekender/Out of County Fees   | General Fund       | 1,250,000   | 2%                 |
| Real Estate Taxes-Prior Year   | General Fund       | 975,000     | 1%                 |
| County Fines                   | Multiple           | 486,000     | 1%                 |
| Indirect Cost Reimbursement    | General Fund       | 622,960     | 1%                 |

Note: Total Revenues budgeted in 2023 - \$86,674,622.

**Total:      \$66,525,434      87%**

## 2023 ADAMS COUNTY BUDGET

# GET TO KNOW ADAMS COUNTY'S BUDGET

The County's 2023 Budget is a total of \$86.7 million; a General Fund of \$69.4 million; Special Revenue Funds of \$14.2 million; Special Revenue (Bridge Funds) of \$710,000; and Hotel Tax Fund of \$2.4 million. The 2023's Budget compared to 2022's Budget (\$76.1 million), is a \$10.5 million or 14% increase primarily due to one-time projects funded by American Rescue Plan Act (pandemic) funds as well as 2020 Bond Proceeds.

### General Fund Highlights

- The General Fund budget totals \$55.9 million in revenues and \$64.2 million in expenditures. (Excluding budgeted reserves of \$2.6 million and assigned Fund Balance of \$9.1 million (the latter representing American Rescue Plan Act funds for special projects).
- 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               | \$44,440,300        |
| Inter-govt          | 3,309,696           |
| Charges/Fees        | 7,054,059           |
| Contributions/Other | 1,163,935           |
| Transfers           | 1,671,519           |
| FB Assigned         | 9,115,656           |
| FB Appropriated     | <u>2,636,774</u>    |
| <b>Revenue</b>      | <b>\$69,391,939</b> |



### General Fund Expenditures:

|                      |                     |
|----------------------|---------------------|
| Gov't Admin.         | \$22,875,033        |
| Gov't Judicial       | 17,004,344          |
| Public Safety        | 15,510,964          |
| Public Works         | 4,000               |
| Human Services       | 703,000             |
| Culture & Recreation | 24,500              |
| Conservation/Dev.    | 1,598,320           |
| Debt Service         | 6,539,666           |
| Transfers-Operations | <u>5,132,112</u>    |
| <b>Expenditures</b>  | <b>\$69,391,939</b> |

| Year        | Assessed Valuation | Tax Rate Mills | Total Levy |
|-------------|--------------------|----------------|------------|
| <b>2019</b> | 9,457,957,100      | 4.1893         | 39,622,220 |
| <b>2020</b> | 9,534,255,300      | 4.1893         | 39,941,856 |
| <b>2021</b> | 9,599,350,400      | 4.1893         | 40,214,558 |
| <b>2022</b> | 9,733,288,900      | 4.4393         | 41,739,883 |
| <b>2023</b> | 9,913,805,700      | 4.4393         | 42,514,006 |

### A Separate Capital Budget



#### Funding

- Bond Proceeds: \$2.6 M
  - Court Reserved: 120K
  - FB Assigned: 615K
- Total: \$3.3 Million**

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

**Majority of Budget is for Building Improvements to our 24/7 Adult Correctional Facility.**

**General Fund**

The County's largest major fund, the General Operating Fund, includes all operations except for what makes up the Special Revenue Funds and Special Funds. The General Operating Fund revenues adopted in 2023 totaled \$69.3 million, approximately a 17% increase or \$9.8 million over the 2022 adopted General Fund budget. The majority of the increase is primarily due to Assigned Fund Balance of \$9.1 million for the purpose of special projects funded by the American Rescue Recovery Act (COVID funds). Also, included in the General Fund total is Appropriated Fund Balance of \$2.6 million.

The County is in solid condition and is maintaining a Moody's bond rating of Aa2. The audited year of 2021 produced final General Fund Balance of \$27 million and the unassigned portion of \$21.5 million. The Finance Governance Committee continually monitors the Fund Balance Policy ensuring fiscal demands and compliance are in check.

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, Budget & 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, Veterans' Affairs, and Victim Witness. The County allocates all salaries and benefits directly to their perspective program.

Again, the General Fund Operational budget, including transfers for 2023, produced a negative contingency of \$2.6 million, which will come from reserves. The General Fund operating budget includes approximately \$3.2 million in subsidy to balance the Special Funds. Our 911 Telecommunications program and our Children and Youth Program both rank in the top 5 services the County of Adams provides.

The following points highlight the primary reasons for the increase of \$9.8 million in **General Fund revenues** from 2022 to 2023.

- The County received American Rescue Plan Act Funding as a result of the COVID pandemic and budgeted \$9,115,656 for the 2023 Budget. See description of projects on pages 7-11 County Narrative.
- Real Estate Tax revenue was adjusted to the revised annual assessment values generated by the Tax Services Department in the amount of \$1,195,490.
- The Election and Voter Registration received the Election Integrity Grant from the Commonwealth of PA for the administration of elections in the amount of \$365,842.
- Transfers In included additional Domestic Relation funds and Court funds for operations and capital in the amount of 485,569.
- Register and Recorder increased their revenues by \$200,000.
- Finally, a decrease of \$2.1 million in the Appropriated Fund Balance over last year contributed to the overall increase in revenues.

## 2023 ADAMS COUNTY BUDGET

Budget Overview (*continued*)

The **General Fund expenditures** increase from 2022 to 2023 by \$9.8 million primarily due to the following program highlights:

- The County budgeted \$9.1 million in American Rescue Plan Act monies as Assigned Fund Balance on the revenue side and for Special Projects as expenditures. The projects are identified as Community Grants; Broadband Project; Agriculture Preservation Projects; and Contribution to Capital.
- New Grants for our Elections/Voter Registration department in the amount of \$251,126 for election integrity equipment.
- The Courts increased expenditures by \$333,524 due to staffing personnel, benefits, and professional services.
- Transfers Out from the General Fund included a contribution to capital in the amount of \$120,805.

### **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 2022 of \$14.1 million, an increase of \$13,217 over 2022. Overall, the revenues for these funds decreased, but were offset by an increase in the General Fund subsidy of \$3.2 million.

The chart below shows the breakdown of the Special Funds comparing revenues between 2022 and 2023 with variances.

| <b>Special Revenue Funds</b> | <b>2022</b>         | <b>2023</b>         | <b>Variance</b>  |
|------------------------------|---------------------|---------------------|------------------|
| 911 Telecommunications       | 2,130,793           | 2,130,274           | (519)            |
| Children & Youth Services    | 8,401,469           | 8,155,646           | (245,823)        |
| Independent Living           | 517,384             | 548,861             | 31,477           |
| Hazardous Materials          | 80,545              | 53,251              | (27,294)         |
|                              | 11,130,191          | 10,888,032          | (242,159)        |
| <i>General Fund Subsidy</i>  | <i>3,020,275</i>    | <i>3,275,651</i>    | <i>255,376</i>   |
| <b>Total Special Funds</b>   | <b>\$14,150,466</b> | <b>\$14,163,683</b> | <b>\$ 13,217</b> |

### **Hotel Tax Fund**

The County identified, through budget reviews, to budget for the Hotel Tax Fund separately, so therefore, this Fund was brought onto the budget books in 2021. In previous years, the County only budgeted for the distributions through the Transfers department. Although the Hotel service industry was greatly impacted by the pandemic, the County anticipates producing more revenue than expected for 2023.

## 2023 ADAMS COUNTY BUDGET

Budget Overview (*continued*)

- Finally, the County's tourism industry is making a recovery on our Hotel Tax Fund, despite the continued COVID-19 pandemic and lingering effects, this Fund has increased Revenues over last year by \$499,500 or 26%. The growth in the budgeted revenue and expenditures of the Hotel Tax fund is a positive sign that tourism in Adams County has been on the rise. Even though the County is still feeling the effects of the continued pandemic along with uncertainty of future path of the pandemic, the County has continued to see continued recovery in 2023. The growth of revenue allows for an increase in expenditures. The budgeted expenditures increased \$505,215 or 28% from the 2022 budget to the 2023 budget. The growth of revenues and expenditures not only shows that tourism has recovered, but also that the County continues to make investments in community organizations and tourist promotion.

### **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 both revenues and expenditures relating to the Bridge Funds are due to properly aligning the projects with the amount of time to complete budgeted projects within the same budget year. COVID has had a lasting impact on the planning and scheduling of projects, along with weather conditions affect the completion of bridge projects.

The Bridge Funds have increased by \$171,400 in revenues and \$355,600 in expenditures. See chart on the next page for variances compared to previous years. Bridge projects are affected by many elements, especially weather and therefore, can be difficult to budget.

### **Budget Summary by Fund**

The chart on the following page represents the 2023 budget by fund and shows a four-year trend. As you can see, both revenues and expenditures increased by 14% from 2022 to 2023. This major increase is primarily due to the budgeting of American Rescue Plan Act projects. Operations only accounted for 2% of the increase.

Capital expenditures are defined as purchases of \$5,000 or more and have a life longer than 12 months. The chart at the bottom of page 47 depicts a four-year trend of Adams County's capital budget. The chart shows an increase of 9% or \$271,000 between 2022 and 2023 capital budgets, primarily due to additional projects budgeted.

## 2023 ADAMS COUNTY BUDGET

### Revenue and Expenditure Summary

#### *Revenues*

|                              | 2020 Budget       | 2021 Budget       | 2022 Budget       | 2023 Budget       | % change from '22 to '23 |
|------------------------------|-------------------|-------------------|-------------------|-------------------|--------------------------|
| <b>General Fund</b>          | \$ 55,444,803     | \$ 54,805,676     | \$ 59,513,955     | \$69,391,939      | 17%                      |
| <b>Special Revenue Funds</b> | 14,294,075        | 14,478,541        | 14,150,466        | 14,163,683        | 0%                       |
| <b>Hotel Tax</b>             | -                 | 1,098,194         | 1,909,000         | 2,408,500         | 26%                      |
| <b>Bridge Funds</b>          | 1,130,000         | 965,500           | 539,100           | 710,500           | 32%                      |
| <b>Total</b>                 | <b>70,871,878</b> | <b>71,347,911</b> | <b>76,112,521</b> | <b>86,674,622</b> | <b>14%</b>               |

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

\*\*\*Hotel Tax Fund prior year distributions were budgeted under Transfers (see page 192).

#### *Expenditures*

|                              | 2020 Budget       | 2021 Budget       | 2022 Budget       | 2023 Budget       | % change from '22 to '23 |
|------------------------------|-------------------|-------------------|-------------------|-------------------|--------------------------|
| <b>General Fund</b>          | \$ 55,444,803     | \$ 54,805,676     | \$ 59,513,955     | \$69,391,939      | 17%                      |
| <b>Special Revenue Funds</b> | 14,297,075        | 14,478,541        | 14,150,466        | 14,163,683        | 0%                       |
| <b>Hotel Tax</b>             | -                 | 1,098,194         | 1,815,000         | 2,320,215         | 28%                      |
| <b>Bridge Funds</b>          | 1,130,000         | 965,500           | 354,900           | 710,500           | 100%                     |
| <b>Total</b>                 | <b>70,871,878</b> | <b>71,347,911</b> | <b>75,834,321</b> | <b>86,586,337</b> | <b>14%</b>               |

#### *Capital*

|                                | 2020 Budget  | 2021 Budget  | 2022 Budget  | 2023 Budget | % change from '22 to '23 |
|--------------------------------|--------------|--------------|--------------|-------------|--------------------------|
| <b>Capital Budget Expenses</b> | \$ 3,125,805 | \$ 2,417,962 | \$ 3,065,942 | \$3,336,609 | 9%                       |

2023 ADAMS COUNTY BUDGET  
**ADAMS COUNTY BUDGET – 2023**

| Department                         | Revenue    | Expenses   |
|------------------------------------|------------|------------|
| <b><i>General Fund</i></b>         |            |            |
| Building/Maintenance               | 5,250      | 1,942,333  |
| County Complex                     | -          | 267,267    |
| Clerk of Courts                    | 1,179,950  | 771,597    |
| Commissioners                      | 1,136,180  | 8,550,434  |
| Community Grants Project – ARPA    | -          | 5,000,000  |
| Broadband Project – ARPA           | -          | 3,000,000  |
| Agriculture Preserv. Grants – ARPA | -          | 500,000    |
| Contribution to Capital – ARPA     | -          | 615,656    |
| Controller                         | -          | 892,991    |
| Cooperative Extension              | -          | 577,043    |
| Coroner                            | 30,000     | 251,682    |
| Court Administration               | 1,971,660  | 10,569,670 |
| District Attorney                  | 442,847    | 1,936,307  |
| Elections/Voter Registration       | 367,843    | 834,495    |
| Emergency Services                 | 114,496    | 392,636    |
| Budget & Purchasing                | -          | 529,107    |
| Human Resources                    | 20,205     | 659,061    |
| Information Technology (IT)        | 4,410      | 1,868,970  |
| Planning                           | 777,200    | 2,119,589  |
| Conservation District              | 607,000    | 1,021,277  |
| Prison                             | 1,757,517  | 13,184,705 |
| Central Processing                 | 440,000    | 959,411    |
| Protective Inspections             | 8,500      | 108,774    |
| Prothonotary                       | 329,500    | 517,991    |
| Public Defender                    | -          | 803,605    |
| Register & Recorder                | 900,000    | 519,095    |
| Security                           | 50         | 613,756    |
| Sheriff                            | 226,600    | 1,842,636  |
| Solicitor                          | 140        | 467,924    |
| Tax Services                       | 45,216,818 | 3,081,169  |

2023 ADAMS COUNTY BUDGET

| Department   | Revenue           | Expenses          |
|--|-------------------|-------------------|
| <b><i>General Fund (cont.)</i></b>                     |                   |                   |
| Treasurer  | 209,535           | 333,363           |
| Veterans' Affairs                                      | -                 | 180,401           |
| Victim Witness   | 222,289           | 462,538           |
| Transfers  | 1,671,519         | 4,016,456         |
| Appropriated General Fund Balance                      | 2,636,774         | -                 |
| <i>Assigned Fund Balance</i>                           | 9,115,656         | -                 |
| <b><i>Total General Fund</i></b>                       | <b>69,391,939</b> | <b>69,391,939</b> |
| <b>Special Revenue Funds</b>                           |                   |                   |
| 911 Telecommunications                                 | 2,130,274         | 4,161,028         |
| Children & Youth                                       | 8,155,646         | 9,338,531         |
| Independent Living                                     | 548,861           | 551,184           |
| Hazardous Materials                                    | 53,251            | 112,940           |
| <i>Subsidy provided by General Fund</i>                | 3,275,651         | -                 |
| <b><i>Total Special Revenue Funds</i></b>              | <b>14,163,683</b> | <b>14,163,683</b> |
| <b>Hotel Tax Fund</b>                                  | 2,408,500         | 1,800,000         |
| Grants-Economic Development<br>& Historic Preservation | -                 | 370,215           |
|  | -                 | 20,000            |
| Transfer Out to General Fund                           | -                 | 130,000           |
| <b>Total Hotel Tax Fund</b>                            | <b>2,408,500</b>  | <b>2,320,215</b>  |
| <b><i>Budgeted Surplus</i></b>                         | <b>88,285</b>     |                   |
| <b>Special Funds</b>                                   |                   |                   |
| Act 13 Bridge Improvements                             | 170,500           | -                 |
| Liquid Fuels Grant                                     | 518,800           | 702,500           |
| Liquid Fuels Reserve Contribution                      | 21,200            | -                 |
| Transfer Out to General Fund                           | -                 | 8,000             |
| <b><i>Total Special Funds</i></b>                      | <b>710,500</b>    |                   |
| <b>TOTAL COUNTY BUDGET</b>                             | <b>86,674,622</b> | <b>86,586,337</b> |
| <i>Contingency Reserve</i>                             | <b>88,285</b>     |                   |
| <b>*TOTAL CAPITAL BUDGET</b>                           | <b>-</b>          | <b>3,336,609</b>  |

*\*This budget will be fund by approximately a portion of the 2020 Bond Proceeds (\$2.5M), and ARPA Funds (\$616K) for a combined total of \$3,115,656.*

## 2023 ADAMS COUNTY BUDGET

### How Revenues and Expenditures are Classified

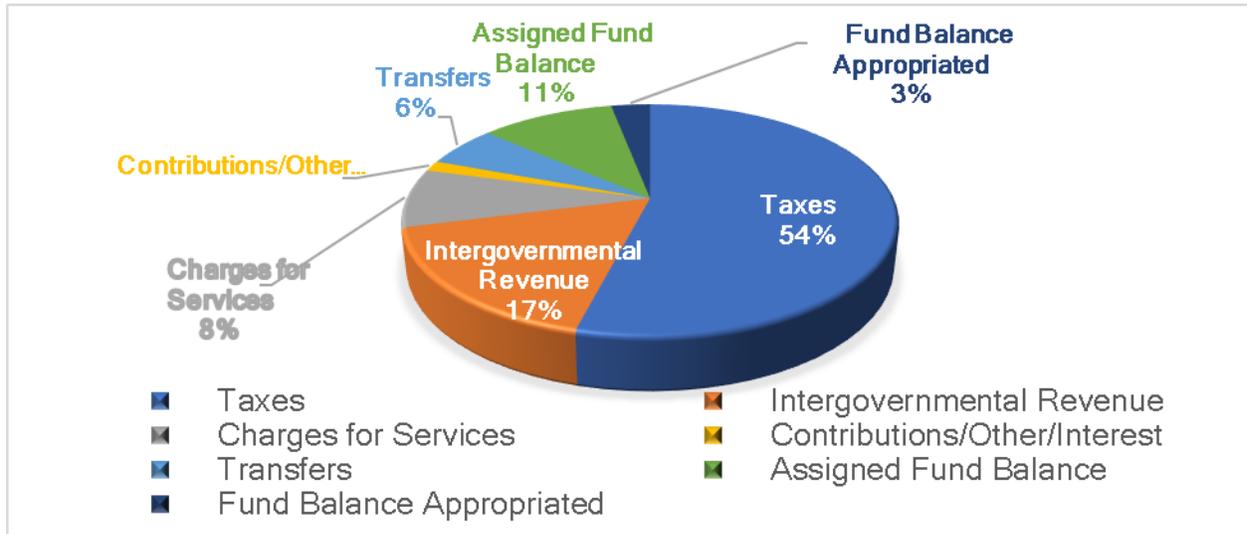
- ❖ Real Estate Taxes: Obligatory charges, based on the assess value of real property, which are imposed to finance services performed for the common benefit of citizens.
- ❖ Federal, State, and Local Grants: Funding for a specified program or purpose. Grants are also known as intergovernmental revenues.
- ❖ 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.

## 2023 ADAMS COUNTY BUDGET

### *Major Revenue Sources*



**Taxes:** **\$46,840,300**

The County is permitted by state law to levy real estate taxes up to 25 mills on every dollar of adjusted valuation for general County purposes inclusive of the requirements for the payment of interest and principal on bonded debt. For 2023, County real estate taxes were levied at the rate of 4.4393 mills. Real estate tax estimates, including interim taxes, are based upon assessed values, appeals, and delinquent tax collection estimates.

**Intergovernmental Revenue:** **\$14,702,044**

Receipts from other governments (federal, state, and local) in the forms of grants, entitlements, or payments in lieu of taxes. Revenue is estimated using allocations and information from federal, state, and local agencies.

**Charges for Services:** **\$7,119,233**

User fees, fines, court-related cost reimbursements, licenses, permits, and commissions paid by the Commonwealth to elected row officers for collecting various fees and charges are combined into this category for summary purposes.

**Contributions/Other:** **\$1,292,245**

Miscellaneous revenues may include anything from investment earnings to one-time revenues such as the sale of an asset or donations. Interest is estimated by analysis of the current trend of interest rates and estimated cash on hand.

**Transfers:** **\$4,968,370**

Represents operating transfers of funds from one governmental fund to another governmental fund when one fund is legally responsible to support the other. This includes the subsidy provided to the special revenue funds.

**Fund Balance Appropriated:** **\$11,752,430**

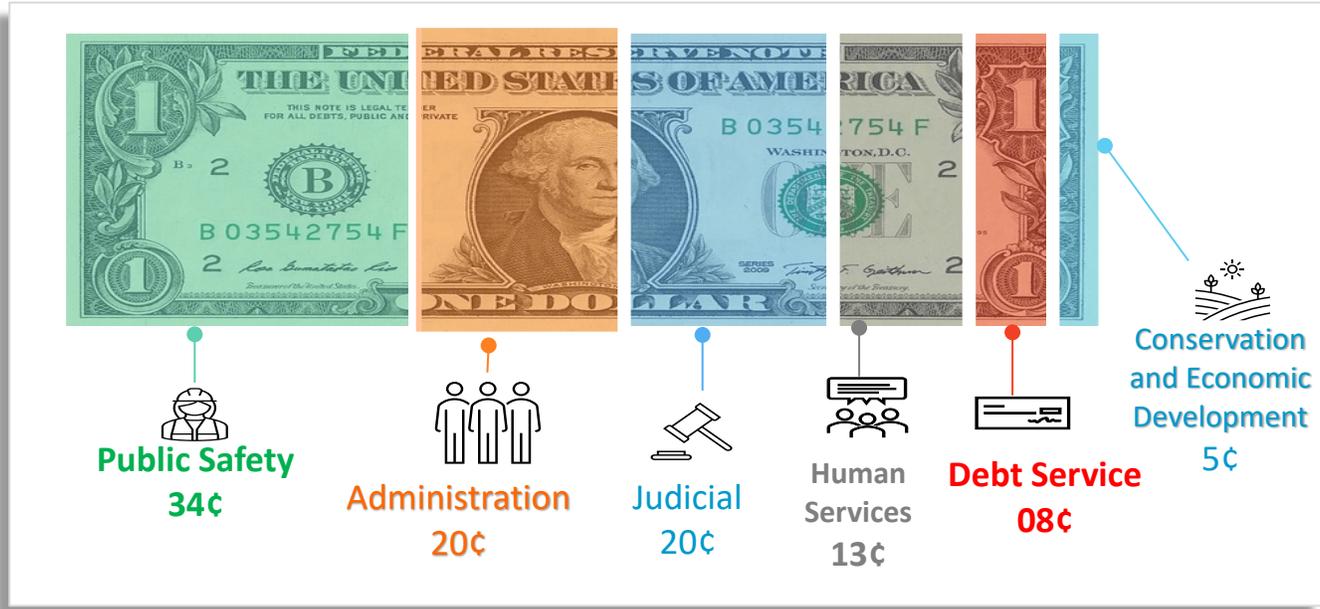
Represents an amount of cash reserves \$2.6M used to balance expenditures to revenues in the budget process. Includes \$9.1M assigned from ARPA Funds for special projects

## 2023 ADAMS COUNTY BUDGET

| <b>Revenue by Department</b> |                          |                          |                      |                 |
|------------------------------|--------------------------|--------------------------|----------------------|-----------------|
| <b>Department</b>            | <b>2022 Final Budget</b> | <b>2023 Final Budget</b> | <b>Variance</b>      | <b>% Change</b> |
| Building and Maintenance     | 4,750                    | 5,250                    | 500                  | 11%             |
| County Complex               | -                        | -                        | -                    | 0%              |
| Clerk of Courts              | 1,214,810                | 1,179,950                | (34,860)             | -3%             |
| Commissioners                | 881,486                  | 1,136,180                | 254,694              | 29%             |
| Controller                   | -                        | -                        | -                    | 0%              |
| Cooperative Extension        | -                        | -                        | -                    | 0%              |
| Coroner                      | 30,000                   | 30,000                   | -                    | 0%              |
| Court Administration         | 1,948,600                | 1,971,660                | 23,060               | 1%              |
| District Attorney            | 385,602                  | 442,847                  | 57,245               | 15%             |
| Elections/Voter Registration | 2,000                    | 367,843                  | 365,843              | 18292%          |
| Emergency Services           | 125,184                  | 114,496                  | (10,688)             | -9%             |
| Budget and Purchasing        | -                        | -                        | -                    | 0%              |
| Human Resources              | 20,325                   | 20,205                   | (120)                | -1%             |
| Information Technology       | 6,540                    | 4,410                    | (2,130)              | -33%            |
| Planning and Development     | 665,932                  | 777,200                  | 111,268              | 17%             |
| Conservation District        | 572,479                  | 607,000                  | 34,521               | 6%              |
| Prison                       | 1,571,558                | 1,757,517                | 185,959              | 12%             |
| Central Processing           | 440,000                  | 440,000                  | -                    | 0%              |
| Protective Inspections       | 4,000                    | 8,500                    | 4,500                | 113%            |
| Prothonotary                 | 330,500                  | 329,500                  | (1,000)              | 0%              |
| Public Defender              | -                        | -                        | -                    | 0%              |
| Register and Recorder        | 700,000                  | 900,000                  | 200,000              | 29%             |
| Security                     | 100                      | 50                       | (50)                 | -50%            |
| Sheriff                      | 224,100                  | 226,600                  | 2,500                | 1%              |
| Solicitor                    | 140                      | 140                      | -                    | 0%              |
| Tax Services                 | 44,021,328               | 45,216,818               | 1,195,490            | 3%              |
| Treasurer                    | 169,530                  | 209,535                  | 40,005               | 24%             |
| Veterans' Affairs            | -                        | -                        | -                    | 0%              |
| Victim Witness               | 218,107                  | 222,289                  | 4,182                | 2%              |
| 911 Telecommunications       | 2,130,793                | 2,130,274                | (519)                | 0%              |
| Children and Youth           | 8,401,469                | 8,155,646                | (245,823)            | -3%             |
| Independent Living           | 517,384                  | 548,861                  | 31,477               | 6%              |
| Hazardous Materials          | 80,545                   | 53,251                   | (27,294)             | -34%            |
| Act 13 Bridge Improvement    | 130,000                  | 170,500                  | 40,500               | 31%             |
| Liquid Fuels                 | 409,100                  | 518,800                  | 109,700              | 27%             |
| Appropriated Fund Balance    | 4,790,934                | 2,636,774                | (2,154,160)          | -45%            |
| Assigned Fund Balance - ARPA | -                        | 9,115,656                | 9,115,656            | 0%              |
| Hotel Tax                    | 1,909,000                | 2,408,500                | 499,500              | 26%             |
| Transfers to General Fund    | 1,185,950                | 1,671,519                | 485,569              | 41%             |
| Bridge Funds Reserves        | -                        | 21,200                   | 21,200               | 0%              |
| Subsidy Provided             | 3,020,275                | 3,275,651                | 255,376              | 8%              |
| <b>Total Revenues</b>        | <b>\$ 76,112,521</b>     | <b>\$ 86,674,622</b>     | <b>\$ 10,562,101</b> | <b>14%</b>      |

## 2023 ADAMS COUNTY BUDGET

### *Major Expenditures Sources*



**Public Safety:** **\$29,674,647**

Public Safety includes our Hazardous Materials, 911 Telecommunications, Liquid Fuels, and Bridge Improvement funds. These are the costs of our special funds. In addition to these funds, the Security, Prison, Emergency Services, Protective Inspections, Sheriff, and Coroner departments are also associated with our Public Safety costs.

**Administration:** **\$17,522,673**

Centralized administration costs of general government operations such as such as Commissioners, Voter Registration, Human Resources, Budget & Purchasing, Controller, Maintenance, and Tax Services. Transfers are also included in the Administration category.

**Judicial:** **\$17,004,344**

Under Judicial Services, you will find the District Attorney, Public Defender, Victim Witness, Law Library, Clerk of Courts, Domestic Relations, Prothonotary, Probation Services, and the Sheriff’s department. These are many programs that make up the judicial function.

**Human Services:** **\$11,325,472**

Human Services is comprised of our Children and Youth department and related divisions such as Independent Living, and our Veterans’ Affairs department. Additionally, the block grant, and emergency solutions are encompassed into the costs of Human Services.

**Debt Services:** **\$6,539,666**

The amount of money required to pay from the principal and interest expense of debt obligations.

**Conservation and Economic Development:** **\$4,519,535**

Conservation and Economic Development includes our Cooperative Extension, which is an extension of Penn State, Planning and Development, and our Conservation District. This also includes our Park, Recreation, and Green Space Program and related grants.

## 2023 ADAMS COUNTY BUDGET

| <b>Expenditures by Department</b>    |                          |                          |                         |                 |
|--------------------------------------|--------------------------|--------------------------|-------------------------|-----------------|
| <b>Department</b>                    | <b>2022 Final Budget</b> | <b>2023 Final Budget</b> | <b>Variance</b>         | <b>% Change</b> |
| Building and Maintenance             | 1,815,896                | 1,942,333                | 126,437                 | 7%              |
| County Complex                       | 251,386                  | 267,267                  | 15,881                  | 6%              |
| Clerk of Courts                      | 781,373                  | 771,597                  | (9,776)                 | -1%             |
| Commissioners                        | 8,568,176                | 8,550,434                | (17,742)                | 0%              |
| Community Grants Project - ARFA      | -                        | 5,000,000                | 5,000,000               | 0%              |
| Broadband Project - ARFA             | -                        | 3,000,000                | 3,000,000               | 0%              |
| Agriculture Preservation - ARFA      | -                        | 500,000                  | 500,000                 | 0%              |
| Contribution to Capital - ARFA       | -                        | 615,656                  | 615,656                 | 0%              |
| Controller                           | 764,597                  | 892,991                  | 128,394                 | 17%             |
| Cooperative Extension                | 647,293                  | 577,043                  | (70,250)                | -11%            |
| Coroner                              | 241,842                  | 251,682                  | 9,840                   | 4%              |
| Court Administration                 | 10,236,146               | 10,569,670               | 333,524                 | 3%              |
| District Attorney                    | 1,845,286                | 1,936,307                | 91,021                  | 5%              |
| Elections/Voter Registration         | 583,369                  | 834,495                  | 251,126                 | 43%             |
| Emergency Services                   | 381,249                  | 392,636                  | 11,387                  | 3%              |
| Budget and Purchasing                | 538,377                  | 529,107                  | (9,270)                 | -2%             |
| Human Resources                      | 639,561                  | 659,061                  | 19,500                  | 3%              |
| Information Technology               | 2,012,681                | 1,868,970                | (143,711)               | -7%             |
| Planning and Development             | 1,964,419                | 2,119,589                | 155,170                 | 8%              |
| Conservation District                | 1,000,275                | 1,021,277                | 21,002                  | 2%              |
| Prison                               | 13,935,394               | 13,184,705               | (750,689)               | -5%             |
| Central Processing                   | 938,744                  | 959,411                  | 20,667                  | 2%              |
| Protective Inspections               | 104,359                  | 108,774                  | 4,415                   | 4%              |
| Prothonotary                         | 462,811                  | 517,991                  | 55,180                  | 12%             |
| Public Defender                      | 778,805                  | 803,605                  | 24,800                  | 3%              |
| Register and Recorder                | 490,449                  | 519,095                  | 28,646                  | 6%              |
| Security                             | 599,334                  | 613,756                  | 14,422                  | 2%              |
| Sheriff                              | 1,766,459                | 1,842,636                | 76,177                  | 4%              |
| Solicitor                            | 502,774                  | 467,924                  | (34,850)                | -7%             |
| Tax Services                         | 3,064,511                | 3,081,169                | 16,658                  | 1%              |
| Treasurer                            | 320,346                  | 333,363                  | 13,017                  | 4%              |
| Veterans' Affairs                    | 173,231                  | 180,401                  | 7,170                   | 4%              |
| Victim Witness                       | 464,537                  | 462,538                  | (1,999)                 | 0%              |
| 911 Telecommunications               | 3,997,833                | 4,161,028                | 163,195                 | 4%              |
| Children and Youth                   | 9,450,076                | 9,338,531                | (111,545)               | -1%             |
| Independent Living                   | 558,086                  | 551,184                  | (6,902)                 | -1%             |
| Hazardous Materials                  | 144,471                  | 112,940                  | (31,531)                | -22%            |
| Act 13 Bridge Improvement            | 162,000                  | -                        | (162,000)               | -100%           |
| Liquid Fuels                         | 192,900                  | 702,500                  | 509,600                 | 264%            |
| Appropriated Fund Balance            | -                        | -                        | -                       | 0%              |
| Hotel Tax                            | 1,815,000                | 2,190,215                | 375,215                 | 21%             |
| Transfers Out of General Fund        | 3,640,275                | 4,016,456                | 376,181                 | 10%             |
| Bridge Fund Transfer to General Fund | -                        | 8,000                    | 8,000                   | 0%              |
| Hotel Tax Transfer to General Fund   | -                        | 130,000                  | 130,000                 | 0%              |
| Subsidy Provided                     | -                        | -                        | -                       | 0%              |
| <b>Total Expenditures</b>            | <b>\$ 75,834,321.00</b>  | <b>\$ 86,586,337.00</b>  | <b>\$ 10,752,016.00</b> | <b>14%</b>      |
| <b>Capital Budget</b>                | <b>\$ 3,065,942</b>      | <b>\$ 3,336,609</b>      | <b>\$ 270,667</b>       | <b>9%</b>       |

## 2023 ADAMS COUNTY BUDGET

### Financial Summaries

#### *Consolidated Statement of Revenues and Expenditures and Changes in Fund Balance*

|  | Actual 2020         | Actual 2021        | Adopted Budget 2022 | Adopted Budget 2023 | Variance           | Variance %   |
|--|---------------------|--------------------|---------------------|---------------------|--------------------|--------------|
| <b>Revenues</b>  |                     |                    |                     |                     |                    |              |
| Taxes  | 41,151,110          | 43,115,538         | 45,084,300          | 46,840,300          | 1,756,000          | 4%           |
| Intergovernmental Revenues                                       | 15,019,564          | 12,431,886         | 14,369,724          | 14,702,044          | 332,320            | 2%           |
| Charges for Services   | 4,704,508           | 4,844,282          | 5,012,238           | 5,215,148           | 202,910            | 4%           |
| Interest and Rents   | 534,601             | 523,808            | 473,174             | 493,280             | 20,106             | 4%           |
| License and Permits  | 135,444             | 162,509            | 145,630             | 154,435             | 8,805              | 6%           |
| Court Costs and Fines  | 1,223,318           | 1,501,864          | 1,484,750           | 1,749,650           | 264,900            | 18%          |
| Miscellaneous  | 1,654,511           | 1,083,674          | 545,546             | 798,965             | 253,419            | 46%          |
| <b>Total Revenues</b>  | <b>64,423,057</b>   | <b>63,663,561</b>  | <b>67,115,362</b>   | <b>69,953,822</b>   | <b>2,838,460</b>   | <b>4%</b>    |
| <b>Expenditures</b>  |                     |                    |                     |                     |                    |              |
| Current:   |                     |                    |                     |                     |                    |              |
| General Government - Administrative                              | 14,381,843          | 13,905,472         | 16,086,698          | 24,305,845          | 8,219,147          | 51%          |
| General Government - Judicial                                    | 13,707,281          | 15,162,818         | 16,543,138          | 17,233,676          | 690,538            | 4%           |
| Public Safety  | 20,380,174          | 18,066,155         | 21,455,682          | 21,461,397          | 5,715              | 0%           |
| Public Works   | 393,215             | 1,036,664          | 358,900             | 706,500             | 347,600            | 97%          |
| Human Services   | 9,974,423           | 9,977,026          | 10,685,826          | 10,592,715          | (93,111)           | -1%          |
| Culture and Recreation   | 2,587,316           | 2,576,275          | 1,939,500           | 2,214,715           | 275,215            | 14%          |
| Conservation and Development                                     | 1,442,606           | 1,548,308          | 1,647,568           | 1,598,320           | (49,248)           | -3%          |
| <b>Debt Service</b>  |                     |                    |                     |                     |                    |              |
| Principal  | 3,500,468           | 2,350,000          | 4,600,000           | 4,740,000           | 140,000            | 3%           |
| Interest   | 2,152,116           | 2,075,718          | 1,938,678           | 1,795,666           | (143,012)          | -7%          |
| Admin Fees   | 3,120               | 5,430              | 4,000               | 4,000               | -                  | 0%           |
| Swap Interest Due  | -                   | -                  | -                   | -                   | -                  | 0%           |
| Bond Issuance  | 23,692,719          | -                  | -                   | -                   | -                  | 0%           |
| <b>Capital Outlay</b>  |                     |                    |                     |                     |                    |              |
|  | -                   | -                  | -                   | -                   | -                  | 0%           |
| <b>Total Expenditures</b>  | <b>92,215,281</b>   | <b>66,703,867</b>  | <b>75,259,989</b>   | <b>84,652,834</b>   | <b>9,392,845</b>   | <b>12%</b>   |
| <b>Excess/(Deficiency) of Revenues Over (Under) Expenditures</b> | <b>(27,792,224)</b> | <b>(3,040,306)</b> | <b>(8,144,627)</b>  | <b>(14,699,012)</b> | <b>(6,554,385)</b> | <b>80%</b>   |
| <b>Other Financing Sources (Uses)</b>                            |                     |                    |                     |                     |                    |              |
| Appropriated Fund Balance  | -                   | -                  | -                   | 8,000,000           | 8,000,000          | 0%           |
| Operating Transfer In  | 3,823,089           | 5,983,152          | 4,206,225           | 5,683,631           | 1,477,406          | 35%          |
| Operating Transfer (Out)   | (2,627,416)         | (5,358,830)        | (3,640,275)         | (5,270,112)         | (1,629,837)        | 45%          |
| Issuance of Debt   | 33,290,000          | -                  | -                   | -                   | -                  | 0%           |
| Proceeds From Issuance of Refunding Bonds                        | -                   | -                  | -                   | -                   | -                  | 0%           |
| Proceeds From Issuance of Long Term Debt                         | -                   | -                  | -                   | -                   | -                  | 0%           |
| Swap Proceeds  | -                   | -                  | -                   | -                   | -                  | 0%           |
| Bond Discount  | -                   | -                  | -                   | -                   | -                  | 0%           |
| Bond Premium   | 223,134             | -                  | -                   | -                   | -                  | 0%           |
| <b>Total Other Financing Sources (Uses)</b>                      | <b>34,708,807</b>   | <b>624,322</b>     | <b>565,950</b>      | <b>8,413,519</b>    | <b>7,847,569</b>   | <b>1387%</b> |
| <b>Net Change in Fund Balances</b>                               | <b>6,916,583</b>    | <b>(2,415,985)</b> | <b>(7,578,677)</b>  | <b>(6,285,493)</b>  | <b>1,293,184</b>   | <b>-17%</b>  |
| <b>Fund Balances - Beginning of Year (Deficit)</b>               | <b>30,337,449</b>   | <b>37,254,032</b>  | <b>34,838,047</b>   | <b>27,259,371</b>   | <b>(7,578,677)</b> | <b>-22%</b>  |
| <b>Fund Balances - End of Year (Deficit)</b>                     | <b>37,254,032</b>   | <b>34,838,047</b>  | <b>27,259,371</b>   | <b>20,973,878</b>   | <b>(6,285,493)</b> | <b>-23%</b>  |

**Note:** The decrease in Net Change in Fund Balances from 2021-2022 is due to using reserves to cover capital expenses and the increase in debt service. The County issued debt in 2020 which a portion has the purpose of funding capital projects.

## 2023 ADAMS COUNTY BUDGET

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

|  | Actual 2020       | Actual 2021        | Adopted<br>Budget 2022 | Adopted<br>Budget 2023 | Variance           | Variance %   |
|--|-------------------|--------------------|------------------------|------------------------|--------------------|--------------|
| <b>Revenues</b>  |                   |                    |                        |                        |                    |              |
| Taxes  | 39,862,579        | 40,541,081         | 43,184,300             | 44,440,300             | 1,256,000          | 3%           |
| Intergovernmental Revenues                                       | 3,135,752         | 2,792,557          | 2,895,936              | 3,309,696              | 413,760            | 14%          |
| Charges for Services   | 4,611,511         | 4,771,831          | 4,945,064              | 5,149,974              | 204,910            | 4%           |
| Interest and Rents   | 480,188           | 468,427            | 455,845                | 481,470                | 25,625             | 6%           |
| License and Permits  | 135,444           | 162,509            | 145,630                | 154,435                | 8,805              | 6%           |
| Court Costs and Fines  | 1,223,318         | 1,501,864          | 1,484,750              | 1,749,650              | 264,900            | 18%          |
| Miscellaneous  | 717,501           | 978,602            | 425,546                | 682,465                | 256,919            | 60%          |
| <b>Total Revenues</b>  | <b>50,166,293</b> | <b>51,216,870</b>  | <b>53,537,071</b>      | <b>55,967,990</b>      | <b>2,430,919</b>   | <b>5%</b>    |
| <b>Expenditures</b>  |                   |                    |                        |                        |                    |              |
| Current:   |                   |                    |                        |                        |                    |              |
| General Government - Administrative                              | 12,835,412        | 12,821,564         | 14,240,930             | 22,875,033             | 8,634,103          | 61%          |
| General Government - Judicial                                    | 13,692,436        | 14,705,284         | 16,435,418             | 17,004,344             | 568,926            | 3%           |
| Public Safety  | 14,314,834        | 13,640,371         | 16,200,923             | 15,510,964             | (689,959)          | -4%          |
| Public Works   | -                 | 5,625              | 4,000                  | 4,000                  | -                  | 0%           |
| Human Services   | 310,241           | 423,477            | 677,663                | 703,000                | 25,337             | 4%           |
| Culture and Recreation   | 661,009           | 100,520            | 124,500                | 24,500                 | (100,000)          | -80%         |
| Conservation and Development                                     | 1,442,606         | 1,548,308          | 1,647,568              | 1,598,320              | (49,248)           | -3%          |
| <b>Debt Service</b>  |                   |                    |                        |                        |                    |              |
| Principal  | 3,500,468         | 2,350,000          | 4,600,000              | 4,740,000              | 140,000            | 3%           |
| Interest   | 2,152,116         | 2,075,718          | 1,938,678              | 1,795,666              | (143,012)          | -7%          |
| Admin Fees   | 3,120             | 5,430              | 4,000                  | 4,000                  | -                  | 0%           |
| Swap Interest Due  | -                 | -                  | -                      | -                      | -                  | 0%           |
| Bond Issuance  | -                 | -                  | -                      | -                      | -                  | 0%           |
| <b>Capital Outlay</b>  | <b>-</b>          | <b>-</b>           | <b>-</b>               | <b>-</b>               | <b>-</b>           | <b>0%</b>    |
| <b>Total Expenditures</b>  | <b>48,912,242</b> | <b>47,676,298</b>  | <b>55,873,680</b>      | <b>64,259,827</b>      | <b>8,386,147</b>   | <b>15%</b>   |
| <b>Excess/(Deficiency) of Revenues Over (Under) Expenditures</b> | <b>1,254,052</b>  | <b>3,540,572</b>   | <b>(2,336,609)</b>     | <b>(8,291,837)</b>     | <b>(5,955,228)</b> | <b>255%</b>  |
| <b>Other Financing Sources (Uses)</b>                            |                   |                    |                        |                        |                    |              |
| Appropriated Fund Balance  | -                 | -                  | -                      | 8,000,000              | 8,000,000          | 0%           |
| Operating Transfer In  | 1,841,261         | 1,423,081          | 1,185,950              | 1,671,519              | 485,569            | 41%          |
| Operating Transfer (Out)   | (2,254,992)       | (5,234,146)        | (3,640,275)            | (5,132,112)            | (1,491,837)        | 41%          |
| Issuance of Debt   | -                 | -                  | -                      | -                      | -                  | 0%           |
| Proceeds From Issuance of Refunding Bonds                        | -                 | -                  | -                      | -                      | -                  | 0%           |
| Proceeds From Issuance of Long Tern Debt                         | -                 | -                  | -                      | -                      | -                  | 0%           |
| Swap Proceeds  | -                 | -                  | -                      | -                      | -                  | 0%           |
| Bond Discount  | -                 | -                  | -                      | -                      | -                  | 0%           |
| Bond Premium   | -                 | -                  | -                      | -                      | -                  | 0%           |
| <b>Total Other Financing Sources (Uses)</b>                      | <b>(413,732)</b>  | <b>(3,811,065)</b> | <b>(2,454,325)</b>     | <b>4,539,407</b>       | <b>6,993,732</b>   | <b>-285%</b> |
| <b>Net Change in Fund Balances</b>                               | <b>840,320</b>    | <b>(270,494)</b>   | <b>(4,790,934)</b>     | <b>(3,752,430)</b>     | <b>1,038,504</b>   | <b>-22%</b>  |
| <b>Fund Balances - Beginning of Year (Deficit)</b>               | <b>26,467,051</b> | <b>27,307,371</b>  | <b>27,036,877</b>      | <b>22,245,943</b>      | <b>(4,790,934)</b> | <b>-18%</b>  |
| <b>Fund Balances - End of Year (Deficit)</b>                     | <b>27,307,371</b> | <b>27,036,877</b>  | <b>22,245,943</b>      | <b>18,493,513</b>      | <b>(3,752,430)</b> | <b>-17%</b>  |

## 2023 ADAMS COUNTY BUDGET

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

|  | Actual 2020      | Actual 2021        | Adopted Budget 2022 | Adopted Budget 2023 | Variance         | Variance % |
|--|------------------|--------------------|---------------------|---------------------|------------------|------------|
| <b>Revenues</b>  |                  |                    |                     |                     |                  |            |
| Taxes  | -                | -                  | -                   | -                   | -                | 0%         |
| Intergovernmental Revenues                                       | 8,724,304        | 6,635,617          | 8,798,653           | 8,588,007           | (210,646)        | -2%        |
| Charges for Services   | -                | -                  | -                   | -                   | -                | 0%         |
| Interest and Rents   | 446              | -                  | 200                 | -                   | (200)            | -100%      |
| License and Permits  | -                | -                  | -                   | -                   | -                | 0%         |
| Court Costs and Fines  | -                | -                  | -                   | -                   | -                | 0%         |
| Miscellaneous  | 97,634           | 85,320             | 120,000             | 116,500             | (3,500)          | 0%         |
| <b>Total Revenues</b>  | <b>8,822,384</b> | <b>6,720,937</b>   | <b>8,918,853</b>    | <b>8,704,507</b>    | <b>(214,346)</b> | <b>-2%</b> |
| <b>Expenditures</b>  |                  |                    |                     |                     |                  |            |
| Current:   |                  |                    |                     |                     |                  |            |
| General Government - Administrative                              | -                | -                  | -                   | -                   | -                | 0%         |
| General Government - Judicial                                    | -                | -                  | -                   | -                   | -                | 0%         |
| Public Safety  | -                | -                  | -                   | -                   | -                | 0%         |
| Public Works   | -                | -                  | -                   | -                   | -                | 0%         |
| Human Services   | 8,856,241        | 9,323,614          | 10,008,162          | 9,889,715           | (118,447)        | -1%        |
| 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   | -                | -                  | -                   | -                   | -                | 0%         |
| <b>Total Expenditures</b>  | <b>8,856,241</b> | <b>9,323,614</b>   | <b>10,008,162</b>   | <b>9,889,715</b>    | <b>(118,447)</b> | <b>-1%</b> |
| <b>Excess/(Deficiency) of Revenues Over (Under) Expenditures</b> | <b>(33,857)</b>  | <b>(2,602,677)</b> | <b>(1,089,309)</b>  | <b>(1,185,208)</b>  | <b>(95,899)</b>  | <b>9%</b>  |
| <b>Other Financing Sources (Uses)</b>                            |                  |                    |                     |                     |                  |            |
| Appropriated Fund Balance  | -                | -                  | -                   | -                   | -                | 0%         |
| Operating Transfer In  | 33,857           | 2,602,687          | 1,089,309           | 1,185,208           | 95,899           | 9%         |
| Operating Transfer (Out)   | -                | -                  | -                   | -                   | -                | 0%         |
| Issuance of Debt   | -                | -                  | -                   | -                   | -                | 0%         |
| Proceeds From Issuance of Refunding Bonds                        | -                | -                  | -                   | -                   | -                | 0%         |
| Proceeds From Issuance of Long Tern Debt                         | -                | -                  | -                   | -                   | -                | 0%         |
| Swap Proceeds  | -                | -                  | -                   | -                   | -                | 0%         |
| Bond Discount  | -                | -                  | -                   | -                   | -                | 0%         |
| Bond Premium   | -                | -                  | -                   | -                   | -                | 0%         |
| <b>Total Other Financing Sources (Uses)</b>                      | <b>33,857</b>    | <b>2,602,687</b>   | <b>1,089,309</b>    | <b>1,185,208</b>    | <b>95,899</b>    | <b>9%</b>  |
| <b>Net Change in Fund Balances</b>                               | <b>-</b>         | <b>10</b>          | <b>-</b>            | <b>-</b>            | <b>-</b>         | <b>0%</b>  |
| <b>Fund Balances - Beginning of Year (Deficit)</b>               | <b>-</b>         | <b>-</b>           | <b>10</b>           | <b>10</b>           | <b>-</b>         | <b>0%</b>  |
| <b>Fund Balances - End of Year (Deficit)</b>                     | <b>-</b>         | <b>10</b>          | <b>10</b>           | <b>10</b>           | <b>-</b>         | <b>0%</b>  |

## 2023 ADAMS COUNTY BUDGET

### *911 Telecommunications Statement of Revenues and Expenditures and Changes in Fund Balance*

|  | Actual 2020        | Actual 2021        | Adopted<br>Budget 2022 | Adopted<br>Budget 2023 | Variance         | Variance % |
|--|--------------------|--------------------|------------------------|------------------------|------------------|------------|
| <b>Revenues</b>  |                    |                    |                        |                        |                  |            |
| Taxes  | -                  | -                  | -                      | -                      | -                | 0%         |
| Intergovernmental Revenues                                       | 2,328,412          | 2,384,010          | 2,100,000              | 2,100,000              | -                | 0%         |
| Charges for Services   | 28,074             | 27,354             | 26,274                 | 26,274                 | -                | 0%         |
| Interest and Rents   | 2,735              | 4,088              | 4,519                  | 4,000                  | (519)            | -11%       |
| License and Permits  | -                  | -                  | -                      | -                      | -                | 0%         |
| Court Costs and Fines  | -                  | -                  | -                      | -                      | -                | 0%         |
| Miscellaneous  | -                  | -                  | -                      | -                      | -                | 0%         |
| <b>Total Revenues</b>  | <b>2,359,221</b>   | <b>2,415,452</b>   | <b>2,130,793</b>       | <b>2,130,274</b>       | <b>(519)</b>     | <b>0%</b>  |
| <b>Expenditures</b>  |                    |                    |                        |                        |                  |            |
| Current:   |                    |                    |                        |                        |                  |            |
| General Government - Administrative                              | -                  | -                  | -                      | -                      | -                | 0%         |
| General Government - Judicial                                    | -                  | -                  | -                      | -                      | -                | 0%         |
| Public Safety  | 4,081,027          | 4,048,791          | 3,997,833              | 4,161,028              | 163,195          | 4%         |
| Public Works   | -                  | -                  | -                      | -                      | -                | 0%         |
| Human Services   | -                  | -                  | -                      | -                      | -                | 0%         |
| Culture and Recreation   | -                  | -                  | -                      | -                      | -                | 0%         |
| Conservation and Development                                     | -                  | -                  | -                      | -                      | -                | 0%         |
| <b>Debt Service</b>  |                    |                    |                        |                        |                  | 0%         |
| Principal  | -                  | -                  | -                      | -                      | -                | 0%         |
| Interest   | -                  | -                  | -                      | -                      | -                | 0%         |
| Admin Fees   | -                  | -                  | -                      | -                      | -                | 0%         |
| Swap Interest Due  | -                  | -                  | -                      | -                      | -                | 0%         |
| Bond Issuance  | -                  | -                  | -                      | -                      | -                | 0%         |
| <b>Capital Outlay</b>  |                    |                    |                        |                        |                  | 0%         |
| -  | -                  | -                  | -                      | -                      | -                | 0%         |
| <b>Total Expenditures</b>  | <b>4,081,027</b>   | <b>4,048,791</b>   | <b>3,997,833</b>       | <b>4,161,028</b>       | <b>163,195</b>   | <b>4%</b>  |
| <b>Excess/(Deficiency) of Revenues Over (Under) Expenditures</b> | <b>(1,721,806)</b> | <b>(1,633,339)</b> | <b>(1,867,040)</b>     | <b>(2,030,754)</b>     | <b>(163,714)</b> | <b>9%</b>  |
| <b>Other Financing Sources (Uses)</b>                            |                    |                    |                        |                        |                  |            |
| Appropriated Fund Balance  | -                  | -                  | -                      | -                      | -                | 0%         |
| Operating Transfer In  | 1,721,806          | 1,633,339          | 1,867,040              | 2,030,754              | 163,714          | 9%         |
| Operating Transfer (Out)   | -                  | -                  | -                      | -                      | -                | 0%         |
| Issuance of Debt   | -                  | -                  | -                      | -                      | -                | 0%         |
| Proceeds From Issuance of Refunding Bonds                        | -                  | -                  | -                      | -                      | -                | 0%         |
| Proceeds From Issuance of Long Tern Debt                         | -                  | -                  | -                      | -                      | -                | 0%         |
| Swap Proceeds  | -                  | -                  | -                      | -                      | -                | 0%         |
| Bond Discount  | -                  | -                  | -                      | -                      | -                | 0%         |
| Bond Premium   | -                  | -                  | -                      | -                      | -                | 0%         |
| <b>Total Other Financing Sources (Uses)</b>                      | <b>1,721,806</b>   | <b>1,633,339</b>   | <b>1,867,040</b>       | <b>2,030,754</b>       | <b>163,714</b>   | <b>9%</b>  |
| <b>Net Change in Fund Balances</b>                               | <b>-</b>           | <b>-</b>           | <b>-</b>               | <b>-</b>               | <b>-</b>         | <b>0%</b>  |
| <b>Fund Balances - Beginning of Year (Deficit)</b>               | <b>-</b>           | <b>-</b>           | <b>-</b>               | <b>-</b>               | <b>-</b>         | <b>0%</b>  |
| <b>Fund Balances - End of Year (Deficit)</b>                     | <b>-</b>           | <b>-</b>           | <b>-</b>               | <b>-</b>               | <b>-</b>         | <b>0%</b>  |

## 2023 ADAMS COUNTY BUDGET

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

|  | Actual 2020      | Actual 2021      | Adopted<br>Budget 2022 | Adopted<br>Budget 2023 | Variance         | Variance % |
|--|------------------|------------------|------------------------|------------------------|------------------|------------|
| <b>Revenues</b>  |                  |                  |                        |                        |                  |            |
| Taxes  | 1,288,531        | 2,574,457        | 1,900,000              | 2,400,000              | 500,000          | 0%         |
| Intergovernmental Revenues   | -                | -                | -                      | -                      | -                | 0%         |
| Charges for Services   | 26,576           | 9,872            | 4,500                  | 4,000                  | (500)            | 0%         |
| Interest and Rents   | 22,666           | 8,238            | 4,500                  | 4,500                  | -                | 0%         |
| License and Permits  | -                | -                | -                      | -                      | -                | 0%         |
| Court Costs and Fines  | -                | -                | -                      | -                      | -                | 0%         |
| Miscellaneous  | -                | -                | -                      | -                      | -                | 0%         |
| <b>Total Revenues</b>  | <b>1,337,773</b> | <b>2,592,567</b> | <b>1,909,000</b>       | <b>2,408,500</b>       | <b>499,500</b>   | <b>0%</b>  |
| <b>Expenditures</b>  |                  |                  |                        |                        |                  |            |
| Current:   |                  |                  |                        |                        |                  |            |
| General Government - Administrative                                  | -                | -                | -                      | -                      | -                | 0%         |
| General Government - Judicial  | -                | -                | -                      | -                      | -                | 0%         |
| Public Safety  | -                | -                | -                      | -                      | -                | 0%         |
| Public Works   | -                | -                | -                      | -                      | -                | 0%         |
| Human Services   | -                | -                | -                      | -                      | -                | 0%         |
| Culture and Recreation   | 1,926,307        | 2,475,755        | 1,815,000              | 2,190,215              | 375,215          | 0%         |
| Conservation and Development   | -                | -                | -                      | -                      | -                | 0%         |
| <b>Debt Service</b>  |                  |                  |                        |                        |                  |            |
| Principal  | -                | -                | -                      | -                      | -                | 0%         |
| Interest   | -                | -                | -                      | -                      | -                | 0%         |
| Admin Fees   | -                | -                | -                      | -                      | -                | 0%         |
| Swap Interest Due  | -                | -                | -                      | -                      | -                | 0%         |
| Bond Issuance  | -                | -                | -                      | -                      | -                | 0%         |
| <b>Capital Outlay</b>  |                  |                  |                        |                        |                  |            |
| <b>Total Expenditures</b>  | <b>1,926,307</b> | <b>2,475,755</b> | <b>1,815,000</b>       | <b>2,190,215</b>       | <b>375,215</b>   | <b>0%</b>  |
| <b>Excess/(Deficiency) of Revenues Over (Under)<br/>Expenditures</b> | <b>(588,534)</b> | <b>116,811</b>   | <b>94,000</b>          | <b>218,285</b>         | <b>124,285</b>   | <b>0%</b>  |
| <b>Other Financing Sources (Uses)</b>                                |                  |                  |                        |                        |                  |            |
| Appropriated Fund Balance  | -                | -                | -                      | -                      | -                | 0%         |
| Operating Transfer In  | -                | -                | -                      | -                      | -                | 0%         |
| Operating Transfer (Out)   | (361,824)        | (116,684)        | -                      | (130,000)              | (130,000)        | 0%         |
| Issuance of Debt   | -                | -                | -                      | -                      | -                | 0%         |
| Proceeds From Issuance of Refunding Bonds                            | -                | -                | -                      | -                      | -                | 0%         |
| Proceeds From Issuance of Long Tern Debt                             | -                | -                | -                      | -                      | -                | 0%         |
| Swap Proceeds  | -                | -                | -                      | -                      | -                | 0%         |
| Bond Discount  | -                | -                | -                      | -                      | -                | 0%         |
| Bond Premium   | -                | -                | -                      | -                      | -                | 0%         |
| <b>Total Other Financing Sources (Uses)</b>                          | <b>(361,824)</b> | <b>(116,684)</b> | <b>-</b>               | <b>(130,000)</b>       | <b>(130,000)</b> | <b>0%</b>  |
| <b>Net Change in Fund Balances</b>                                   | <b>(950,358)</b> | <b>128</b>       | <b>94,000</b>          | <b>88,285</b>          | <b>(5,715)</b>   | <b>-6%</b> |
| <b>Fund Balances - Beginning of Year (Deficit)</b>                   | <b>2,607,529</b> | <b>1,657,171</b> | <b>1,657,299</b>       | <b>1,751,299</b>       | <b>94,000</b>    | <b>6%</b>  |
| <b>Fund Balances - End of Year (Deficit)</b>                         | <b>1,657,171</b> | <b>1,657,299</b> | <b>1,751,299</b>       | <b>1,839,584</b>       | <b>88,285</b>    | <b>5%</b>  |

**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.

## 2023 ADAMS COUNTY BUDGET

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

|  | Actual 2020      | Actual 2021      | Adopted<br>Budget 2022 | Adopted<br>Budget 2023 | Variance         | Variance %  |
|--|------------------|------------------|------------------------|------------------------|------------------|-------------|
| <b>Revenues</b>  |                  |                  |                        |                        |                  |             |
| Taxes  | -                | -                | -                      | -                      | -                | 0%          |
| Intergovernmental Revenues                                       | 520,483          | 619,702          | 575,135                | 704,341                | 129,206          | 22%         |
| Charges for Services   | 38,346           | 35,225           | 36,400                 | 34,900                 | (1,500)          | -4%         |
| Interest and Rents   | 8,392            | 7,278            | 8,110                  | 3,310                  | (4,800)          | -59%        |
| License and Permits  | -                | -                | -                      | -                      | -                | 0%          |
| Court Costs and Fines  | -                | -                | -                      | -                      | -                | 0%          |
| Miscellaneous  | -                | -                | -                      | -                      | -                | 0%          |
| <b>Total Revenues</b>  | <b>567,221</b>   | <b>662,205</b>   | <b>619,645</b>         | <b>742,551</b>         | <b>122,906</b>   | <b>20%</b>  |
| <b>Expenditures</b>  |                  |                  |                        |                        |                  |             |
| <b>Current:</b>  |                  |                  |                        |                        |                  |             |
| General Government - Administrative                              | -                | -                | -                      | -                      | -                | 0%          |
| General Government - Judicial                                    | -                | -                | -                      | -                      | -                | 0%          |
| Public Safety  | 118,113          | 106,417          | 144,471                | 112,940                | (31,531)         | -22%        |
| Public Works   | 393,215          | 1,031,039        | 354,900                | 702,500                | 347,600          | 98%         |
| Human Services   | -                | -                | -                      | -                      | -                | 0%          |
| Culture and Recreation   | -                | -                | -                      | -                      | -                | 0%          |
| Conservation and Development                                     | -                | -                | -                      | -                      | -                | 0%          |
| <b>Debt Service</b>  |                  |                  |                        |                        |                  |             |
| Principal  | -                | -                | -                      | -                      | -                | 0%          |
| Interest   | -                | -                | -                      | -                      | -                | 0%          |
| Admin Fees   | -                | -                | -                      | -                      | -                | 0%          |
| Swap Interest Due  | -                | -                | -                      | -                      | -                | 0%          |
| Bond Issuance  | -                | -                | -                      | -                      | -                | 0%          |
| <b>Capital Outlay</b>  |                  |                  |                        |                        |                  |             |
|  | -                | -                | -                      | -                      | -                | 0%          |
| <b>Total Expenditures</b>  | <b>511,328</b>   | <b>1,137,456</b> | <b>499,371</b>         | <b>815,440</b>         | <b>316,069</b>   | <b>63%</b>  |
| <b>Excess/(Deficiency) of Revenues Over (Under) Expenditures</b> |                  |                  |                        |                        |                  |             |
|  | 55,893           | (475,251)        | 120,274                | (72,889)               | (193,163)        | -161%       |
| <b>Other Financing Sources (Uses)</b>                            |                  |                  |                        |                        |                  |             |
| Appropriated Fund Balance  | -                | -                | -                      | -                      | -                | 0%          |
| Operating Transfer In  | 51,004           | 44,045           | 63,926                 | 59,689                 | (4,237)          | -7%         |
| Operating Transfer (Out)   | (8,000)          | (8,000)          | -                      | (8,000)                | (8,000)          | 0%          |
| Issuance of Debt   | -                | -                | -                      | -                      | -                | 0%          |
| Proceeds From Issuance of Refunding Bonds                        | -                | -                | -                      | -                      | -                | 0%          |
| Proceeds From Issuance of Long Tern Debt                         | -                | -                | -                      | -                      | -                | 0%          |
| Swap Proceeds  | -                | -                | -                      | -                      | -                | 0%          |
| Bond Discount  | -                | -                | -                      | -                      | -                | 0%          |
| Bond Premium   | -                | -                | -                      | -                      | -                | 0%          |
| <b>Total Other Financing Sources (Uses)</b>                      | <b>43,004</b>    | <b>36,045</b>    | <b>63,926</b>          | <b>51,689</b>          | <b>(12,237)</b>  | <b>-19%</b> |
| <b>Net Change in Fund Balances</b>                               | <b>98,897</b>    | <b>(439,206)</b> | <b>184,200</b>         | <b>(21,200)</b>        | <b>(205,400)</b> | <b>0%</b>   |
| <b>Fund Balances - Beginning of Year (Deficit)</b>               | <b>1,386,424</b> | <b>1,485,321</b> | <b>1,046,114</b>       | <b>1,230,314</b>       | <b>184,200</b>   | <b>18%</b>  |
| <b>Fund Balances - End of Year (Deficit)</b>                     | <b>1,485,321</b> | <b>1,046,114</b> | <b>1,230,314</b>       | <b>1,209,114</b>       | <b>(21,200)</b>  | <b>-2%</b>  |

**Note:** The budgeted Non-Major Funds that are included in these Fund Balance schedules are: Liquid Fuels, Hazardous Materials, and Act 13 Bridge Improvements.

**Note:** The projected negative change in fund balance during the 2023 budget is due to the County having budgeted more projects relating to Liquid Fuels and Act 13 Bridge Improvements.

## 2023 ADAMS COUNTY BUDGET

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

|   | Actual 2020      | Actual 2021      | Adopted<br>Budget 2022 | Adopted<br>Budget 2023 | Variance           | Variance %   |
|---|------------------|------------------|------------------------|------------------------|--------------------|--------------|
| <b>Revenues</b>   |                  |                  |                        |                        |                    |              |
| Taxes   | -                | -                | -                      | -                      | -                  | 0%           |
| Intergovernmental Revenues  | 310,614          | -                | -                      | -                      | -                  | 0%           |
| Charges for Services  | -                | -                | -                      | -                      | -                  | 0%           |
| Interest and Rents  | -                | 647              | -                      | -                      | -                  | 0%           |
| License and Permits   | -                | -                | -                      | -                      | -                  | 0%           |
| Court Costs and Fines   | -                | -                | -                      | -                      | -                  | 0%           |
| Miscellaneous   | 809,377          | 19,752           | -                      | -                      | -                  | 0%           |
| <b>Total Revenues</b>   | <b>1,119,991</b> | <b>20,400</b>    | <b>-</b>               | <b>-</b>               | <b>-</b>           | <b>0%</b>    |
| <b>Expenditures</b>   |                  |                  |                        |                        |                    |              |
| <b>Current:</b>   |                  |                  |                        |                        |                    |              |
| General Government - Administrative   | 140,085          | 50,293           | 219,997                | 615,656                | 395,659            | 0%           |
| General Government - Judicial   | 14,845           | 27,168           | -                      | 120,805                | 120,805            | 0%           |
| Public Safety   | 32,434           | 13,378           | 870,646                | -                      | (870,646)          | -100%        |
| Public Works  | -                | -                | -                      | -                      | -                  | 0%           |
| Human Services  | 807,941          | 229,935          | -                      | -                      | -                  | 0%           |
| Culture and Recreation  | -                | -                | -                      | -                      | -                  | 0%           |
| Conservation and Development  | -                | -                | -                      | -                      | -                  | 0%           |
| <b>Debt Service</b>   |                  |                  |                        |                        |                    |              |
| Principal   | -                | -                | -                      | -                      | -                  | 0%           |
| Interest  | -                | -                | -                      | -                      | -                  | 0%           |
| Admin Fees  | -                | -                | -                      | -                      | -                  | 0%           |
| Swap Interest Due   | -                | -                | -                      | -                      | -                  | 0%           |
| Bond Issuance   | -                | -                | -                      | -                      | -                  | 0%           |
| <b>Capital Outlay</b>   | -                | -                | -                      | -                      | -                  | 0%           |
| <b>Total Expenditures</b>   | <b>995,304</b>   | <b>320,774</b>   | <b>1,090,643</b>       | <b>736,461</b>         | <b>(354,182)</b>   | <b>-32%</b>  |
| <b>Excess/(Deficiency) of Revenues Over (Under) Expenditures</b>  | <b>124,687</b>   | <b>(300,374)</b> | <b>(1,090,643)</b>     | <b>(736,461)</b>       | <b>354,182</b>     | <b>-32%</b>  |
| <b>Other Financing Sources (Uses)</b>   |                  |                  |                        |                        |                    |              |
| Appropriated Fund Balance   | -                | -                | -                      | -                      | -                  |              |
| Operating Transfer In   | 175,161          | 280,000          | -                      | 736,461                | 736,461            | 0%           |
| Operating Transfer (Out)  | -                | -                | -                      | -                      | -                  | 0%           |
| Issuance of Debt  | -                | -                | -                      | -                      | -                  | 0%           |
| Proceeds From Issuance of Refunding Bonds   | -                | -                | -                      | -                      | -                  | 0%           |
| Proceeds From Issuance of Long Tern Debt  | -                | -                | -                      | -                      | -                  | 0%           |
| Swap Proceeds   | -                | -                | -                      | -                      | -                  | 0%           |
| Bond Discount   | -                | -                | -                      | -                      | -                  | 0%           |
| Bond Premium  | -                | -                | -                      | -                      | -                  | 0%           |
| <b>Total Other Financing Sources (Uses)</b>   | <b>175,161</b>   | <b>280,000</b>   | <b>-</b>               | <b>736,461</b>         | <b>736,461</b>     | <b>0%</b>    |
| <b>Net Change in Fund Balances</b>  | <b>299,847</b>   | <b>(20,374)</b>  | <b>(1,090,643)</b>     | <b>-</b>               | <b>1,090,643</b>   | <b>0%</b>    |
| <b>Fund Balances - Beginning of Year (Deficit)</b>  | <b>(123,554)</b> | <b>176,293</b>   | <b>155,919</b>         | <b>(934,724)</b>       | <b>(1,090,643)</b> | <b>-699%</b> |
| <b>Fund Balances - End of Year (Deficit)</b>  | <b>176,293</b>   | <b>155,919</b>   | <b>(934,724)</b>       | <b>(934,724)</b>       | <b>-</b>           | <b>0%</b>    |
| <b>Note:</b> The Capital Reserve Fund is used for departmental capital needs. These projects are budgeted for in a separate capital budget. |                  |                  |                        |                        |                    |              |
| <b>Note:</b> The projected negative change in fund balance in 2022 is due to there being no dedicated transfer in budgeted.                 |                  |                  |                        |                        |                    |              |

## 2023 ADAMS COUNTY BUDGET

### *Capital Projects Fund (666) Statement of Revenues and Expenditures and Changes in Fund Balance*

|  | Actual 2020         | Actual 2021        | Adopted<br>Budget 2022 | Adopted<br>Budget 2023 | Variance           | Variance %  |
|--|---------------------|--------------------|------------------------|------------------------|--------------------|-------------|
| <b>Revenues</b>  |                     |                    |                        |                        |                    |             |
| Taxes  | -                   | -                  | -                      | -                      | -                  | 0%          |
| Intergovernmental Revenues                                       | -                   | -                  | -                      | -                      | -                  | 0%          |
| Charges for Services   | -                   | -                  | -                      | -                      | -                  | 0%          |
| Interest and Rents   | 20,174              | 35,131             | -                      | -                      | -                  | 0%          |
| License and Permits  | -                   | -                  | -                      | -                      | -                  | 0%          |
| Court Costs and Fines  | -                   | -                  | -                      | -                      | -                  | 0%          |
| Miscellaneous  | 30,000              | -                  | -                      | -                      | -                  | 0%          |
| <b>Total Revenues</b>  | <b>50,174</b>       | <b>35,131</b>      | <b>-</b>               | <b>-</b>               | <b>-</b>           | <b>0%</b>   |
| <b>Expenditures</b>  |                     |                    |                        |                        |                    |             |
| <b>Current:</b>  |                     |                    |                        |                        |                    |             |
| General Government - Administrative                              | 1,406,346           | 1,033,614          | 1,625,771              | 815,156                | (810,615)          | -101%       |
| General Government - Judicial                                    | -                   | 430,366            | 107,720                | 108,527                | 807                | 13448%      |
| Public Safety  | 1,833,767           | 257,198            | 241,809                | 1,676,465              | 1,434,656          | 117%        |
| Public Works   | -                   | -                  | -                      | -                      | -                  | 0%          |
| Human Services   | -                   | -                  | -                      | -                      | -                  | 0%          |
| Culture and Recreation   | -                   | -                  | -                      | -                      | -                  | 0%          |
| Conservation and Development                                     | -                   | -                  | -                      | -                      | -                  | 0%          |
| <b>Debt Service</b>  |                     |                    |                        |                        |                    | 0%          |
| Principal  | -                   | -                  | -                      | -                      | -                  | 0%          |
| Interest   | -                   | -                  | -                      | -                      | -                  | 0%          |
| Admin Fees   | -                   | -                  | -                      | -                      | -                  | 0%          |
| Swap Interest Due  | -                   | -                  | -                      | -                      | -                  | 0%          |
| Bond Issuance  | 23,692,719          | -                  | -                      | -                      | -                  | 0%          |
| <b>Capital Outlay</b>  | <b>-</b>            | <b>-</b>           | <b>-</b>               | <b>-</b>               | <b>-</b>           | <b>0%</b>   |
| <b>Total Expenditures</b>  | <b>26,932,832</b>   | <b>1,721,179</b>   | <b>1,975,300</b>       | <b>2,600,148</b>       | <b>624,848</b>     | <b>32%</b>  |
| <b>Excess/(Deficiency) of Revenues Over (Under) Expenditures</b> | <b>(26,882,658)</b> | <b>(1,686,048)</b> | <b>(1,975,300)</b>     | <b>(2,600,148)</b>     | <b>(624,848)</b>   | <b>32%</b>  |
| <b>Other Financing Sources (Uses)</b>                            |                     |                    |                        |                        |                    |             |
| Appropriated Fund Balance  | -                   | -                  | -                      | -                      | -                  | 0%          |
| Operating Transfer In  | -                   | -                  | -                      | -                      | -                  | 0%          |
| Operating Transfer (Out)   | (2,600)             | -                  | -                      | -                      | -                  | 0%          |
| Issuance of Debt   | 33,290,000          | -                  | -                      | -                      | -                  | 0%          |
| Proceeds From Issuance of Refunding Bonds                        | -                   | -                  | -                      | -                      | -                  | 0%          |
| Proceeds From Issuance of Long Tern Debt                         | -                   | -                  | -                      | -                      | -                  | 0%          |
| Swap Proceeds  | -                   | -                  | -                      | -                      | -                  | 0%          |
| Bond Discount  | -                   | -                  | -                      | -                      | -                  | 0%          |
| Bond Premium   | 223,134             | -                  | -                      | -                      | -                  | 0%          |
| <b>Total Other Financing Sources (Uses)</b>                      | <b>33,510,534</b>   | <b>-</b>           | <b>-</b>               | <b>-</b>               | <b>-</b>           | <b>0%</b>   |
| <b>Net Change in Fund Balances</b>                               | <b>6,627,876</b>    | <b>(1,686,048)</b> | <b>(1,975,300)</b>     | <b>(2,600,148)</b>     | <b>(624,848)</b>   | <b>416%</b> |
| <b>Fund Balances - Beginning of Year (Deficit)</b>               | <b>-</b>            | <b>6,627,876</b>   | <b>4,941,828</b>       | <b>2,966,528</b>       | <b>(1,975,300)</b> | <b>-40%</b> |
| <b>Fund Balances - End of Year (Deficit)</b>                     | <b>6,627,876</b>    | <b>4,941,828</b>   | <b>2,966,528</b>       | <b>366,380</b>         | <b>(2,600,148)</b> | <b>-88%</b> |

**Note:** The Capital Projects - GO Series 2020 Fund is used for capital projects that were designated to be funded by the bond proceeds.

## 2023 ADAMS COUNTY BUDGET

### **Long Range Financial Planning**

A long-range financial plan provides a “road map” for where the County wants to go financially and how it plans to get there, by combining financial forecasting with the Strategic plan. The long-range financial planning is intended to serve as a tool to identify challenges and opportunities, and to provide the Board of Commissioners with the insight required to address issues impacting the County’s financial condition. The County’s plan will have a multi-year planning horizon with three to five years of projecting current operations and addressing 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 in meeting their strategic goals. It gives the County the time to evaluate and weigh different strategies to assess what is best for the County.

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

### ***Forecasting***

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

The following chart outlines the County’s Five-Year Forecast of the General Fund revenues and expenditures for 2023 through 2027. 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.

# 2023 ADAMS COUNTY BUDGET

## *General Fund Five Year Forecast*

### General Fund Five Year Forecast

#### FY 2024 - FY 2028

|  | Actual             | Actual            | Actual             | Actual            | Budgeted           | Projected          |                    |                    |                    |                    |
|--|--------------------|-------------------|--------------------|-------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|  | 2019               | 2020              | 2021               | 2022              | 2023               | 2024               | 2025               | 2026               | 2027               | 2028               |
| <b>Revenues</b>  |                    |                   |                    |                   |                    |                    |                    |                    |                    |                    |
| Taxes  | 39,641,070         | 39,862,579        | 40,541,081         | 43,490,785        | 44,440,300         | 44,957,884         | 46,021,146         | 47,084,407         | 48,147,669         | 49,210,930         |
| Intergovernmental Revenues                                       | 1,818,898          | 2,645,091         | 2,246,671          | 2,246,146         | 3,309,696          | 3,143,935          | 3,366,131          | 3,588,327          | 3,810,523          | 4,032,719          |
| Charges for Services   | 4,796,261          | 4,611,511         | 4,771,831          | 4,737,363         | 5,149,974          | 4,879,758          | 4,884,395          | 4,889,031          | 4,893,668          | 4,898,304          |
| Interest and Rents   | 834,436            | 480,188           | 468,427            | 536,924           | 481,470            | 420,405            | 379,003            | 337,602            | 296,200            | 254,798            |
| License and Permits  | 129,346            | 135,444           | 162,509            | 193,009           | 154,435            | 181,343            | 189,577            | 197,810            | 206,044            | 214,278            |
| Court Costs and Fines  | 1,342,388          | 1,223,318         | 1,501,864          | 1,556,830         | 1,749,650          | 1,911,648          | 2,066,063          | 2,220,478          | 2,374,893          | 2,529,308          |
| Miscellaneous  | 741,974            | 717,501           | 978,602            | 1,045,973         | 682,465            | 898,248            | 920,097            | 941,947            | 963,796            | 985,645            |
| <b>Total Revenues</b>  | <b>49,304,372</b>  | <b>49,675,633</b> | <b>50,670,983</b>  | <b>53,807,029</b> | <b>55,967,990</b>  | <b>56,393,221</b>  | <b>57,826,412</b>  | <b>59,259,602</b>  | <b>60,692,793</b>  | <b>62,125,983</b>  |
| <b>Expenditures</b>  |                    |                   |                    |                   |                    |                    |                    |                    |                    |                    |
| <b>Current:</b>  |                    |                   |                    |                   |                    |                    |                    |                    |                    |                    |
| General Government - Administrative                              | 11,800,974         | 12,835,412        | 12,821,564         | 13,484,603        | 22,875,033         | 15,124,062         | 15,770,087         | 16,416,111         | 17,062,136         | 17,708,161         |
| General Government - Judicial                                    | 13,068,092         | 13,692,436        | 14,705,284         | 15,625,028        | 17,004,344         | 17,738,550         | 18,709,624         | 19,680,699         | 20,651,773         | 21,622,847         |
| Public Safety  | 14,223,602         | 14,314,834        | 13,640,371         | 14,837,775        | 15,510,964         | 15,306,123         | 15,560,738         | 15,815,353         | 16,069,968         | 16,324,584         |
| Public Works   | 16,992             | -                 | 5,625              | 584,344           | 4,000              | 4,500              | 5,000              | 5,500              | 6,000              | 6,500              |
| Human Services   | 382,221            | 310,241           | 423,477            | 490,083           | 703,000            | 643,092            | 697,318            | 751,544            | 805,770            | 859,996            |
| Culture and Recreation   | 694,405            | 661,009           | 100,520            | 113,000           | 24,500             | 25,000             | 25,500             | 26,000             | 26,500             | 27,000             |
| Conservation and Development                                     | 562,083            | 574,273           | 598,748            | 533,687           | 1,598,320          | 1,244,676          | 1,388,588          | 1,532,500          | 1,676,412          | 1,820,324          |
| <b>Debt Service</b>  |                    |                   |                    |                   |                    |                    |                    |                    |                    |                    |
| Principal  | 3,394,999          | 3,505,000         | 2,350,000          | 4,600,000         | 4,740,000          | 4,500,000          | 4,640,000          | 4,770,000          | 4,850,000          | 4,855,000          |
| Interest   | 2,538,925          | 2,150,704         | 2,081,148          | 1,943,221         | 1,795,666          | 1,664,173          | 1,524,338          | 1,381,169          | 1,296,177          | 1,203,723          |
| Admin Fees   | -                  | -                 | -                  | -                 | 4,000              | 4,000              | 4,000              | 4,000              | 4,000              | 4,000              |
| Swap Interest Due  | -                  | -                 | -                  | -                 | -                  | -                  | -                  | -                  | -                  | -                  |
| Bond Issuance  | -                  | -                 | -                  | -                 | -                  | -                  | -                  | -                  | -                  | -                  |
| <b>Capital Outlay</b>  |                    |                   |                    |                   |                    |                    |                    |                    |                    |                    |
|  | -                  | -                 | -                  | -                 | -                  | -                  | -                  | -                  | -                  | -                  |
| <b>Total Expenditures</b>  | <b>46,682,293</b>  | <b>48,043,909</b> | <b>46,726,737</b>  | <b>52,211,741</b> | <b>64,259,827</b>  | <b>56,254,176</b>  | <b>58,325,193</b>  | <b>60,382,877</b>  | <b>62,448,737</b>  | <b>64,432,135</b>  |
| <b>Excess/(Deficiency) of Revenues Over (Under) Expenditures</b> | <b>2,622,079</b>   | <b>1,631,724</b>  | <b>3,944,246</b>   | <b>1,595,288</b>  | <b>(8,291,837)</b> | <b>139,046</b>     | <b>(498,781)</b>   | <b>(1,123,274)</b> | <b>(1,755,944)</b> | <b>(2,306,152)</b> |
| <b>Other Financing Sources (Uses)</b>                            |                    |                   |                    |                   |                    |                    |                    |                    |                    |                    |
| Appropriated Fund Balance  |                    |                   | -                  | -                 | 8,000,000          | -                  | -                  | -                  | -                  | -                  |
| Operating Transfer In  | 1,871,571          | 1,841,261         | 1,423,081          | 11,473,460        | 1,671,519          | 1,597,090          | 1,593,707          | 1,590,323          | 1,586,940          | 1,583,557          |
| Operating Transfer (Out)   | (5,677,594)        | (2,630,885)       | (5,637,821)        | (4,927,884)       | (5,132,112)        | (5,405,854)        | (5,630,509)        | (5,855,163)        | (6,079,817)        | (5,911,391)        |
| Issuance of Debt   | -                  | -                 | -                  | -                 | -                  | -                  | -                  | -                  | -                  | -                  |
| Proceeds From Issuance of Refunding Bonds                        | -                  | -                 | -                  | -                 | -                  | -                  | -                  | -                  | -                  | -                  |
| Proceeds From Issuance of Long Tern Debt                         | -                  | -                 | -                  | -                 | -                  | -                  | -                  | -                  | -                  | -                  |
| Swap Proceeds  | 192,161            | -                 | -                  | -                 | -                  | -                  | -                  | -                  | -                  | -                  |
| Bond Discount  | -                  | -                 | -                  | -                 | -                  | -                  | -                  | -                  | -                  | -                  |
| Bond Premium   | -                  | -                 | -                  | -                 | -                  | -                  | -                  | -                  | -                  | -                  |
| <b>Total Other Financing Sources (Uses)</b>                      | <b>(3,613,862)</b> | <b>(789,624)</b>  | <b>(4,214,740)</b> | <b>6,545,576</b>  | <b>4,539,407</b>   | <b>(3,808,764)</b> | <b>(4,036,802)</b> | <b>(4,264,839)</b> | <b>(4,492,877)</b> | <b>(4,327,834)</b> |
| <b>Net Change in Fund Balances</b>                               | <b>(991,783)</b>   | <b>842,100</b>    | <b>(270,494)</b>   | <b>8,140,865</b>  | <b>(3,752,430)</b> | <b>(3,669,719)</b> | <b>(4,535,583)</b> | <b>(5,388,114)</b> | <b>(6,248,821)</b> | <b>(6,633,986)</b> |
| <b>Fund Balances - Beginning of Year (Deficit)</b>               | <b>27,458,834</b>  | <b>26,467,051</b> | <b>27,309,151</b>  | <b>27,038,657</b> | <b>35,179,522</b>  | <b>31,427,092</b>  | <b>27,757,373</b>  | <b>23,221,790</b>  | <b>17,833,677</b>  | <b>11,584,855</b>  |
| <b>Fund Balances - End of Year (Deficit)</b>                     | <b>26,467,051</b>  | <b>27,309,151</b> | <b>27,038,657</b>  | <b>35,179,522</b> | <b>31,427,092</b>  | <b>27,757,373</b>  | <b>23,221,790</b>  | <b>17,833,677</b>  | <b>11,584,855</b>  | <b>4,950,869</b>   |

## 2023 ADAMS COUNTY BUDGET

### **Financial Policies**

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

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

The Finance Governance Team of Adams County is made up of representatives from each of the following departments: the Budget and Purchasing Office, the Controller's Office, and the Treasurer's Office. This team reviews cashflow on a regular basis making recommendations to the County Administrator and Board of Commissioners as it relates to operations. In addition, this team regularly reviews various financial policies on an ongoing basis to provide and ensure that 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 of Commissioners, the County Administrator, 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 fourth operating policies that minimize the cost of government and financial risks.
- Guide the BOC and management on policy decisions that have significant financial impact.

## 2023 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.

## 2023 ADAMS COUNTY BUDGET

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

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

### **Budget Policy**

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

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

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

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

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

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

### **What is “Budgetary Basis”?**

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

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

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

## 2023 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.

## 2023 ADAMS COUNTY BUDGET

### **5. Capital Management**

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

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

#### Definition

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

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

### **6. Debt Policy**

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

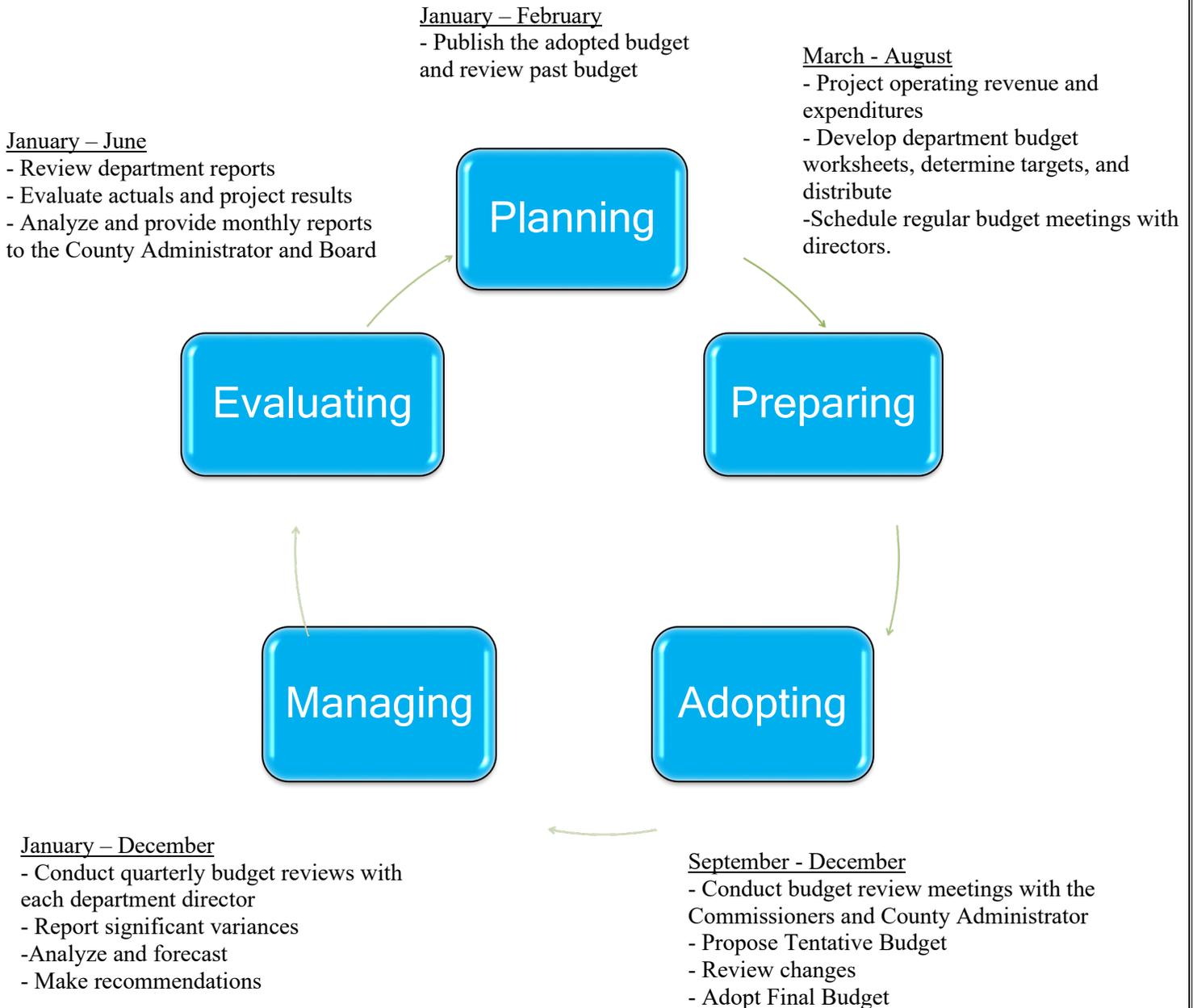
**Debt Capacity** – An analysis showing how the new issue combined with current debt impacts the County's debt capacity and conformance with County debt policies will accompany every future bond issue proposal.

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

# 2023 ADAMS COUNTY BUDGET

## Budget Process

The budget process is continuous throughout the year and is monitored each day. The cycle is based on a calendar year and runs January-December. The County adopts the budget at the end of December each year for the following year. During the first part of the year department reports are reviewed and actual and projected results are evaluated from the previous year. Mid-year brings meetings with department directors, worksheets are developed and distributed to determine next year's targets, and projected operating revenues and expenditures are presented. The final few months are where next year's budget is created, reviewed, and adjusted by the Budget Office, department directors and the Board of Commissioners in preparation of the final adoption at the end of the year.



## 2023 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:

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

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

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

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

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

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

# 2023 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 67). Under this method, revenues are recognized when they are both measurable and available to finance expenditures of the fiscal period covered by the budget. Expenditures are recognized in the accounting and budgeting period in which fund liabilities are incurred, with the exception of debt service which is recognized when due.

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

### **Level of Control**

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

### **Budget Adjustment Policy**

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

### **Budget Amendments**

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

### **Budget Modification**

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

### **Unused Funds**

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

## 2023 ADAMS COUNTY BUDGET

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

|  | <b>2021</b> | <b>2022</b> | <b>2023</b> | <b>Variance<br/>'22 to '23</b> |
|--|-------------|-------------|-------------|--------------------------------|
| <i>Building and Maintenance</i>          | 22          | 23          | 22          | (1)                            |
| <i>County Complex</i>                    | 2           | 2           | 2           | -                              |
| <i>Clerk of Courts</i>                   | 10          | 11          | 11          | -                              |
| <i>Commissioners</i>                     | 6           | 6           | 7           | 1                              |
| <i>Controller</i>                        | 8           | 8           | 8           | -                              |
| <i>Cooperative Extension</i>             | 5           | 5           | 3           | (2)                            |
| <i>Coroner</i>                           | 7           | 8           | 8           | -                              |
| <i>Court Consolidated</i>                | 127         | 131         | 134         | 3                              |
| <i>District Attorney</i>                 | 16          | 18          | 19          | 1                              |
| <i>Elections/Voter Registration</i>      | 3           | 4           | 4           | -                              |
| <i>Emergency Services</i>                | 2           | 2           | 2           | -                              |
| <i>Budget &amp; Purchasing</i>           | 5           | 5           | 5           | -                              |
| <i>Human Resources</i>                   | 5           | 5           | 4           | (1)                            |
| <i>Information Technology</i>            | 15          | 14          | 14          | -                              |
| <i>Planning</i>                          | 16          | 16          | 16          | -                              |
| <i>Conservation District</i>             | 13          | 13          | 13          | -                              |
| <i>Prison</i>                            | 133         | 136         | 114         | (22)                           |
| <i>Central Processing</i>                | 8           | 9           | 8           | (1)                            |
| <i>Protective Inspections</i>            | 1           | 1           | 1           | -                              |
| <i>Prothonotary</i>                      | 8           | 7           | 7           | -                              |
| <i>Public Defender</i>                   | 8           | 8           | 8           | -                              |
| <i>Register and Recorder</i>             | 6           | 8           | 8           | -                              |
| <i>Security</i>                          | 11          | 12          | 12          | -                              |
| <i>Sheriff</i>                           | 20          | 21          | 21          | -                              |
| <i>Solicitor</i>                         | 4           | 4           | 3           | (1)                            |
| <i>Tax Services &amp; Tax Collectors</i> | 53          | 53          | 48          | (5)                            |
| <i>Treasurer</i>                         | 6           | 6           | 6           | -                              |
| <i>Veterans' Affairs</i>                 | 2           | 2           | 2           | -                              |
| <i>Victim Witness</i>                    | 6           | 6           | 6           | -                              |
| <i>911 Telecommunications</i>            | 37          | 37          | 37          | -                              |
| <i>Children and Youth Services</i>       | 51          | 52          | 52          | -                              |
| <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>                         | -           | -           | -           | -                              |
|  | <b>623</b>  | <b>640</b>  | <b>612</b>  | <b>(28)</b>                    |

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

# 2023 ADAMS COUNTY BUDGET

## **Overview of Budgeted Positions**

The County showed an overall net decrease of twenty-eight positions from the 2022 to 2023 budget. During 2022, there were five positions created overall. However, there will be a total of thirty-three positions either abolished or not budgeted for. No new positions are being created or budgeted for in the 2023 budget.

The County went from 640 budgeted positions in 2022 to 612 budgeted positions in 2023.

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 Temporary Maintenance Technician position was abolished due to the completion of the project that it was created for.

### **Commissioners**

- One Full Time Grants Coordinator position was created during 2022.

### **Cooperative Extension**

- Two Full Time positions were abolished. The positions of Admin Tech and Office Manager became Penn State University positions rather than County positions.

### **Courts Consolidated**

- During 2022, two full time positions were created under the Domestic Relations Section. Those positions are a Conference Officer position and an Office Manager position.
- The third position was a Tipstaff position that was created in December 2021. The position did not make it into the count before the Final Adoption of the 2022 budget.

### **District Attorney**

- One Paid Legal Intern position was created in 2022.

### **Human Resources**

- One Full Time Administrative Assistant position was abolished.

### **Prison**

- Due to the large number of open positions and the challenge filling them in early 2022, the County decided not to budget for 24 Corrections Officer positions in 2023. However, these positions will remain open and filled if need.
- Two Paid Intern positions were created in 2022

### **Central Processing**

- One Full Time Sergeant position is not being budgeted for in 2023.

## 2023 ADAMS COUNTY BUDGET

### **Overview of Budgeted Positions (continued)**

#### **Solicitor**

- One Full Time Executive Assistant position is not being budgeted for in 2023 only.

#### **Tax Services**

- Due to a restructuring, two full time positions were abolished. Those positions were a Property Evaluator II position and a General Clerk position.
- The three remaining position changes are Tax Collectors. There are three municipalities where the Adams County Treasurer's Office is handling the tax collection duties.

2023 ADAMS COUNTY BUDGET

Fund Structure

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

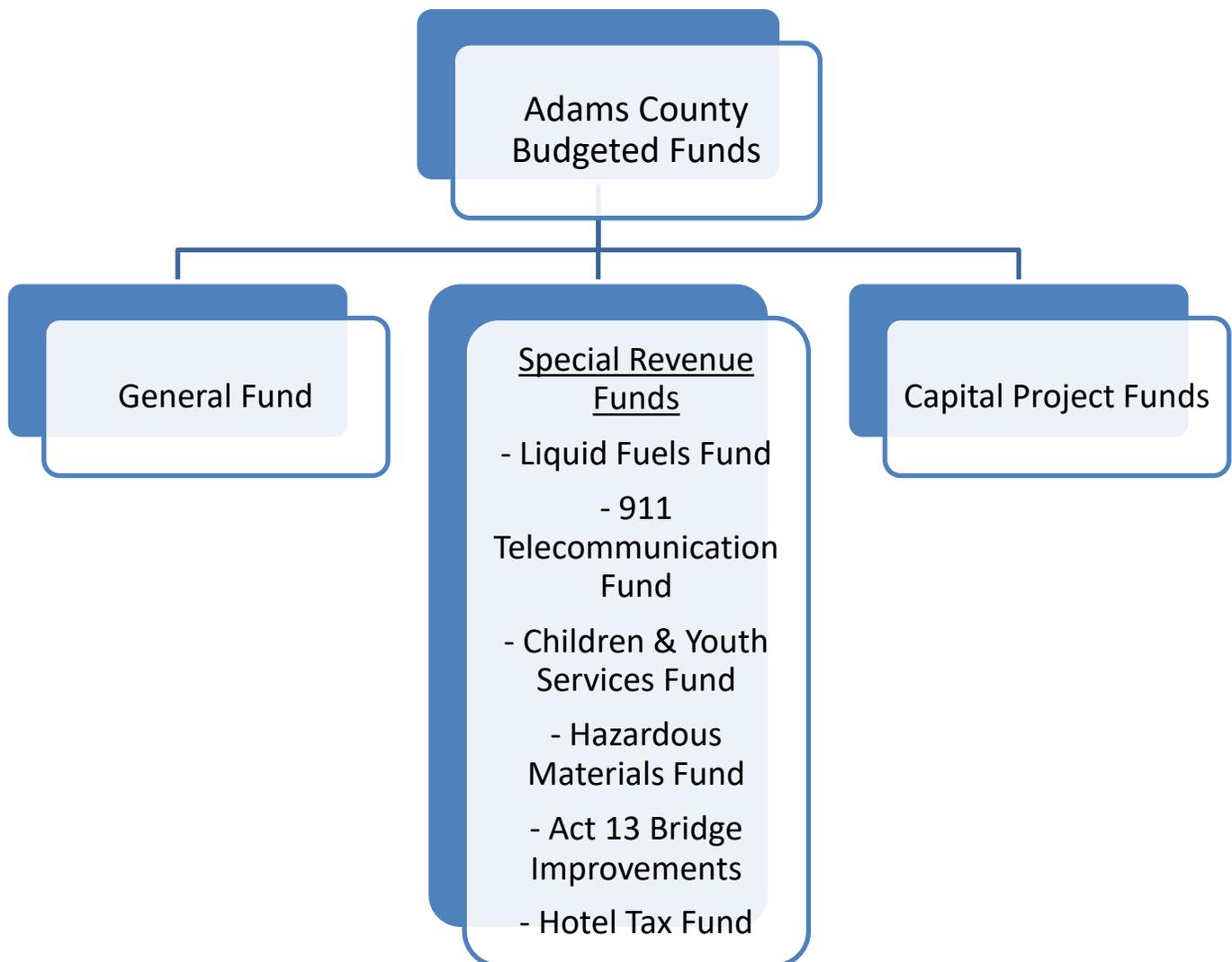
# 2023 ADAMS COUNTY BUDGET

## Fund Structure (continued)

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

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

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



## 2023 ADAMS COUNTY BUDGET

### Fund Structure *(continued)*

| Purpose   | Major Source of Funds   |
|---|---|
| <b><u>General Fund</u></b>  |   |
| <p>The <b><u>General Fund</u></b> is the County’s primary operating fund. It accounts for the general operating activities of the County, except for those required to be account for in another fund.</p>          | <p>Real Estate Taxes, Departmental Earnings, Federal and State Grants</p>   |
| <b><u>Special Revenue Funds</u></b>   |   |
| <p>The <b><u>911 Telecommunications Fund</u></b> operates and administers the 9-1-1 emergency telephone system.</p>   | <p>9-1-1 Fee Imposed, General Fund Appropriation</p>  |
| <p>The <b><u>Children and Youth Services Fund</u></b> provides child protective social services.</p>  | <p>Federal and State Grants, General Fund Appropriations</p>  |
| <p>The <b><u>Hazardous Materials Fund</u></b> provides support to all first responders in the event of a hazardous materials incident.</p>  | <p>Fees, Federal and State Funding, General Fund Appropriations</p>   |
| <p>The <b><u>Liquid Fuels Fund</u></b> provides funds for projects to support construction, reconstruction, maintenance and repair of public roads or streets.</p>  | <p>State Gasoline Tax, Federal Grants</p>   |
| <p>The <b><u>Act 13 Bridge Improvements</u></b> provides bridge management services for the 40 County owned bridges.</p>  | <p>Marcellus Shale Impact Fee, State Funding</p>  |
| <p>The <b><u>Hotel Tax Fund</u></b> is a special fund to support tourism in Adams County first authorized by the Pennsylvania Legislature in 2000 and thereafter adopted by the Board of Commissioners in 2001.</p> | <p>Hotel Room Reservation Tax</p>   |
| <b><u>Other Funds</u></b>   |   |
| <p><b><u>Capital Project Fund (663)</u></b> accounts for the financial resources used for acquisition and capital construction of major capital facilities in governmental funds</p>                                | <p>Used to track Capital Projects for Departments and funded by various sources, such as, GO Issues for Capital Improvements, General Fund, and Grant monies.</p> |
| <p><b><u>Capital Projects Fund (666)</u></b> represents the GO Issue of 2020. See page 226 for detail.</p>  | <p>Used for tracking capital projects eligible to be funded by the 2020 Bond proceeds from the GO 2020 Issue.</p>   |

## 2023 ADAMS COUNTY BUDGET

### Fund Types

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#### Governmental Funds

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

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

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

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

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

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#### Proprietary Funds

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

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

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

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#### Major Funds

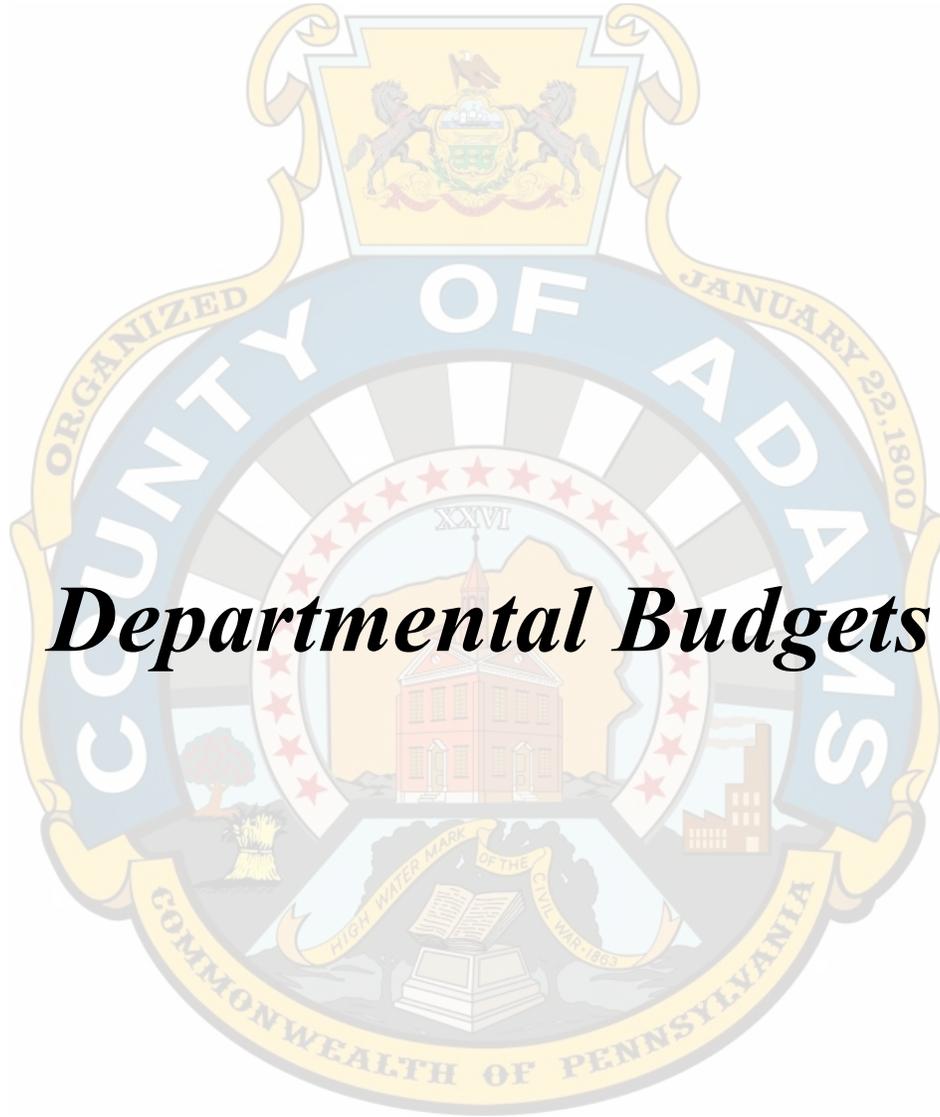
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Any fund whose revenues, expenditures/expenses, assets/deferred outflows, or liabilities/deferred inflows (excluding extraordinary items) are at least 10% of corresponding totals for all governmental or enterprise funds and at least 5% of the aggregate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

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

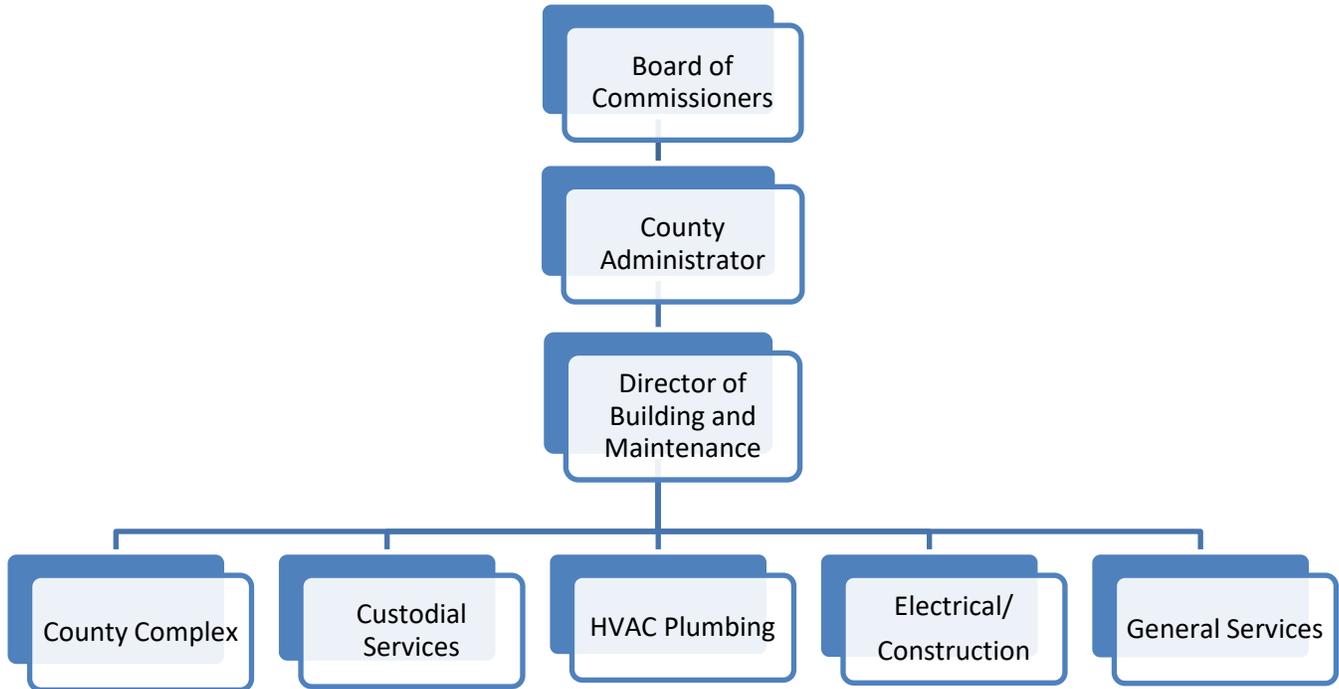
**Children and Youth Services Fund** – The Children and Youth Services Fund provides child protective social services to Adams County’s children. A majority of this funding comes from Federal and State grants.

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



***Departmental Budgets***

**BUILDING/MAINTENANCE**



***Mission Statement***

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

***Budget Narrative***

In the year 2022 the Building & Maintenance Department accomplished many major work projects. The Register & Records office we totally renovated Carpet, ceiling tiles, cubicles, painted and rearranged to fit the Director’s needs. The lunchroom was totally renovated flooring, ceilings, ice machine, sink, lighting, counters, swipe card for the entrance door and furniture. The Judges benches and the security desk we installed bullet proof materials and solid core doors at the Magistrates for better protection. The Voting & Elections Storage area we put a large metal door and swipe card in place for better protection of the machines. Oak Lawn, we redid the front entrance wall’s, the concrete caps, painted and new lighting. The HSB received all new roof and upgrading the roof metal girder and bar joist’s structure to support the roof load and solar panels in the near future. We are continuing to service the Generators and HVAC equipment at the 17 Tower sites. The Building & Maintenance Department will continue to perform preventative maintenance work to all of the buildings, grounds, electrical, plumbing, and

## 2023 ADAMS COUNTY BUDGET

Bldg. & Maintenance (continued)

HVAC equipment. We continue to shred all sensitive material throughout the county buildings. All paper and cardboard are recycled, and money comes back into the Maintenance budget.

The Historic Courthouse got a few upgrades this year we redid the flooring on the first floor, all new ceiling tiles, repaired the 2nd floor ceiling foyer with drywall, new drop ceiling and LED lighting because the plaster came loose and caused the damage. Judge Simpson’s area all new carpet, painted and ceiling tiles. The HVAC on the second floor and lower level upgraded from pneumatic to electronic thermostats, controls and tied into our BAS System.

### ***Departmental Goals***

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

### ***Performance Measures***

| Strategic Goal(s)                               | Measure   | 2020 Actual | 2021 Actual | 2022 Actual | 2023 Projected |
|---|---|-------------|-------------|-------------|----------------|
| <a href="#">Goal 1:</a><br>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%         | 98%            |
|   | Number of vehicles the County maintenances in house                       | 12          | 8           | 10          | 10             |
|   | Percent of work done in house on the County vehicles                      | 90%         | 90%         | 90%         | 90%            |

### ***Position Count***

|                    | 2020 Budget | 2021 Budget | 2022 Budget | 2023 Budget |
|--------------------|-------------|-------------|-------------|-------------|
| Budgeted Positions | 23          | 22          | 23          | 23          |

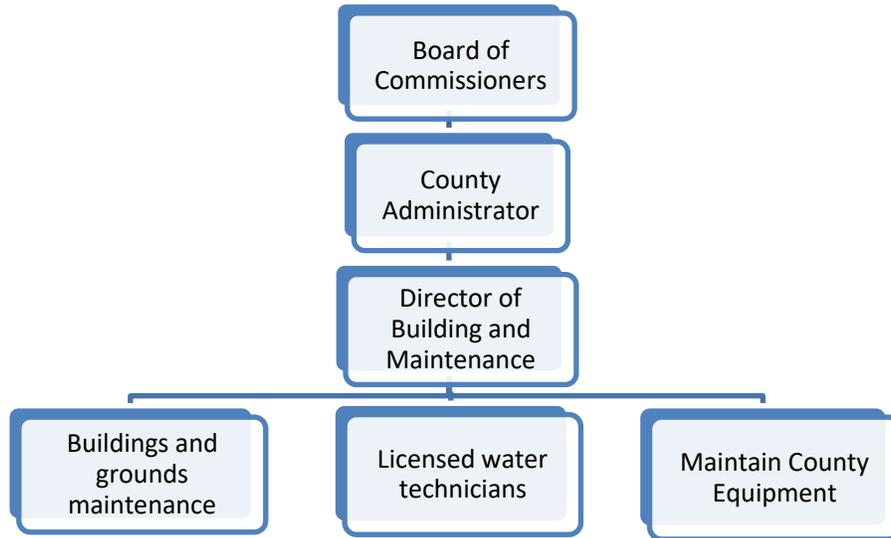
2023 ADAMS COUNTY BUDGET

Bldg. & Maintenance

*Revenue & Expense Detail*

| Account Description             | 2020<br>Actuals<br>Audited | 2021<br>Actuals<br>Audited | 2022<br>Adopted<br>Budget | 2023<br>Final<br>Budget |
|---------------------------------|----------------------------|----------------------------|---------------------------|-------------------------|
| <b><u>Revenues:</u></b>         |                            |                            |                           |                         |
| Charges for Services            | 600                        | 750                        | 750                       | 250                     |
| Miscellaneous                   | 4,723                      | 9,190                      | 4,000                     | 5,000                   |
| <b>TOTAL REVENUES</b>           | <b>\$5,323</b>             | <b>\$9,940</b>             | <b>\$4,750</b>            | <b>\$5,250</b>          |
| <b><u>Expenses:</u></b>         |                            |                            |                           |                         |
| Professional Services           | 27,481                     | 5,404                      | 4,750                     | 4,750                   |
| Technical Services              | -                          | -                          | -                         | 2,500                   |
| Advertising                     | 882                        | 1,387                      | 750                       | 750                     |
| Application Filing Fee          | -                          | -                          | -                         | 36                      |
| Dues/Memberships                | -                          | -                          | -                         | -                       |
| Contracted Services             | 141,096                    | 117,807                    | 117,576                   | 131,324                 |
| Training                        | 80                         | 142                        | 1,500                     | 2,000                   |
| Conferences                     | -                          | -                          | 500                       | -                       |
| Travel - Mileage                | 20                         | -                          | 50                        | 50                      |
| Travel - Meals                  | -                          | -                          | 150                       | 150                     |
| Travel - Other                  | -                          | -                          | -                         | -                       |
| Travel – Lodging                | -                          | -                          | 500                       | 500                     |
| Property Repair/Maintenance     | 18,871                     | 13,265                     | 4,750                     | 38,500                  |
| Building Repair/Maintenance     | 39,102                     | (145)                      | 78,000                    | 63,500                  |
| Vehicle Repair/Maintenance      | 2,604                      | 6,663                      | 3,000                     | 3,000                   |
| Equipment Repair Maintenance    | 27,284                     | 20,419                     | 15,200                    | 27,600                  |
| Rental of land and buildings    | -                          | -                          | -                         | -                       |
| Telephone                       | 57                         | 37                         | 50                        | 919                     |
| Cell Phone                      | 9,305                      | 10,421                     | 11,250                    | 10,750                  |
| Electric                        | 79,547                     | 89,784                     | 103,000                   | 95,000                  |
| Fuel Oil/Natural Gas            | 31,640                     | 40,547                     | 33,000                    | 74,500                  |
| Water/Sewer                     | 18,917                     | 15,283                     | 20,200                    | 20,200                  |
| Disposal of Waste               | 6,242                      | 6,380                      | 8,500                     | 8,310                   |
| Internet                        | 211                        | 871                        | 500                       | 2,372                   |
| Supplies                        | 34,670                     | 48,715                     | 45,100                    | 50,000                  |
| Postage/Shipping                | 84                         | (439)                      | 150                       | 150                     |
| Gasoline for County Vehicles    | 4,315                      | 8,842                      | 4,500                     | 8,250                   |
| Uniforms/Accessories            | -                          | 1,627                      | 1,050                     | 1,050                   |
| Minor Equipment                 | 18,069                     | 9,652                      | 5,825                     | 3,400                   |
| <b>TOTAL OPERATING EXPENSES</b> | <b>\$460,477</b>           | <b>\$396,662</b>           | <b>\$459,851</b>          | <b>\$549,561</b>        |
| Salaries                        | 690,356                    | 759,089                    | 848,967                   | 876,045                 |
| FICA ER                         | 50,984                     | 60,114                     | 64,946                    | 67,016                  |
| Allocated Benefits              | 354,671                    | 419,466                    | 442,133                   | 449,711                 |
| <b>TOTAL OPERATING BUDGET</b>   | <b>\$1,556,488</b>         | <b>\$1,635,331</b>         | <b>\$1,815,897</b>        | <b>\$1,942,333</b>      |

## COUNTY COMPLEX



### ***Mission Statement***

To maintain the one hundred and eighty plus acres of the county complex buildings, grounds, equipment, water tower, well pumps, sewage pumps, generators, bar screening station, sewage lines, sewage flow meter, and well water treatment to be safe and operational. Snow removal for complex and other areas, also spread cinders/salt for safety reasons. Maintain all the county equipment to help keep a smooth operation (tractors, skid loaders, lawn equipment and some County vehicles. The licensed water technician provides safe drinking water. It is tested by skilled technicians at regular intervals to ensure the cleanliness. The operator is alert to the system, 24/7, to maintain this safety factor.

### ***Budget Narrative***

In the year 2022, our County Maintenance techs continued with training courses to gain the knowledge and expertise to operate and comply with DEP standards, so our water treatment facility stayed safe and operational. We now have 3 licensed operators.

Our water quality test results for Microbiological Contaminants, Radioactive Contaminants, Inorganic Contaminants, and Volatile Organic Contaminants which consisted of 48 different water samples came back with no violations. This year we purchased a new Turbidity meter, water meter, purchased a 500-gallon gasoline tank and a new generator for the well house and tied it into out pole building also. The existing meters were 21 years old along with the new technology that goes with the new equipment.

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. Serviced our own lawn mower equipment this year including some of the County vehicles. With the VPN previously installed, we are now able to see the well house computer remotely and can make adjustments or corrections 80% of the time so we

## 2023 ADAMS COUNTY BUDGET

County Complex (continued)

don't get called in for an alarm thus saving on overtime expenses. Complex serviced all generator at the complex, 911 and prison. We will also continue to maintain the buildings, grounds, County water, and sewer operations at the County Complex. This year we added a new generator for the well water system and the pole building so we will always have electric when there is a power outage so we can still produce treated water for the Prison and the 911 buildings.

There is a large container for recycling scrap metal and have some money coming back into the County Maintenance Budget. This year so far, we received around \$1500 in scrap metal by recycling all metal throughout the County.

### ***Departmental Goals***

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

### ***Performance Measures***

| Strategic Goal(s)                                      | Measure  | 2020 Actual | 2021 Actual | 2022 Actual | 2023 Projected |
|--|--|-------------|-------------|-------------|----------------|
| <a href="#"><u>Goal 1:</u></a><br>Efficient Government | Number of licensed operators for water testing     | 4           | 4           | 3           | 4              |
|  | Number of days during the week the water is tested | 5           | 5           | 5           | 5              |
|  | Number of generators serviced at a County Building | 20          | 22          | 23          | 23             |
|  | Maintain County owned buildings and grounds        | Yes         | Yes         | Yes         | Yes            |

### ***Position Count***

|                    | 2020 Budget | 2021 Budget | 2022 Budget | 2023 Budget |
|--------------------|-------------|-------------|-------------|-------------|
| Budgeted Positions | 2           | 2           | 2           | 2           |

## 2023 ADAMS COUNTY BUDGET

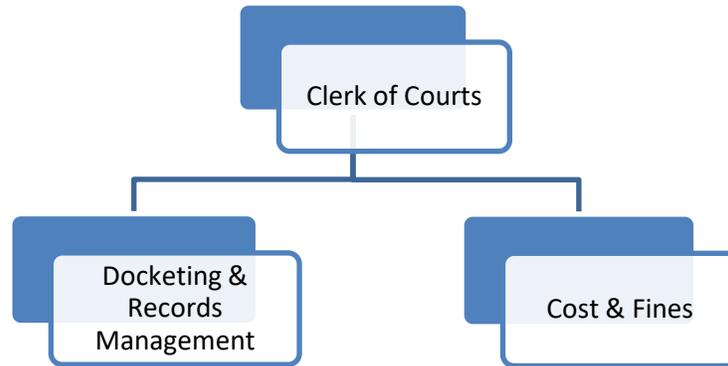
County Complex (continued)

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

| Account Description                    | 2020<br>Actuals<br>Audited | 2021<br>Actuals<br>Audited | 2022<br>Adopted<br>Budget | 2023<br>Final<br>Budget |
|--|----------------------------|----------------------------|---------------------------|-------------------------|
| <b><i>Revenues:</i></b>                |                            |                            |                           |                         |
| <i>NO REVENUES</i>                     | -                          | -                          | -                         | -                       |
| <b><i>TOTAL REVENUES</i></b>           | <b>\$-</b>                 | <b>\$-</b>                 | <b>\$-</b>                | <b>\$-</b>              |
| <b><i>Expenses:</i></b>                |                            |                            |                           |                         |
| Professional Services                  | 3,378                      | 6,125                      | 5,200                     | 5,200                   |
| Technical Services                     | -                          | -                          | -                         | 2,000                   |
| Dues/Memberships                       | 1,037                      | 320                        | 950                       | 950                     |
| Application Filing Fee                 | -                          | 600                        | 600                       | 600                     |
| Contracted Services                    | 1,050                      | 4,741                      | 6,241                     | 6,250                   |
| Training                               | 95                         | -                          | 2,000                     | 2,000                   |
| Conferences                            | -                          | 325                        | 1,500                     | 1,500                   |
| Travel – Meals                         | -                          | 16                         | -                         | 100                     |
| Travel – Lodging                       | -                          | 446                        | 1,500                     | 1,500                   |
| Property Repair/Maintenance            | 3,471                      | 675                        | 2,500                     | 2,500                   |
| Building Repair/Maintenance            | 1,572                      | 76,705                     | 1,200                     | 1,000                   |
| Vehicle Repair/Maintenance             | 661                        | 1,670                      | 1,500                     | 1,500                   |
| Equipment Repair/Maintenance           | 3,888                      | 7,467                      | 4,500                     | 4,500                   |
| Cell Phone                             | 758                        | -                          | 800                       | 480                     |
| Fuel Oil/Natural Gas                   | 661                        | 2,920                      | 1,000                     | 3,500                   |
| Disposal of Waste                      | -                          | -                          | -                         | -                       |
| Internet                               | -                          | -                          | -                         | -                       |
| Supplies                               | 2,284                      | 6,527                      | 6,000                     | 6,000                   |
| Postage/Shipping                       | -                          | 458                        | -                         | 100                     |
| Gasoline for County Vehicles           | 710                        | 1,140                      | 2,000                     | 1,500                   |
| Uniforms/Accessories                   | -                          | -                          | 150                       | 150                     |
| Minor Equipment                        | 1,201                      | 7,721                      | 4,000                     | 8,250                   |
| <b><i>TOTAL OPERATING EXPENSES</i></b> | <b>\$20,766</b>            | <b>\$117,856</b>           | <b>\$41,641</b>           | <b>\$49,580</b>         |
| Salaries                               | 81,204                     | 75,359                     | 130,587                   | 137,521                 |
| FICA ER                                | 6,106                      | 5,657                      | 9,990                     | 10,520                  |
| Allocated Benefits                     | 39,538                     | 38,413                     | 69,168                    | 69,646                  |
| <b><i>TOTAL OPERATING BUDGET</i></b>   | <b>\$147,614</b>           | <b>\$237,285</b>           | <b>\$251,386</b>          | <b>\$267,267</b>        |

# 2023 ADAMS COUNTY BUDGET

## CLERK OF COURTS



### ***Mission Statement***

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

### ***Vision***

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

### ***Budget Narrative***

The Clerk of Courts Office continues to focus on ways to become more efficient.

While improving technology, we were able to eliminate physical case files for dependency and contempt matters in 2018, and delinquency cases in 2019. In June 2020 we eliminated physical case creation for all miscellaneous cases and criminal misdemeanor offenses in 2021. Currently we only create physical case files for summary appeals and felony criminal cases. In addition, we were able to destroy over 19,000 criminal cases in 2021 and 2022.

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

We continue focusing on improving court and court related processes while encouraging the other Court and Court related departments to accept and utilize our case management system as designed. We are assisting these other departments, when accepted, so that we can streamline and eliminate duplication within other departments. We are hoping we will receive more support and “buy-in” from other departments as 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:

### **CONTRACTED SERVICES**

There are annual fees for support and maintenance to Kofile/GovOs relating to the purchase implementation of the Orphans’ Court e-filing system in 2022. We also purchased a ProScan 3000 scanner for digitizing microfilm in 2022. You will see the annual renewal for support included in this budget.

### **AUTOMATION FUNDS**

The \$5,995 recurring annual mobile app fee, the \$2,500.00 annual maintenance fee for CCAP Payment reminders, and \$570.00 for license and support for Court Notification Program is also included in my criminal automation funds.

### **POSTAGE**

Postage has had a significant increase since the pandemic. There are two reasons for this. Since there were no contempt hearings, the office mailed past due notices to keep defendants paying on their accounts. The effort did keep our revenues up during the pandemic however it also increased our postage with the additional mailings that were not provided when we had contempt hearings.

The second reason postage has increased is due to the way the Court is scheduling hearings since the pandemic. We are now required to send a hearing notice to defendants for every criminal court day. In the past, the date and time of a defendants next hearing was included in the court order. Since the pandemic, the date is in the order, but the time is “to be determined”. The time is not determined until about 2 weeks prior to the court day. This required the Clerk of Courts to send a second notice to the defendant that will include the time of their hearing.

In addition, the cost of postage has also increased.

## 2023 ADAMS COUNTY BUDGET

Clerk of Courts (continued)

### *Departmental Goals*

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

### *Performance Measures*

| Strategic Goal(s)                               | Measure  | 2020 Actual | 2021 Actual | 2022 Actual | 2023 Projected |
|---|--|-------------|-------------|-------------|----------------|
| <a href="#">Goal 1:</a><br>Efficient Government | Number of contempt cases processed                         | 297         | 200         | N/A         | N/A            |
|   | Number who brought themselves current prior to hearing     | 140         | 6           | N/A         | N/A            |
|   | Number who paid in full prior to hearing                   | 6           | 5           | N/A         | N/A            |
|   | Acknowledgements of contempt signed                        | 32          | 30          | N/A         | N/A            |
|   | Number of bench warrants issued                            | 111         | 87          | N/A         | N/A            |
|   | Cases moved to hearings, continues, matters stricken, etc. | 8           | 12          | N/A         | N/A            |

### *Position Count*

|                    | 2020 Budget | 2021 Budget | 2022 Budget | 2023 Budget |
|--------------------|-------------|-------------|-------------|-------------|
| Budgeted Positions | 11          | 10          | 11          | 11          |

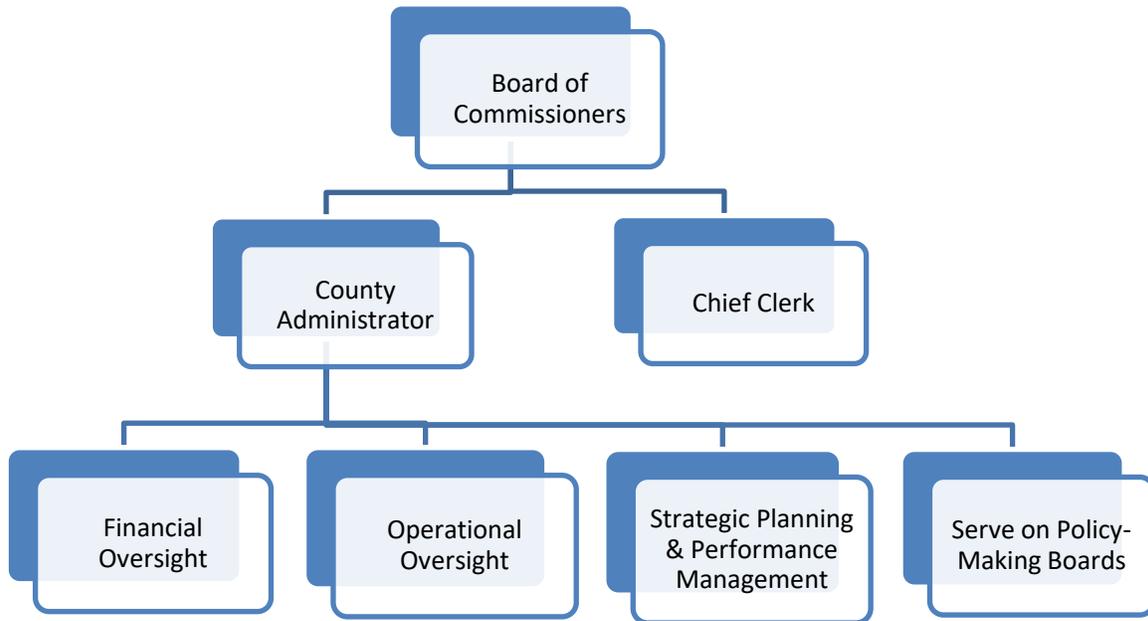
2023 ADAMS COUNTY BUDGET

Clerk of Courts (continued)

***Revenue & Expense Detail***

| Account Description                    | 2020<br>Actuals<br>Audited | 2021<br>Actuals<br>Audited | 2022<br>Adopted<br>Budget | 2023<br>Final<br>Budget |
|--|----------------------------|----------------------------|---------------------------|-------------------------|
| <b><i>Revenues:</i></b>                |                            |                            |                           |                         |
| State Funding                          | 2,205                      | 8,603                      | 5,500                     | 10,000                  |
| Charges for Services                   | 504,370                    | 598,675                    | 760,000                   | 760,000                 |
| Copy Revenue                           | 1,380                      | 1,163                      | 1,500                     | 1,700                   |
| Addiction Diversionary Fee             | 4,854                      | 5,137                      | 7,000                     | 3,300                   |
| Counseling Funds                       | 750                        | 675                        | 525                       | 600                     |
| DUI Fines & Forfeitures                | 152,278                    | 210,438                    | 235,000                   | 236,000                 |
| County Fines                           | 131,563                    | 139,969                    | 180,000                   | 136,000                 |
| Bail Forfeiture                        | 10,363                     | 8,689                      | 10,000                    | 15,000                  |
| Interest Income                        | 280                        | 246                        | 285                       | 350                     |
| License-Marriage                       | 13,450                     | 17,550                     | 15,000                    | 17,000                  |
| <b><i>TOTAL REVENUES</i></b>           | <b>\$821,493</b>           | <b>\$991,145</b>           | <b>\$1,214,810</b>        | <b>\$1,179,950</b>      |
| <b><i>Expenses:</i></b>                |                            |                            |                           |                         |
| Professional Services                  | 2,173                      | 2,099                      | 2,950                     | 4,258                   |
| Legal Fees                             | 1,000                      | 1,000                      | 1,000                     | 1,000                   |
| Advertising                            | 807                        | 1,634                      | 1,700                     | 1,800                   |
| Dues/Memberships                       | 1,250                      | 625                        | 1,250                     | 1,250                   |
| Contracted Services                    | 13,354                     | 19,972                     | 38,278                    | 33,427                  |
| Training                               | -                          | -                          | 200                       | 200                     |
| Conferences                            | -                          | -                          | 500                       | 495                     |
| Travel – Mileage                       | -                          | 13                         | 150                       | 150                     |
| Travel – Other                         | -                          | -                          | -                         | -                       |
| Travel – Lodging                       | -                          | -                          | 475                       | -                       |
| Equipment Repair/Maintenance           | 733                        | 152                        | 250                       | 150                     |
| Telephone                              | 287                        | 382                        | 250                       | 1,466                   |
| Cell Phone                             | 70                         | 3                          | 510                       | 510                     |
| Internet                               | -                          | -                          | -                         | 244                     |
| Supplies                               | 7,248                      | 6,984                      | 8,100                     | 8,100                   |
| Publications/Subscriptions             | 3,081                      | 4,492                      | 4,000                     | 5,000                   |
| Postage/Shipping                       | 10,464                     | 15,489                     | 12,500                    | 15,000                  |
| Minor Equipment                        | 12,038                     | 5,196                      | 2,582                     | -                       |
| Bank Fees                              | (2,381)                    | 2,615                      | 200                       | 200                     |
| <b><i>TOTAL OPERATING EXPENSES</i></b> | <b>\$50,124</b>            | <b>\$60,656</b>            | <b>\$74,895</b>           | <b>\$73,250</b>         |
| Salaries                               | 402,183                    | 416,413                    | 467,103                   | 469,121                 |
| FICA ER                                | 29,612                     | 30,922                     | 35,733                    | 35,887                  |
| Allocated Benefits                     | 205,429                    | 173,386                    | 203,642                   | 193,339                 |
| <b><i>TOTAL EXPENSES</i></b>           | <b>\$687,348</b>           | <b>\$681,377</b>           | <b>\$781,373</b>          | <b>\$771,597</b>        |

## COMMISSIONERS



### ***Mission Statement***

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

### ***Budget Narrative***

Adams County’s fund balance level, structurally balanced budgets, and four-year financial forecasts are all crucial to sustaining the County’s fiscal health. The County endeavors to maintain its strong credit rating from Moody’s of an Aa2. There are challenges with decreased funding from the State and Federal government for mandated services and a lack of any notable increases in other areas of revenue. At the same time the need for services throughout the County continues to grow. The general county budget is stretched to meet these needs and mandated services. The County continues to work to improve our operational efficiency 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 which are responsive to the health, safety and general welfare needs of the citizens of Adams County. The County government is dedicated to providing these services through the efficient and effective use of the County's available resources in an honest, open, and caring manner.

# 2023 ADAMS COUNTY BUDGET

Commissioners (continued)

## *Departmental Goals*

- Oversee all aspects of the budget process, including current and future year projections; work with the Budget Office to collect from all departments and present a final proposed budget by November of 2022.
- 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  | 2020 Actual | 2021 Actual | 2022 Actual | 2023 Projected |
|---|--|-------------|-------------|-------------|----------------|
| <a href="#">Goal 1:</a><br>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  | 29          | 31          | 30          | 27             |
|   | Number of citations issued   | 7           | 16          | 8           | 8              |

## *Position Count*

|                    | 2020 Budget | 2021 Budget | 2022 Budget | 2023 Budget |
|--------------------|-------------|-------------|-------------|-------------|
| Budgeted Positions | 7           | 6           | 6           | 7           |

2023 ADAMS COUNTY BUDGET

Commissioners (continued)

***Revenue & Expense Detail***

| Account Description          | 2020<br>Actuals<br>Audited | 2021<br>Actuals<br>Audited | 2022<br>Adopted<br>Budget | 2023<br>Final<br>Budget |
|------------------------------|----------------------------|----------------------------|---------------------------|-------------------------|
| <b><i>Revenues:</i></b>      |                            |                            |                           |                         |
| Per Capita Taxes-PY          | 36,812                     | 39,582                     | 32,000                    | 32,000                  |
| Federal Funding              | 620,424                    | 22,904                     | 10,000                    | 8,000                   |
| State Funding                | 144,894                    | 93,894                     | 151,700                   | 151,720                 |
| Charges for Services         | -                          | -                          | -                         | -                       |
| Admin Fees                   | 179,183                    | 17,399                     | -                         | -                       |
| Commissions Earned           | 6,923                      | 11,296                     | 11,000                    | 12,500                  |
| Education Sub Abuse-Act      | 25,948                     | 31,883                     | 30,000                    | 30,000                  |
| Rental Income                | 252,994                    | 270,994                    | 278,240                   | 278,000                 |
| Miscellaneous                | 2,650                      | 2,220                      | 1,000                     | 1,000                   |
| Insurance Refunds            | -                          | -                          | -                         | -                       |
| York/Adams MH-IDD            | 1,422                      | -                          | -                         | -                       |
| Contributions and Donations  | -                          | -                          | -                         | -                       |
| One Time Revenues            | 105,661                    | 321,129                    | -                         | -                       |
| Indirect Cost Reimbursement  | 516,313                    | 496,310                    | 367,546                   | 622,960                 |
| Other Grants                 | -                          | -                          | -                         | -                       |
| Swap Proceeds                | -                          | -                          | -                         | -                       |
| Sale of an asset             | 8,642                      | 71,707                     | -                         | -                       |
| <b><i>TOTAL REVENUES</i></b> | <b>\$1,901,866</b>         | <b>\$1,379,318</b>         | <b>\$881,486</b>          | <b>\$1,136,180</b>      |
| <b><i>Expenses:</i></b>      |                            |                            |                           |                         |
| Professional Services        | 102,143                    | 94,554                     | 165,000                   | 177,000                 |
| Legal Fees                   | 10,202                     | 27,838                     | 42,000                    | 56,000                  |
| Court Appointed Counsel      | -                          | -                          | -                         | -                       |
| Witness Fees                 | 75                         | -                          | 4,000                     | 4,000                   |
| Advertising                  | 3,143                      | 3,538                      | 4,700                     | 4,500                   |
| Dues/Memberships             | 22,313                     | 22,263                     | 23,943                    | 25,443                  |
| Application Filing Fees      | -                          | 1,030                      | -                         | 1,000                   |
| Contracted Services          | 1,931                      | 2,516                      | 2,308                     | 3,331                   |
| Training                     | 1,478                      | 671                        | 4,000                     | 3,000                   |
| Conferences                  | 99                         | 1,640                      | 4,400                     | 4,600                   |
| Travel – Mileage             | -                          | -                          | 600                       | 800                     |
| Travel – Meals               | 80                         | 66                         | 125                       | 125                     |
| Travel – Other               | 22                         | 42                         | 150                       | 150                     |
| Travel – Lodging             | -                          | 3,923                      | 5,000                     | 5,000                   |

2023 ADAMS COUNTY BUDGET

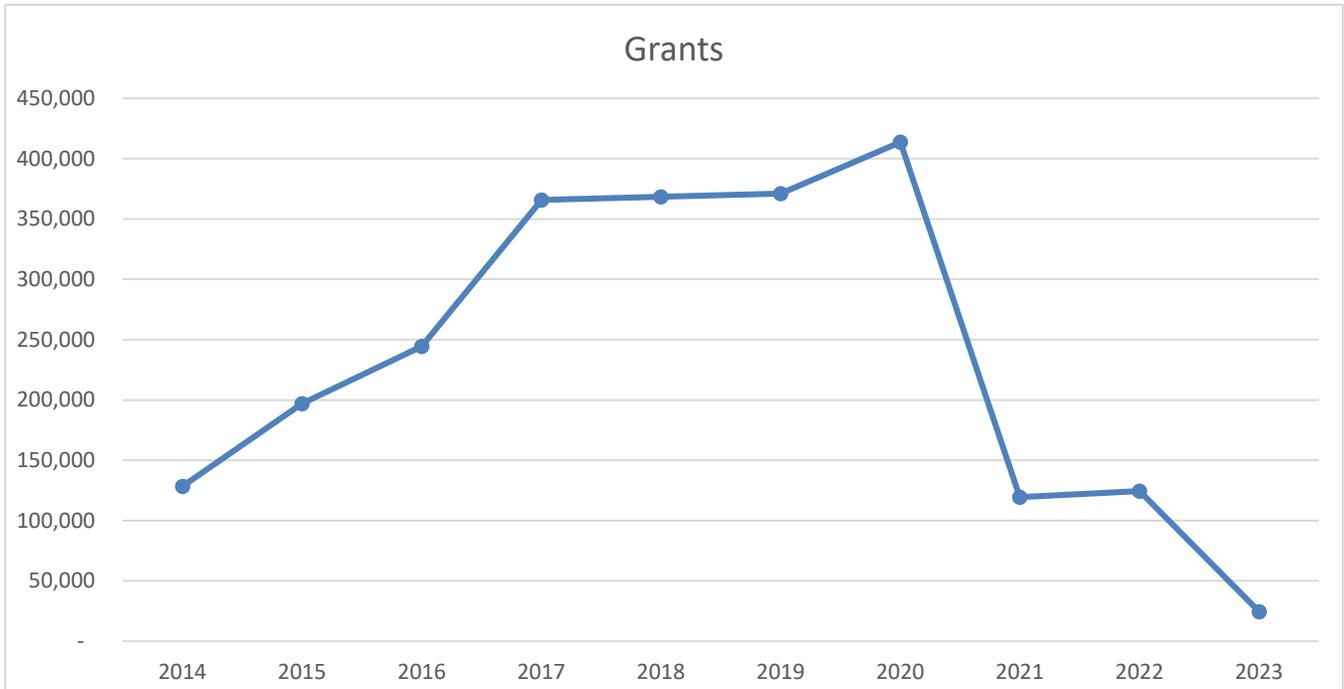
Commissioners (continued)

***Revenue & Expense Detail***

| Account Description                    | 2020<br>Actuals<br>Audited | 2021<br>Actuals<br>Audited | 2022<br>Adopted<br>Budget | 2023<br>Final<br>Budget |
|--|----------------------------|----------------------------|---------------------------|-------------------------|
| <b><i>Expenses:</i></b>                |                            |                            |                           |                         |
| Property Repair Maintenance            | 435                        | 20,010                     | 15,000                    | 7,000                   |
| Vehicle Repair Maintenance             | 379                        | 213                        | 1,500                     | 1,500                   |
| Telephone                              | 93                         | 311                        | 500                       | 735                     |
| Cellphone                              | 838                        | 1,461                      | 1,500                     | 2,250                   |
| Television                             | 160                        | 187                        | 225                       | 225                     |
| Internet                               | 424                        | 386                        | 500                       | 750                     |
| Insurance                              | 443,413                    | 377,273                    | 378,000                   | 397,000                 |
| Local County Grant                     | 419,707                    | 103,020                    | 124,500                   | 24,500                  |
| Tourist Promotion                      | -                          | -                          | -                         | -                       |
| Human Services                         | 124,177                    | 122,638                    | 163,700                   | 159,720                 |
| York/Adams MH-IDD                      | 263,229                    | 58,892                     | 290,000                   | 241,520                 |
| Drug & Alcohol Program Costs           | -                          | -                          | -                         | -                       |
| County Hosted Activities               | 41                         | 56                         | 100                       | 500                     |
| Supplies                               | 28,418                     | 2,406                      | 4,000                     | 3,000                   |
| Publications Subscriptions             | 549                        | 2,845                      | 400                       | 500                     |
| Employee Recognition                   | 1,255                      | 3,226                      | 1,500                     | 1,500                   |
| Postage/Shipping                       | 299                        | 208                        | 200                       | 200                     |
| Gasoline for County Vehicles           | 136                        | 175                        | 375                       | 500                     |
| Minor Equipment                        | 5,743                      | 94                         | 4,960                     | 1,020                   |
| Bad Debt                               | -                          | -                          | -                         | -                       |
| Property Real Estate Taxes             | 14,471                     | 13,055                     | 15,000                    | 15,500                  |
| Admin Fees                             | 3,120                      | 5,430                      | 4,000                     | 4,000                   |
| Debt Principal                         | 3,500,468                  | 2,350,000                  | 4,600,000                 | 4,740,000               |
| Debt Interest                          | 2,152,116                  | 2,075,718                  | 1,938,678                 | 1,795,666               |
| Swap Interest Due                      | -                          | -                          | -                         | -                       |
| <b><i>TOTAL OPERATING EXPENSES</i></b> | <b>\$7,100,957</b>         | <b>\$5,295,685</b>         | <b>\$7,800,864</b>        | <b>\$7,682,535</b>      |
| Salaries                               | 447,759                    | 461,704                    | 484,577                   | 552,528                 |
| FICA ER                                | 32,886                     | 33,697                     | 37,070                    | 42,269                  |
| Allocated Benefits                     | 234,865                    | 246,737                    | 245,664                   | 273,102                 |
| <b><i>TOTAL OPERATING BUDGET</i></b>   | <b>\$7,816,467</b>         | <b>\$6,037,823</b>         | <b>\$8,568,175</b>        | <b>\$8,550,434</b>      |

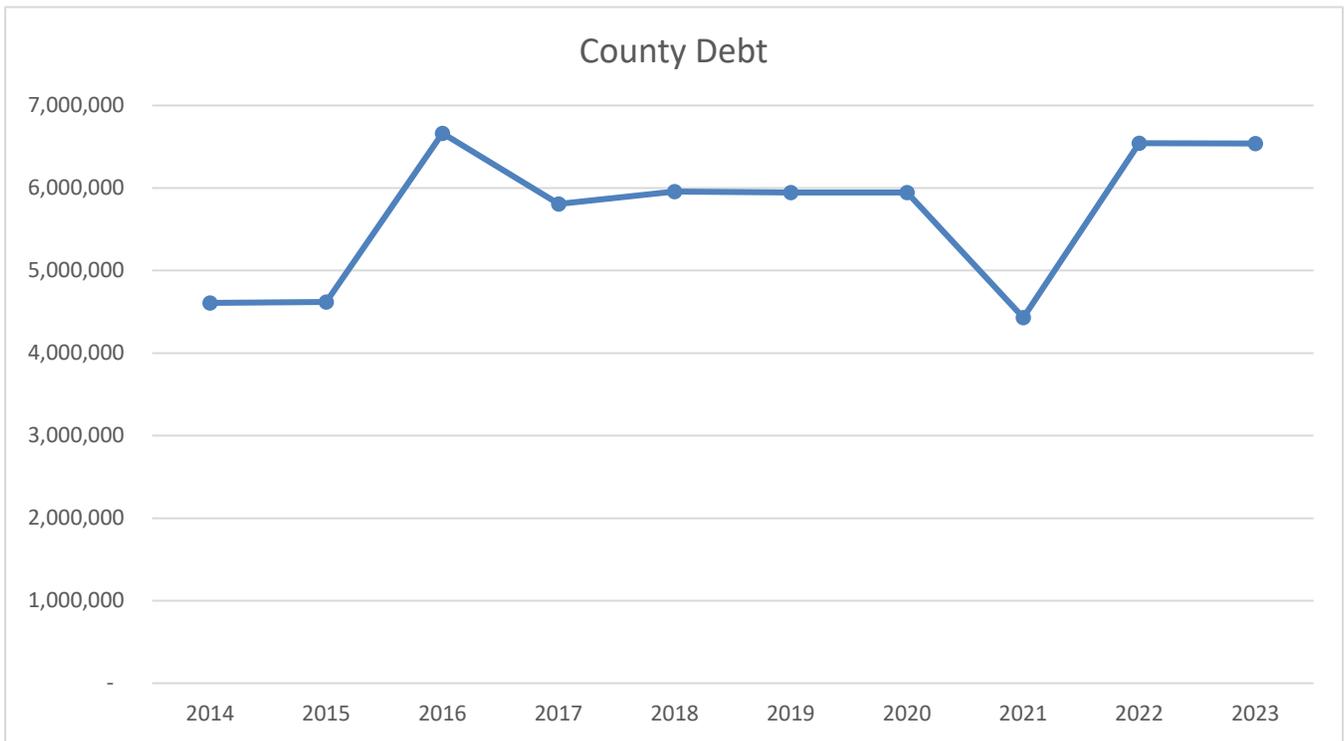
# 2023 ADAMS COUNTY BUDGET

Commissioners (continued)



\*All values are the adopted budget amount

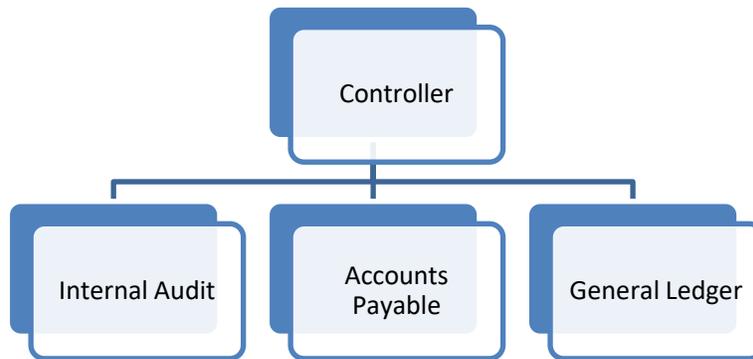
***Grants include*** Adams County SPCA, Adams County Arts Council, Adams County Historical Society, Main Street, Rabbit Transit, and Community Media. The Adams County Economic Development and IDA grant have been transferred to the Hotel Tax Fund.



\*All values are the adopted budget amount

## 2023 ADAMS COUNTY BUDGET

### CONTROLLER



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

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

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

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

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

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

In 2022 the office issued the County's fifth consecutive Annual Comprehensive Financial Report (ACFR) and received its fourth consecutive GFOA Certificate of Achievement for Excellence in Financial Reporting, for the 2020 ACFR.

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

## 2023 ADAMS COUNTY BUDGET

Controller (continued)

### ***Departmental Goals***

- Perform financial, compliance, and internal control audits, to ensure that fiscal affairs of the County are being executed in accordance with management and regulatory requirements and monitor for fraud, waste, and abuse.
- Reduce the probability of fraud involving County cash and other assets through internal control recommendations.
- Ensure that disbursements are in accordance with County payment policies and procedures.
- Prepare the Annual Comprehensive Financial Report by the end of June 2023.

### ***Performance Measures***

| Strategic Goal(s)                               | Measure   | 2020 Actual | 2021 Actual | 2022 Actual | 2023 Projected |
|---|---|-------------|-------------|-------------|----------------|
| <a href="#">Goal 1:</a><br>Efficient Government | Number of year-end audit adjustments                        | 3           | 1           | 1           | 1              |
|   | 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%         | 95%         | 95%            |
|   | Percent of invoices in compliance with County payment terms | 90%         | 90%         | 95%         | 95%            |
|   | Percent of checks returned for re-work                      | 0.79%       | 1.45%       | 1.16%       | 1.00%          |

### ***Position Count***

|                    | 2020 Budget | 2021 Budget | 2022 Budget | 2023 Budget |
|--------------------|-------------|-------------|-------------|-------------|
| Budgeted Positions | 7           | 8           | 8           | 8           |

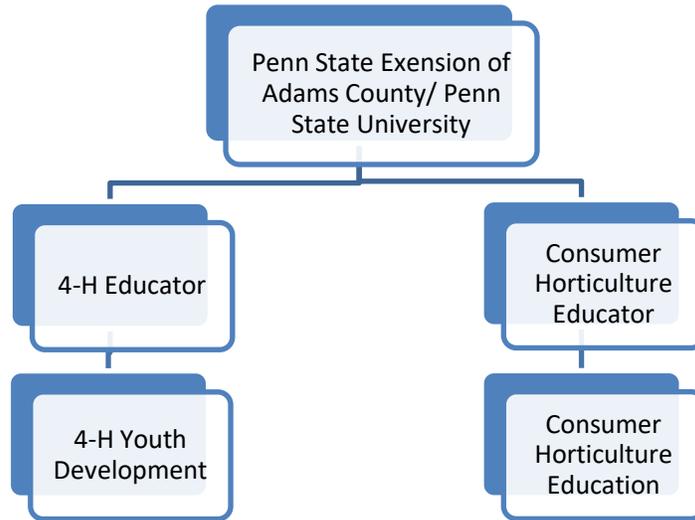
2023 ADAMS COUNTY BUDGET

Controller (continued)

***Revenue & Expense Detail***

| Account Description                  | 2020<br>Actuals<br>Audited | 2021<br>Actuals<br>Audited | 2022<br>Adopted<br>Budget | 2023<br>Final<br>Budget |
|--------------------------------------|----------------------------|----------------------------|---------------------------|-------------------------|
| <b><i>Revenues:</i></b>              |                            |                            |                           |                         |
| <i>NO REVENUES</i>                   | -                          | -                          | -                         | -                       |
| <b><i>TOTAL REVENUES</i></b>         | <b>\$ -</b>                | <b>\$ -</b>                | <b>\$ -</b>               | <b>\$ -</b>             |
| <b><i>Expenses:</i></b>              |                            |                            |                           |                         |
| Professional Services                | 8,355                      | 4,821                      | 11,010                    | 8,510                   |
| Legal Fees                           | 2,000                      | 2,000                      | 2,000                     | 2,000                   |
| Advertising                          | 129                        | -                          | 150                       | 150                     |
| Dues/Memberships                     | 1,255                      | 1,030                      | 1,645                     | 1,510                   |
| Contracted Services                  | 1,903                      | 2,451                      | 2,397                     | 12,847                  |
| Training                             | 2,590                      | 3,834                      | 4,000                     | 4,000                   |
| Conferences                          | -                          | 750                        | 3,325                     | 3,325                   |
| Travel – Mileage                     | 390                        | 479                        | 750                       | 900                     |
| Travel – Meals                       | -                          | -                          | 200                       | 200                     |
| Travel – Other                       | -                          | 17                         | 50                        | 75                      |
| Travel – Lodging                     | -                          | 926                        | 2,000                     | 2,000                   |
| Equipment Repair Maintenance         | -                          | -                          | -                         | -                       |
| Telephone                            | 65                         | 143                        | 100                       | 774                     |
| Internet                             | 486                        | 480                        | 500                       | 633                     |
| Supplies                             | 2,375                      | 1,958                      | 2,500                     | 2,500                   |
| Publications Subscriptions           | -                          | -                          | 500                       | 300                     |
| Postage/Shipping                     | 196                        | 232                        | 200                       | 200                     |
| Minor Equipment                      | 3,367                      | 1,800                      | 8,415                     | 1,475                   |
| <b><i>TOTAL EXPENSES</i></b>         | <b>\$23,111</b>            | <b>\$20,928</b>            | <b>\$39,742</b>           | <b>\$41,399</b>         |
| Salaries                             | 398,196                    | 401,509                    | 449,295                   | 545,547                 |
| FICA ER                              | 29,188                     | 29,093                     | 34,371                    | 41,735                  |
| Allocated Benefits                   | 206,345                    | 214,054                    | 241,190                   | 264,310                 |
| <b><i>TOTAL OPERATING BUDGET</i></b> | <b>\$656,840</b>           | <b>\$665,584</b>           | <b>\$764,598</b>          | <b>\$892,991</b>        |

## 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 Pennsylvanians. We make a difference locally through focused engagement, and more widely to customers connecting in the digital landscape.

Penn State Extension is the noncredit arm of the University that translates research into community programs in the following areas: 4-H Youth Development; Agronomy & Natural Resources including the Master Watershed Stewards Program; Dairy, Equine, Farm Animal Welfare, Livestock and Poultry; Energy, Entrepreneurship and Community Development; Food, Families and Health, Food Safety and Quality, and Commercial and Consumer Horticulture including the Penn State Master Gardener Program.

You can find our educators, associates, and faculty working in the community. Visit us at the Adams County Agricultural and Natural Resources Center, 670 Old Harrisburg Road, Gettysburg, PA 17325; (717) 334-6271 and online at <https://extension.psu.edu>.

## ***Budget Narrative***

This program year, 18,264 people in Adams County accessed the [extension.psu.edu](http://extension.psu.edu) website for information relevant to their needs. Extension online webinars and online courses reached 1,561 Adams County attendees during that same time. This outreach is valuable as residents can access this educational programming any time day or night. This removes barriers of transportation and childcare to make our programming accessible to wider audiences. County and State Extension Staff provided 236 site visits in the county. These visits range from one-on-one farm visits to small program events. In person workshops represented another 411 residents served by Extension.

### **Penn State Extension Energy, Entrepreneurship and Community Development**

Jay Eury, Marketing & Market Development Educator, provides education and research on emerging consumer trends and business opportunities relevant to the specialty crop and fruit industry. Jay's efforts support local and regional projects to increase economic opportunity and food security for all.

Rob Gilbertson, Food Service Director for GASD, obtained Jay's technical assistance when completing the Pennsylvania Farm Bill Farm to School Grant application. This program increases healthy, local food offerings in schools while supporting local farmers. Franklin Elementary, Lincoln Elementary, James Getty Elementary and La Vida Charter School were awarded funds from this grant totaling \$53,000 based on Rob and Jay's efforts.

Jay also works with local food policy councils, including the Adams County Food Policy Council, to support collaborative efforts across the mid-state to benefit local community members who struggle with food insecurity.

### **Penn State Extension Food Quality and Safety/Food Families and Health Programs**

Lynn James, Senior Educator for the Food, Families and Health and Food Quality and Safety Teams, and Registered Dietitian, provided educational programming to adults, families, and youth on improving nutrition, health, and food safety. She serves on the Healthy Adams County Child Nutrition & Health Committee, Adams County Food Policy Council, and is a board member on the Adams County Farmer's Market.

Lynn and her team provided programs across the county on Alzheimer's and Dementia, Diabetes, and the Mediterranean Diet to promote wellness. She also works with industry and community groups providing certification in Serve Safe, Cooking for Crowds and food preservation. Currently she supervises Master Food Preservation Volunteers who promote food safety to home cooks for home food preservation and Lifelong Improvements through Fitness Together program instructors.

## 2023 ADAMS COUNTY BUDGET

Cooperative Extension (continued)

### **Penn State Extension Tree Fruit Team**

**International Fruit Tree Association** - 300 people from the International Fruit Tree Association (IFTA) toured Adams County businesses as part of the IFTA regional convention. Dr. Daniel Weber helped coordinate this tour, in collaboration with Jen Baugher at Adams County Nursery. The tour included stops at the Fruit Research and Extension Center (FREC), Rice Fruit Company, Mt. Ridge Farms, and Hollabaugh Bros., Inc.

**Peach Rootstock Trial** - Dr. Weber provided an overview of the peach rootstock trial at Hollabaugh's orchard as part of the IFTA tour. This overview covered the grower-collaborator trials that are part of Dr. Jim Schupp's research, which was presented at an earlier stage of the tour at FREC.

**The Winter Commercial Tree Fruit School "Presidents' Day Meeting"** in Biglerville was co-sponsored by Penn State Extension and the Adams County Fruit Growers Association (ACFGA). This in-person meeting – the first since 2020 – attracted 232 Adams County growers and those from allied industries, such as chemical suppliers, equipment dealers, and community organizations. Dr. Weber collaborated with the ACFGA to organize the program while research specialists from FREC provided content.

**Adams County Fruit growers Association** - The tree fruit program continues to work closely with the Adams County Fruit Growers Association in planning future events, including the "Bounty of the County" program, the 2023 PA Farm Show, and the 2023 Presidents' Day Meeting.

**State Horticultural Association of Pennsylvania** - Dr. Weber continues to represent the Adams County Extension office as an ex-officio board member of both the State Horticultural Association of Pennsylvania (SHAP) and the Mid-Atlantic Fruit & Vegetable Convention (MAFVC). He provides a voice for Adams County growers not currently serving on the board. Both organizations held strategic planning meetings in March for the 2022-2023 growing and educational seasons. Dr. Weber is serving on the educational program planning committee for MAFVC 2023, while also serving on the audio/visual program planning team.

### **Penn State Extension Master Gardener Program**

Mary Ann Ryan, Consumer Horticulture Educator, supervises sixty-five Adams County Penn State Extension Master Gardener volunteers who support Penn State Extension's educational programs in consumer horticulture for Adams County. 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.

Mary Ann also produces a weekly video posted to the Penn State Master Gardeners in Adams County Facebook page with 735 followers. Weekly topics are seasonally appropriate and reflect what is happening in the garden. Her printed outreach includes articles which are printed in two weekly newspapers (circulation of 28,500 households) and a monthly newsletter (circulation of 1,100 households.)

## 2023 ADAMS COUNTY BUDGET

Cooperative Extension (continued)

### **Penn State Extension Adams County 4-H Youth Development Program**

Darlene Resh and Alexis Lansford, 4-H Educators, offer a variety of educational experiences for 1,007 youth in 4-H. The South Central Overnight 4-H Camp where wildlife, science, crafts, and shooting sports were the workshop highlights saw 19 Adams County 4-H participants this summer. Teens served as group leaders and workshop presenters and developed their leadership skills. The virtual Quality Animal Management program hosted 50 youth members in species-specific sessions, ranging from horses to dairy animals to companion animals. Fourteen Adams County youth registered and completed the National Safe Tractor & Machinery Operation Course. The course involves training in the safe operation of a tractor, farm safety, equipment operation, weather conditions, and personal safety on the farm. The course was planned and conducted with the following collaborating farms, equipment dealers, and Vo-Ag Programs; Wilkinson's; Jo Bo Holsteins, Hess's; Messick's Equipment, Abbottstown; Cheyenne Wivell, Bermudian Springs Vo-Ag Teacher; and James Penton, Gettysburg Tech Prep Teacher, Gettysburg Tech Prep Program each hosted a session. Thirteen of the participants scored 91% or higher on the driving test, 96% or higher on the skills test, and 82% or higher on the written test. The youth who successfully complete the course received the USDOL Certificate of training which enables them to be employed in approved agriculture related jobs on the farm.

Alexis started a new club with teens, ages 13-18, to prepare members for their future endeavors. Members are learning what to include in resumes, how to write cover letters, learning about professional attire, how to answer tricky interview questions, and staying cool when put on the spot. At the last meeting members participated in "Speed Interviewing" where real-life employers interview each member in a five-minute timeframe. The employers provided feedback on their interviewing skills and what to improve or work on for their future interviews.

## 2023 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 Gardener program who in return will teach peers and the general public about all aspects of home horticulture.

### ***Performance Measures***

| Strategic Goal(s)                     | Measure  | 2020 Actual | 2021 Actual | 2022 Actual | 2023 Projected |
|---------------------------------------|--|-------------|-------------|-------------|----------------|
| <u>Goal 5:</u><br>Healthy Communities | Total number of youths served in Adams County                                  | 1,289       | 346         | 2,234       | 1,550          |
|                                       | Number of 4-H clubs  | 19          | 19          | 17          | 18             |
|                                       | Number of adult 4-H Screened Volunteers & Leaders                              | 82          | 56          | 60          | 58             |
|                                       | Number of consumers reached with consumer horticulture educational information | 3,464       | 4,793       | 3,992       | 4,500          |
|                                       | Number of Master Gardener Volunteers   | 63          | 68          | 80          | 76             |
|                                       | Number of Master Gardener volunteer hours                                      | 2,436       | 3,503       | 3,697       | 3,550          |

### ***Position Count***

|                    | 2020 Budget | 2021 Budget | 2022 Budget | 2023 Budget |
|--------------------|-------------|-------------|-------------|-------------|
| Budgeted Positions | 5           | 5           | 5           | 3           |

## 2023 ADAMS COUNTY BUDGET

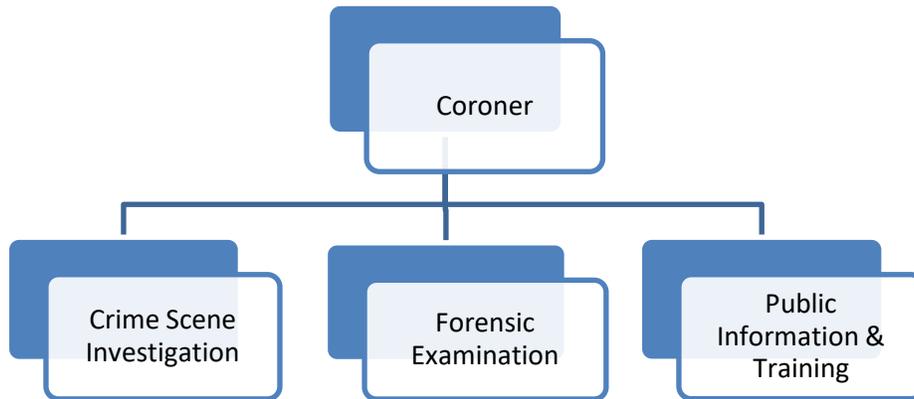
Cooperative Extension (continued)

### *Revenue & Expense Detail*

| Account Description                    | 2020<br>Actuals<br>Audited | 2021<br>Actuals<br>Audited | 2022<br>Adopted<br>Budget | 2023<br>Final<br>Budget |
|--|----------------------------|----------------------------|---------------------------|-------------------------|
| <b><u>Revenues:</u></b>                |                            |                            |                           |                         |
| <i>NO REVENUES</i>                     | -                          | -                          | -                         | -                       |
| <b><i>TOTAL REVENUES</i></b>           | <b>\$ -</b>                | <b>\$ -</b>                | <b>\$ -</b>               | <b>\$ -</b>             |
| <b><u>Expenses:</u></b>                |                            |                            |                           |                         |
| Professional Services                  | 128,792                    | 119,975                    | 173,500                   | 227,900                 |
| Advertising                            | -                          | -                          | -                         | -                       |
| Contracted Services                    | 8,605                      | 7,123                      | 7,425                     | 7,496                   |
| Training                               | 440                        | -                          | 500                       | 500                     |
| Conferences                            | -                          | -                          | -                         | -                       |
| Travel - Mileage                       | 2,704                      | 2,903                      | 7,000                     | 7,000                   |
| Travel - Meals                         | -                          | -                          | 200                       | 200                     |
| Travel - Other                         | 6                          | -                          | 100                       | 100                     |
| Travel - Lodging                       | -                          | 211                        | 1,000                     | 1,000                   |
| Equipment Repair/Maintenance           | -                          | 295                        | -                         | 500                     |
| Rental of land and buildings           | 82,104                     | 97,295                     | 77,040                    | 97,300                  |
| Telephone                              | 2,825                      | 2,030                      | 2,300                     | 2,300                   |
| Cell Phone                             | 161                        | -                          | -                         | -                       |
| Internet                               | 1,422                      | 1,541                      | 1,571                     | 383                     |
| Insurance                              | -                          | -                          | -                         | -                       |
| Supplies                               | 1,991                      | 1,109                      | 1,760                     | 3,000                   |
| Postage/Shipping                       | 397                        | 1,557                      | 1,800                     | 2,000                   |
| Minor Equipment                        | 2,347                      | 3,167                      | 1,600                     | 1,600                   |
| <b><i>TOTAL OPERATING EXPENSES</i></b> | <b>\$231,794</b>           | <b>\$237,206</b>           | <b>\$275,796</b>          | <b>\$351,279</b>        |
| Salaries                               | 212,903                    | 224,116                    | 232,769                   | 152,642                 |
| FICA ER                                | 15,435                     | 16,450                     | 17,807                    | 11,677                  |
| Allocated Benefits                     | 114,142                    | 120,978                    | 120,920                   | 61,445                  |
| <b><i>TOTAL OPERATING BUDGET</i></b>   | <b>\$574,274</b>           | <b>\$598,750</b>           | <b>\$647,292</b>          | <b>\$577,043</b>        |

# 2023 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***

I have once again kept the training line dollars in place even though we didn't use it in 2022. We are in the process of training two new deputies, once they are released, they will be required to attend the Pennsylvania State Coroner's basic education course.

### ***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.
- Train another on call deputy coroner to increase with the case load by June 2023.

## 2023 ADAMS COUNTY BUDGET

Coroner (continued)

### *Performance Measures*

| Strategic Goal(s)                               | Measure  | 2020 Actual | 2021 Actual | 2022 Actual | 2023 Projected |
|---|--|-------------|-------------|-------------|----------------|
| <a href="#">Goal 1:</a><br>Efficient Government | Total number of cremations                       | 605         | 558         | 617         | N/A            |
|   | Total number of drug overdoses                   | 20          | 17          | 6           | N/A            |
|   | Total number of drug overdoses heroin related    | 13          | 13          | N/A         | N/A            |
|   | Total motor vehicle accidents                    | 11          | 8           | 9           | N/A            |
|   | Total motor vehicle accidents related to alcohol | 3           | 0           | 2           | N/A            |
|   | Total number of homicides                        | 1           | 3           | 1           | N/A            |
|   | Total number of suicides                         | 16          | 14          | 13          | N/A            |
|   | Total number of fire related deaths              | 0           | 0           | 0           | N/A            |
|   | Total deaths undetermined                        | 0           | 0           | 1           | N/A            |
|   | Total number of autopsies                        | 35          | 51          | 35          | N/A            |
| Total incidents referred and investigated       | 1  | 1,014       | 1,127       | N/A         |                |

### *Position Count*

|                    | 2020 Budget | 2021 Budget | 2022 Budget | 2023 Budget |
|--------------------|-------------|-------------|-------------|-------------|
| Budgeted Positions | 7           | 7           | 8           | 8           |

## 2023 ADAMS COUNTY BUDGET

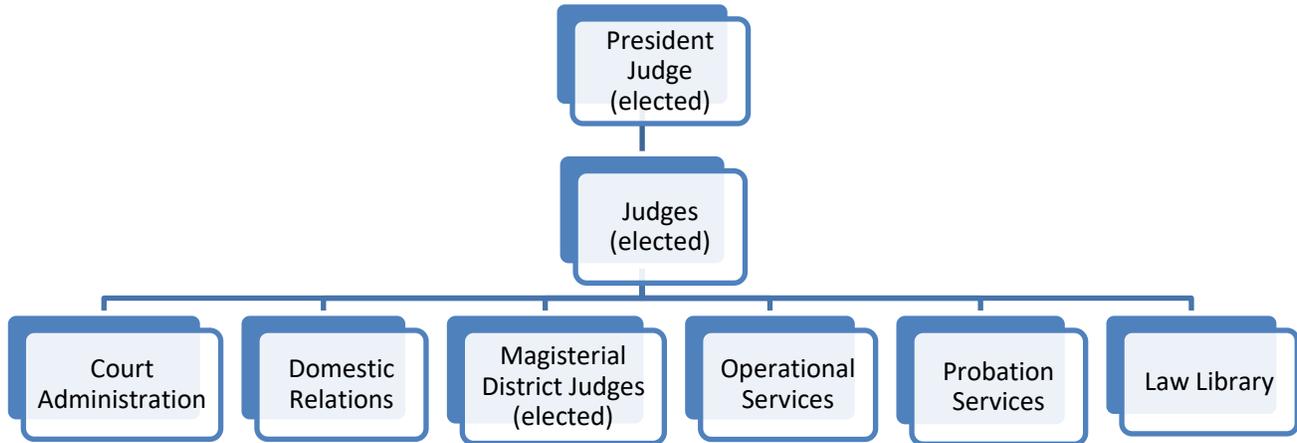
Coroner (continued)

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

| Account Description                    | 2020<br>Actuals<br>Audited | 2021<br>Actuals<br>Audited | 2022<br>Adopted<br>Budget | 2023<br>Final<br>Budget |
|--|----------------------------|----------------------------|---------------------------|-------------------------|
| <b><i>Revenues:</i></b>                |                            |                            |                           |                         |
| State Funding                          | 5,000                      | 10,000                     | -                         | -                       |
| Charges for Services                   | 30,075                     | 34,300                     | 30,000                    | 30,000                  |
| <b><i>TOTAL REVENUES</i></b>           | <b>\$35,075</b>            | <b>\$44,300</b>            | <b>\$30,000</b>           | <b>\$30,000</b>         |
| <b><i>Expenses:</i></b>                |                            |                            |                           |                         |
| Professional Services                  | 106,502                    | 130,970                    | 110,000                   | 110,000                 |
| Legal Fees                             | -                          | -                          | -                         | -                       |
| Dues/Memberships                       | 665                        | 665                        | 570                       | 665                     |
| Contracted Services                    | 1,999                      | 2,001                      | 1,952                     | 2,431                   |
| Training                               | -                          | 80                         | 1,575                     | 1,600                   |
| Conferences                            | -                          | 900                        | 1,750                     | 1,750                   |
| Travel - Mileage                       | 228                        | 216                        | 200                       | 300                     |
| Travel - Meals                         | -                          | -                          | -                         | -                       |
| Travel - Other                         | -                          | 14                         | 15                        | 20                      |
| Travel - Lodging                       | -                          | 525                        | 900                       | 1,000                   |
| Building Repair/Maintenance            | -                          | 40                         | 50                        | 150                     |
| Vehicle Repair/Maintenance             | 800                        | 250                        | 500                       | -                       |
| Equipment Repair Maintenance           | -                          | 11                         | 750                       | 750                     |
| Telephone                              | 125                        | 136                        | 175                       | 368                     |
| Cell Phone                             | -                          | -                          | -                         | 960                     |
| Electric                               | 4,396                      | 3,295                      | 3,618                     | 4,000                   |
| Fuel Oil/Natural Gas                   | 1,519                      | 2,264                      | 2,800                     | 3,200                   |
| Water/Sewer                            | 2,821                      | 2,834                      | 2,900                     | 2,900                   |
| Disposal of Waste                      | 601                        | 634                        | 650                       | 650                     |
| Internet                               | -                          | -                          | -                         | 222                     |
| Supplies                               | 4,037                      | 2,360                      | 1,500                     | 2,550                   |
| Postage/Shipping                       | 241                        | 118                        | 175                       | 175                     |
| Gasoline for County Vehicles           | 594                        | 1,226                      | 700                       | 1,300                   |
| Minor Equipment                        | -                          | -                          | -                         | 3,200                   |
| <b><i>TOTAL OPERATING EXPENSES</i></b> | <b>\$124,528</b>           | <b>\$148,539</b>           | <b>\$130,780</b>          | <b>\$138,191</b>        |
| Salaries                               | 70,735                     | 74,278                     | 74,964                    | 76,771                  |
| FICA ER                                | 5,340                      | 5,599                      | 5,735                     | 5,873                   |
| Allocated Benefits                     | 29,151                     | 30,668                     | 30,362                    | 30,847                  |
| <b><i>TOTAL OPERATING BUDGET</i></b>   | <b>\$229,754</b>           | <b>\$259,084</b>           | <b>\$241,841</b>          | <b>\$251,682</b>        |

# 2023 ADAMS COUNTY BUDGET

## COURTS CONSOLIDATED



### ***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

## 2023 ADAMS COUNTY BUDGET

Court Consolidated (continued)

### ***Budget Narrative***

The Court optimistically looks beyond the COVID-19 pandemic for 2023 operations. As we witness when examining filings, the demand for judicial services continues to increase.

The Court of Common Pleas continues with technological improvements. There are two projects in development for 2023. Incredibly, we will have eclipsed the five year mark of operations at the Human Services Building and seek to apply lessons learned with the recent technology enhancements at the main Courthouse with the courtroom at the Human Services Building, and have identified a project to equip that location in the same manner the four courtrooms in the main building are equipped. The second project will allow prospective jurors to respond to jury qualification forms via the Internet, a convenience that should be available in this day and age. On the revenue side, we note that, based on a change in statute by the State Legislature and signed into law by the Governor of Pennsylvania, all Offender Supervision fees will remain in the County and a portion no longer needed to be sent to the state (who in many instances returned most or all of those funds back to the County). This causes a change to our revenue, in that \$200,000 was reduced in the State Funding line item and \$200,000 was added to the Offender Supervision Fee line item. Additionally, a recent change has been made, in that not all offenders will be automatically charged a fee for Public Service. This may result in a small decline in Public Service fees collected in the future.

At the District Court level, aside from replacing old filing cabinets for District Court 5-3-04, the Court is seeking to add a part-time General Clerk position in District Court 51-3-01. District Court 51-3-01 has traditionally a higher number of annual filings (in 2022, 19% higher than the next closest MDJ Office as of August 10, 2022) and the highest number of warrants to process (in 2021, 51-3-01 processed 7,109 warrants compared to the next closest office with 5,225 warrants). As indicated in the Adams County Magisterial District Reestablishment Report 2022-2031, filing increases across all District Court offices suggests that by 2032, Adams County will likely need to add a fifth Magisterial District Court. Until that happens, and if filings continue to increase, we will need to periodically assess and possibly add positions in the four offices to address the increases in work that come with the increases in filings.

The Adams County 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 motivates 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. This includes firearms training, defense tactics training, drug identification training, evidence-based practice 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 time-frame. Many of these offenders are placed on electronic monitoring, which has been an efficient method of reintegration of offenders back into the community. Indeed, due to the pandemic and the impact on the Re-entry Center, electronic monitoring has become essential. This need requires a request for sufficient funds to initiate the electronic monitoring process, with fees for this service being able to be assessed to the offender in many instances.

The Adams County Domestic Relations Section will continue to 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.

### ***Departmental Goals***

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

## 2023 ADAMS COUNTY BUDGET

Court Consolidated (continued)

- **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.

### *Performance Measures*

| Strategic Goal(s)                           | Measure                                   | 2020 Actual | 2021 Actual | 2022 Actual | 2023 Projected |
|---|---|-------------|-------------|-------------|----------------|
| <a href="#">Goal 3:</a><br>Criminal Justice | New criminal cases filed                  | 1,567       | 1,463       | N/A         | N/A            |
|   | Criminal jury trials                      | 4           | 3           | N/A         | N/A            |
|   | Criminal bench trials                     | 16          | 21          | N/A         | N/A            |
|   | Criminal guilty pleas                     | 1,113       | 1,112       | N/A         | N/A            |
|   | Criminal ARD's / Diversionary Disposition | 302         | 322         | N/A         | N/A            |
|   | Criminal cases Withdrawn / dismissed      | 75          | 74          | N/A         | N/A            |
|   | Inactive criminal trials                  | 63          | 69          | N/A         | N/A            |
|   | New civil cases docketed                  | 484         | 539         | N/A         | N/A            |
|   | Civil bench trials                        | 9           | 2           | N/A         | N/A            |
|   | Civil settlements                         | 221         | 245         | N/A         | N/A            |
|   | Civil Arbitration filings                 | 4           | 6           | N/A         | N/A            |
|   | Protection from abuse                     | 142         | 130         | N/A         | N/A            |
|   | New child support filings                 | 1,012       | 1,065       | N/A         | N/A            |
|   | Custody filings                           | 338         | 354         | N/A         | N/A            |
|   | Divorce filings                           | 301         | 296         | N/A         | N/A            |
|   | Delinquency filings                       | 97          | 109         | N/A         | N/A            |
|   | Estates filed                             | 6           | 16          | N/A         | N/A            |
|   | Adoptions                                 | 34          | 27          | N/A         | N/A            |
|   | Guardian filings                          | 22          | 35          | N/A         | N/A            |
|   | Jury Summons mailed                       | 1,491       | 2,610       | N/A         | N/A            |
| Average Cost Per Juror                      | \$3.59                                    | \$2.00      | N/A         | N/A         |                |

*\*The 2022 figures will not be released by the AOPC until the end of 2023 (N/A = Not Available.)*

### *Position Count*

|                    | 2020 Budget | 2021 Budget | 2022 Budget | 2023 Budget |
|--------------------|-------------|-------------|-------------|-------------|
| Budgeted Positions | 125         | 126         | 131         | 134         |

2023 ADAMS COUNTY BUDGET

Courts Consolidated (continued)

***Revenue & Expense Detail***

| Account Description              | 2020<br>Actuals<br>Audited | 2021<br>Actuals<br>Audited | 2022<br>Adopted<br>Budget | 2023<br>Final<br>Budget |
|----------------------------------|----------------------------|----------------------------|---------------------------|-------------------------|
| <b><i>Revenues:</i></b>          |                            |                            |                           |                         |
| Federal Funding                  | 38,119                     | 17,079                     | -                         | -                       |
| State Funding                    | 734,842                    | 836,449                    | 710,000                   | 475,000                 |
| Charges for Services             | 231,263                    | 253,831                    | 251,000                   | 243,000                 |
| Copy Revenue                     | 30                         | 50                         | 100                       | 100                     |
| Admin Fees                       | 78,221                     | 101,571                    | 78,000                    | 85,000                  |
| Reentry Room and Board           | 90,014                     | 1,047                      | -                         | -                       |
| Reentry Drug Testing Fees        | 16,699                     | 1,391                      | -                         | -                       |
| Reentry Laundry Fees             | 4,106                      | 216                        | -                         | -                       |
| Reentry Transportation Fees      | 619                        | 25                         | -                         | -                       |
| Salary Reimbursement             | -                          | 35,214                     | 16,000                    | 24,060                  |
| Restitution                      | 270                        | 927                        | -                         | -                       |
| Offender Supervision Fee-CTY     | 205,453                    | 242,719                    | 200,000                   | 400,000                 |
| Arbitration Board Reimb.         | 1,995                      | -                          | 1,000                     | 1,000                   |
| Conciliation Fee                 | 20,850                     | 23,850                     | 21,000                    | 21,000                  |
| DUI Education Fee                | 50,927                     | 36,823                     | 50,000                    | 36,000                  |
| Electronic Monitoring Fee        | 128,651                    | 249,617                    | 200,000                   | 300,000                 |
| In State Compact Application Fee | 1,894                      | 2,470                      | 2,500                     | 1,500                   |
| Public Service Fees              | 33,875                     | 41,947                     | 35,000                    | 35,000                  |
| County Fines                     | 324,708                    | 344,537                    | 384,000                   | 350,000                 |
| Video Conferencing Fee           | -                          | 200                        | -                         | -                       |
| <b><i>TOTAL REVENUES</i></b>     | <b>\$1,962,536</b>         | <b>\$2,189,963</b>         | <b>\$1,948,600</b>        | <b>\$1,971,660</b>      |

***Expenses:***

|                              |         |         |         |         |
|------------------------------|---------|---------|---------|---------|
| Professional Services        | 443,912 | 622,462 | 687,100 | 731,100 |
| Legal Fees                   | 65,034  | 66,261  | 77,500  | 79,700  |
| Court Appointed Counsel      | 80,334  | 135,691 | 121,000 | 130,000 |
| Arbitration Board            | 10,725  | 8,000   | 11,000  | 15,000  |
| Jury Duty Fees               | 5,761   | 7,241   | 15,600  | 15,600  |
| Advertising                  | 104     | 810     | 1,100   | 1,000   |
| Dues/Memberships             | 8,333   | 5,068   | 12,165  | 11,538  |
| Contracted Services          | 128,482 | 192,146 | 238,462 | 240,449 |
| Training                     | 5,089   | 7,713   | 25,900  | 25,297  |
| Conferences                  | 1,300   | 5,825   | 19,020  | 18,120  |
| Travel - Mileage             | 2,544   | 3,343   | 6,770   | 7,020   |
| Travel - Meals               | 836     | 2,264   | 6,775   | 6,775   |
| Travel - Other               | 199     | 749     | 1,990   | 1,860   |
| Travel - Lodging             | 1,193   | 6,144   | 14,100  | 12,000  |
| Building Repair/ Maintenance | 6,792   | 9,468   | -       | -       |

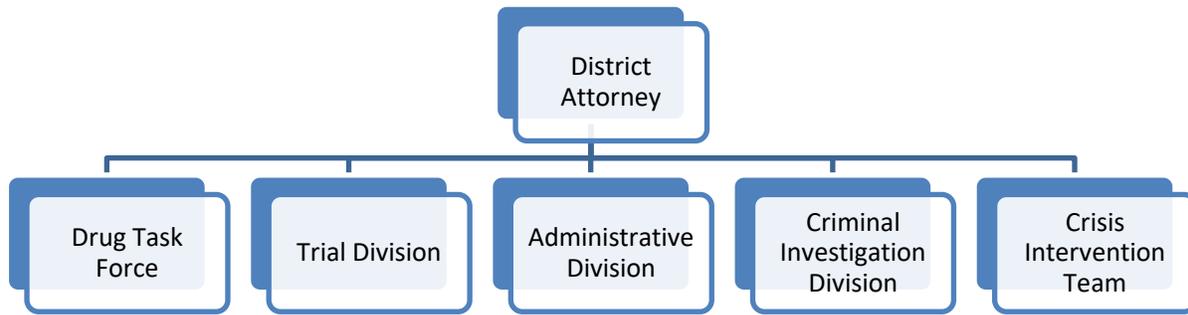
2023 ADAMS COUNTY BUDGET

Courts Consolidated (continued)

*Revenue & Expense Detail*

| Account Description             | 2020<br>Actuals<br>Audited | 2021<br>Actuals<br>Audited | 2022<br>Adopted<br>Budget | 2023<br>Final<br>Budget |
|---------------------------------|----------------------------|----------------------------|---------------------------|-------------------------|
| Vehicle Repair Maintenance      | 2,994                      | 9,051                      | 7,440                     | 7,500                   |
| Equipment Repair Maintenance    | 462                        | 974                        | 1,120                     | 1,420                   |
| Rental of land and buildings    | 56,300                     | 56,300                     | 56,000                    | 56,800                  |
| Telephone                       | 6,541                      | 7,607                      | 9,100                     | 17,591                  |
| Cell Phone                      | 33,817                     | 29,036                     | 37,874                    | 38,750                  |
| Electric                        | 63,214                     | 64,757                     | 67,800                    | 66,120                  |
| Fuel Oil/Natural Gas            | 23,465                     | 30,530                     | 28,725                    | 35,188                  |
| Water/Sewer                     | 26,617                     | 20,731                     | 25,100                    | 24,775                  |
| Disposal of Waste               | 6,356                      | 7,262                      | 6,000                     | 6,700                   |
| Television                      | 1,298                      | 1,388                      | 1,250                     | 1,275                   |
| Internet                        | 3,248                      | 10,415                     | 11,038                    | 19,747                  |
| Insurance                       | 510                        | -                          | -                         | -                       |
| Client Healthcare               | 632                        | 715                        | 800                       | 800                     |
| Supplies                        | 81,590                     | 76,228                     | 94,322                    | 100,050                 |
| Publications Subscriptions      | 152,099                    | 174,581                    | 258,050                   | 260,240                 |
| Postage/Shipping                | 73,033                     | 73,423                     | 92,575                    | 98,075                  |
| Gasoline for County Vehicles    | 4,889                      | 6,937                      | 15,600                    | 15,700                  |
| Uniforms/Accessories            | 12,244                     | 22,068                     | 25,000                    | 33,647                  |
| Minor Equipment                 | 55,282                     | 52,046                     | 47,016                    | 22,341                  |
| Union Compliance                | 200                        | -                          | 2,500                     | 13,600                  |
| <b>TOTAL OPERATING EXPENSES</b> | <b>\$1,365,429</b>         | <b>\$1,717,234</b>         | <b>\$2,025,792</b>        | <b>\$2,115,778</b>      |
| Salaries                        | 4,413,640                  | 4,627,913                  | 5,266,635                 | 5,518,046               |
| FICA ER                         | 324,640                    | 340,421                    | 402,898                   | 422,131                 |
| Allocated Benefits              | 2,198,451                  | 2,335,033                  | 2,540,822                 | 2,513,715               |
| <b>TOTAL OPERATING BUDGET</b>   | <b>\$8,302,160</b>         | <b>\$9,020,601</b>         | <b>\$10,236,147</b>       | <b>\$10,569,670</b>     |

## DISTRICT ATTORNEY



### ***Mission Statement***

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

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

### ***Budget Narrative***

Given the continuing budget issues that Adams County faces, I have attempted to fashion a budget for 2023 which serves the County's needs to ensure continued public safety. The District Attorney's Office will attempt to use discretionary accounts to pay for some training, however nearly all of our discretionary funds have been exhausted. Furthermore, the District Attorney's Office will use discretionary funds to pay for membership fees for the AOPC and MAGLOCLN.

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 2023. The District Attorney's Office applied for continued STOP Grant funding for 2022-2024. The total amount requested was \$375,000. Of that, \$112,500.00 will pass through to Safe Home for use in provision of victim services to victims of domestic violence. \$75,000 will pass through to the Pennsylvania Coalition Against Rape (PCAR) to provide sexual assault services to victims of sexual assault in Adams County. The remaining amount is earmarked for the County to support expenses of a Paralegal, an Assistant District Attorney, and one or two County Detectives. Our application was approved in January 2022.

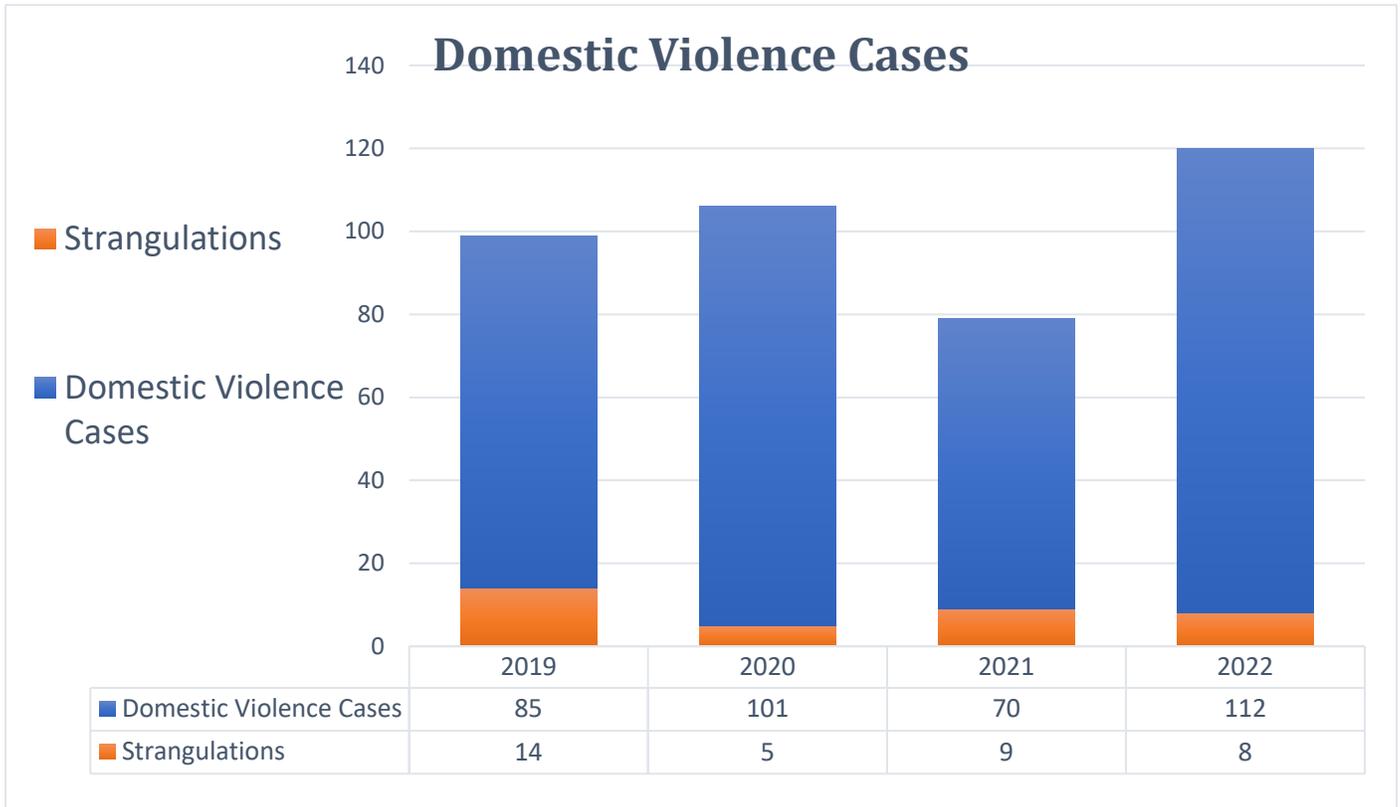
## 2023 ADAMS COUNTY BUDGET

District Attorney (continued)

The Adams County District Attorney's Office is responsible for paying for the blood work necessary for all driving under the influence of controlled substance cases in Adams County. When the police suspect an individual is driving under the influence of a controlled substance, blood is drawn and sent to National Medical Services Lab (NMS) for testing and analysis. The District Attorney's Office is billed for this service. As part of the defendant's sentence, the defendant is ordered to pay the costs of the blood draw and analysis to the County of Adams, c/o the District Attorney's Office. Furthermore, for trial purposes, the District Attorney's Office must utilize an expert witness from NMS for purposes of presenting this expert testimony. The costs of this expert witness are also added to the defendant's costs at sentence and the defendant ultimately reimburses the County for these costs. Under Professional Services, the District Attorney's Office is requesting \$242,273.00. \$213,500 represents costs from NMS Labs with an additional \$21,000.00 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 \$115,000. These costs may also be recouped through the payment of costs of prosecution next year to Adams County by the defendant after sentence.

There is a pending death penalty case in Adams County Court for 2023 which will potentially require expert witnesses and other professional services. Up until 2016, the District Attorney's Office utilized approximately \$108,000.00 from a federal forfeiture fund to pay for professional services, forensic services training, equipment, supplies, and other expert witnesses at trial, thereby excluding those costs from the County general fund. The federal forfeiture fund is closed as a result of a zero balance and there are no new anticipated federal forfeitures to refresh this fund. As a result of constantly evolving criminal trends, the County detectives have received training and equipment to forensically analyze cellphones, tablets, and other computer devices. The continued licensing and training costs are estimated at \$5,673.00 per year. This figure is included in the amount for Professional Services.

2022 has presented a new dynamic in the way cases are handled, requiring more time and adaptation to accomplish effective review and dispositions. There were 1,644 misdemeanor and felony cases for 2020 and, in 2021, there were 1594 misdemeanor and felony cases. So far in 2022, there are 1164 misdemeanor and felony cases. There has also been a rise in summary appeals. There were 82 summary appeals in 2020 and 107 summary appeals in 2021. So far, in 2022, there are 82 summary appeals. Also, the number of crimes against children cases through the Internet Crimes Against Children (ICAC) unit increased from 29 cases investigated in 2015 to 46 cases in 2016. In 2019, 16 cases were opened; in 2020, 31 cases were opened; and in 2021, 28 were opened. So far in 2022, 18 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.



***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.

2023 ADAMS COUNTY BUDGET

District Attorney (continued)

*Performance Measures*

| Strategic Goal(s)                           | Measure   | 2020 Actual | 2021 Actual | 2022 Actual | 2023 Projected |
|---|---|-------------|-------------|-------------|----------------|
| <a href="#">Goal 3:</a><br>Criminal Justice | Total number of misdemeanor and felony cases  | 1,644       | 1,594       | 1,594       | 1,625          |
|   | Number of Domestic Violence cases   | 101         | 119         | 112         | 115            |
|   | Number of Summary appeals   | 82          | 107         | 110         | 115            |
|   | Number of crimes against children through the internet  | 31          | 24          | 40          | 50             |
|   | 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*

|                    | 2020 Budget | 2021 Budget | 2022 Budget | 2023 Budget |
|--------------------|-------------|-------------|-------------|-------------|
| Budgeted Positions | 16          | 16          | 18          | 19          |

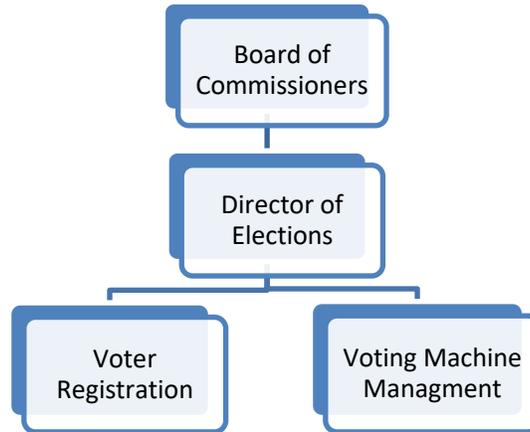
## 2023 ADAMS COUNTY BUDGET

District Attorney (continued)

### *Revenue & Expense Detail*

| Account Description                    | 2020<br>Actuals<br>Audited | 2021<br>Actuals<br>Audited | 2022<br>Adopted<br>Budget | 2023<br>Final<br>Budget   |
|--|----------------------------|----------------------------|---------------------------|---------------------------|
| <b><i>Revenues:</i></b>                |                            |                            |                           |                           |
| Federal Funding                        | 85,686                     | 136,514                    | 125,000                   | 125,000                   |
| State Funding                          | 118,420                    | 120,682                    | 120,682                   | 130,027                   |
| Charges for Services                   | 9,921                      | 7,441                      | 11,000                    | 9,500                     |
| MDJ Warrant Revenue                    | 25                         | -                          | -                         | -                         |
| Salary Reimbursement                   | 1,927                      | 2,653                      | 5,000                     | 2,500                     |
| Restitution                            | 106,950                    | 134,927                    | 100,000                   | 151,900                   |
| Rental Income                          | 1,920                      | 1,920                      | 1,920                     | 1,920                     |
| Forfeited Properties                   | 14,860                     | 52,474                     | 22,000                    | 22,000                    |
| <b><i>TOTAL REVENUES</i></b>           | <b><i>\$339,709</i></b>    | <b><i>\$456,611</i></b>    | <b><i>\$385,602</i></b>   | <b><i>\$442,847</i></b>   |
| <b><i>Expenses</i></b>                 |                            |                            |                           |                           |
| Professional Services                  | 259,341                    | 270,763                    | 240,000                   | 240,600                   |
| Legal Fees                             | 20,535                     | 22,500                     | 25,000                    | 25,000                    |
| Witness Fees                           | 1,106                      | 53                         | 800                       | 800                       |
| Dues/Memberships                       | 11,036                     | 11,719                     | 13,000                    | 13,685                    |
| Application Filing Fee                 | 560                        | 1,133                      | -                         | 1,600                     |
| Contracted Services                    | 20,961                     | 11,818                     | 15,437                    | 16,868                    |
| Training                               | 355                        | 73                         | 3,000                     | 3,000                     |
| Conferences                            | 3,025                      | 4,600                      | 4,000                     | 4,345                     |
| Travel – Mileage                       | 954                        | 391                        | 2,000                     | 1,000                     |
| Travel – Meals                         | 60                         | -                          | 200                       | 200                       |
| Travel – Other                         | 112                        | 44                         | 200                       | 200                       |
| Travel – Lodging                       | 2,588                      | 2,670                      | 2,500                     | 2,500                     |
| Vehicle Repair Maintenance             | -                          | -                          | -                         | 100                       |
| Telephone                              | 579                        | 377                        | 500                       | 1,651                     |
| Cell Phone                             | -                          | -                          | -                         | 4,799                     |
| Internet                               | 173                        | -                          | 200                       | 570                       |
| Human Services                         | 20,686                     | 51,019                     | 30,000                    | 37,418                    |
| Supplies                               | 10,168                     | 11,006                     | 8,800                     | 10,500                    |
| Publications/Subscriptions             | 7,552                      | 8,201                      | 7,500                     | 7,500                     |
| Postage/Shipping                       | 5,329                      | 5,102                      | 5,000                     | 5,000                     |
| Gasoline for County Vehicle            | 683                        | 1,163                      | 1,500                     | 1,500                     |
| Uniforms/Accessories                   | -                          | -                          | -                         | 1,200                     |
| Minor Equipment                        | 1,449                      | 3,354                      | 7,080                     | 1,700                     |
| Forfeiture Return                      | 14,860                     | 52,474                     | 22,000                    | 22,001                    |
| <b><i>TOTAL OPERATING EXPENSES</i></b> | <b><i>\$382,112</i></b>    | <b><i>\$459,362</i></b>    | <b><i>\$388,717</i></b>   | <b><i>\$403,737</i></b>   |
| Salaries                               | 868,012                    | 878,450                    | 1,050,146                 | 1,093,499                 |
| FICA ER                                | 61,986                     | 63,095                     | 80,336                    | 83,653                    |
| Allocated Benefits                     | 302,510                    | 305,552                    | 326,086                   | 355,420                   |
| <b><i>TOTAL OPERATING BUDGET</i></b>   | <b><i>\$1,614,620</i></b>  | <b><i>\$1,706,459</i></b>  | <b><i>\$1,845,286</i></b> | <b><i>\$1,936,309</i></b> |

## ELECTIONS & VOTER REGISTRATION



### ***Mission Statement***

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

### ***Budget Narrative***

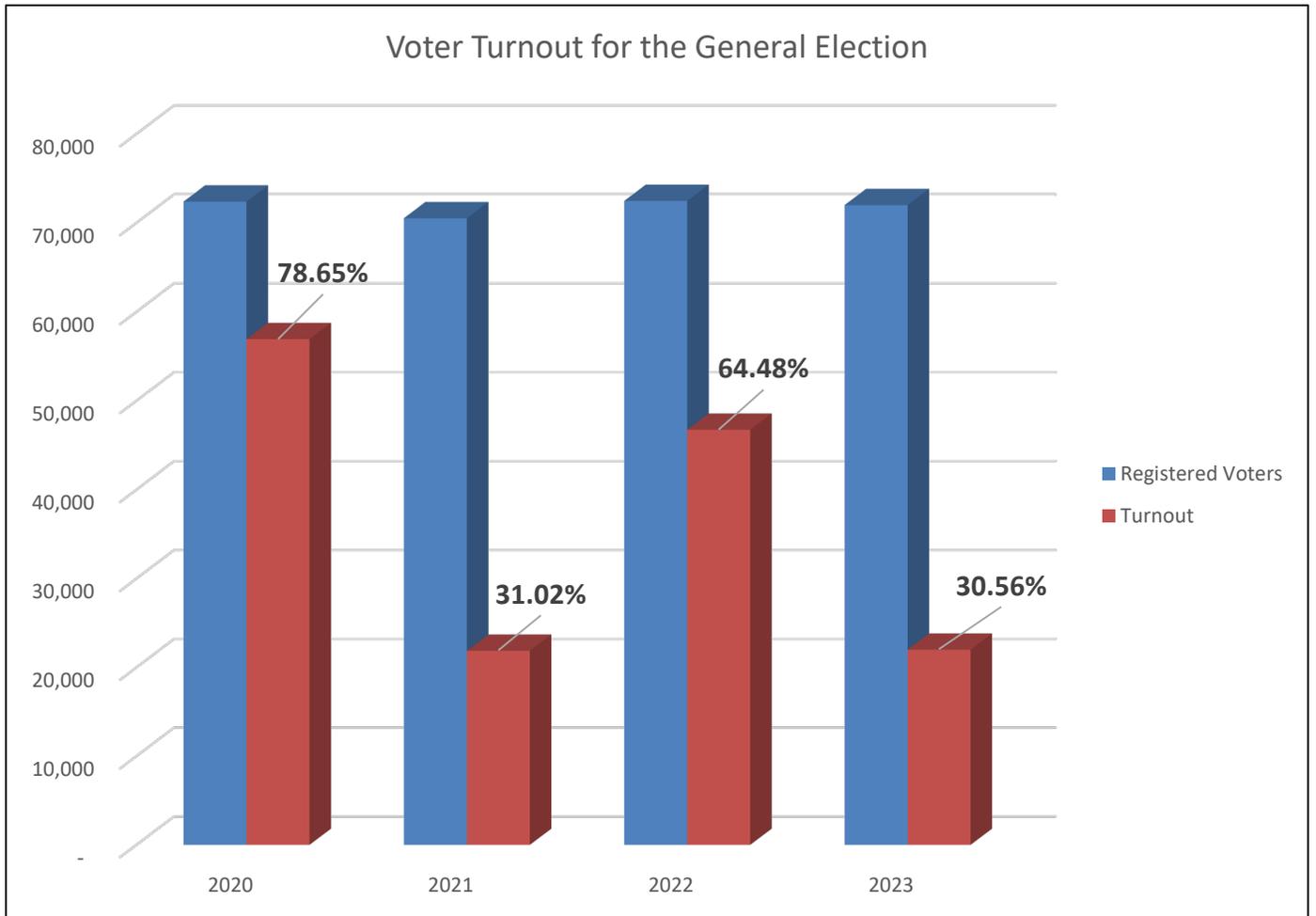
This year will be a Municipal Election year. Our voter registration workload, as well as absentee and Mail-In ballots have increased immensely in the past couple of years.

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 continue to provide lists @ .25 per page and CDs @ \$20.00 each.

It is our responsibility to test each voting machine before each election. We are also responsible for the delivery of all voting equipment to each polling place which we will be contracting with Penske Trucks.

# 2023 ADAMS COUNTY BUDGET

Elections/Voter Registration (continued)



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.

## 2023 ADAMS COUNTY BUDGET

Elections/Voter Registration (continued)

### *Departmental Goals*

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

### *Performance Measures*

| Strategic Goal(s)                      | Measure  | 2020 Actual | 2021 Actual | 2022 Actual | 2023 Projected |
|--|--|-------------|-------------|-------------|----------------|
| <u>Goal 1:</u><br>Efficient Government | Number of registered voters  | 72,388      | 70,519      | 72,470      | 72,000         |
|  | Number of votes cast   | 56,834      | 21,878      | 46,732      | 22,000         |
|  | Percent of votes cast  | 79%         | 31%         | 64.48%      | 30.56%         |
|  | Number of polling stations   | 50          | 50          | 50          | 51             |
|  | 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*

|                    | 2020 Budget | 2021 Budget | 2022 Budget | 2023 Budget |
|--------------------|-------------|-------------|-------------|-------------|
| Budgeted Positions | 3           | 3           | 4           | 4           |

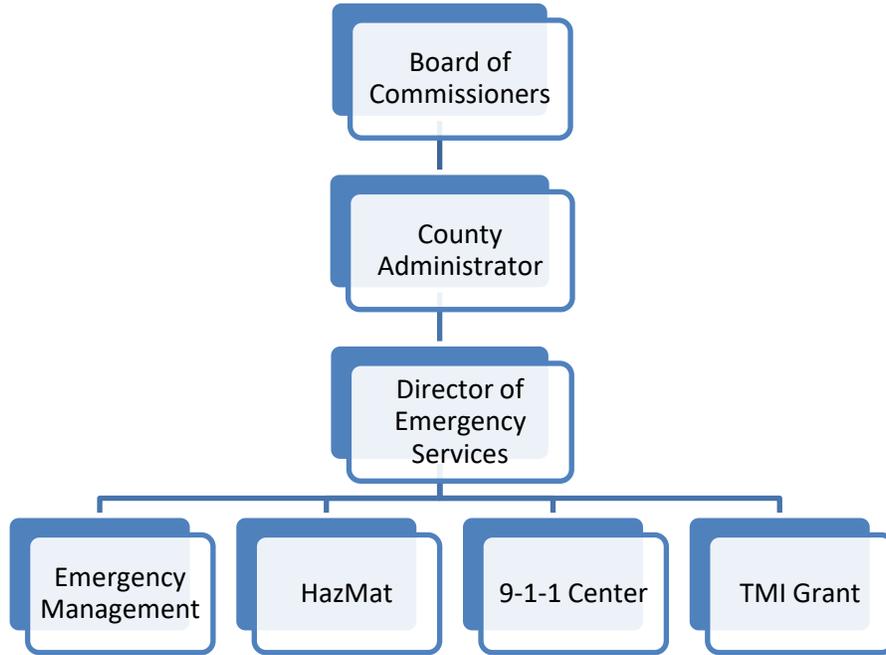
## 2023 ADAMS COUNTY BUDGET

Elections/Voter Registration (continued)

### *Revenue & Expense Detail*

| Account Description                    | 2020<br>Actuals<br>Audited | 2021<br>Actuals<br>Audited | 2022<br>Adopted<br>Budget | 2023<br>Final<br>Budget |
|--|----------------------------|----------------------------|---------------------------|-------------------------|
| <b><i>Revenues:</i></b>                |                            |                            |                           |                         |
| Federal Funding                        | 112,891                    | -                          | -                         | -                       |
| State Funding                          | -                          | 2,500                      |                           | 365,843                 |
| Charges for Services                   | -                          | 1,940                      | 2,000                     | 2,000                   |
| Miscellaneous                          | -                          | -                          | -                         |                         |
| <b><i>TOTAL REVENUES</i></b>           | <b>\$112,891</b>           | <b>\$4,440</b>             | <b>\$2,000</b>            | <b>\$367,843</b>        |
| <b><i>Expenses:</i></b>                |                            |                            |                           |                         |
| Professional Services                  | 131,668                    | 149,915                    | 131,580                   | 162,900                 |
| Advertising                            | 8,344                      | 9,894                      | 7,500                     | 7,500                   |
| Dues/Membership                        | 348                        | -                          | 400                       | 400                     |
| Contracted Services                    | 17,371                     | 40,301                     | 13,024                    | 38,504                  |
| Training                               | -                          | 98                         | 5,500                     | 1,000                   |
| Conferences                            | 30                         | 800                        | 1,200                     | 1,900                   |
| Travel - Mileage                       | 257                        | 367                        | 400                       | 400                     |
| Travel - Meals                         | 74                         | 238                        | 100                       | 100                     |
| Travel - Other                         | -                          | 133                        | 70                        | 70                      |
| Travel - Lodging                       | 390                        | 1,413                      | 1,300                     | 1,300                   |
| Equipment Repair/Maintenance           | 435                        | 292                        | 1,000                     | 1,000                   |
| Rental of land and buildings           | 2,370                      | 2,585                      | 2,700                     | 2,700                   |
| Telephone                              | 219                        | 152                        | 155                       | 458                     |
| Cell Phone                             | 568                        | 508                        | 480                       | 480                     |
| Internet                               | -                          | -                          | -                         | 81                      |
| Supplies                               | 97,468                     | 56,352                     | 65,000                    | 66,010                  |
| Publications Subscriptions             | 219                        | 300                        | 500                       | 500                     |
| Postage/Shipping                       | 49,703                     | 31,197                     | 40,000                    | 40,000                  |
| Gasoline for County Vehicles           | -                          | 233                        | -                         | -                       |
| Minor Equipment                        | 31,141                     | 1,184                      | 12,337                    | 3,100                   |
| Equipment                              | -                          | -                          | -                         | 205,000                 |
| <b><i>TOTAL OPERATING EXPENSES</i></b> | <b>\$340,605</b>           | <b>\$295,962</b>           | <b>\$283,246</b>          | <b>\$533,403</b>        |
| Salaries                               | 221,401                    | 157,600                    | 192,531                   | 192,004                 |
| FICA ER                                | 16,115                     | 11,188                     | 14,729                    | 14,689                  |
| Allocated Benefits                     | 92,349                     | 82,084                     | 92,862                    | 94,399                  |
| <b><i>TOTAL OPERATING BUDGET</i></b>   | <b>\$670,470</b>           | <b>\$546,834</b>           | <b>\$583,368</b>          | <b>\$834,495</b>        |

**DEPARTMENT OF EMERGENCY SERVICES**



***Mission Statement***

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

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

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

***Budget Narrative***

The 2023 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.

## 2023 ADAMS COUNTY BUDGET

Dept. of Emergency Services (continued)

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

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

The Department is also responsible for maintaining the Emergency Services Training Facility and Office Center in Straban Township. Available funding will be used in 2023 to upgrade technology in the center.

### ***Departmental Goals***

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

### ***Performance Measures***

| Strategic Goal(s)  | Measure  | 2020 Actual | 2021 Actual | 2022 Actual | 2023 Projected |
|--|--|-------------|-------------|-------------|----------------|
| <a href="#"><u>Goal 4:</u></a><br>Emergency Preparedness | Total number of police calls for Service                         | 202,021     | 197,734     | 204,955     | 211,103        |
|  | Police incidents   | 42,845      | 43,276      | 44,854      | 46,120         |
|  | Fire/EMS Incidents   | 11,794      | 13,289      | 14,102      | 14,385         |
|  | 9-1-1 Calls  | 29,158      | 30,835      | 28,601      | 29,460         |
|  | Administrative 9-1-1 Calls                                       | 78,469      | 80,383      | 78,604      | 80,177         |
|  | Hazardous Materials Incidents                                    | 19          | 8           | 4           | 3              |
|  | PEIRS Reported Incidents   | 92          | 51          | 58          | 55             |
|  | Ensure all staff are up to date with certifications and training | Yes         | Yes         | Yes         | Yes            |

### ***Position Count***

|                    | 2020 Budget | 2021 Budget | 2022 Budget | 2023 Budget |
|--------------------|-------------|-------------|-------------|-------------|
| Budgeted Positions | 2           | 2           | 2           | 2           |

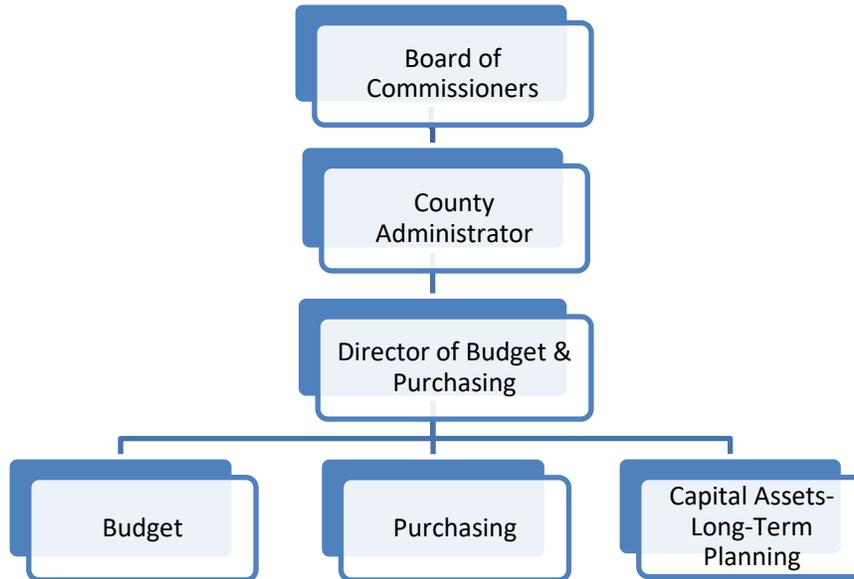
## 2023 ADAMS COUNTY BUDGET

Dept. of Emergency Services (continued)

### *Revenue & Expense Detail*

| Account Description                    | 2020<br>Actuals<br>Audited | 2021<br>Actuals<br>Audited | 2022<br>Adopted<br>Budget | 2023<br>Final<br>Budget |
|--|----------------------------|----------------------------|---------------------------|-------------------------|
| <b><i>Revenues:</i></b>                |                            |                            |                           |                         |
| Federal Funding                        | 106,785                    | 85,163                     | 70,836                    | 60,148                  |
| State Funding                          | 16,948                     | 16,948                     | 16,948                    | 16,948                  |
| Rental Income                          | 24,257                     | 37,955                     | 37,400                    | 37,400                  |
| Miscellaneous                          | -                          | -                          | -                         | -                       |
| <b><i>TOTAL REVENUES</i></b>           | <b>\$147,990</b>           | <b>\$140,066</b>           | <b>\$125,184</b>          | <b>\$114,496</b>        |
| <b><i>Expenses:</i></b>                |                            |                            |                           |                         |
| Professional Services                  | 28,830                     | -                          | 80                        | 80                      |
| Advertising                            | 91                         | -                          | -                         | -                       |
| Dues/Membership                        | -                          | -                          | 500                       | 500                     |
| Contracted Services                    | 17,238                     | 28,868                     | 35,436                    | 33,959                  |
| Training                               | 100                        | 100                        | 500                       | 500                     |
| Conferences                            | -                          | -                          | 200                       | 200                     |
| Travel - Mileage                       | -                          | -                          | 100                       | 250                     |
| Travel - Meals                         | 13                         | -                          | 200                       | 200                     |
| Travel - Other                         | -                          | 19                         | 100                       | 100                     |
| Travel - Lodging                       | -                          | -                          | 500                       | 250                     |
| Property Repair/Maintenance            | -                          | -                          | 500                       | 500                     |
| Building Repair/Maintenance            | 13,646                     | 12,200                     | 15,000                    | 15,000                  |
| Vehicle Repair/Maintenance             | 82                         | -                          | -                         | 100                     |
| Equipment Repair Maintenance           | -                          | -                          | 1,844                     | 1,800                   |
| Telephone                              | 13,857                     | 13,897                     | 13,950                    | 13,750                  |
| Cell Phone                             | 719                        | 563                        | 540                       | 650                     |
| Electric                               | 46,317                     | 46,395                     | 49,000                    | 46,000                  |
| Fuel Oil/Natural Gas                   | 6,594                      | 9,257                      | 11,000                    | 21,000                  |
| Water/Sewer                            | 8,462                      | 8,503                      | 8,500                     | 8,500                   |
| Disposal of Waste                      | 1,733                      | 1,703                      | 1,585                     | 1,770                   |
| Television                             | 1,924                      | 1,858                      | 1,870                     | 1,959                   |
| Internet                               | 884                        | 920                        | 960                       | 960                     |
| County Hosted Activities               | 500                        | -                          | 500                       | 500                     |
| Supplies                               | 6,156                      | 18,598                     | 17,524                    | 18,350                  |
| Publications/Subscriptions             | -                          | -                          | -                         | -                       |
| Postage/Shipping                       | 192                        | 17                         | 125                       | 100                     |
| Minor Equipment                        | 24,659                     | 100                        | 6,560                     | -                       |
| <b><i>TOTAL OPERATING EXPENSES</i></b> | <b>\$171,997</b>           | <b>\$142,998</b>           | <b>\$167,074</b>          | <b>\$166,978</b>        |
| Salaries                               | 138,378                    | 145,211                    | 145,244                   | 155,107                 |
| FICA ER                                | 10,046                     | 10,719                     | 11,111                    | 11,683                  |
| Allocated Benefits                     | 55,460                     | 60,690                     | 57,821                    | 58,868                  |
| <b><i>TOTAL OPERATING BUDGET</i></b>   | <b>\$375,881</b>           | <b>\$359,618</b>           | <b>\$381,250</b>          | <b>\$392,636</b>        |

## Office of Budget & Purchasing



### ***Mission Statement***

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

### ***Budget Narrative***

In 2022, the Office of Budget had developed and maintained an overall County budget of \$76.1 million. For 2023 the Office continues to feel the impact of County growth and will track, monitor, and maintain an overall County budget of \$87.5 million dollars. The Office of Budget is a small staff of 4 and services approximately 35 departments. Budgeting and Purchasing are our core functions. The Office of Budget continues to review monthly budget reports, performs analytics and forecasting methods to provide a blueprint for future County budgets. Working with the department directors continuously, providing budget information, data analysis and recommending budget modifications allows for efficient budget operations. Likewise, routine communication and budget presentations to the Board of Commissioners is vital for better financial decision making.

## 2023 ADAMS COUNTY BUDGET

Budget & Purchasing (continued)

The Budget Office has been Awarded the GFOA Distinguished Budget Presentation Award for the third year consecutively, from the GFOA Government Finance Officers Association. This award certifies the County's annual comprehensive annual budget report. The Office also publishes an annual Budget-in-brief report and is currently working on the fourth Certified GFOA Distinguished Budget Presentation Award.

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

We continue to work towards the automation initiative and record retention compliance in collaborative efforts with Information Technology, Solicitor, and Controller's Departments. We seek to continue collaborative efforts with the fiscal departments in which we integrate certain fiscal functions and strive to maintain communication and understanding of all processes.

### **2023 GOALS:**

- 1) Activate full utilization of the new budget module from the One Solution upgrade.
- 2) Continue reviewing all processes in the department establishing efficient procedures.
- 3) Review all Budget Policies providing changes to reflect current best practices.

### ***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 2023 budget adopted by November of 2022.
- Manage the financing for capital projects.
- Oversee budget adjustments/modifications, period close packets, and reconciliations while apply 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 comply with all Pennsylvania procurement codes and County purchasing policies.

2023 ADAMS COUNTY BUDGET

Budget & Purchasing (continued)

*Performance Measures*

| Strategic Goal(s)   | Measure   | 2020 Actual | 2021 Actual | 2022 Actual | 2023 Projected |
|---|---|-------------|-------------|-------------|----------------|
| <a href="#">Goal 1:</a><br>Efficient Government             | Minimize the number of Budget Modifications for the Board Approved Budget | 12          | 12          | 11          | 12             |
|   | Promote departmental communication by performing quarterly budget reviews | 100%        | 100%        | 95%         | 100%           |
|   | Provide monthly budget updates to the Board of Commissioners (# per year) | 12          | 12          | 10          | 12             |
|   | Maintain a good credit rating with Moody’s Investors Services.            | Aa2         | Aa2         | Aa2         | Aa2            |
|   | General Fund expenses at or below target                                  | 6%          | 5%          | 5.5%        | 5%             |
|   | Percent of Time in compliance with Fund Balance Policy                    | 100%        | 100%        | 100%        | 100%           |
|   | Maintain open purchase order summary report to a maximum of 10 pages      | N/A         | 3 pages     | 7 pages     | 5 pages        |
|   | Hold inventory supplies to no more than 5% of budget                      | 99%         | 100%        | 100%        | 100%           |
| Achievement of GFOA Distinguished Budget Presentation Award | Yes   | Yes         | Yes         | Yes         |                |

*Position Count*

|                    | 2020 Budget | 2021 Budget | 2022 Budget | 2023 Budget |
|--------------------|-------------|-------------|-------------|-------------|
| Budgeted Positions | 5           | 5           | 5           | 5           |

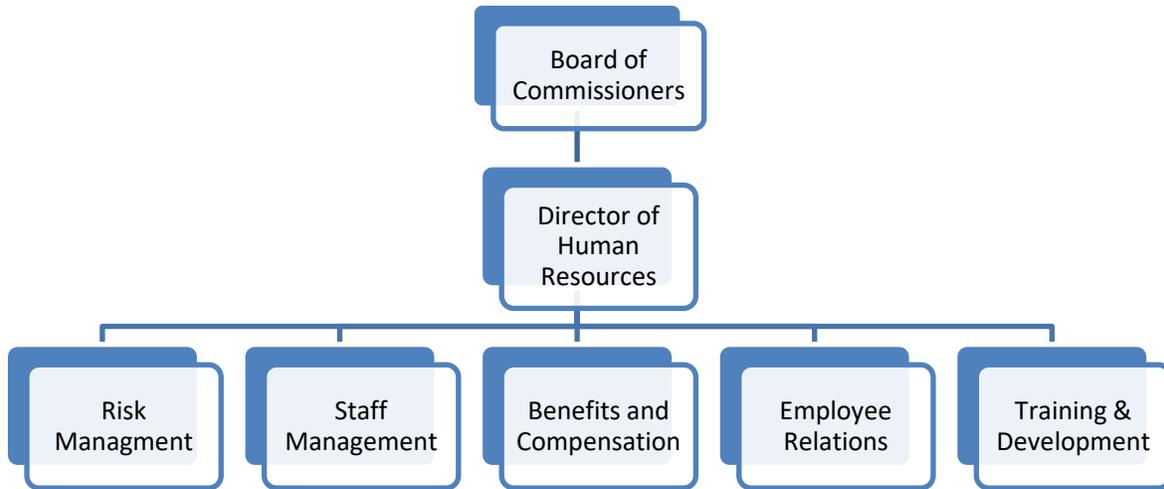
2023 ADAMS COUNTY BUDGET

Budget & Purchasing (continued)

***Revenue & Expense Detail***

| Account Description                    | 2020<br>Actuals<br>Audited | 2021<br>Actuals<br>Audited | 2022<br>Adopted<br>Budget | 2023<br>Final<br>Budget |
|--|----------------------------|----------------------------|---------------------------|-------------------------|
| <b><i>Revenues:</i></b>                |                            |                            |                           |                         |
| NO REVENUES                            | -                          | -                          | -                         | -                       |
| <b><i>TOTAL REVENUES</i></b>           | <b>\$ -</b>                | <b>\$ -</b>                | <b>\$ -</b>               | <b>\$ -</b>             |
| <b><i>Expenses:</i></b>                |                            |                            |                           |                         |
| Professional Services                  | 94,522                     | 90,498                     | 139,800                   | 115,700                 |
| Advertising                            | -                          | 50                         | -                         | 100                     |
| Dues/Memberships                       | 2,163                      | 1,535                      | 2,905                     | 1,825                   |
| Contracted Services                    | 37,446                     | 32,620                     | 42,970                    | 44,914                  |
| Training                               | 50                         | 1,257                      | 3,500                     | 3,000                   |
| Conferences                            | -                          | -                          | 2,500                     | 2,000                   |
| Travel - Mileage                       | 86                         | 52                         | 130                       | 130                     |
| Travel - Meals                         | -                          | -                          | 50                        | 50                      |
| Travel - Other                         | -                          | -                          | 60                        | 60                      |
| Travel - Lodging                       | -                          | -                          | 1,500                     | 1,500                   |
| Telephone                              | 35                         | 72                         | 300                       | 642                     |
| Internet                               | 602                        | 280                        | 1,920                     | 2,007                   |
| Supplies                               | 586                        | 2,220                      | 3,000                     | 3,620                   |
| Inventory Adjustment Expense           | 75                         | 285                        | 500                       | 900                     |
| Publications Subscriptions             | -                          | -                          | 500                       | 500                     |
| Postage/Shipping                       | -                          | 1                          | 120                       | 120                     |
| Gasoline for County Vehicle            | -                          | -                          | 100                       | 100                     |
| Minor Equipment                        | 348                        | 1,274                      | 2,394                     | 1,400                   |
| <b><i>TOTAL OPERATING EXPENSES</i></b> | <b>\$135,913</b>           | <b>\$130,144</b>           | <b>\$202,249</b>          | <b>\$178,568</b>        |
| Salaries                               | 219,968                    | 230,862                    | 238,298                   | 249,616                 |
| FICA ER                                | 16,601                     | 17,411                     | 18,230                    | 19,096                  |
| Allocated Benefits                     | 85,105                     | 84,847                     | 79,601                    | 81,827                  |
| <b><i>TOTAL OPERATING BUDGET</i></b>   | <b>\$457,587</b>           | <b>\$463,264</b>           | <b>\$538,378</b>          | <b>\$529,107</b>        |

## 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 615 full and part-time employees. Payroll, benefits administration, and Risk Management are also under the direction of the Director of Human Resources. The Human Resources Department supports the County in the selection and development of skilled employees who can provide the highest quality services to the community. It is responsible for coordination of employee benefits, labor relations, employee relations, employee wellness and being the subject matter experts for the management team. The 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 2023 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 training for management.
- 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.

## 2023 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   | 2020 Actual | 2021 Actual | 2022 Actual | 2023 Projected |
|---|---|-------------|-------------|-------------|----------------|
| <a href="#">Goal 1:</a><br>Efficient Government | Maintain County employee benefit cost increase                    | 12%         | 7%          | .95%        | 2%             |
|   | Employee turnover rate  | 20%         | 33%         | 27%         | 25%            |
|   | Number of new hires   | 97          | 155         | 146         | 135            |
|   | Perform new hire orientation for every new employee to the County | Yes         | Yes         | Yes         | Yes            |

### ***Position Count***

|                    | 2020 Budget | 2021 Budget | 2022 Budget | 2023 Budget |
|--------------------|-------------|-------------|-------------|-------------|
| Budgeted Positions | 6           | 5           | 5           | 4           |

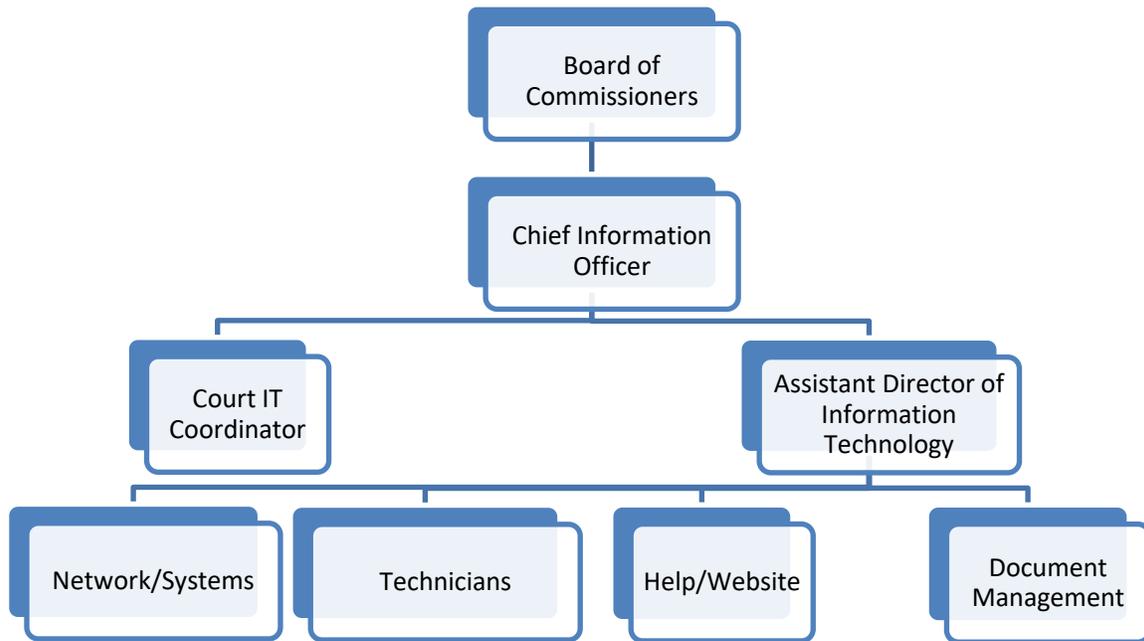
2023 ADAMS COUNTY BUDGET

Human Resources (continued)

**Revenue & Expense Detail**

| Account Description             | 2020<br>Actuals<br>Audited | 2021<br>Actuals<br>Audited | 2022<br>Adopted<br>Budget | 2023<br>Final<br>Budget |
|---------------------------------|----------------------------|----------------------------|---------------------------|-------------------------|
| <b><u>Revenues:</u></b>         |                            |                            |                           |                         |
| Charges for Services            | -                          | -                          | -                         | -                       |
| Admin Fees                      | 144                        | 399                        | 325                       | 200                     |
| Miscellaneous                   | 16,974                     | 1,460                      | 20,000                    | 20,005                  |
| Flexible Spending Forfeiture    | -                          | 1,675                      | -                         | -                       |
| <b>TOTAL REVENUES</b>           | <b>\$17,118</b>            | <b>\$3,534</b>             | <b>\$20,325</b>           | <b>\$20,205</b>         |
| <b><u>Expenses:</u></b>         |                            |                            |                           |                         |
| Professional Services           | 209,258                    | 229,304                    | 194,916                   | 236,178                 |
| Legal Fees                      | 6,989                      | 4,491                      | 3,500                     | 1,000                   |
| Advertising                     | 299                        | 5,964                      | 6,000                     | -                       |
| Dues/Memberships                | 1,468                      | 1,168                      | 1,500                     | 1,878                   |
| Contracted Services             | 2,124                      | 2,271                      | 1,742                     | 2,289                   |
| Training                        | 7,568                      | 2,566                      | 14,000                    | 26,250                  |
| Conferences                     | -                          | 147                        | 2,250                     | 3,000                   |
| Travel - Mileage                | -                          | -                          | 125                       | 125                     |
| Travel - Meals                  | -                          | -                          | 100                       | 200                     |
| Travel - Other                  | -                          | -                          | -                         | -                       |
| Travel - Lodging                | -                          | -                          | 750                       | 1,500                   |
| Building Repair Maintenance     | 2,261                      | -                          | -                         | -                       |
| Equipment Repair Maintenance    | -                          | -                          | 300                       | 300                     |
| Telephone                       | 182                        | 206                        | 250                       | 735                     |
| Cell Phone                      | 1,374                      | 1,620                      | 1,920                     | 1,920                   |
| Internet                        | 261                        | -                          | -                         | 142                     |
| Supplies                        | 9,706                      | 2,746                      | 11,300                    | 1,926                   |
| Publications Subscriptions      | 306                        | 105                        | 105                       | 143                     |
| Employee Recognition            | 174                        | 67                         | 600                       | 1,000                   |
| Postage/Shipping                | 290                        | 136                        | 50                        | 30                      |
| Gasoline for County Vehicles    | -                          | -                          | 50                        | -                       |
| Minor Equipment                 | 6,997                      | (206)                      | 1,191                     | 2,950                   |
| <b>TOTAL OPERATING EXPENSES</b> | <b>\$249,257</b>           | <b>\$250,585</b>           | <b>\$240,649</b>          | <b>\$281,566</b>        |
| Salaries                        | 294,331                    | 264,359                    | 274,180                   | 262,366                 |
| FICA ER                         | 20,982                     | 19,523                     | 20,975                    | 20,071                  |
| Allocated Benefits              | 110,983                    | 100,425                    | 103,758                   | 95,058                  |
| <b>TOTAL OPERATING BUDGET</b>   | <b>\$675,553</b>           | <b>\$634,892</b>           | <b>\$639,562</b>          | <b>\$659,061</b>        |

## INFORMATION TECHNOLOGY (IT)



### ***Mission Statement***

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

### ***Vision Statement***

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

### ***Goals***

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

# 2023 ADAMS COUNTY BUDGET

Information Technology Services (continued)

## ***Budget Narrative***

The Information Technology Department completed numerous projects during the 2022 calendar year while navigating and supporting Adams County. 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. The expedited adoption of technology due to COVID has increased demands on all IT staff far beyond historical averages. County, Court, and Elected Offices are reliant on technology to function at even the most basic level. The IT Department will be tasked with identifying issues at the time of impact to limit the negative effects on these critical business processes.

As seen over the past decade, 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 to effectively combat the threats and maintain a high-level functioning network and server environment. There is no end in sight to these dangers and requires the department to diligently assess existing products for potential replacement. In addition, as the lifespan of IT hardware and software continues to lessen, it will require the department to plan for annual change. An influx of “internet of things” devices continues to dominate requests to add more non-traditional workplace devices to the secure environment. The success of the IT Department’s security objectives will necessitate commitment in both current and future budgets.

As we approach the 2023 calendar year, the maturation of “cloud” technologies continues to lead the shift in mission critical IT workloads. Adams County, like many other Counties, will realize cybersecurity benefits by shifting from a traditional on-premises data center towards a hybrid model with included security services. The IT Department will continue to work closely with the County Commissioners Association of Pennsylvania (CCAP) and other Pennsylvania Counties to determine an aggregate approach to manage the hybrid approach.

A key component to the overall success of the department will be dependent on the ability to retain highly competent and skilled staff within the IT Department. Over a multi-year process, the department has shifted from vendor reliance to self-sustaining through the acquisition and increase of skilled internal department staff. This transition has significantly increased efficiencies and improved all aspects of the IT portfolio. IT Management has also begun assisting departments in job description review, interview participation, and hiring recommendations for technology-driven positions. Adams County requires enhanced technology-based skillsets of its employees to meet the requirements of delivering efficient public services in 2023 and beyond.

In closing, the IT Department will approach 2023 with similar objectives as in years past by aligning departmental goals with the three-year rolling IT strategic plan. The balance between innovation, culture, and end-user technical capacity will be closely aligned with recommendations. The goal is to gain the most utility from the technology investments the County owns. The benefits of current technologies will continue to require all County and Court staff to keep current with IT skillsets. This will promote a healthy and stable network, along with a workforce capable of fully realizing the County’s investment in up-to-date technology.

# 2023 ADAMS COUNTY BUDGET

Information Technology Services (continued)

## Key Organizational Goals

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

## Key Technical Priorities:

- Digital records improvement county-wide
- Traditional desktop/laptop/tablet refresh and retooling
- Microsoft Office 365 expansion and modifications
- County website rebuild
- Incremental cybersecurity improvements to reduce risk
- Cisco ISE deployment
- Redesign and rebuild internal network infrastructure
- Further deployment of security policies using National Institute of Standards and Technology (NSIT) and Center for Internet Security (CIS) templates
- Enhancing capabilities of remote work for County employees
- Adapting functionality of legacy products to modern standards

## Key Operational Objectives:

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

## 2023 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 consistent and relevant technical training to raise all employee skill levels
- Resolve user problems in a responsive and efficient manner
- Perform upgrades and maintenance of applications without business disruptions
- IT staff technical training opportunities
- Data loss is not an option. Ensure the integrity of data from loss or destruction
- Regularly interacting with County business
- Meet and provide updates to technical-focused departments

### *Performance Measures*

| Strategic Goal(s)                               | Measure  | 2020 Actual           | 2021 Actual           | 2022 Actual             | 2023 Projected        |
|---|--|-----------------------|-----------------------|-------------------------|-----------------------|
| <a href="#">Goal 1:</a><br>Efficient Government | Children and Youth Services expense reimbursement totals | FY20-21<br>\$138,121  | FY21-22<br>\$109,085  | FY22-23<br>Not Complete | N/A                   |
|   | Security Incidents Reported to PCoRP                     | 2                     | 1                     | 1                       | 1                     |
|   | Daily IT work orders completed                           | 3,285                 | 3,047                 | 2,667                   | 3,000                 |
|   | IT specific projects completed                           | 37                    | 29                    | 12                      | 26                    |
|   | Department requested IT projects completed               | 14                    | 12                    | 11                      | 12                    |
|   | Helpdesk Customer Satisfaction Rate                      | Not Measured          | Not Measured          | 98.87%                  | 99%                   |
|   | After Hours incidents responded to                       | (Avg 3/month)<br>100% | (Avg 1/month)<br>100% | (Avg 1/month)<br>100%   | (Avg 1/month)<br>100% |

### *Position Count*

|                    | 2020 Budget | 2021 Budget | 2022 Budget | 2023 Budget |
|--------------------|-------------|-------------|-------------|-------------|
| Budgeted Positions | 16          | 15          | 14          | 14          |

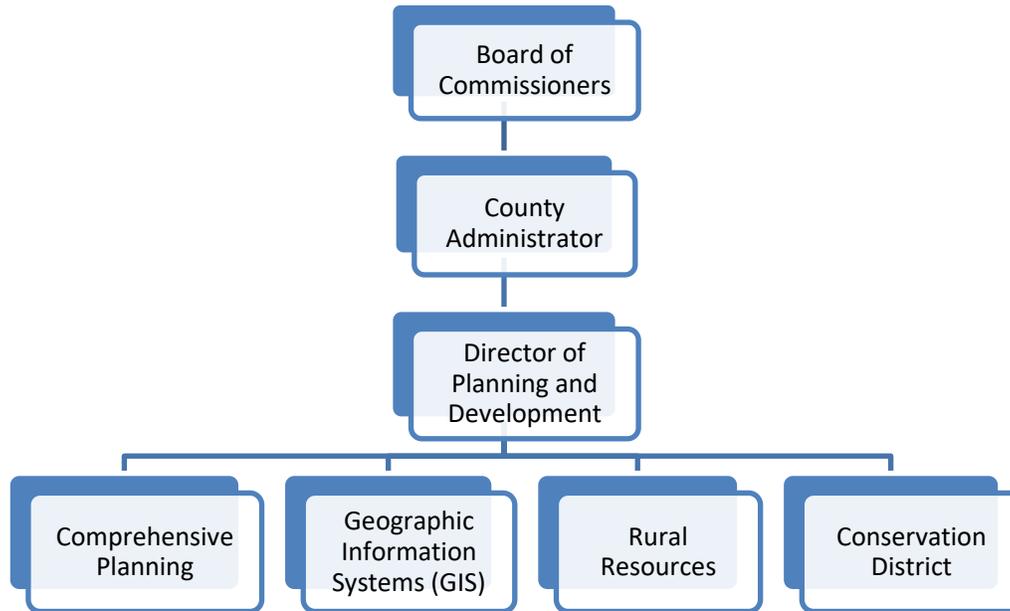
## 2023 ADAMS COUNTY BUDGET

Information Technology Services (continued)

### *Revenue & Expense Detail*

| Account Description                    | 2020<br>Actuals<br>Audited | 2021<br>Actuals<br>Audited | 2022<br>Adopted<br>Budget | 2023<br>Tentative<br>Budget |
|--|----------------------------|----------------------------|---------------------------|-----------------------------|
| <b><i>Revenues:</i></b>                |                            |                            |                           |                             |
| State Funding                          | -                          | 10,000                     | -                         | -                           |
| Web Hosting Fee                        | 1,380                      | 1,380                      | 5,740                     | 4,400                       |
| Charges for Services                   | 830                        | 1,760                      | 800                       | 10                          |
| Miscellaneous                          | 31,400                     | -                          | -                         | -                           |
| <b><i>TOTAL REVENUES</i></b>           | <b>\$33,610</b>            | <b>\$13,140</b>            | <b>\$6,540</b>            | <b>\$4,410</b>              |
| <b><i>Expenses:</i></b>                |                            |                            |                           |                             |
| Professional Services                  | 4,230                      | 17,630                     | 18,460                    | 18,200                      |
| Legal Fees                             | -                          | -                          | -                         | -                           |
| Advertising                            | -                          | -                          | -                         | 500                         |
| Contracted Services                    | 493,041                    | 477,723                    | 651,032                   | 573,931                     |
| Training                               | 4,069                      | 1,201                      | 4,500                     | 3,600                       |
| Conferences                            | -                          | (49)                       | 500                       | 1,240                       |
| Travel - Mileage                       | 497                        | 567                        | 1,000                     | 1,700                       |
| Travel - Meals                         | -                          | -                          | 100                       | 300                         |
| Travel - Other                         | -                          | -                          | 100                       | 50                          |
| Travel – Lodging                       | -                          | -                          | 300                       | 450                         |
| Equipment Repair Maintenance           | -                          | 258                        | -                         | 1,000                       |
| Telephone                              | 15,875                     | 26,053                     | 22,000                    | 1,614                       |
| Cell Phone                             | 1,884                      | 6,685                      | 7,224                     | 7,300                       |
| Electric                               | 3,501                      | 4,130                      | 3,500                     | 3,292                       |
| Fuel Oil/Natural Gas                   | 1,375                      | 1,509                      | 1,375                     | 1,760                       |
| Water/Sewer                            | 1,020                      | 323                        | 1,020                     | 364                         |
| Disposal of Waste                      | 296                        | 377                        | 260                       | 334                         |
| Internet                               | 20,049                     | 39,236                     | 28,800                    | 519                         |
| Supplies                               | 1,977                      | 1,015                      | 1,000                     | 9,660                       |
| Publications Subscriptions             | -                          | -                          | -                         | -                           |
| Postage/Shipping                       | 31                         | 19                         | 50                        | 50                          |
| Gasoline for County Vehicle            | -                          | -                          | 50                        | -                           |
| Minor Equipment                        | 72,747                     | 1,755                      | 41,460                    | 13,000                      |
| <b><i>TOTAL OPERATING EXPENSES</i></b> | <b>\$620,592</b>           | <b>\$578,432</b>           | <b>\$782,731</b>          | <b>\$638,864</b>            |
| Salaries                               | 697,818                    | 814,587                    | 893,801                   | 900,775                     |
| FICA ER                                | 52,628                     | 60,988                     | 68,376                    | 68,910                      |
| Allocated Benefits                     | 192,418                    | 237,586                    | 267,773                   | 260,421                     |
| <b><i>TOTAL OPERATING BUDGET</i></b>   | <b>\$1,563,456</b>         | <b>\$1,691,593</b>         | <b>\$2,012,681</b>        | <b>\$1,868,970</b>          |

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

### **Objectives:**

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

# 2023 ADAMS COUNTY BUDGET

Planning & Development (continued)

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

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

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

## ***Budget Narrative***

ACOPD has seen a transition back to more normal office practices in 2022 enabling us to increase collaboration efforts on projects that greatly enhance our workflow and performance. We continue to employ technology and remote work practices, necessary during the pandemic, to remain efficient and effective. As a result, there is an increase in costs associated with necessary upgrades to technology to provide for virtual meeting opportunities that will continue to be necessary for programs administered by all divisions of the Planning Department including the Conservation District.

The 2021 Annual Report for the Department including the Conservation District can be found at <https://storymaps.arcgis.com/stories/d94434ab0a4f44b1b08a31fb2553bd8e>. The annual report for 2022 will be available online after the 1st quarter of 2023. Some of the highlights from 2021 include:

### **The Comprehensive Planning Division (CPD) –**

- Reviewed 158 subdivision and land development plans,
- Conducted land use reviews for 58 submissions, and
- Provided technical reviews for more than 28 ordinance revisions.
- Provided direct technical assistance to 11 of the County's 34 municipalities through the Community Assistance Planning Program.

Adjustments are always being made to staff assignments to deliver these services consistently. Additionally, staff provided administration and enforcement for two zoning ordinances, the County Zoning Ordinance which is currently applied in Germany and Menallen Townships and the East Berlin Zoning Ordinance. Butler Township and Arendtsville Borough have implemented their new joint zoning ordinance that was developed with ACOPD assistance. Germany Township will be moving forward with the development of an independent ordinance with assistance from ACOPD in 2023. Menallen will be the only remaining municipality under the county ordinance. ACOPD will remain a technical resource for these municipalities as they navigate this process. It is important to note that as a result all 34 municipalities have zoning ordinances in place, providing the necessary tools to plan for the appropriate development and land use patterns for their communities.

Staff from this division also provides support for the Adams County Transportation Planning Organization which serves as the local planning partner with PennDOT providing for the development, prioritization, and funding of transportation improvements. Staff completed a typical 30-month long process for the development of the Long-Range Transportation Plan in 18 months and the LRTP was adopted in July of this year.

## 2023 ADAMS COUNTY BUDGET

Planning & Development (continued)

The **Rural Resources Division** (RR) 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 continues annually on the ranking process and we are working through the easement process with the Round 14 applications. There were 6 farms preserved in 2021 comprising over 400 acres. At the end of 2021, there were more than 23,823 acres of farmland preserved throughout Adams County. Round 15 applications were received on June 3, 2022. 61 farms qualified encompassing 5,557 acres. Of those applications, 12 were first time applicants. We currently have 4 (all Hanover Shoe Farm properties) farms from the previous round, covering over 700 acres, that have been approved for Federal funding. The result will be a reimbursement of over \$1 Million (50% of the easement purchase value) which will replenish our State Fund, hopefully by Spring 2023. Any of the funds that are allocated by the Commissioners to this program will enable us to bring additional federal dollars into Adams County. We are working cooperatively with both Conewago and Union Townships, to provide local funds on two of the other Hanover Shoe Farms.
- We are requesting \$500,000 of ARPA funds to preserve the main farm at Hanover Shoe Farms which covers over 268 acres. This \$500,000 is in addition to our regular allocation request of \$375,000 for a total of \$875,000 to be certified to the state as Adams County's 2023 allocation. This allocation will enable us to leverage an additional \$1.6 million dollars in matching funds from the state for this program.
- Inspections of preserved farms continues annually. As a part of this inspection process and to meet federal compliance standards, the Rural Resources division employs the use of an unmanned aerial vehicle (UAV). Staff also coordinates 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 the farms that need updated plans as part of the easement program. This practice is on-going and assists other programs in the Conservation District as the need arises.
- The Adams County Green Space Grant Program opened another round funding on June 1, 2022 for parks and recreation projects. Please note that all projects when approved have a three-year completion timeframe. Many of the current projects have been delayed by pandemic impacts and a few project extension requests were received and granted. The parks and recreation projects are funded exclusively by Act 13 monies. The Board of Commissioners allocated general funds for a two-year period (2020 and 2021 Budgets) for the Hanover Shoe Farm Agricultural Preservation Project, with that project underway through the efforts of the Land Conservancy of Adams County. These funds totaling \$260,000 will need to be re-budgeted for 2023 so the project can go to settlement next year. We are also requesting an additional allocation of \$300,000 for additional projects anticipated by the Land Conservancy of Adams County. Finally, we are requesting the Board of Commissioners to re-budget funding in the amount of \$100,000 for a potential pilot project with the Pennsylvania Department of Agriculture (PDA). This potential project has been in the discussion phase for a few years focusing on the creation of a "Working Woodlands" Program (similar to the Agricultural Preservation Program but focused on timber production). We have had discussions, since 2008 with a willing forest owner in Adams County interested in preserving an almost 80-acre working forest and PDA has indicated their interest in helping us move forward. ACOPD has been in contact with Secretary Russell Redding to assist with this project through the Pennsylvania Department of Agriculture. Details have yet to be finalized but with funding provided by the county, this pilot project may come to fruition in 2023.

# 2023 ADAMS COUNTY BUDGET

Planning & Development (continued)

The **Geographic Information Systems Division (GIS)** serves as the repository for the County's digital data and GIS web applications. Sound decision making relies on a cornerstone of dependable data. The GIS Division acquires, maintains, and distributes the spatial data used by County Departments, municipalities, agencies, and the public. As such, GIS aims to eliminate data redundancy and provide accurate information and efficient services, support, and opportunities for Adams County. The on-going objectives of the division are to:

- Streamline workflows to efficiently provide accrual, quality GIS data and services,
- Improve internet mapping services and content through enhanced web application and expand the use of mobile technologies, and
- Foster data sharing partnerships to facilitate the county's involvement in Economic Development, Environmental Conservation, Public Safety, Land Use, and Infrastructure initiatives.

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. We are completing a server migration project at the request of IT and will be upgrading our ESRI platform to the latest version to keep the system current and optimize efficiency.

## ***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.



THE ADAMS COUNTY OFFICE OF PLANNING AND DEVELOPMENT ENDEAVORS TO PROVIDE THE BEST POSSIBLE SERVICE TO RESIDENTS OF OUR COMMUNITY WHILE MAINTAINING A CONSERVATIVE BUDGET. EFFORTS CONTINUE TO IMPROVE EFFICIENCY AND WORK WITHIN THE ESTABLISHED BUDGET DURING THESE UNPRECEDENTED TIMES.

## 2023 ADAMS COUNTY BUDGET

Planning & Development (continued)

### *Performance Measures*

| Strategic Goal(s)                            | Measure  | 2020 Actual | 2021 Actual | 2022 Actual | 2023 Projected |
|--|--|-------------|-------------|-------------|----------------|
| <a href="#">Goal 2:</a><br>Conserve and Grow | Subdivision and land development plans reviewed                          | 128         | 134         | 121         | 125            |
|  | New residential lots proposed  | 468         | 611         | 421         | 450            |
|  | Average proposed residential lot site (acres)                            | 1           | <1          | <1          | 1              |
|  | Acreage proposed for development   | 1,289       | 2,100       | 1,500       | 1,650          |
|  | Acreage in Active Agriculture proposed for conversion to new development | 352         | 438         | 106         | 250            |

### *Position Count*

|                    | 2020 Budget | 2021 Budget | 2022 Budget | 2023 Budget |
|--------------------|-------------|-------------|-------------|-------------|
| Budgeted Positions | 16          | 16          | 16          | 16          |

### *Revenue & Expense Detail*

| Account Description     | 2020 Actuals Audited | 2021 Actuals Audited | 2022 Adopted Budget | 2023 Final Budget |
|-------------------------|----------------------|----------------------|---------------------|-------------------|
| <b><i>Revenues:</i></b> |                      |                      |                     |                   |
| Federal Funding         | 107,858              | 245,772              | 465,732             | 476,000           |
| State Funding           | 33,595               | 48,541               | 84,000              | 176,000           |
| Charges for Services    | 13,785               | 10,535               | 15,000              | 15,000            |
| Copy Revenue            | -                    | 59                   | 200                 | 200               |
| Admin Fees              | 53,384               | 50,552               | 56,000              | 50,000            |
| Application Fees        | 29,505               | 45,503               | 40,000              | 55,000            |
| Permits-Zoning          | 6,560                | 7,510                | 5,000               | 5,000             |
| <b>TOTAL REVENUES</b>   | <b>\$244,687</b>     | <b>\$408,472</b>     | <b>\$665,932</b>    | <b>\$777,200</b>  |

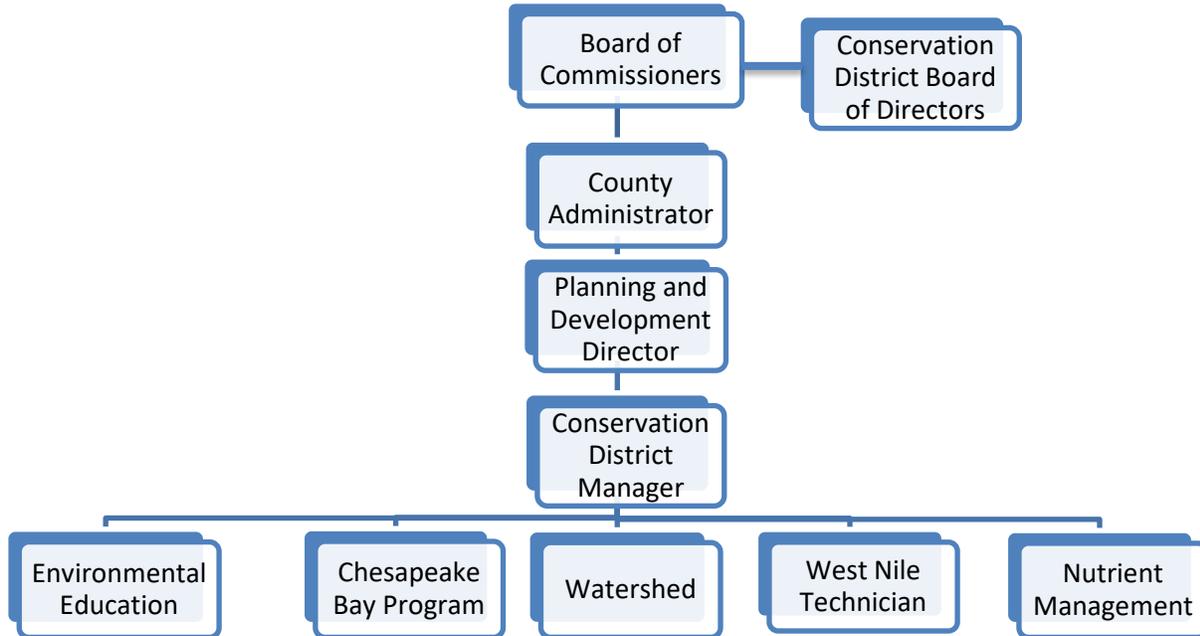
## 2023 ADAMS COUNTY BUDGET

Planning & Development (continued)

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

| Account Description                    | 2020<br>Actuals<br>Audited | 2021<br>Actuals<br>Audited | 2022<br>Adopted<br>Budget | 2023<br>Final<br>Budget |
|--|----------------------------|----------------------------|---------------------------|-------------------------|
| <b><i>Expenses:</i></b>                |                            |                            |                           |                         |
| Professional Services                  | 81,120                     | 46,272                     | 63,500                    | 144,500                 |
| Legal Fees                             | 34,848                     | -                          | 200                       | 200                     |
| Advertising                            | 7,528                      | 4,602                      | 5,000                     | 6,500                   |
| Dues/Memberships                       | 3,268                      | 2,612                      | 5,290                     | 5,295                   |
| Contracted Services                    | 65,160                     | 68,208                     | 69,227                    | 72,528                  |
| Training                               | 170                        | 361                        | 5,150                     | 4,650                   |
| Conferences                            | 788                        | 234                        | 5,700                     | 5,700                   |
| Travel - Mileage                       | 1,013                      | 1,589                      | -                         | 1,500                   |
| Travel - Meals                         | 40                         | -                          | 350                       | 350                     |
| Travel - Other                         | -                          | -                          | 100                       | 100                     |
| Travel – Lodging                       | -                          | -                          | 2,000                     | 2,000                   |
| Vehicle Repair/Maintenance             | 550                        | 558                        | 500                       | -                       |
| Equipment Repair Maintenance           | -                          | 57                         | 250                       | 250                     |
| Rental of land and buildings           | 51,399                     | 60,323                     | 60,323                    | 60,323                  |
| Telephone                              | 92                         | 335                        | 300                       | 2,164                   |
| Cell Phone                             | 311                        | -                          | -                         | 2,880                   |
| Internet                               | 1,910                      | 2,140                      | 2,500                     | 1,091                   |
| County Hosted Activities               | -                          | -                          | -                         | -                       |
| Human Services                         | -                          | 136,521                    | 340,732                   | 346,000                 |
| Public Services                        | -                          | 5,625                      | 4,000                     | 4,000                   |
| Supplies                               | 3,863                      | 3,492                      | 3,600                     | 6,330                   |
| Publications Subscriptions             | 389                        | 439                        | 500                       | 500                     |
| Postage/Shipping                       | 1,402                      | 804                        | 1,200                     | 1,200                   |
| Gasoline for County Vehicles           | 303                        | 389                        | 400                       | 600                     |
| Minor Equipment                        | 3,450                      | 2,187                      | 6,510                     | 11,730                  |
| Reimbursements                         | -                          | -                          | -                         | -                       |
| <b><i>TOTAL OPERATING EXPENSES</i></b> | <b>\$257,604</b>           | <b>\$336,748</b>           | <b>\$577,332</b>          | <b>\$680,391</b>        |
| Salaries                               | 864,416                    | 914,139                    | 926,899                   | 967,105                 |
| FICA ER                                | 64,344                     | 67,626                     | 70,908                    | 73,984                  |
| Allocated Benefits                     | 330,220                    | 352,594                    | 389,280                   | 398,109                 |
| <b><i>TOTAL OPERATING BUDGET</i></b>   | <b>\$1,516,584</b>         | <b>\$1,671,107</b>         | <b>\$1,964,419</b>        | <b>\$2,119,589</b>      |

## CONSERVATION DISTRICT



### ***Mission Statement***

The mission of the Conservation District Division (CD) is to promote voluntary conservation and good stewardship of Adams County’s natural resources. The Conservation District 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:

- 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.

### ***Budget Narrative***

The Conservation District 2023 proposed budget includes an estimated 6% increase in revenues for the County over last year. These revenues may increase as we seek additional grant opportunities to conserve resources and provide for programs. The annual report of the Conservation District Activities can be found at:

[http://www.adamscounty.us/Dept/Conservation/Documents/HomePgQuickClicks/ACCD\\_Annual\\_Report.pdf](http://www.adamscounty.us/Dept/Conservation/Documents/HomePgQuickClicks/ACCD_Annual_Report.pdf)

## 2023 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   | 2020 Actual | 2021 Actual | 2022 Actual | 2023 Projected |
|--|---|-------------|-------------|-------------|----------------|
| <a href="#">Goal 2:</a><br>Conserve and Grow | Number of Sites inspected for urban erosion and sediment control                              | 241         | 302         | 335         | 290            |
|  | Number of agricultural best management practices planned, surveyed, designed, and implemented | 80          | 109         | 110         | 100            |
|  | Acres of forest riparian buffers and native wildflower meadows installed                      | 13.5        | 36          | 28          | 30             |
|  | Number of Dirt, Gravel, and Low Volume Road best management practices implemented             | 4           | 12          | 11          | 10             |
|  | Number of Sites treated for mosquito-borne disease  | 160         | 203         | 146         | 150            |
|  | Number of students directly reached through environmental education programming               | 300         | 600         | 1,000       | 1,000          |
|  | Number of native trees and shrubs distributed to residents                                    | 300         | 600         | 23,063      | 25,000         |

### *Position Count*

|                    | 2020 Budget | 2021 Budget | 2022 Budget | 2023 Budget |
|--------------------|-------------|-------------|-------------|-------------|
| Budgeted Positions | 12          | 13          | 13          | 13          |

## 2023 ADAMS COUNTY BUDGET

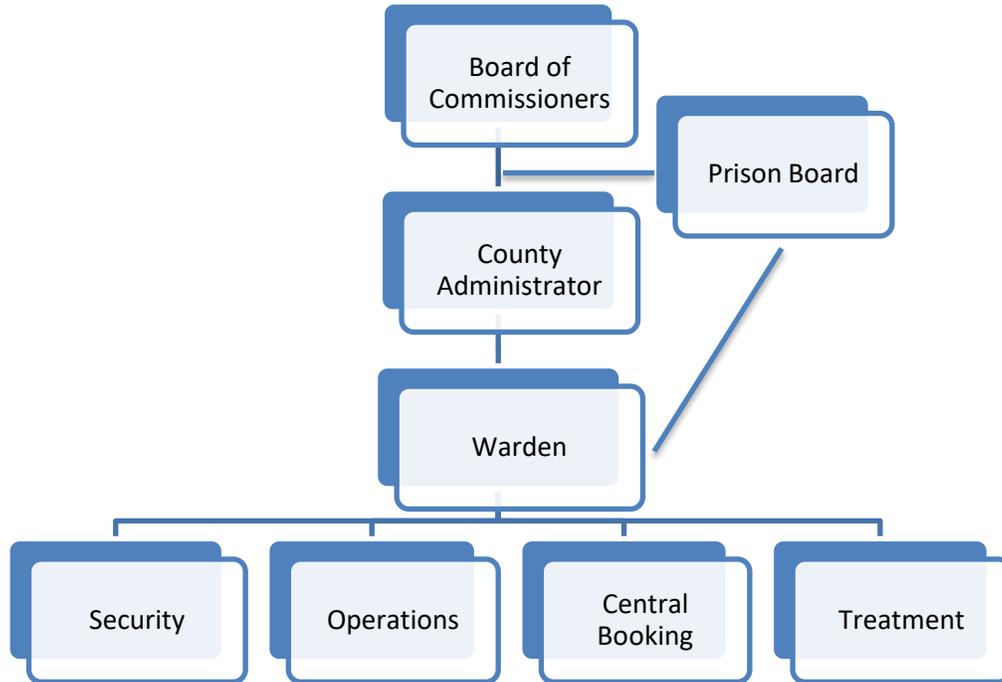
Conservation District (continued)

### *Revenue & Expense Detail*

| Account Description                    | 2020<br>Actuals<br>Audited | 2021<br>Actuals<br>Audited | 2022<br>Adopted<br>Budget | 2023<br>Final<br>Budget |
|--|----------------------------|----------------------------|---------------------------|-------------------------|
| <b><i>Revenues:</i></b>                |                            |                            |                           |                         |
| State Funding                          | 385,661                    | 430,886                    | 452,479                   | 487,000                 |
| Salary Reimbursement                   | 105,000                    | 115,000                    | 120,000                   | 120,000                 |
| <b><i>TOTAL REVENUES</i></b>           | <b>\$490,661</b>           | <b>\$545,886</b>           | <b>\$572,479</b>          | <b>\$607,000</b>        |
| <b><i>Expenses:</i></b>                |                            |                            |                           |                         |
| Professional Services                  | 5,000                      | 5,000                      | 5,760                     | 5,760                   |
| Advertising                            | 119                        | 113                        | 100                       | 115                     |
| Dues/Memberships                       | 2,790                      | 2,835                      | 3,390                     | 3,390                   |
| Contracted Services                    | 3,826                      | 4,314                      | 3,845                     | 6,086                   |
| Training                               | -                          | 75                         | 625                       | 625                     |
| Conferences                            | 378                        | -                          | 750                       | 750                     |
| Travel - Meals                         | 12                         | 17                         | 100                       | 100                     |
| Travel – Other                         | -                          | -                          | 50                        | 50                      |
| Travel - Lodging                       | 110                        | -                          | 350                       | 350                     |
| Building Repair/Maintenance            | -                          | -                          | -                         | -                       |
| Vehicle Repair/Maintenance             | 1,279                      | 1,302                      | 2,000                     | 2,400                   |
| Equipment Repair Maintenance           | -                          | -                          | -                         | -                       |
| Rental of land and buildings           | 31,899                     | 36,972                     | 37,760                    | 37,760                  |
| Telephone                              | 167                        | 32                         | 200                       | 1,651                   |
| Internet                               | 887                        | 887                        | 1,000                     | 974                     |
| Insurance                              | -                          | -                          | -                         | -                       |
| Supplies                               | 593                        | 350                        | 520                       | 520                     |
| Postage/Shipping                       | 510                        | 400                        | 400                       | 400                     |
| Gasoline for County Vehicles           | 2,087                      | 3,604                      | 4,500                     | 5,000                   |
| Automobiles                            | -                          | -                          | -                         | -                       |
| <b><i>TOTAL OPERATING EXPENSES</i></b> | <b>\$49,657</b>            | <b>\$55,901</b>            | <b>\$61,350</b>           | <b>\$65,931</b>         |
| Salaries                               | 500,200                    | 551,023                    | 580,577                   | 610,922                 |
| FICA ER                                | 36,759                     | 40,354                     | 44,414                    | 46,736                  |
| Allocated Benefits                     | 279,935                    | 302,282                    | 313,934                   | 297,688                 |
| <b><i>TOTAL OPERATING BUDGET</i></b>   | <b>\$866,551</b>           | <b>\$949,560</b>           | <b>\$1,000,275</b>        | <b>\$1,021,277</b>      |

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

## PRISON (Adult Correctional Complex)



### *Mission Statement*

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

### *Vision Statement*

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

### *Budget Narrative*

The 2022 average daily population (ADP) year to date is 198.66 inmates which is a decrease from the (ADP) of 2021 which was 213.21 mainly because of the COVID-19 protocols across the criminal justice field. 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 have remained. Through these challenging and unprecedented times, the facility balanced fiscal responsibility with its mission to provide a safe and secure correctional facility.

## 2023 ADAMS COUNTY BUDGET

Prison (continued)

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

We are continuing to focus moving into 2023 with the preventative maintenance direction relating to equipment repairs and replacement. There is impact visually, as well as monetarily, due to a facility celebrating its 20th operational anniversary in 2023. Upgrades to several of the facility's major maintenance areas, such as the hot water heaters, boilers and HVAC system began in 2020 and were completed in early 2021. These upgrades are expected to provide energy savings, as well as reduce routine maintenance costs associated with the aging equipment that is being replaced. In late 2022 and early 2023, we expect to replace two roof top units that provide heating and cooling to the facility. 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 2023 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 transports year to date compared to 2021, to include a decrease in the number of emergency transports. These factors can cause a rise in our overtime as there are necessary local and emergency transports that cannot be planned for. Our Facility continues with intensive Drug and Alcohol Outpatient Treatment to provide a needed service to these inmates which in return will reflect a decrease over the long term with drug and alcohol related recidivism that has always been a factor in our facility. In 2019, several grants were obtained by the County of Adams for use at the ACACC to further expand our Drug and Alcohol treatment services, specifically by initiating medication assisted treatment programming. We have received no-cost extensions for those grants and continue to utilize the funds to expand our Drug and Alcohol treatment services. We have received a new grant that went into effect October 1, 2022, for a pilot project that will replace the previous programming in the Re-Entry building. The goals of this program include reducing recidivism, although the fiscal benefits and impact of the program will not be immediately evident. Once the program has been operational for a few years, participation and other relevant data will be used to provide evidence of its efficacy.

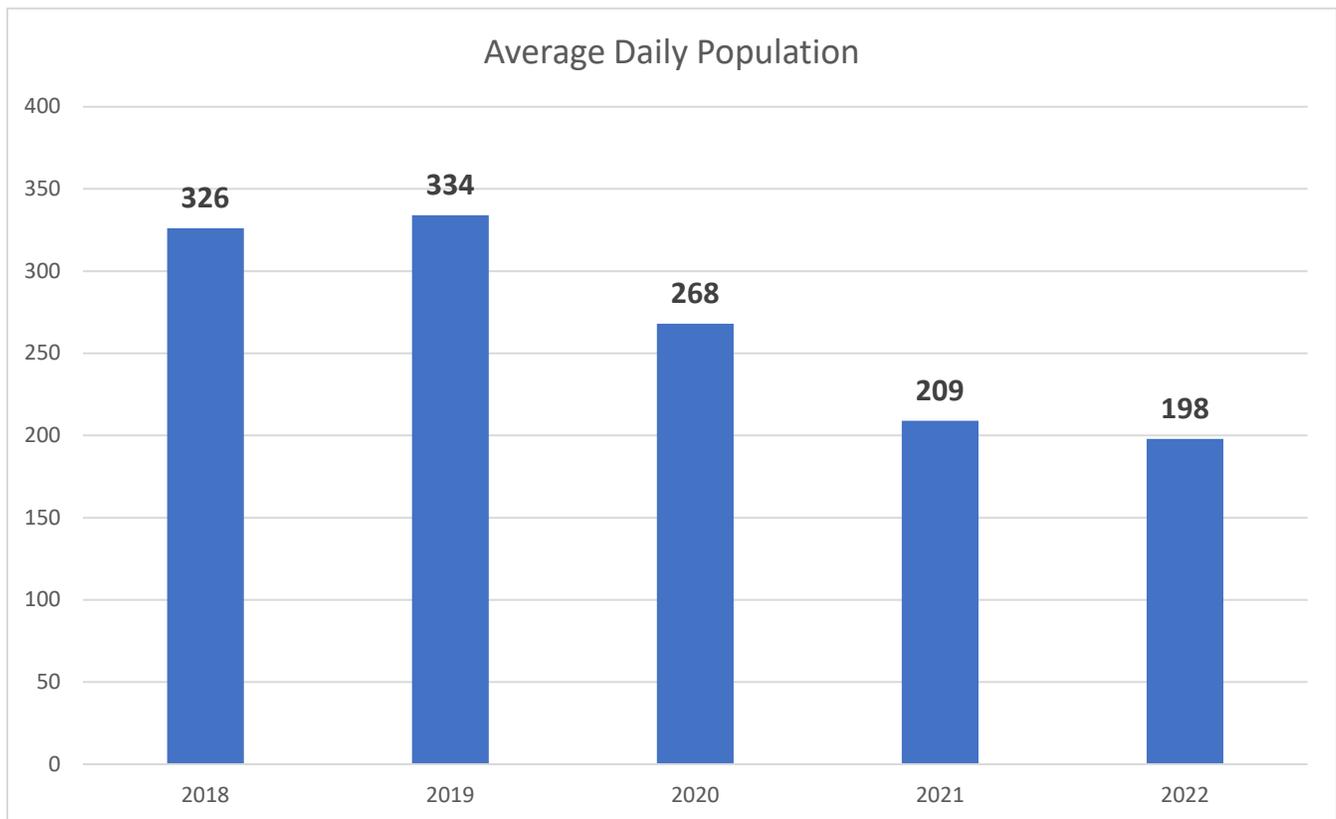
When comparing 2021 USMS revenue with 2022, we are continuing to see steady numbers this year providing consistency much like we saw in 2019, pre-COVID. Continuing this course, we expect to meet our budgeted amount in revenue by year end. We continue to provide the ability for the facility to work with additional outside agencies and to accommodate housing inmates which temporarily benefits the prison revenue. The 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 2022. The work release program has been reinstated, although in a slightly different manner, which will also assist with meeting our budgeted revenue for 2022.

# 2023 ADAMS COUNTY BUDGET

Prison (continued)

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.

The graph below illustrates the average daily population for the Adams County Prison. The maximum number of beds at the main building is 285 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 on year), waiting to post financial requirements for release, or are probation violators awaiting trial, sentencing, or other court appearances.



## 2023 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                             | 2020 Actual | 2021 Actual | 2022 Actual | 2023 Projected |
|---|-------------------------------------|-------------|-------------|-------------|----------------|
| <a href="#">Goal 3:</a><br>Criminal Justice | Average Daily Population            | 261         | 209         | 198         | 205            |
|   | Admissions                          | 1,160       | 971         | 1,038       | 1,100          |
|   | Releases                            | 1,245       | 994         | 1,032       | 1,090          |
|   | Number of escapes from secure areas | -           | -           | -           | -              |

### ***Position Count***

|                    | 2020 Budget | 2021 Budget | 2022 Budget | 2023 Budget |
|--------------------|-------------|-------------|-------------|-------------|
| Budgeted Positions | 131         | 133         | 135         | 113         |

2023 ADAMS COUNTY BUDGET

Prison (continued)

***Revenue & Expense Detail***

| Account Description           | 2020<br>Actuals<br>Audited | 2021<br>Actuals<br>Audited | 2022<br>Adopted<br>Budget | 2023<br>Final<br>Budget |
|-------------------------------|----------------------------|----------------------------|---------------------------|-------------------------|
| <b><i>Revenues:</i></b>       |                            |                            |                           |                         |
| Federal Funding               | 62,492                     | 12,844                     | 63,749                    | 81,712                  |
| State Funding                 | 37,953                     | 46,440                     | 89,359                    | 211,105                 |
| Charges for Services          | 3,876                      | 6,697                      | 3,000                     | 3,250                   |
| Copy Revenue                  | 317                        | 473                        | 150                       | 200                     |
| Admin Fees                    | 1,375                      | 1,416                      | 1,500                     | 1,500                   |
| Medical Copay Revenue         | 10,337                     | 4,868                      | 15,000                    | 6,000                   |
| Weekender/Out of County Fees  | 1,254,735                  | 1,211,955                  | 1,200,000                 | 1,250,000               |
| Guard & Transport Fees        | 62,934                     | 40,950                     | 50,000                    | 55,000                  |
| Re-Entry Inmate Fees          | 19,554                     | 199                        | 100,000                   | 100,000                 |
| Commissions Earned            | 2                          | 6                          | 50                        | -                       |
| Vending Commissions           | 2,433                      | 1,983                      | 2,500                     | 2,000                   |
| Salary Reimbursement          | -                          | -                          | -                         | -                       |
| Restitution                   | 1,650                      | 1,185                      | 1,250                     | 1,250                   |
| Other Grants                  | -                          | -                          | -                         | -                       |
| Education Sub Abuse – Act 198 | 25,948                     | 31,882                     | 35,000                    | 35,000                  |
| Interest Income               | -                          | 336                        | -                         | -                       |
| Miscellaneous                 | 4,854                      | 7,276                      | 10,000                    | 10,500                  |
| <b><i>TOTAL REVENUES</i></b>  | <b>\$1,488,460</b>         | <b>\$1,368,510</b>         | <b>\$1,571,558</b>        | <b>\$1,757,517</b>      |

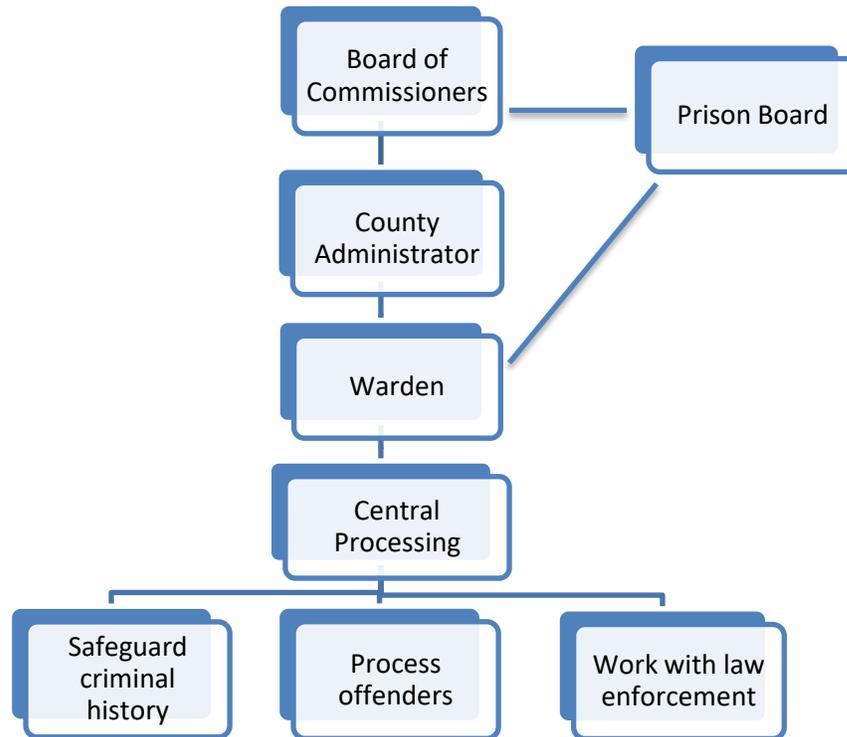
2023 ADAMS COUNTY BUDGET

Prison (continued)

***Revenue & Expense Detail***

| Account Description                    | 2020<br>Actuals<br>Audited | 2021<br>Actuals<br>Audited | 2022<br>Adopted<br>Budget | 2023<br>Final<br>Budget |
|--|----------------------------|----------------------------|---------------------------|-------------------------|
| <b><i>Expenses:</i></b>                |                            |                            |                           |                         |
| Professional Services                  | 2,127,276                  | 2,110,777                  | 2,474,880                 | 2,449,970               |
| Legal Fees                             | 8,329                      | 43,078                     | 15,000                    | 10,000                  |
| Advertising                            | -                          | 2,230                      | 2,000                     | 2,500                   |
| Dues/Memberships                       | 1,627                      | 1,075                      | 2,160                     | 1,655                   |
| Application Filing Fee                 | -                          | 400                        | 400                       | 400                     |
| Contracted Services                    | 54,564                     | 98,043                     | 138,761                   | 150,317                 |
| Training                               | 4,128                      | 5,538                      | 5,110                     | 5,558                   |
| Conferences                            | 750                        | 1,700                      | 3,800                     | 3,500                   |
| Travel - Mileage                       | 493                        | 309                        | 2,000                     | 1,000                   |
| Travel - Meals                         | -                          | -                          | 100                       | 100                     |
| Travel - Other                         | -                          | -                          | 100                       | 100                     |
| Travel – Lodging                       | -                          | -                          | -                         | 1,250                   |
| Property Repair/Maintenance            | 231                        | 5,496                      | 4,000                     | 5,500                   |
| Building Repair/Maintenance            | 53,826                     | 38,870                     | 70,000                    | 68,185                  |
| Vehicle Repair/Maintenance             | 2,380                      | 4,518                      | 4,500                     | 5,000                   |
| Equipment Repair Maintenance           | 23,941                     | 37,128                     | 30,000                    | 25,000                  |
| Telephone                              | 8,231                      | 10,998                     | 10,376                    | 7,151                   |
| Cell Phone                             | 2,241                      | 1,839                      | 2,250                     | 2,000                   |
| Electric                               | 124,508                    | 96,141                     | 125,000                   | 115,000                 |
| Fuel Oil/Natural Gas                   | 39,660                     | 59,420                     | 51,500                    | 60,000                  |
| Water/Sewer                            | 64,877                     | 65,189                     | 64,000                    | 64,000                  |
| Disposal of Waste                      | 18,570                     | 20,064                     | 20,000                    | 21,000                  |
| Internet                               | 1,053                      | 2,401                      | 2,000                     | 12,437                  |
| Supplies                               | 80,812                     | 74,719                     | 100,000                   | 206,495                 |
| Publications Subscriptions             | 4,255                      | 4,120                      | 4,620                     | 4,758                   |
| Employee Recognition                   | -                          | -                          | -                         | 2,500                   |
| Postage/Shipping                       | 1,808                      | 3,762                      | 2,500                     | 2,000                   |
| Gasoline for County Vehicles           | 2,454                      | 3,462                      | 1,500                     | 5,000                   |
| Uniforms/Accessories                   | 90                         | 563                        | 2,900                     | 540                     |
| Minor Equipment                        | 8,892                      | 54,936                     | 500                       | 99,907                  |
| Union Compliance                       | 195,795                    | 119,508                    | 64,351                    | 145,000                 |
| Computer Systems and Equipment         | -                          | -                          | 145,000                   | -                       |
| <b><i>TOTAL OPERATING EXPENSES</i></b> | <b>\$2,831,050</b>         | <b>\$2,866,771</b>         | <b>\$3,349,308</b>        | <b>\$3,477,823</b>      |
| Salaries                               | 6,310,189                  | 5,794,814                  | 7,238,410                 | 6,810,430               |
| FICA ER                                | 471,430                    | 436,767                    | 553,738                   | 520,996                 |
| Allocated Benefits                     | 2,774,126                  | 2,311,942                  | 2,793,938                 | 2,375,456               |
| <b><i>TOTAL OPERATING BUDGET</i></b>   | <b>\$12,386,795</b>        | <b>\$11,410,294</b>        | <b>\$13,935,394</b>       | <b>\$13,184,705</b>     |

## CENTRAL PROCESSING



### ***Mission Statement***

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

### ***Vision Statement***

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

### ***Budget Narrative***

During the 2022 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 2022 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.

## 2023 ADAMS COUNTY BUDGET

Central Processing (continued)

### ***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  | 2020 Actual | 2021 Actual | 2022 Actual | 2023 Projected |
|---|--|-------------|-------------|-------------|----------------|
| <a href="#">Goal 3:</a><br>Criminal Justice | Provide local law enforcement the correct information for criminal offenders | Yes         | Yes         | Yes         | Yes            |

### ***Position Count***

|                    | 2020 Budget | 2021 Budget | 2022 Budget | 2023 Budget |
|--------------------|-------------|-------------|-------------|-------------|
| Budgeted Positions | 8           | 8           | 10          | 9           |

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

| Account Description | 2020 Actuals Audited | 2021 Actuals Audited | 2022 Adopted Budget | 2023 Final Budget |
|---------------------|----------------------|----------------------|---------------------|-------------------|
|---------------------|----------------------|----------------------|---------------------|-------------------|

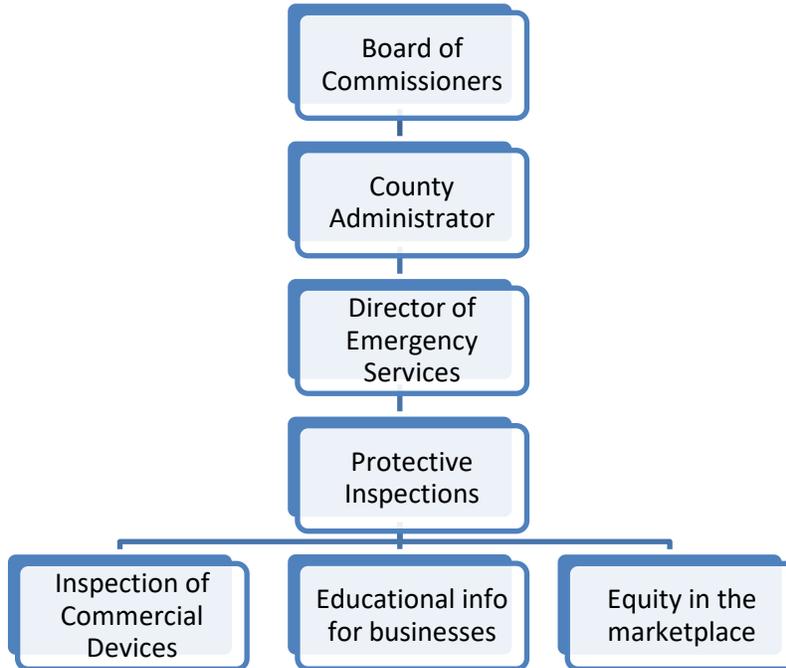
#### **Revenues:**

|                       |                  |                  |                  |                  |
|-----------------------|------------------|------------------|------------------|------------------|
| Federal Funding       | -                | 81,248           | -                | -                |
| Charges for Services  | 322,603          | 414,898          | 440,000          | 440,000          |
| <b>TOTAL REVENUES</b> | <b>\$322,603</b> | <b>\$496,146</b> | <b>\$440,000</b> | <b>\$440,000</b> |

#### **Expenses:**

|                                 |                  |                  |                  |                  |
|---------------------------------|------------------|------------------|------------------|------------------|
| Contracted Services             | 439,844          | 7,470            | 8,219            | 8,469            |
| Supplies                        | 2,713            | 2,457            | 4,191            | 5,541            |
| Postage/Shipping                | 673              | 631              | 1,000            | 1,000            |
| Minor Equipment                 | -                | -                | 570              | -                |
| Union Compliance                | -                | 54               | 1,000            | 1,000            |
| <b>TOTAL OPERATING EXPENSES</b> | <b>\$8,843</b>   | <b>\$10,612</b>  | <b>\$14,980</b>  | <b>\$16,010</b>  |
| Salary Expense                  | 439,844          | 668,457          | 605,615          | 632,215          |
| FICA ER                         | 32,748           | 50,289           | 46,329           | 48,364           |
| Allocated Benefits              | 214,722          | 253,725          | 271,821          | 262,822          |
| <b>TOTAL OPERATING BUDGET</b>   | <b>\$696,157</b> | <b>\$983,083</b> | <b>\$938,745</b> | <b>\$959,411</b> |

## PROTECTIVE INSPECTIONS



### *Mission Statement*

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

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

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

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

## 2023 ADAMS COUNTY BUDGET

Protective Inspection (continued)

### ***Budget Narrative***

The 2023 budget includes the statement of projected expenses and income for the following programs: Weights and Measures, Solid Waste Code Enforcement and Tax Claim. The anticipated revenue for weights and measures comes from a fee for service calculated to be approximately \$8,000.00. Additional revenue for personal service of tax claims is provided by the Tax Service Department.

Some elements of the operating expenses are fixed costs from year to year and are anticipated to remain the same. However, adjustments have been made to reflect potential changes to consumer prices such as gasoline, supplies, and conference costs. The testing equipment used for inspections is in excellent condition, but annual maintenance of cleaning and repainting will need to continue as well as regular service for the vehicle. There are no capital requests this year. Overall, this proposed budget has stayed within the parameters set by the Finance Department for 2023.

### ***Departmental Goals***

- Register and inspect, approve, or reject County weighing and measuring commercial devices by the end of 2022.
- Inform public regarding quick response to inquiries and selling/purchasing related information.

### ***Performance Measures***

| Strategic Goal(s)                               | Measure   | 2020 Actual | 2021 Actual | 2022 Actual | 2023 Projected |
|---|---|-------------|-------------|-------------|----------------|
| <a href="#">Goal 1:</a><br>Efficient Government | Number of inspected devices completed                   | 1,428       | 2,200       | 2,682       | 2,735          |
|   | Number of devices rejected                              | 83          | 30          | 101         | 52             |
|   | Number of consumer complaints investigated and resolved | 11          | 15          | 10          | 12             |

### ***Position Count***

|                    | 2020 Budget | 2021 Budget | 2022 Budget | 2023 Budget |
|--------------------|-------------|-------------|-------------|-------------|
| Budgeted Positions | 1           | 1           | 1           | 1           |

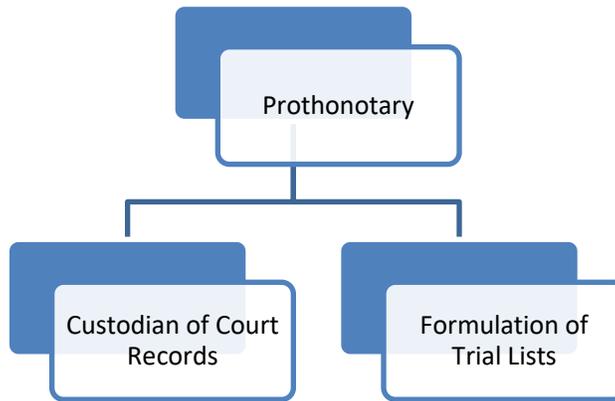
2023 ADAMS COUNTY BUDGET

Protective Inspection (continued)

***Revenue & Expense Detail***

| Account Description                    | 2020<br>Actuals<br>Audited | 2021<br>Actuals<br>Audited | 2022<br>Adopted<br>Budget | 2023<br>Final<br>Budget |
|--|----------------------------|----------------------------|---------------------------|-------------------------|
| <b><i>Revenues:</i></b>                |                            |                            |                           |                         |
| Charges for Services                   | 1,915                      | 4,250                      | 4,000                     | 8,500                   |
| <b><i>TOTAL REVENUES</i></b>           | <b><i>\$1,915</i></b>      | <b><i>\$4,250</i></b>      | <b><i>\$4,000</i></b>     | <b><i>\$8,500</i></b>   |
| <b><i>Expenses:</i></b>                |                            |                            |                           |                         |
| Dues/Memberships                       | -                          | -                          | 25                        | 25                      |
| Contracted Services                    | -                          | -                          | -                         | 103                     |
| Conferences                            | -                          | -                          | 150                       | 150                     |
| Travel - Lodging                       | -                          | -                          | 309                       | 309                     |
| Vehicle Repair/Maintenance             | 160                        | 92                         | 700                       | 1,000                   |
| Equipment Repair Maintenance           | -                          | -                          | -                         | -                       |
| Cell Phone                             | 335                        | 301                        | 310                       | 310                     |
| Internet                               | -                          | -                          | -                         | 25                      |
| Supplies                               | 271                        | 273                        | 275                       | 275                     |
| Postage/Shipping                       | 15                         | 11                         | 52                        | 52                      |
| Gasoline for County Vehicles           | 1,495                      | 1,308                      | 2,000                     | 2,000                   |
| <b><i>TOTAL OPERATING EXPENSES</i></b> | <b><i>\$2,276</i></b>      | <b><i>\$1,985</i></b>      | <b><i>\$3,821</i></b>     | <b><i>\$4,249</i></b>   |
| Salary Expense, Full Time              | 57,840                     | 58,292                     | 65,876                    | 69,100                  |
| FICA ER                                | 4,396                      | 4,405                      | 5,040                     | 5,286                   |
| Allocated Benefits                     | 25,797                     | 26,686                     | 29,622                    | 30,139                  |
| <b><i>TOTAL OPERATING BUDGET</i></b>   | <b><i>\$90,309</i></b>     | <b><i>\$91,368</i></b>     | <b><i>\$104,359</i></b>   | <b><i>\$108,774</i></b> |

## 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 every citizen. This has long been one of the most important functions of county government. Our goal is to provide courteous and professional service.

### ***Budget Narrative***

The Department strives 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 computer technology.

We continue to work through the implementation process for the installation of a new case management software program. The new software will include online dockets, e-filing, updated scanning capabilities and digitizing microfiche records.

### ***Goals for 2023***

- Implementation of new civil case management software program in 2022 and additional modules including integration with the Sheriff's Department, online dockets, e-filing, and automation of criminal judgements in 2023.
- Advance document management systems 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 required certifications and accreditations.
- Maintain tight financial controls.

## 2023 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 attorney and parties involved in subject case.
- Timely and accurately report all funds collected and disbursed on monthly basis to County and State.
- Time 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  | 2020 Actual | 2021 Actual | 2022 Actual | 2023 Projected |
|---|--|-------------|-------------|-------------|----------------|
| <a href="#">Goal 1:</a><br>Efficient Government | Number of passports issued                             | 104         | 250         | 146         | 150            |
|   | Revenue from Passports to County                       | \$3,640     | \$8,750     | 6,130       | \$6,200        |
|   | Custody Conciliation Fees collected                    | \$23,950    | \$24,000    | \$23,616.66 | \$24,000       |
|   | Transcript Fees collected                              | \$2,192     | \$3,000     | \$6,537.86  | \$6,900        |
|   | Process all legal documents within 24 hours of receipt | Yes         | Yes         | Yes         | Yes            |

### ***Position Count***

|                    | 2020 Budget | 2021 Budget | 2022 Budget | 2023 Budget |
|--------------------|-------------|-------------|-------------|-------------|
| Budgeted Positions | 7           | 8           | 7           | 7           |

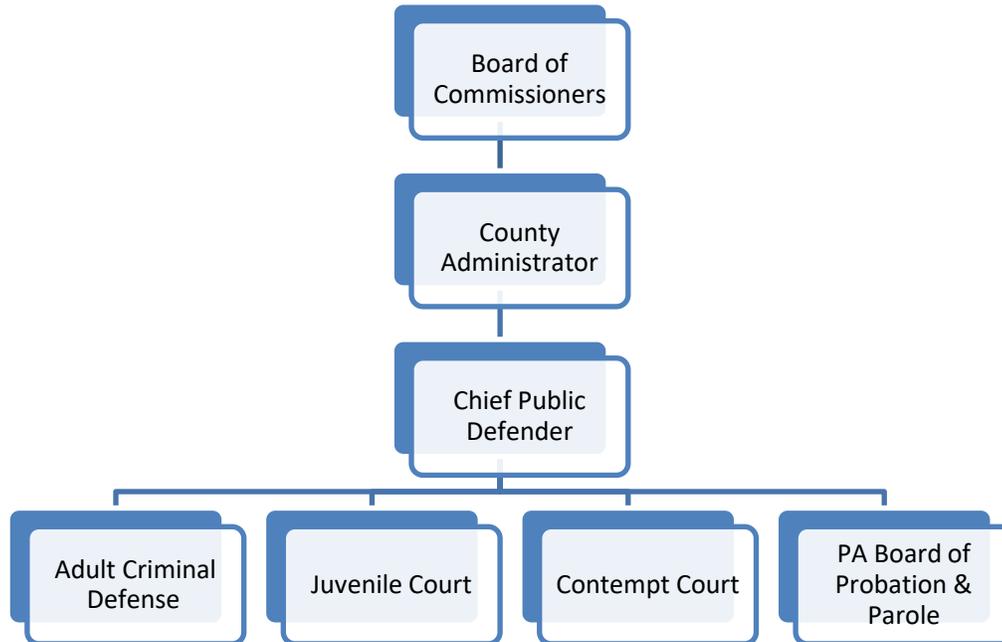
2023 ADAMS COUNTY BUDGET

Prothonotary (continued)

***Revenue & Expense Detail***

| Account Description                    | 2020<br>Actuals<br>Audited | 2021<br>Actuals<br>Audited | 2022<br>Adopted<br>Budget | 2023<br>Final<br>Budget |
|--|----------------------------|----------------------------|---------------------------|-------------------------|
| <b><i>Revenues:</i></b>                |                            |                            |                           |                         |
| Charges for Services                   | 242,019                    | 265,141                    | 328,500                   | 328,000                 |
| Copy Revenue                           | 1,620                      | 1,647                      | 2,000                     | 1,000                   |
| Offender Supervision Fee               | (3)                        | -                          | -                         | -                       |
| <b><i>TOTAL REVENUES</i></b>           | <b>\$243,636</b>           | <b>\$266,788</b>           | <b>\$330,500</b>          | <b>\$329,500</b>        |
| <b><i>Expenses:</i></b>                |                            |                            |                           |                         |
| Professional Services                  | 2,818                      | 1,257                      | 967                       | 6,090                   |
| Legal Fees                             | 2,000                      | 2,000                      | 2,000                     | 2,000                   |
| Advertising                            | 123                        | 133                        | 180                       | 300                     |
| Dues/Memberships                       | 625                        | 625                        | 625                       | 625                     |
| Contracted Services                    | 3,120                      | 3,436                      | 7,388                     | 30,071                  |
| Conferences                            | -                          | 375                        | 425                       | 425                     |
| Travel - Mileage                       | -                          | 76                         | 235                       | 300                     |
| Travel - Meals                         | -                          | -                          | -                         | -                       |
| Travel - Other                         | -                          | -                          | -                         | 120                     |
| Travel - Lodging                       | -                          | 586                        | 550                       | 940                     |
| Property Repair/Maintenance            | -                          | 565                        | -                         | -                       |
| Building Repair/Maintenance            | 1,876                      | -                          | -                         | 4,500                   |
| Equipment Repair/Maintenance           | 125                        | 337                        | 300                       | 300                     |
| Telephone                              | 34                         | 27                         | 25                        | 826                     |
| Cell Phone                             | -                          | 339                        | 480                       | 480                     |
| Internet                               | -                          | -                          | -                         | 253                     |
| Supplies                               | 5,373                      | 5,062                      | 3,500                     | 5,000                   |
| Postage/Shipping                       | 2,578                      | 2,880                      | 3,000                     | 4,800                   |
| Minor Equipment                        | 16,035                     | 3,180                      | 3,825                     | 3,500                   |
| <b><i>TOTAL OPERATING EXPENSES</i></b> | <b>\$34,707</b>            | <b>\$20,878</b>            | <b>\$23,500</b>           | <b>\$60,530</b>         |
| Salaries                               | 243,598                    | 249,971                    | 283,237                   | 297,009                 |
| FICA ER                                | 17,441                     | 18,108                     | 21,668                    | 22,721                  |
| Allocated Benefits                     | 130,707                    | 147,566                    | 134,407                   | 137,731                 |
| <b><i>TOTAL OPERATING BUDGET</i></b>   | <b>\$426,453</b>           | <b>\$436,523</b>           | <b>\$462,812</b>          | <b>\$517,991</b>        |

## PUBLIC DEFENDER



### ***Mission Statement***

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

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

### ***Budget Narrative***

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

The current professional staff of the Adams County Public Defender’s Office consists of a Public Defender, a First Assistant Public Defender and two assistant public defenders. This staff is supplemented by the services of two legal secretaries, a part-time criminal investigator, 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.

## 2023 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   | 2020 Actual | 2021 Actual | 2022 Actual | 2023 Projected |
|---|---|-------------|-------------|-------------|----------------|
| <a href="#">Goal 3:</a><br>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. | 98%         | 98%         | 98%         | 98%            |
|   | Within three weeks of plea day, contact (by letter, phone, or in-person meeting) any out-of-prison clients and document file concerning contact   | 98%         | 98%         | 98%         | 98%            |

### *Position Count*

|                    | 2020 Budget | 2021 Budget | 2022 Budget | 2023 Budget |
|--------------------|-------------|-------------|-------------|-------------|
| Budgeted Positions | 7           | 8           | 8           | 8           |

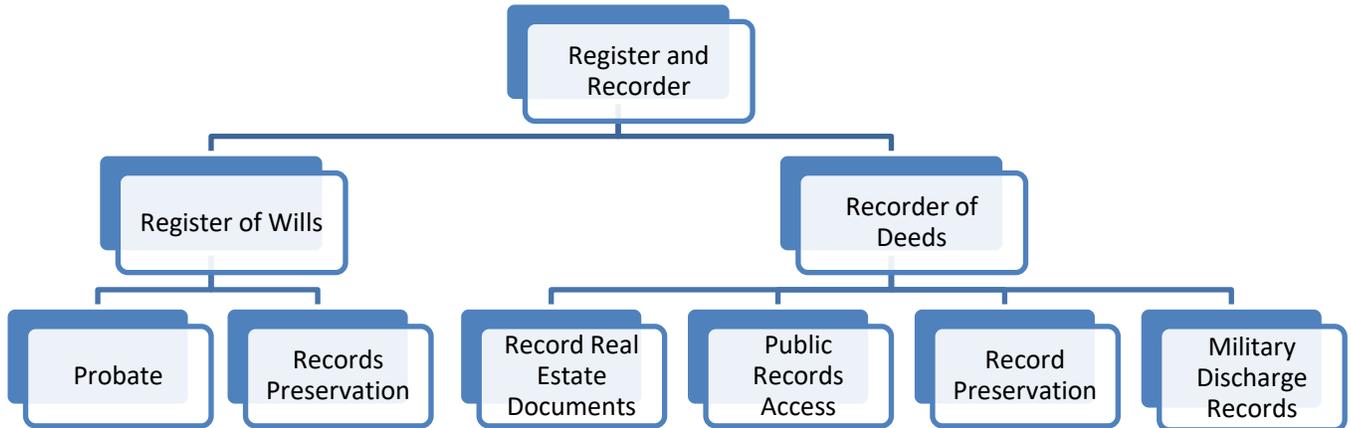
2023 ADAMS COUNTY BUDGET

Public Defender (continued)

***Revenue & Expense Detail***

| Account Description                    | 2020<br>Actuals<br>Audited | 2021<br>Actuals<br>Audited | 2022<br>Adopted<br>Budget | 2023<br>Final<br>Budget |
|--|----------------------------|----------------------------|---------------------------|-------------------------|
| <b><i>Revenues:</i></b>                |                            |                            |                           |                         |
| <i>NO REVENUES</i>                     | 19,905                     | -                          | -                         | -                       |
| <b><i>TOTAL REVENUES</i></b>           | <b>\$19,905</b>            | <b>\$ -</b>                | <b>\$ -</b>               | <b>\$ -</b>             |
| <b><i>Expenses:</i></b>                |                            |                            |                           |                         |
| Professional Services                  | 41,587                     | 22,069                     | 21,000                    | 25,000                  |
| Legal Fees                             | 46,874                     | 74,312                     | 58,000                    | 58,000                  |
| Advertising                            | -                          | 153                        | 300                       | 300                     |
| Dues/Memberships                       | 2,989                      | 3,402                      | 3,776                     | 3,776                   |
| Contracted Services                    | 4,910                      | 5,270                      | 5,617                     | 7,923                   |
| Training                               | 1,697                      | 1,749                      | 4,000                     | 4,000                   |
| Conferences                            | -                          | -                          | -                         | -                       |
| Travel - Mileage                       | 1,385                      | 1,626                      | 1,500                     | 1,700                   |
| Travel - Meals                         | -                          | -                          | -                         | -                       |
| Travel - Other                         | -                          | -                          | -                         | -                       |
| Travel - Lodging                       | -                          | -                          | 200                       | 200                     |
| Telephone                              | 617                        | 563                        | 700                       | 919                     |
| Television                             | 15                         | -                          | -                         | -                       |
| Internet                               | -                          | 77                         | 80                        | 133                     |
| Supplies                               | 1,935                      | 1,665                      | 1,529                     | 2,740                   |
| Publications Subscriptions             | 12,018                     | 18,898                     | 17,000                    | 17,000                  |
| Postage/Shipping                       | 2,240                      | 2,464                      | 2,500                     | 1,800                   |
| Minor Equipment                        | 2,702                      | 668                        | 2,810                     | 5,900                   |
| <b><i>TOTAL OPERATING EXPENSES</i></b> | <b>\$118,969</b>           | <b>\$132,916</b>           | <b>\$119,012</b>          | <b>\$132,270</b>        |
| Salaries                               | 390,982                    | 422,648                    | 434,908                   | 441,620                 |
| FICA ER                                | 28,985                     | 31,171                     | 33,271                    | 33,784                  |
| Allocated Benefits                     | 172,189                    | 177,933                    | 191,614                   | 195,931                 |
| <b><i>TOTAL OPERATING BUDGET</i></b>   | <b>\$711,125</b>           | <b>\$764,668</b>           | <b>\$778,805</b>          | <b>\$803,605</b>        |

## REGISTER & RECORDER



### ***Mission Statement***

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

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

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

### ***Budget Narrative***

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

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

## 2023 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                           | 2020 Actual | 2021 Actual | 2022 Actual | 2023 Projected |
|--|-----------------------------------|-------------|-------------|-------------|----------------|
| <a href="#"><u>Goal 1:</u></a><br>Efficient Government | Number of deeds recorded          | 2,934       | 3,498       | 3,242       | 3,300          |
|  | Mortgages recorded                | 4,591       | 5,606       | 4,178       | 4,300          |
|  | Subdivisions recorded             | 83          | 143         | 93          | 93             |
|  | Other Documents Recorded          | 9,999       | 12,641      | 6,856       | 6,875          |
|  | Number of estates probated        | 369         | 443         | 465         | 500            |
|  | Other Probate Documents Processed | 121         | 212         | 140         | 175            |

### ***Position Count***

|                    | 2020 Budget | 2021 Budget | 2022 Budget | 2023 Budget |
|--------------------|-------------|-------------|-------------|-------------|
| Budgeted Positions | 6           | 6           | 8           | 8           |

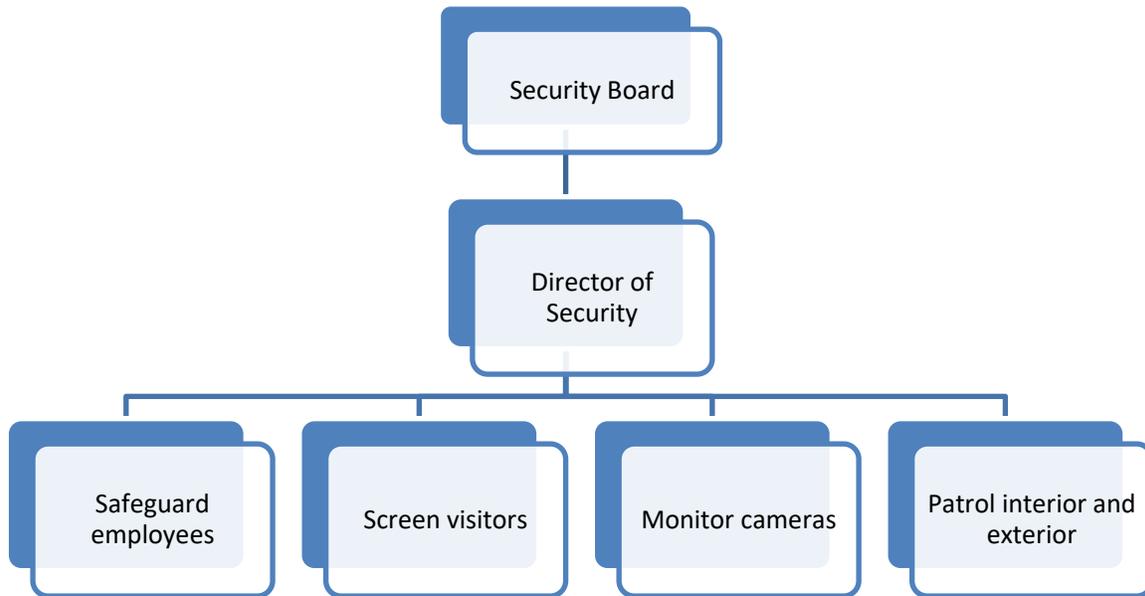
2023 ADAMS COUNTY BUDGET

Register & Recorder (continued)

***Revenue & Expense Detail***

| Account Description                    | 2020<br>Actuals<br>Audited | 2021<br>Actuals<br>Audited | 2022<br>Adopted<br>Budget | 2023<br>Final<br>Budget |
|--|----------------------------|----------------------------|---------------------------|-------------------------|
| <b><i>Revenues:</i></b>                |                            |                            |                           |                         |
| Charges for Services                   | 750,605                    | 938,001                    | 700,000                   | 900,000                 |
| <b><i>TOTAL REVENUES</i></b>           | <b><i>\$750,605</i></b>    | <b><i>\$938,001</i></b>    | <b><i>\$700,000</i></b>   | <b><i>\$900,000</i></b> |
| <b><i>Expenses:</i></b>                |                            |                            |                           |                         |
| Professional Services                  | -                          | -                          | 100                       | 100                     |
| Legal Fees                             | 4,143                      | 5,000                      | 5,200                     | 5,200                   |
| Dues/Memberships                       | 1,250                      | 1,250                      | 1,250                     | 1,250                   |
| Contracted Services                    | 13,729                     | 16,049                     | 16,804                    | 20,113                  |
| Training                               | -                          | -                          | 500                       | 500                     |
| Conferences                            | -                          | 800                        | 2,000                     | 3,000                   |
| Travel - Mileage                       | 154                        | 413                        | 550                       | 550                     |
| Travel - Meals                         | 42                         | -                          | 60                        | 60                      |
| Travel - Other                         | -                          | 27                         | 50                        | 50                      |
| Travel - Lodging                       | 121                        | 1,273                      | 2,400                     | 4,020                   |
| Building Repair/Maintenance            | -                          | 13,847                     | -                         | -                       |
| Telephone                              | 219                        | 175                        | 250                       | 919                     |
| Cellphone                              | 103                        | 42                         | 480                       | 480                     |
| Internet                               | -                          | -                          | -                         | 299                     |
| Supplies                               | 3,404                      | 2,581                      | 2,500                     | 4,640                   |
| Postage/Shipping                       | 1,077                      | 957                        | 1,100                     | 1,100                   |
| Minor Equipment                        | 4,292                      | 5,903                      | 845                       | 850                     |
| <b><i>TOTAL OPERATING EXPENSES</i></b> | <b><i>\$28,534</i></b>     | <b><i>\$48,317</i></b>     | <b><i>\$34,089</i></b>    | <b><i>\$43,131</i></b>  |
| Salaries                               | 253,394                    | 278,883                    | 273,562                   | 297,358                 |
| FICA ER                                | 18,759                     | 20,625                     | 20,927                    | 22,748                  |
| Allocated Benefits                     | 151,042                    | 159,373                    | 161,871                   | 155,858                 |
| <b><i>TOTAL OPERATING BUDGET</i></b>   | <b><i>\$451,729</i></b>    | <b><i>\$507,198</i></b>    | <b><i>\$490,449</i></b>   | <b><i>\$519,095</i></b> |

## 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, 81,196 individuals were processed through the Courthouse and Human Services Building security checkpoints. Officers discovered 2,212 prohibited items, including 184 handguns belonging to individuals prohibited from carrying them onto county property. There were 73 requests for Security assistance by various county offices.

These numbers had decreased, primarily due to COVID related office and facility closures, however visitor traffic has rebounded, since returning to full operations.

## 2023 ADAMS COUNTY BUDGET

Security (continued)

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 2022, we retrofitted our checkpoints, adding bullet and fire-resistant panels. We continued the phased security camera upgrades, improving the picture quality.

Introducing a portable ballistic shield to our security posture, continuing to upgrade older security cameras, and reviewing 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.

### ***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   | 2020 Actual | 2021 Actual | 2022 Actual | 2023 Projected |
|---|---|-------------|-------------|-------------|----------------|
| <a href="#">Goal 4:</a><br>Emergency Preparedness | Number of individuals processed through security            | 71,203      | 66,962      | 85,119      | 87,672         |
|   | Number of prohibited items confiscated from the public      | 2,622       | 2,627       | 1,883       | 2,071          |
|   | Handguns confiscated from individuals not licensed to carry | 309         | 315         | 72          | 82             |

### ***Position Count***

|                    | 2020 Budget | 2021 Budget | 2022 Budget | 2023 Budget |
|--------------------|-------------|-------------|-------------|-------------|
| Budgeted Positions | 11          | 11          | 12          | 12          |

2023 ADAMS COUNTY BUDGET

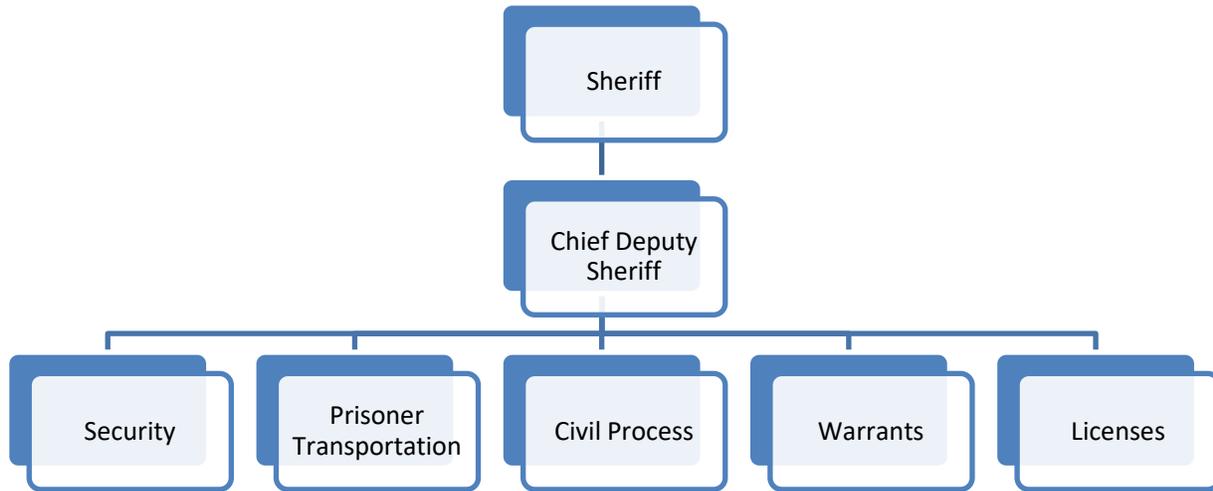
Security (continued)

***Revenue & Expense Detail***

| Account Description                    | 2020<br>Actuals<br>Audited | 2021<br>Actuals<br>Audited | 2022<br>Adopted<br>Budget | 2023<br>Final<br>Budget |
|--|----------------------------|----------------------------|---------------------------|-------------------------|
| <b><i>Revenues:</i></b>                |                            |                            |                           |                         |
| State Funding                          | -                          | -                          | -                         | -                       |
| Charges for Services                   | 70                         | 40                         | 100                       | 50                      |
| Miscellaneous                          | 9,314                      | 4,477                      | -                         | -                       |
| <b><i>TOTAL REVENUES</i></b>           | <b>\$9,384</b>             | <b>\$4,517</b>             | <b>\$100</b>              | <b>\$50</b>             |
| <b><i>Expenses:</i></b>                |                            |                            |                           |                         |
| Professional Services                  | -                          | 60                         | -                         | 945                     |
| Advertising                            | -                          | -                          | -                         | -                       |
| Dues/Memberships                       | 150                        | 165                        | 195                       | 195                     |
| Application Filing Fee                 | 800                        | 800                        | 800                       | 800                     |
| Contracted Services                    | 16,432                     | 16,213                     | 21,803                    | 21,278                  |
| Training                               | 100                        | 95                         | 100                       | 610                     |
| Conferences                            | -                          | -                          | -                         | -                       |
| Travel - Mileage                       | 23                         | -                          | 150                       | 150                     |
| Travel - Meals                         | -                          | -                          | 50                        | 50                      |
| Travel - Other                         | -                          | -                          | 50                        | 50                      |
| Building Repair/Maintenance            | -                          | 5,935                      | 500                       | 900                     |
| Equipment Repair Maintenance           | 615                        | 703                        | 1,000                     | 1,750                   |
| Telephone                              | 8                          | 11                         | 25                        | 396                     |
| Cellphone                              | 713                        | 965                        | 900                       | 900                     |
| Electric                               | 1,048                      | 280                        | 300                       | 300                     |
| Fuel Oil/Natural Gas                   | 102                        | 117                        | 135                       | 135                     |
| Water/Sewer                            | 76                         | 24                         | 90                        | 50                      |
| Disposal of Waste                      | 22                         | 28                         | 20                        | 30                      |
| Internet                               | -                          | -                          | -                         | 62                      |
| Supplies                               | 1,553                      | 2,617                      | 3,400                     | 4,250                   |
| Postage/Shipping                       | 1                          | -                          | 35                        | 35                      |
| Uniforms/Accessories                   | 2,163                      | 4,006                      | 3,300                     | 3,300                   |
| Minor Equipment                        | 10,223                     | 2,984                      | 14,707                    | 8,003                   |
| <b><i>TOTAL OPERATING EXPENSES</i></b> | <b>\$34,032</b>            | <b>\$35,003</b>            | <b>\$47,560</b>           | <b>\$44,189</b>         |
| Salaries                               | <b>349,605</b>             | 325,506                    | 389,352                   | 396,868                 |
| FICA ER                                | 25,984                     | 26,323                     | 29,785                    | 30,360                  |
| Allocated Benefits                     | 126,319                    | 133,297                    | 132,637                   | 142,339                 |
| <b><i>TOTAL OPERATING BUDGET</i></b>   | <b>\$535,940</b>           | <b>\$520,129</b>           | <b>\$599,334</b>          | <b>\$613,756</b>        |

# 2023 ADAMS COUNTY BUDGET

## SHERIFF



### ***Mission Statement***

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

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

### ***Budget Narrative***

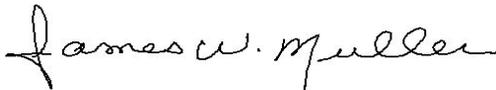
In 2022, members of the Adams County Sheriff's Office (ACSO) continued to perform their duties in accordance with the Mission Statement. The funding requests outlined in our FY-2023 Budget Request will go toward the completion of the various tasks and duties of the Sheriff's Office. The following data show projected and actual accomplishments this year:

- Projected year end warrants served - 1344
- License to Carry Permits (year to date- August 2022) 2,998 - Projected year end 4,068
- PFA's served year to date - 184
- Out of county prisoner transports and all other transports other than inmate transports from Adams County Adult Correctional Center and Returns – 168
- The Sheriff's Office continues to use two different prisoner transport companies for long distance prisoner transports based on the best price quotes.
- Civil / Real Estate / Personal Property / Subpoenas – 723
- The Sheriff's Office continues to provide assistance and support to Federal, State, and local law enforcement agencies upon request.
- The Sheriff conducted several Law Enforcement Officer Safety Act (LEOSA) firearms certifications for retired law enforcement officers.

## 2023 ADAMS COUNTY BUDGET

Sheriff (continued)

- The Sheriff's Office has contracted with Lexipol, which is a company that will assist with a comprehensive and continuous updated policy and procedures manual. In addition, they provide daily training bulletins which familiarize, test, and reinforce the policy manual with the staff. A grant was applied for and awarded to cover this contracted service. The ACSO is currently working with Lexipol in developing a new policy and procedure manual.
- The Sheriff's Office received an additional grant this year to continue the on-going office renovations that will help with needed updates to maximize security and workspace efficiency.



James W. Muller  
Sheriff

### ***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.

## 2023 ADAMS COUNTY BUDGET

Sheriff (continued)

### *Performance Measures*

| Strategic Goal(s)                                 | Measure   | 2020 Actual | 2021 Actual | 2022 Actual | 2023 Projected |
|---|---|-------------|-------------|-------------|----------------|
| <a href="#">Goal 4:</a><br>Emergency Preparedness | Number of licenses to carry concealed requests closed | 3,557       | 3,953       | 5,631       | 4,548          |
| <a href="#">Goal 1:</a><br>Efficient Government   | Number of closed real estate sales                    | 67          | 53          | 66          | 96             |
| <a href="#">Goal 3:</a><br>Criminal Justice       | Number of subpoenas closed                            | 532         | 412         | 469         | 360            |
|   | Warrants served                                       | 1,244       | 895         | 1,290       | 1,056          |
|   | Number of inmates transported for court appearances   | 435         | 325         | 315         | 432            |
|   | Civil Actions Closed                                  | 698         | 782         | 687         | 684            |
|   | Personal Property Closed                              | 75          | 95          | 88          | 156            |
|   | Protection from Abuse Closed                          | 238         | 225         | 304         | 228            |
|   | Indirect Criminal Contempt Closed                     | 13          | 23          | 38          | 12             |

\*Due to COVID-19 restrictions

### *Position Count*

|                    | 2020 Budget | 2021 Budget | 2022 Budget | 2023 Budget |
|--------------------|-------------|-------------|-------------|-------------|
| Budgeted Positions | 20          | 20          | 21          | 21          |

## 2023 ADAMS COUNTY BUDGET

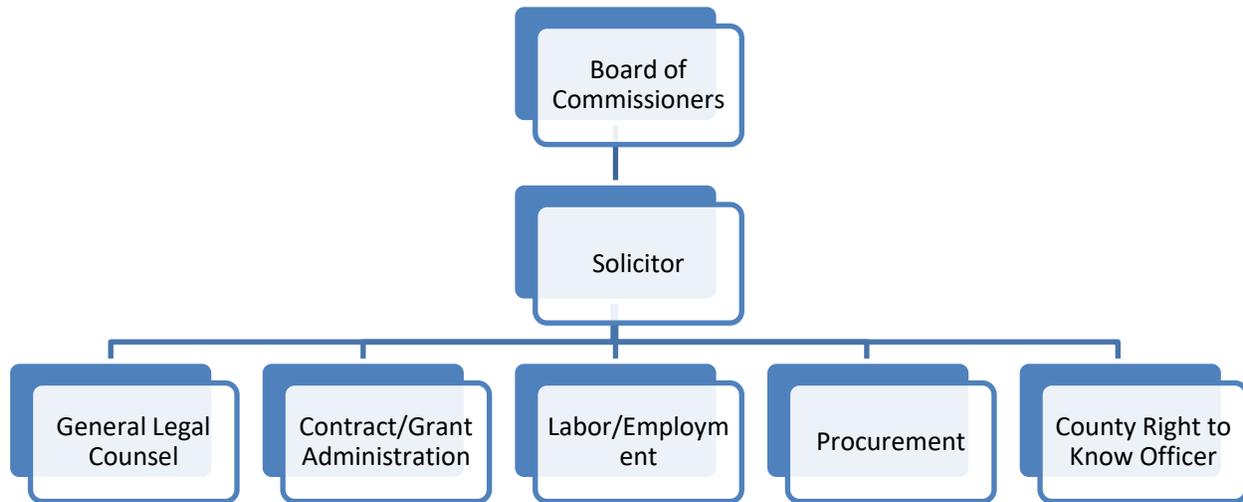
Sheriff (continued)

### *Revenue & Expense Detail*

| Account Description                    | 2020<br>Actuals<br>Audited | 2021<br>Actuals<br>Audited | 2022<br>Adopted<br>Budget | 2023<br>Final<br>Budget   |
|--|----------------------------|----------------------------|---------------------------|---------------------------|
| <b><i>Revenues:</i></b>                |                            |                            |                           |                           |
| Charges for Services                   | 72,782                     | 116,370                    | 140,000                   | 150,000                   |
| MDJ Warrant Revenue                    | 3,637                      | 2,186                      | 4,000                     | 2,500                     |
| DUI Checkpoint Reimbursement           | 25                         | -                          | -                         | -                         |
| License-Precious Metals                | 100                        | 100                        | 100                       | 100                       |
| Permits-Guns                           | 68,438                     | 82,158                     | 80,000                    | 74,000                    |
| Miscellaneous                          | -                          | 9,417                      | -                         | -                         |
| <b><i>TOTAL REVENUES</i></b>           | <b><i>\$145,207</i></b>    | <b><i>\$210,231</i></b>    | <b><i>\$224,100</i></b>   | <b><i>\$226,600</i></b>   |
| <b><i>Expenses:</i></b>                |                            |                            |                           |                           |
| Professional Services                  | 21,278                     | 67,288                     | 35,900                    | 79,900                    |
| Legal Fees                             | 894                        | 1,146                      | 1,000                     | 1,000                     |
| Advertising                            | 3,249                      | 9,102                      | 100                       | -                         |
| Dues/Memberships                       | 2,099                      | 1,403                      | 2,043                     | 2,055                     |
| Contracted Services                    | 32,305                     | 67,782                     | 94,824                    | 105,838                   |
| Training                               | 85                         | 713                        | 2,450                     | 2,450                     |
| Conferences                            | -                          | 100                        | 2,890                     | 3,320                     |
| Travel - Mileage                       | 304                        | 404                        | 250                       | 250                       |
| Travel - Meals                         | 270                        | 403                        | 500                       | 500                       |
| Travel - Other                         | 289                        | 367                        | 600                       | 450                       |
| Travel - Lodging                       | -                          | 108                        | 150                       | 250                       |
| Building Repair Maintenance            | 15,470                     | 1,571                      | -                         | -                         |
| Vehicle Repair/Maintenance             | 7,002                      | 38,066                     | 11,500                    | 10,000                    |
| Equipment Repair/Maintenance           | -                          | -                          | 660                       | -                         |
| Telephone                              | 744                        | 619                        | 8,000                     | 2,145                     |
| Cell Phone                             | 7,904                      | 7,951                      | 3,000                     | 8,500                     |
| Internet                               | 1,886                      | 3,185                      | 10,000                    | 3,533                     |
| Supplies                               | 10,505                     | 9,909                      | 600                       | 19,784                    |
| Publications Subscriptions             | -                          | -                          | -                         | 600                       |
| Postage/Shipping                       | 4,417                      | 3,737                      | 3,500                     | 3,700                     |
| Gasoline for County Vehicles           | 7,304                      | 11,730                     | 12,000                    | 21,000                    |
| Uniforms/Accessories                   | 15,702                     | 15,011                     | 15,000                    | 15,000                    |
| Minor Equipment                        | 19,767                     | 17,914                     | 10,665                    | 10,580                    |
| <b><i>TOTAL OPERATING EXPENSES</i></b> | <b><i>\$151,474</i></b>    | <b><i>\$258,509</i></b>    | <b><i>\$215,632</i></b>   | <b><i>\$290,855</i></b>   |
| Salaries                               | 853,208                    | 871,191                    | 954,158                   | 973,935                   |
| FICA ER                                | 61,656                     | 63,321                     | 72,993                    | 74,505                    |
| Allocated Benefits                     | 444,631                    | 439,305                    | 523,675                   | 503,341                   |
| <b><i>TOTAL OPERATING BUDGET</i></b>   | <b><i>\$1,510,969</i></b>  | <b><i>\$1,632,326</i></b>  | <b><i>\$1,766,458</i></b> | <b><i>\$1,842,636</i></b> |

## 2023 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 being submitted to the Board of Commissioners for approval. The office drafts Master Service Agreements, Agreements for Professional Services, and procurement documents. The Solicitor coordinates and supervises outside Legal Counsel and Special

- Counsel, as needed. The office plays a significant role in the following:
- Personnel and employment matters;
- Policy and labor issues at the Adams County Adult Correctional Complex;
- Voter Registration and Election issues;
- Collective bargaining negotiations with Teamsters and AFSCME unions;
- Capital procurement projects;
- Land use planning, zoning, and agricultural preservation initiatives;
- Real estate tax assessment appeals and exemption requests;
- Right to Know Law review and responses;
- Provides close operational support and contract revision services to the Department of Children and Youth Services and to the York/Adams Joinder;
- Employee health care plan design and administration;
- County-wide data retention and digital archive issues, in collaboration with IT; and
- COVID-19 Policy Implementation and Workplace Safety Protocols.

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

## ***Vision***

The vision for this office for the four (4) year period including 2022-2025 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. The goal is for this Office to move to a paperless environment within the next (12) months.

## ***Budget Narrative***

In 2020-2021, the Solicitor's Office devoted significant resources to the County's response to the Covid-19 pandemic. That 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 Elections as these operations were substantially impacted by the pandemic. The pandemic continues to impact County operations, and the Solicitor's Office continues to provide support and counsel to the impacted Departments as needed.

In 2022, the Solicitor's Office will be representing the Board of Assessment Appeals in 18 tax exemption appeals, which include drafting legal memoranda to assist the Board in its decisions and will represent the Board in commercial and residential valuation appeals as needed. The Solicitor's Office is currently litigating 7 appeals from 2021 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 200 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.

Support of the Elections and Voter Registration Office has increased substantially since the 2020 Presidential Election cycle, as election matters have become more contentious and subject to litigation by the political parties. During election season, the Solicitor's Office works daily with the Director of Elections to ensure smooth primary and general elections in light of the court challenges raised by candidates and parties, and recent amendments to the Election Code. On the litigation front, in the past year, the County was named in election-related lawsuits in various state and federal courts. The Solicitor's Office has been able to keep all election litigation in-house since the inception of that litigation in 2020, saving the County significant outside legal fees.

The Solicitor's Office moved the County's procurement process from paper to the digital Pennbid platform in 2021. This transition promotes efficiencies within the department and assists us in procuring and subsequently overseeing multiple capital projects. Approximately \$10M in capital projects will be procured out of these offices through 2023, drawing down the capital bond proceeds. Contract management services include a bi-annual revision/review of CYS contract templates. Commissioners'

## 2023 ADAMS COUNTY BUDGET

Solicitor (continued)

special projects, labor negotiations, tax service requirements, and Planning Office projects all receive regular Solicitor attention. We are assisting the Planning Department with administration and compliance work on the county’s ARRF (Adams Response and Recovery Fund) grant program. Other Special Commissioner Projects in which the Solicitor has taken a leadership role include the county-wide Broadband Project, the Rooftop Solar Project, and the County Daycare Project.

This department lends advice, support, and contract review services to the York/Adams Joinder Board in its administration of Health Choices, MHIDD and YADAC services. The Solicitor’s Office is actively litigating cases in federal and state courts, as well as managing litigation in cases where outside legal counsel or special counsel has been retained. 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.

### ***Departmental Goals***

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

### ***Performance Measures***

| Strategic Goal(s)                               | Measure   | 2020 Actual | 2021 Actual | 2022 Actual | 2023 Projected |
|---|---|-------------|-------------|-------------|----------------|
| <a href="#">Goal 1:</a><br>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***

|                    | 2020 Budget | 2021 Budget | 2022 Budget | 2023 Budget |
|--------------------|-------------|-------------|-------------|-------------|
| Budgeted Positions | 4           | 4           | 4           | 3           |

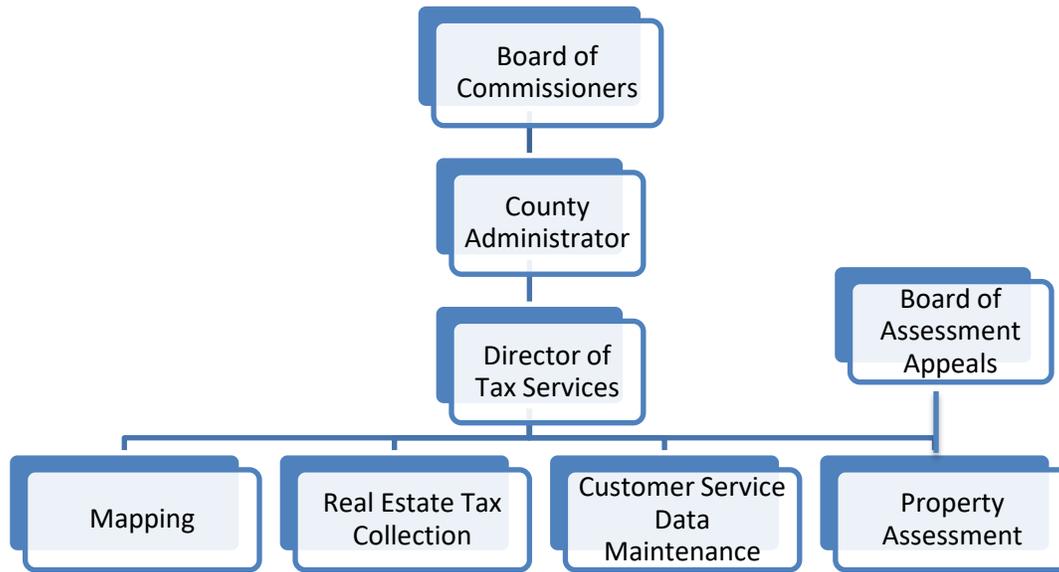
2023 ADAMS COUNTY BUDGET

Solicitor (continued)

***Revenue & Expense Detail***

| Account Description                    | 2020<br>Actuals<br>Audited | 2021<br>Actuals<br>Audited | 2022<br>Adopted<br>Budget | 2023<br>Final<br>Budget |
|--|----------------------------|----------------------------|---------------------------|-------------------------|
| <b><i>Revenues:</i></b>                |                            |                            |                           |                         |
| Open Records Fees                      | 140                        | 140                        | 140                       | 140                     |
| <b><i>TOTAL REVENUES</i></b>           | <b>\$140</b>               | <b>\$140</b>               | <b>\$140</b>              | <b>\$140</b>            |
| <b><i>Expenses:</i></b>                |                            |                            |                           |                         |
| Professional Services                  | -                          | 1,093                      | -                         | -                       |
| Legal Fees                             | 25,293                     | 4,412                      | 20,000                    | 20,000                  |
| Advertising                            | -                          | 600                        | 600                       | 600                     |
| Dues/Memberships                       | 1,656                      | 1,155                      | 4,300                     | 4,300                   |
| Contracted Services                    | 3,230                      | 1,908                      | 4,251                     | 5,108                   |
| Training                               | 449                        | 1,811                      | 4,000                     | 5,000                   |
| Conferences                            | -                          | 660                        | 1,700                     | 1,700                   |
| Travel - Mileage                       | -                          | -                          | 512                       | 550                     |
| Travel - Meals                         | 36                         | -                          | 200                       | 200                     |
| Travel - Other                         | -                          | -                          | 100                       | 100                     |
| Travel - Lodging                       | -                          | -                          | 1,700                     | 1,700                   |
| Building Repair/Maintenance            | 2,123                      | -                          | -                         | -                       |
| Telephone                              | 180                        | 99                         | 250                       | 551                     |
| Cell Phone                             | 527                        | 768                        | 960                       | 1,440                   |
| Internet                               | 315                        | 216                        | 500                       | 722                     |
| Supplies                               | 2,249                      | 927                        | 2,400                     | 2,605                   |
| Publications Subscriptions             | 3,859                      | 3,811                      | 3,700                     | 4,280                   |
| Postage/Shipping                       | 202                        | 59                         | 300                       | 350                     |
| Minor Equipment                        | -                          | 710                        | 957                       | 1,594                   |
| <b><i>TOTAL OPERATING EXPENSES</i></b> | <b>\$40,119</b>            | <b>\$18,229</b>            | <b>\$46,430</b>           | <b>\$50,800</b>         |
| Salaries                               | 275,435                    | 253,096                    | 314,494                   | 290,924                 |
| FICA ER                                | 20,722                     | 18,839                     | 24,059                    | 22,256                  |
| Allocated Benefits                     | 77,353                     | 82,784                     | 117,792                   | 103,944                 |
| <b><i>TOTAL OPERATING BUDGET</i></b>   | <b>\$413,629</b>           | <b>\$372,948</b>           | <b>\$502,775</b>          | <b>\$467,924</b>        |

## 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 2022, Tax Services staff continued to provide courteous services while looking to further enhance the efficiency and services that we provide. The Tax Services webpage on the County’s website continues to provide the public with tax related information without having to travel to the courthouse. On the site, the public can obtain Tax Services information regarding assessments, the Clean and Green process, appeal process and pay delinquent taxes just to name a few. Downloadable and/or fillable documents can also be obtained. In 2023, we plan to continue to examine any new services, that may help to further eliminate the general public’s need to visit the courthouse.

With the COVID-19 pandemic having forced us to examine how we operate, new efficiencies evolved in how we continue to provide services. With that, in 2022, we were able to restructure some staff positions resulting in the elimination, though attrition and retirements, of some positions. We continue to rely on online services and email to serve our customers. Other remote activities such as online appeal hearings and remotely accessed meetings through Microsoft Teams have been successful and will continue.

COVID-19 has shown us that there may be better ways to conduct business moving forward, regardless of whether or not a pandemic exists.

Looking forward to 2023, it appears that the residential and commercial real estate development continues on a positive track. While the County may see some increased development in the short term, we will look to review certain areas, such as exempt properties and Clean and Green enrollments, to ensure that all properties are properly taxed. We will also continue to track and verify all real estate sales so that annual statistical studies, mandated by county ordinance, can be accurately completed.

We will continue to work with the Information Technology 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”xx) programs may be on the horizon.

Staffing needs for 2023 will be to certify recent new hires as Certified Pennsylvania Evaluators (“CPE”) and continue to identify ongoing continuing education opportunities for our current CPE’s, who, during 2023, will be required to recertify. Furthermore, due to approaching retirements and changes in some processes, we prepare to rebuild and train staff in general, and to look into continued 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.

### ***Departmental Goals***

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

2023 ADAMS COUNTY BUDGET

Tax Services (Continued)

**Performance Measures**

| Strategic Goal(s)               | Measure                                   | 2020 Actual | 2021 Actual | 2022 Actual | 2023 Projected |
|---------------------------------|---|-------------|-------------|-------------|----------------|
| Goal 1:<br>Efficient Government | New single-family building permits issued | 226         | 439         | 394         | 460            |
|                                 | Number of parcels                         | 44,344      | 44,467      | 44,734      | 45,037         |
|                                 | Appeals Processed                         | 120         | 84          | 95          | 100            |

**Position Count**

|                    | 2020 Budget | 2021 Budget | 2022 Budget | 2023 Budget |
|--------------------|-------------|-------------|-------------|-------------|
| Budgeted Positions | 53          | 53          | 49          | 48          |

**Revenue & Expense Detail**

| Account Description            | 2020 Actuals Audited | 2021 Actuals Audited | 2022 Adopted Budget | 2023 Final Budget   |
|--------------------------------|----------------------|----------------------|---------------------|---------------------|
| <b>Revenues:</b>               |                      |                      |                     |                     |
| *Real Estate Taxes-CY          | 38,498,277           | 38,956,694           | 41,717,300          | 43,000,000          |
| Real Estate Taxes –PY          | 949,312              | 1,117,016            | 1,000,000           | 975,000             |
| RE Taxes-Clean/Green RB        | 56,899               | 98,882               | 100,000             | 100,000             |
| PILT-Local                     | 60,000               | 60,000               | 60,000              | 60,000              |
| Per Capita Taxes-CY            | 321,279              | 328,907              | 335,000             | 333,300             |
| PILT-Federal Land              | 24,084               | 24,938               | 24,500              | 20,000              |
| PILT-State Game Lands          | 2,344                | 2,344                | 2,344               | 2,344               |
| PILT-Public Utility Realty Tax | 41,345               | 41,083               | 40,000              | 40,000              |
| PILT-State Forest Reserves     | 49,732               | 49,732               | 50,000              | 50,000              |
| Charges for Services           | 583,382              | 575,458              | 656,000             | 600,000             |
| Copy Revenue                   | 99                   | 15,149               | 200                 | 150                 |
| Admin Fees                     | 6,753                | 6,592                | -                   | 1,200               |
| Application Fees               | 446                  | -                    | 8,000               | 5,402               |
| Interest Income                | 3,550                | 4,052                | 4,000               | 3,800               |
| Permits-Building               | 14,180               | 14,620               | 16,000              | 20,800              |
| Excess Proceeds of Tax Sale    | 2,766                | 496                  | 7,984               | 4,822               |
| <b>TOTAL REVENUES</b>          | <b>\$40,614,448</b>  | <b>\$41,295,963</b>  | <b>\$44,021,328</b> | <b>\$45,216,818</b> |

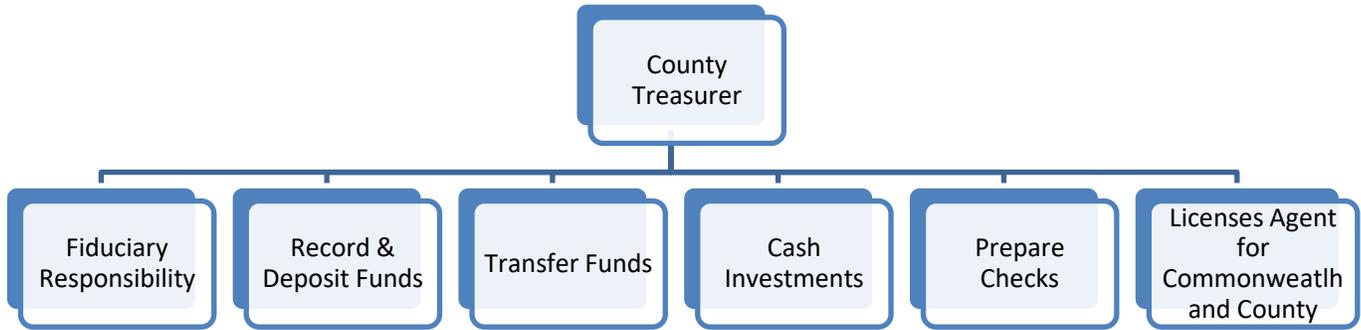
2023 ADAMS COUNTY BUDGET

Tax Services (Continued)

*Revenue & Expense Detail*

| Account Description             | 2020<br>Actuals<br>Audited | 2021<br>Actuals<br>Audited | 2022<br>Adopted<br>Budget | 2023<br>Final<br>Budget |
|---------------------------------|----------------------------|----------------------------|---------------------------|-------------------------|
| <b><u>Expenses:</u></b>         |                            |                            |                           |                         |
| Professional Services           | 29,919                     | 39,082                     | 44,700                    | 45,800                  |
| Legal Fees                      | 6,000                      | 6,503                      | 6,500                     | 8,000                   |
| Advertising                     | 10,333                     | 9,893                      | 11,000                    | 11,000                  |
| Dues/Memberships                | 1,325                      | 11,760                     | 9,718                     | 9,102                   |
| Application Filing Fee          | 4,625                      | 5,108                      | 8,000                     | 5,402                   |
| Contracted Services             | 96,263                     | 114,363                    | 119,997                   | 118,658                 |
| Training                        | 3,547                      | 50                         | 6,100                     | 3,600                   |
| Conferences                     | 1,700                      | 575                        | 1,700                     | 1,800                   |
| Travel - Mileage                | 1,124                      | 187                        | 1,100                     | 500                     |
| Travel - Meals                  | 6                          | -                          | 550                       | 250                     |
| Travel - Other                  | -                          | -                          | 100                       | 100                     |
| Travel - Lodging                | -                          | -                          | 1,500                     | 1,500                   |
| Vehicle Repair/Maintenance      | 1,114                      | 1,791                      | 1,500                     | 3,000                   |
| Equipment Repair Maintenance    | -                          | -                          | -                         | -                       |
| Telephone                       | 644                        | 735                        | 1,000                     | 1,835                   |
| Cell Phone                      | 1,721                      | 286                        | 4,128                     | 4,127                   |
| Internet                        | -                          | -                          | -                         | 404                     |
| Insurance                       | -                          | -                          | 22,120                    | -                       |
| PILT-Distributions              | 53,094                     | 53,492                     | 53,100                    | 51,700                  |
| Supplies                        | 12,055                     | 11,696                     | 12,000                    | 10,202                  |
| Publications Subscriptions      | 11,306                     | 2,047                      | 2,400                     | 2,970                   |
| Postage/Shipping                | 89,985                     | 87,513                     | 95,000                    | 95,000                  |
| Gasoline for County Vehicles    | 1,310                      | 3,992                      | 4,000                     | 4,600                   |
| Minor Equipment                 | 23,517                     | 349                        | 2,518                     | 3,572                   |
| PY Appeal Settlements           | 5,417                      | 7,321                      | 27,700                    | 24,500                  |
| Library Tax                     | 1,146,650                  | 1,146,650                  | 1,146,530                 | 1,146,530               |
| <b>TOTAL OPERATING EXPENSES</b> | <b>\$1,501,655</b>         | <b>\$1,503,393</b>         | <b>\$1,582,961</b>        | <b>\$1,554,152</b>      |
| Salaries                        | 884,244                    | 934,298                    | 992,756                   | 1,033,100               |
| FICA ER                         | 66,317                     | 69,644                     | 75,946                    | 79,032                  |
| Allocated Benefits              | 362,319                    | 368,749                    | 412,848                   | 414,885                 |
| <b>TOTAL OPERATING BUDGET</b>   | <b>\$2,814,535</b>         | <b>\$2,876,084</b>         | <b>\$3,064,511</b>        | <b>\$3,081,169</b>      |

**TREASURER**



***Mission Statement***

The mission of the Adams County Treasurer’s Office is to receive, invest, disburse, and safeguard all monies in the County. In addition, the Treasurer’s office provides superior customer service to the residents of Adams County while fulfilling the obligations set forth by the Commonwealth of Pennsylvania. It is of utmost importance to perform our duties with efficiency, transparency, respectfulness, and equitability.

***Budget Narrative***

The Treasurer’s Office serves as an Agent of the State to sell dog licenses, hunting and fishing licenses, sportsman’s firearm permits and small games of chance licenses.

The Treasurer’s Office is also responsible for the management and collecting of the Hotel Room Rental Tax also known as the “Pillow Tax” – and maintains the accountability in rostering and reporting of disbursement of the collected funds to the various entities in which it is owed.

Additionally, our office works very closely with the 34 township/borough “Tax Collectors”. All Tax Collectors are responsible for reporting their account balances of current year County real estate and per-capita taxes to the Treasurer’s Office.

The Treasurer remains fiscally prudent in maintaining cash management – 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.

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.

Accomplishments in 2022 are inclusive to: offering more electronic payments, completing the Online Dog Licensing launch, striving for a more environmentally friendly record keeping through digital implementations, streamlining the cash receipting processes and restructuring General Ledger/reporting functionality – we will continue to work closely with county departments and county leadership.

# 2023 ADAMS COUNTY BUDGET

Treasurer (continued)

Our focus will always be to move the office forward with innovative and fresh ideas all the while staying dedicated to efficiency, proficiency, transparency, and accountability.

As always, it is an honor and privilege to represent/serve the residents of Adams County – in the most prideful and respectful of manners.

*- Christine Redding*  
Treasurer

## ***Departmental Goals***

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

## ***Performance Measures***

| Strategic Goal(s)                               | Measure                                      | 2020 Actual | 2021 Actual | 2022 Actual | 2023 Projected |
|---|--|-------------|-------------|-------------|----------------|
| <a href="#">Goal 1:</a><br>Efficient Government | Number of dog licenses issued                | 5,762       | 5,264       | 5,000       | 5,000          |
|   | Number of fishing licenses issued            | 45          | 46          | 45          | 45             |
|   | Number of hunting licenses issued            | 13,097      | 15,483      | 14,500      | 5,000          |
|   | Number of Sportsman’s Firearm Permits issued | 12          | 10          | 10          | 10             |

**Note:** The decrease in the number of Hunting Licenses projected for 2023 is reflective to the recent passing of a legislative bill permitting Pennsylvania hunters the availability of purchasing Antlerless Deer hunting licenses online of at a participating PGC vendor.

## ***Position Count***

|                    | 2020 Budget | 2021 Budget | 2022 Budget | 2023 Budget |
|--------------------|-------------|-------------|-------------|-------------|
| Budgeted Positions | 6           | 6           | 6           | 6           |

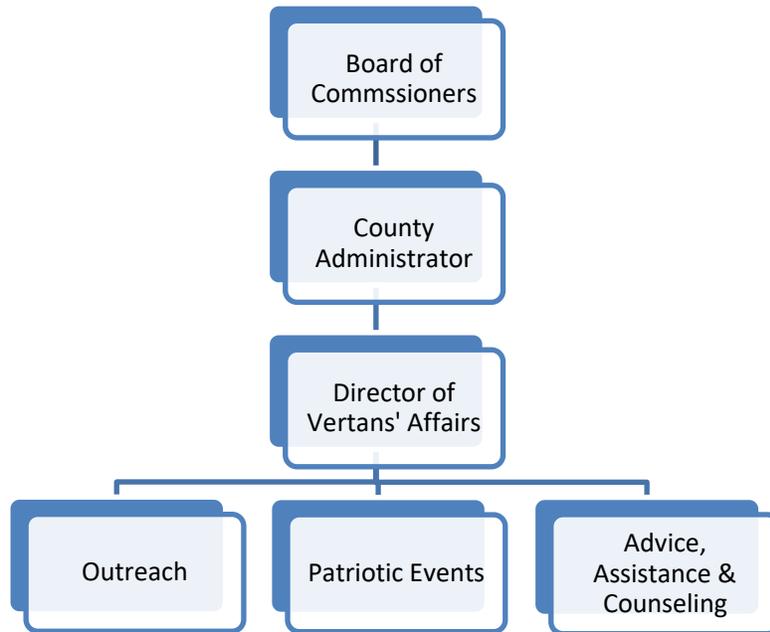
2023 ADAMS COUNTY BUDGET

Treasurer (continued)

***Revenue & Expense Detail***

| Account Description                    | 2020<br>Actuals<br>Audited | 2021<br>Actuals<br>Audited | 2022<br>Adopted<br>Budget | 2023<br>Final<br>Budget |
|--|----------------------------|----------------------------|---------------------------|-------------------------|
| <b><i>Revenues:</i></b>                |                            |                            |                           |                         |
| Charges for Services                   | 3,333                      | 8,099                      | 6,000                     | 12,000                  |
| Interest Income                        | 197,187                    | 152,924                    | 134,000                   | 160,000                 |
| Net G/L Investments                    | -                          | -                          | -                         | -                       |
| License-Hunting                        | 12,991                     | 15,491                     | 11,000                    | 15,000                  |
| License-Fishing                        | 45                         | 44                         | 30                        | 35                      |
| License-Dog                            | 4,695                      | 7,316                      | 4,500                     | 6,000                   |
| License-Small Games                    | 14,985                     | 17,720                     | 14,000                    | 16,500                  |
| <b><i>TOTAL REVENUES</i></b>           | <b>\$233,236</b>           | <b>\$201,594</b>           | <b>\$169,530</b>          | <b>\$209,535</b>        |
| <b><i>Expenses:</i></b>                |                            |                            |                           |                         |
| Professional Services                  | 855                        | 480                        | 800                       | 800                     |
| Legal Fees                             | -                          | -                          | 1,000                     | 1,000                   |
| Advertising                            | 109                        | 306                        | -                         | -                       |
| Dues/Memberships                       | 939                        | 625                        | 1,425                     | 925                     |
| Contracted Services                    | 5,907                      | 8,405                      | 8,256                     | 9,683                   |
| Conferences                            | 1,700                      | -                          | 1,700                     | 1,700                   |
| Travel - Mileage                       | -                          | -                          | 450                       | 450                     |
| Travel - Meals                         | -                          | -                          | -                         | -                       |
| Travel - Other                         | -                          | -                          | -                         | -                       |
| Telephone                              | 57                         | 47                         | 70                        | 551                     |
| Cell Phone                             | -                          | -                          | -                         | 960                     |
| Internet                               | -                          | -                          | -                         | 142                     |
| Supplies                               | 1,205                      | 1,600                      | 1,600                     | 2,000                   |
| Postage/Shipping                       | 3,877                      | 4,383                      | 4,500                     | 5,000                   |
| Gasoline for County Vehicle            | -                          | -                          | -                         | -                       |
| Minor Equipment                        | 2,832                      | 2,884                      | -                         | 2,450                   |
| Bank Fees                              | 34                         | 25                         | 2,000                     | -                       |
| <b><i>TOTAL OPERATING EXPENSES</i></b> | <b>\$17,515</b>            | <b>\$18,755</b>            | <b>\$21,801</b>           | <b>\$25,661</b>         |
| Salaries                               | 196,688                    | 181,285                    | 186,458                   | 193,488                 |
| FICA ER                                | 14,408                     | 13,000                     | 14,264                    | 14,801                  |
| Allocated Benefits                     | 68,832                     | 91,945                     | 97,823                    | 99,413                  |
| <b><i>TOTAL OPERATING BUDGET</i></b>   | <b>\$297,443</b>           | <b>\$304,985</b>           | <b>\$320,346</b>          | <b>\$333,363</b>        |

## VETERANS' AFFAIRS



### ***Mission Statement***

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

Our office is also responsible for keeping the burial records of all Veterans buried in Adams County. In addition, we oversee and direct the ordering, distribution, and placement of American flags on the graves of all County Veterans every Memorial Day. This involves the coordination and direction of over 30 organizations in placing over 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.

### ***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

## 2023 ADAMS COUNTY BUDGET

Veterans Affairs (continued)

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.

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 2023 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

## 2023 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   | 2020 Actual | 2021 Actual | 2022 Actual | 2023 Projected |
|---|---|-------------|-------------|-------------|----------------|
| <a href="#">Goal 1:</a><br>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            |
| <a href="#">Goal 5:</a><br>Healthy Communities  | Conduct, attend, or participate in patriotic events throughout the County   | Yes         | Yes         | Yes         | Yes            |

### *Position Count*

|                    | 2020 Budget | 2021 Budget | 2022 Budget | 2023 Budget |
|--------------------|-------------|-------------|-------------|-------------|
| Budgeted Positions | 2           | 2           | 2           | 2           |

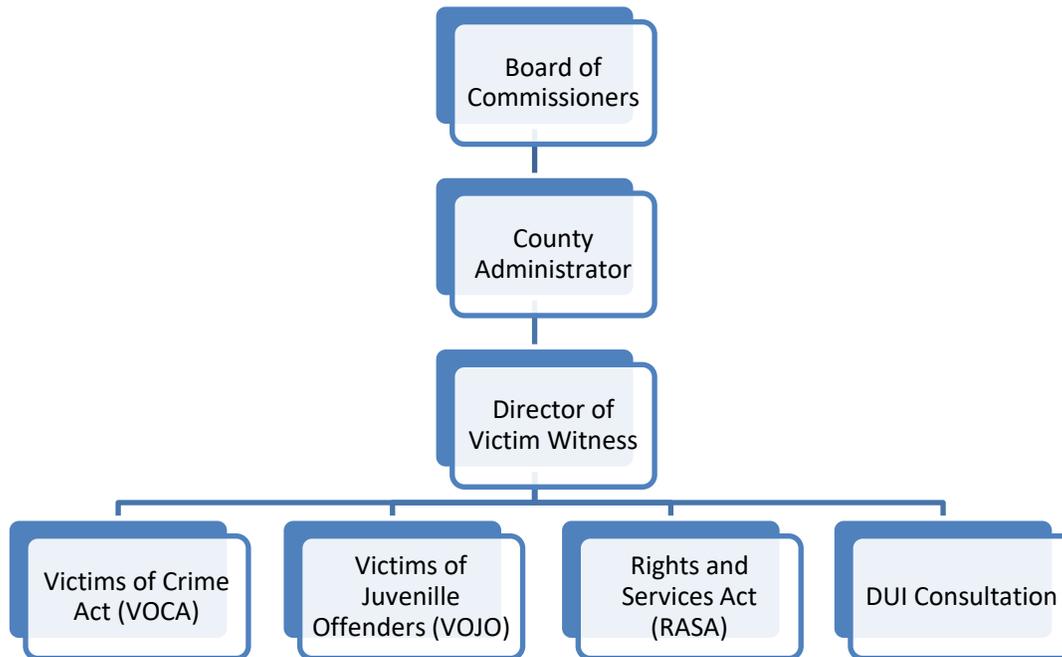
2023 ADAMS COUNTY BUDGET

Veterans Affairs (continued)

***Revenue & Expense Detail***

| Account Description                    | 2020<br>Actuals<br>Audited | 2021<br>Actuals<br>Audited | 2022<br>Adopted<br>Budget | 2023<br>Final<br>Budget |
|--|----------------------------|----------------------------|---------------------------|-------------------------|
| <b><i>Revenues:</i></b>                |                            |                            |                           |                         |
| Miscellaneous                          | -                          | 13                         | -                         | -                       |
| <b><i>TOTAL REVENUES</i></b>           | <b><i>\$ -</i></b>         | <b><i>\$ 13</i></b>        | <b><i>\$ -</i></b>        | <b><i>\$ -</i></b>      |
| <b><i>Expenses:</i></b>                |                            |                            |                           |                         |
| Advertising                            | -                          | -                          | 200                       | 200                     |
| Dues/Memberships                       | 250                        | -                          | 250                       | 250                     |
| Contracted Services                    | 1,221                      | 1,137                      | 1,208                     | 1,386                   |
| Training                               | -                          | -                          | 1,000                     | 750                     |
| Conferences                            | 150                        | -                          | 300                       | 1,000                   |
| Travel - Mileage                       | 325                        | 81                         | 1,200                     | 750                     |
| Travel - Meals                         | -                          | -                          | 200                       | 150                     |
| Travel - Other                         | 20                         | 52                         | 175                       | -                       |
| Travel - Lodging                       | -                          | -                          | 750                       | 750                     |
| Telephone                              | 681                        | 452                        | 700                       | 184                     |
| Cell Phone                             | 506                        | 508                        | 480                       | 480                     |
| Internet                               | -                          | -                          | -                         | 47                      |
| Burial Exps/Marker Allow               | 11,200                     | 7,800                      | 12,500                    | 12,500                  |
| Supplies                               | 8,914                      | 10,138                     | 9,200                     | 9,500                   |
| Postage/Shipping                       | 141                        | 135                        | 200                       | 200                     |
| Minor Equipment                        | 86                         | -                          | 100                       | 850                     |
| <b><i>TOTAL OPERATING EXPENSES</i></b> | <b><i>\$23,494</i></b>     | <b><i>\$20,303</i></b>     | <b><i>\$28,463</i></b>    | <b><i>\$28,997</i></b>  |
| Salaries                               | 110,752                    | 105,746                    | 113,343                   | 119,029                 |
| FICA ER                                | 8,351                      | 7,941                      | 8,671                     | 9,106                   |
| Allocated Benefits                     | 43,467                     | 27,312                     | 22,754                    | 23,269                  |
| <b><i>TOTAL OPERATING BUDGET</i></b>   | <b><i>\$186,064</i></b>    | <b><i>\$161,302</i></b>    | <b><i>\$173,231</i></b>   | <b><i>\$180,401</i></b> |

## VICTIM WITNESS



### ***Mission Statement***

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

### ***Budget Narrative***

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

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

RASA funding provides 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.

## 2023 ADAMS COUNTY BUDGET

Victim Witness (continued)

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

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

### ***Departmental Goals***

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

### ***Performance Measures***

| Strategic Goal(s)                           | Measure  | 2020 Actual | 2021 Actual | 2022 Actual | 2023 Projected |
|---|--|-------------|-------------|-------------|----------------|
| <a href="#">Goal 3:</a><br>Criminal Justice | Number of new victim assistance cases                | 1,273       | 1,357       | 1,163       | 1,200          |
|   | % of new cases that are related to domestic violence | 8.06%       | 9.04%       | 15%         | 10%            |
|   | % of new cases that are related to theft             | 29.72%      | 17.9%       | 20%         | 20%            |
|   | % of new cases that are related to abuse             | 9.88%       | 9.5%        | 10%         | 10%            |
|   | % of new cases that are related to assault           | 15.33%      | 13.30%      | 10%         | 15%            |
|   | % of new cases that are related to DUI               | 16.37%      | 15.58%      | 15%         | 15%            |
|   | Escort victims to and from court                     | Yes         | Yes         | Yes         | Yes            |

### ***Position Count***

|                    | 2020 Budget | 2021 Budget | 2022 Budget | 2023 Budget |
|--------------------|-------------|-------------|-------------|-------------|
| Budgeted Positions | 7           | 6           | 6           | 6           |

## 2023 ADAMS COUNTY BUDGET

Victim Witness (continued)

### *Revenue & Expense Detail*

| Account Description                    | 2020<br>Actuals<br>Audited | 2021<br>Actuals<br>Audited | 2022<br>Adopted<br>Budget | 2023<br>Final<br>Budget |
|--|----------------------------|----------------------------|---------------------------|-------------------------|
| <b><i>Revenues:</i></b>                |                            |                            |                           |                         |
| Federal Funding                        | 120,733                    | 125,719                    | 107,503                   | 107,503                 |
| State Funding                          | 96,910                     | 109,406                    | 104,604                   | 108,786                 |
| Charges for Services                   | 5,469                      | 7,525                      | 5,000                     | 5,000                   |
| Restitution                            | -                          | -                          | -                         | -                       |
| Miscellaneous                          | -                          | -                          | -                         | -                       |
| Contributions and Donations            | 478                        | 1,254                      | 1,000                     | 1,000                   |
| Other Grant                            | 210                        | -                          | -                         | -                       |
| <b><i>TOTAL REVENUES</i></b>           | <b>\$223,800</b>           | <b>\$243,904</b>           | <b>\$218,107</b>          | <b>\$222,289</b>        |
| <b><i>Expenses:</i></b>                |                            |                            |                           |                         |
| Professional Services                  | 4,159                      | 14,294                     | 11,600                    | 21,627                  |
| Dues/Memberships                       | -                          | -                          | 100                       | 100                     |
| Victim Assistance                      | 856                        | 628                        | 1,700                     | 2,000                   |
| Contracted Services                    | 705                        | 722                        | 993                       | 1,422                   |
| Training                               | 80                         | 435                        | 600                       | 600                     |
| Conferences                            | -                          | -                          | -                         | -                       |
| Travel - Mileage                       | 29                         | 198                        | 250                       | 500                     |
| Travel - Meals                         | -                          | 160                        | 100                       | 200                     |
| Travel - Other                         | -                          | -                          | 50                        | 50                      |
| Travel - Lodging                       | -                          | 605                        | 300                       | -                       |
| Building Repair/Maintenance            | -                          | -                          | -                         | -                       |
| Telephone                              | 555                        | 411                        | 600                       | 642                     |
| Cell Phone                             | 829                        | 809                        | 840                       | 2,880                   |
| Internet                               | -                          | -                          | -                         | 111                     |
| Supplies                               | 1,221                      | 558                        | 1,611                     | 2,474                   |
| Postage/Shipping                       | -                          | -                          | -                         | -                       |
| Publications Subscriptions             | 168                        | 172                        | 170                       | 170                     |
| Minor Equipment                        | 6,369                      | 2,586                      | -                         | 1,475                   |
| Miscellaneous                          | -                          | -                          | -                         | -                       |
| <b><i>TOTAL OPERATING EXPENSES</i></b> | <b>\$14,971</b>            | <b>\$21,578</b>            | <b>\$18,914</b>           | <b>\$34,251</b>         |
| Salaries                               | 260,795                    | 285,549                    | 292,878                   | 279,465                 |
| FICA ER                                | 19,614                     | 21,135                     | 22,405                    | 21,381                  |
| Allocated Benefits                     | 107,989                    | 111,157                    | 130,340                   | 127,441                 |
| <b><i>TOTAL OPERATING BUDGET</i></b>   | <b>\$403,369</b>           | <b>\$439,419</b>           | <b>\$464,537</b>          | <b>\$462,538</b>        |

2023 ADAMS COUNTY BUDGET

**TRANSFERS**

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

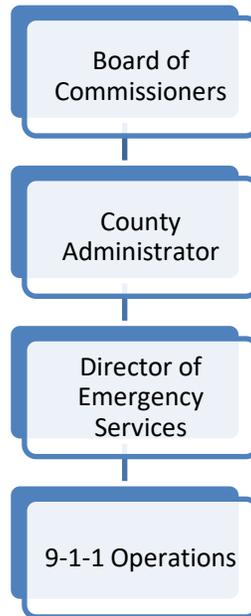
***Revenue & Expense Detail***

| Account Description              | 2020<br>Actuals<br>Audited | 2021<br>Actuals<br>Audited | 2022<br>Adopted<br>Budget | 2023<br>Tentative<br>Budget |
|----------------------------------|----------------------------|----------------------------|---------------------------|-----------------------------|
| <b><i>Transfers In:</i></b>      |                            |                            |                           |                             |
| Affordable Housing Fund          | 34,019                     | 42,267                     | 25,000                    | 25,000                      |
| Court Reserved Fund              | -                          | -                          | -                         | 120,805                     |
| Liquid Fuels Fund                | 8,000                      | 8,000                      | 8,000                     | 8,000                       |
| Domestic Relations               | 1,392,099                  | 1,255,798                  | 1,022,950                 | 1,387,714                   |
| Appropriated Fund Balance        | -                          | -                          | 4,790,934                 | 2,636,774                   |
| Hotel Tax Fund                   | 361,824                    | 116,684                    | 130,000                   | 130,000                     |
| Records Management               | 44,860                     |                            | -                         | -                           |
| Unclaimed Money                  | 458                        | 332                        | -                         | -                           |
| <b><i>TOTAL TRANSFER IN</i></b>  | <b>\$1,841,261</b>         | <b>\$1,423,081</b>         | <b>\$5,976,884</b>        | <b>\$4,308,293</b>          |
| <b><i>Transfers Out:</i></b>     |                            |                            |                           |                             |
| Ag Land Fund*                    | -                          | 700,000                    | 360,000                   | 360,000                     |
| Conservation District            | 375,892                    | 403,675                    |                           | -                           |
| Open Space/Park and Recreation*  | -                          | -                          | 260,000                   | 260,000                     |
| 911 Telecommunications Fund**    | 1,721,806                  | 1,633,339                  | 1,867,040                 | 2,030,754                   |
| Children & Youth Fund**          | 7,650                      | 3,218,464                  | 1,048,607                 | 1,182,885                   |
| Independent Living Grant**       | 26,210                     | 188,183                    | 40,702                    | 2,323                       |
| Hazardous Materials Fund**       | 51,004                     | 44,045                     | 63,926                    | 59,689                      |
| Domestic Relations               | 276,191                    | 254,076                    | -                         | -                           |
| Capital Projects - GO 2012       | -                          | -                          | -                         | -                           |
| Capital Projects - Reserve       | 172,134                    | -                          | -                         | 120,805                     |
| <b><i>TOTAL TRANSFER OUT</i></b> | <b>\$2,630,887</b>         | <b>\$6,441,782</b>         | <b>\$3,640,275</b>        | <b>\$4,016,456</b>          |

\*These items are found in the transfer out section of the contingency summary on page 42.

\*\*Note the amount of expenditures that exceed revenues for these funds is considered a contribution made by the General Fund (\$3,275,651).

## 911 TELECOMMUNICATIONS



### ***Mission Statement***

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

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

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

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

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

***Budget Narrative***

The proposed 2023 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 2023. 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.

## 2023 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   | 2019 Actual | 2020 Actuals | 2021 Actual | 2022 Projected |
|--|---|-------------|--------------|-------------|----------------|
| <a href="#"><u>Goal 4:</u></a><br>Emergency Preparedness | Police calls received for service                         | 202,021     | 197,734      | 204,955     | 211,103        |
|  | Police incidents recorded                                 | 42,845      | 43,276       | 44,854      | 46,120         |
|  | Fire/EMS incidents reported                               | 11,794      | 13,289       | 14,102      | 14,385         |
|  | Number of 9-1-1 calls                                     | 29,158      | 30,835       | 28,601      | 29,460         |
|  | Administrative 9-1-1 calls reported                       | 78,469      | 30,835       | 78,604      | 80,177         |
|  | Maintain a qualified and trained emergency response staff | Yes         | Yes          | Yes         | Yes            |

### ***Position Count***

|                    | 2020 Budget | 2021 Budget | 2022 Budget | 2023 Budget |
|--------------------|-------------|-------------|-------------|-------------|
| Budgeted Positions | 37          | 37          | 37          | 37          |

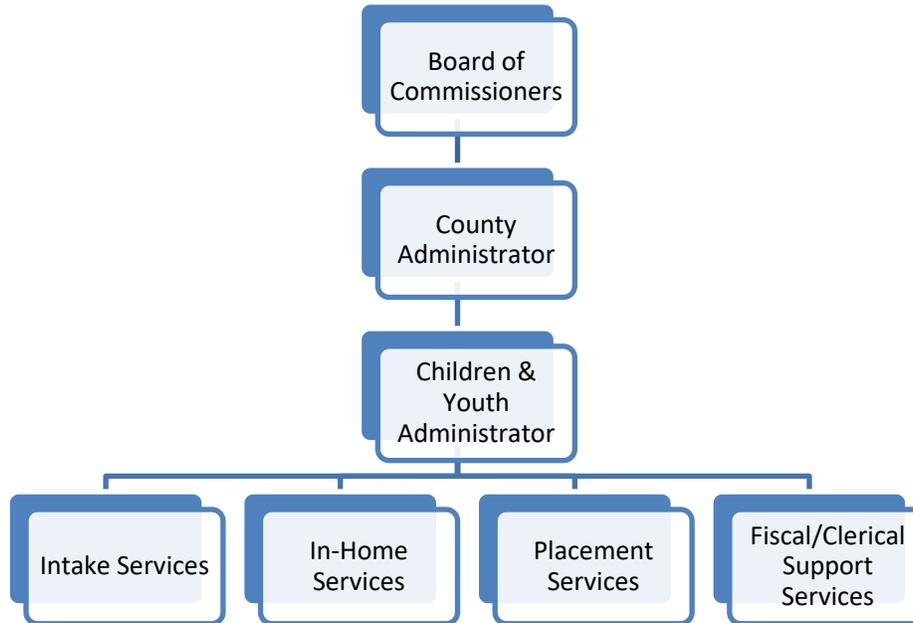
## 2023 ADAMS COUNTY BUDGET

911 Telecommunications (continued)

### *Revenue & Expense Detail*

| Account Description                    | 2020<br>Actuals<br>Audited | 2021<br>Actuals<br>Audited | 2022<br>Adopted<br>Budget | 2023<br>Final<br>Budget   |
|--|----------------------------|----------------------------|---------------------------|---------------------------|
| <b><i>Revenues:</i></b>                |                            |                            |                           |                           |
| State Funding                          | 114,983                    | 118,288                    | -                         | -                         |
| Charges for Services                   | 28,074                     | 27,354                     | 26,274                    | 26,274                    |
| Public Safety Telephone Fee            | 2,213,429                  | 2,265,722                  | 2,100,000                 | 2,100,000                 |
| Interest Income                        | 2,735                      | 4,088                      | 4,519                     | 4,000                     |
| <b><i>TOTAL REVENUES</i></b>           | <b><i>\$2,359,221</i></b>  | <b><i>\$2,415,452</i></b>  | <b><i>\$2,130,793</i></b> | <b><i>\$2,130,274</i></b> |
| <b><i>Expenses:</i></b>                |                            |                            |                           |                           |
| Professional Services                  | -                          | -                          | 20,000                    | -                         |
| Technical Services                     | -                          | -                          | -                         | 20,000                    |
| Advertising                            | 144                        | 143                        | 574                       | 475                       |
| Dues/Memberships                       | 2,389                      | 2,318                      | 2,495                     | 2,555                     |
| Contracted Services                    | 1,665,921                  | 1,377,060                  | 1,435,193                 | 1,452,649                 |
| Training                               | 4,481                      | 9,817                      | 10,000                    | 33,172                    |
| Conferences                            | -                          | 250                        | 1,200                     | 2,575                     |
| Travel - Mileage                       | -                          | 750                        | 500                       | 750                       |
| Travel - Meals                         | -                          | 131                        | 350                       | 400                       |
| Travel - Other                         | -                          | 1                          | -                         | 500                       |
| Travel - Lodging                       | -                          | 573                        | 2,500                     | 2,000                     |
| Vehicle Repair Maintenance             | -                          | -                          | 500                       | 500                       |
| Equipment Repair/Maintenance           | 21,843                     | 7,354                      | 22,000                    | 29,500                    |
| Rental of land and buildings           | 372,428                    | 383,676                    | 396,022                   | 407,902                   |
| Telephone                              | 20,861                     | 21,048                     | 22,000                    | 22,389                    |
| Cell Phone                             | 335                        | 301                        | 310                       | 780                       |
| Electric                               | 38,868                     | 41,752                     | 42,100                    | 42,445                    |
| Fuel Oil/Natural Gas                   | 2,743                      | 9,096                      | 12,425                    | 12,425                    |
| Internet                               | 12,877                     | 12,636                     | -                         | 3,664                     |
| Insurance                              | -                          | -                          | 200                       | 200                       |
| Supplies                               | 3,587                      | 4,379                      | 7,500                     | 20,153                    |
| Postage/Shipping                       | 12                         | 81                         | 75                        | 75                        |
| Gasoline for County Vehicles           | 984                        | 932                        | 3,000                     | 2,000                     |
| Uniforms /Accessories                  | 1,179                      | 61                         | 3,000                     | 3,000                     |
| Minor Equipment                        | 12,763                     | 15,736                     | 14,943                    | 13,700                    |
| <b><i>TOTAL OPERATING EXPENSES</i></b> | <b><i>\$2,161,415</i></b>  | <b><i>\$1,888,149</i></b>  | <b><i>\$1,996,887</i></b> | <b><i>\$2,073,809</i></b> |
| Salaries                               | 1,299,043                  | 1,431,513                  | 1,365,602                 | 1,414,558                 |
| FICA ER                                | 95,150                     | 105,826                    | 104,240                   | 108,214                   |
| Allocated Benefits                     | 520,669                    | 526,014                    | 531,105                   | 564,447                   |
| <b><i>TOTAL OPERATING BUDGET</i></b>   | <b><i>\$4,076,277</i></b>  | <b><i>\$3,951,502</i></b>  | <b><i>\$3,997,834</i></b> | <b><i>\$4,161,028</i></b> |
| <b><i>Transfers:</i></b>               |                            |                            |                           |                           |
| Transfer In                            | 1,721,806                  | 1,633,339                  | 1,867,041                 | 2,030,754                 |
| <b><i>TOTAL TRANSFERS</i></b>          | <b><i>\$1,721,806</i></b>  | <b><i>\$1,633,339</i></b>  | <b><i>\$1,867,041</i></b> | <b><i>\$2,030,754</i></b> |

## CHILDREN & YOUTH SERVICES



### ***Mission Statement***

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

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

### **Anticipated Outcomes:**

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

## ***Budget Narrative***

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

Keeping staff safe and their morale up during a 2+ year worldwide pandemic, ensuring that staff are feeling appreciated, recognized, and feel engaged in the Agency after our transition to a hybrid work environment.

For the past 2 years, as we have seen Covid come and go several times, staff have primarily been working from home, and can come into the office as needed. Overall, staff have shared that they really are enjoying this balance between working at home and in the office. Newer staff are in the office much more than seasoned staff members. Some staff members need to be in the office more frequently due to performance issues as they cannot adequately manage their time yet and need supervisory support and presence. We will not allow the quality of our services to be sacrificed because we are doing things differently. We have noticed that personnel challenges have really dwindled having the opportunity to work from home and this speaks to the positive impact it had on staff. Supervisors are closely monitoring this to make sure everyone is working in their optimal work environment.

Hybrid work is our plan for our permanent and ongoing work environment, and it appears to be what is best for our Agency. In saying all this, our challenge is getting to know staff personally when not seeing them in person on a regular basis. We have mentors, a field coach, orientation and onboarding and supervisors to help bridge this gap and make staff feel acclimated, but we know it is a challenge that our staff are working one of the most traumatic jobs out there and need to feel supported by and connected to the Agency. This is directly connected to staff retention, which is addressed later in this template. Also, our staff are certainly first responders, risking their own personal safety each day, possibly bringing Covid home to their own children and families. We want to make sure that staff are not only feeling valued by our Agency, but by the community and our county partners and regularly being recognized as such.

We have sustained good engagement practices and our focus on kinship as our first option for out of home placements. We have seen amazing growth in our Agency's engagement skills in past several years and take a lot of pride in this area. We have seen a practice shift in how we "do business". Family Meetings, Team Meetings, Family Finding, regular family engagement, enhanced legal representation and prioritizing kinship is how we do business now- as new staff come into the Agency, they know this is just the expectation. Justice Works Youth Care has been instrumental in supporting the Agency with timely crisis and rapid response meetings and having a well-developed plan. We also have an amazing internal Family Engagement team that supports our staff daily. It is exciting that this has become a norm within our Agency.

There is a Focus on child well-being- we feel that Child Permanency and Safety are well defined for us, but we have really been trying to focus on what it means to us and how we can integrate and assess it as part of our regular practice. We knew we wanted to assess the child from a holistic approach- how they are doing physically, emotionally, medically, behaviorally, cognitively, and what we can do to set them up for a successful future that may include eliminating recidivism and continued involvement in the system- short and long term. Promoting, advocating, understanding, and addressing child, youth, and caregiver functioning in physical, behavioral, social, and cognitive areas. A focus on well-being should be integrated into understanding what is best for a child and what permanency goal is best for them. We are very excited to see where this focus takes us.

Topics of Exploration related to Child Wellbeing:

## 2023 ADAMS COUNTY BUDGET

Children & Youth Services (continued)

Brain development, long-term effects, attachment, nature vs. nurture, and improving bonding between 0-5 children and caregivers.

- Indicators and/or tangible observations of Child Wellbeing that are measurable:
- Parent/ child interaction
- Healthy relationships/ support system
- Is the child thriving emotionally?
- Physical and mental health
- How often are we receiving referrals?
- How many generations have we been involved with?
- Does the child have goals for the future?
- Are basic needs being met?
- Improved physically health
- Healthier interactions with the child
- Positive self-image by the child
- Less high-risk behaviors
- Positive and healthy relationships
- Less need for the system to stay involved or become involved again

There is focus on staff morale- For those working in child welfare, the importance of self-care and a healthy work-life balance cannot be stressed enough. It is essential for us to take care of our staff, for the sake of the families that we serve. It is paramount to us retaining staff and keeping them physically and emotionally safe. Furthermore, we, as an Administration must model this behavior to ensure staff know that we are serious about this being important for everyone. Our agency has continued supporting staff by holding regular staffing's for cases, having de-briefings available when needed, sharing permanency successes at staff meetings and by email, 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, promoting self-care, and an annual (virtual the past 2 years) staff retreat. We are communicating with each other daily through texting, phone calls, emails, and Teams meetings. The Administrator sends out daily emails regarding useful information, information from CWRC, training opportunities, self-care techniques, communication from the state and county and reminding all of us that we are in this together. Teaming is more important than ever, and we have made amazing strides in this area.

Our local children's roundtable and our Children and Youth advisory board are committed to ensuring that the community become aware of the significant and positive changes in child welfare and how Adams County wants to champion this cause and making sure that caseworkers are getting the respect and recognition. They are walking into homes that most people in our community would not dare in the midst of such a pandemic

### **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.

## 2023 ADAMS COUNTY BUDGET

Children & Youth Services (continued)

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

### **In-Home Services**

#### **Child Protective Services**

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

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

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

#### **Family Support Services**

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

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

#### **Permanency Services**

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

**In Summary**, the Agency continues to meet our mission- to provide a work environment that is educational, responsive, efficient, and safe for our staff, so we can deliver high quality services to ensure

## 2023 ADAMS COUNTY BUDGET

Children & Youth Services (continued)

that each child and youth in Adams County has a safe and permanent family. We will also provide direct and contracted services to assist those children and families who are engaged with our system. Believing that families are the best place for children and youth to grow up, we will make every effort to enhance the family’s capacity to meet the child / youth’s well-being to include physical, emotional, behavioral, and educational needs.

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

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

### ***Departmental Goals***

- Assure child safety in their home and community.
- Support and preserve child permanency with their family.
- Provide direct social services to children living in their own homes as well as referral and case management services all throughout 2023.
- 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  | 2020 Actual | 2021 Actual | 2022 Actual | 2023 Projected |
|---|--|-------------|-------------|-------------|----------------|
| <a href="#"><u>Goal 5:</u></a><br>Healthy Communities | Number of children served in Adams County                  | 1,467       | 1,300       | 1,713       | 1,800          |
|   | Number of child abuse reports filed                        | 1,090       | 1,345       | 1,462       | 1,525          |
|   | Number of adoptions  | 6           | 4           | 6           | 13             |
|   | Number of placement days of care                           | 13,458      | 14,965      | 15,726      | 14,176         |
|   | Percentage of children in out of home care placed with kin | 56%         | 41%         | 44%         | 48%            |

### ***Position Count***

|                    | 2020 Budget | 2021 Budget | 2022 Budget | 2023 Budget |
|--------------------|-------------|-------------|-------------|-------------|
| Budgeted Positions | 50          | 51          | 52          | 52          |

## 2023 ADAMS COUNTY BUDGET

Children & Youth Services (continued)

### *Revenue & Expense Detail*

| Account Description          | 2020<br>Actuals<br>Audited | 2021<br>Actuals<br>Audited | 2022<br>Adopted<br>Budget | 2023<br>Final<br>Budget |
|------------------------------|----------------------------|----------------------------|---------------------------|-------------------------|
| <b><u>Revenues:</u></b>      |                            |                            |                           |                         |
| Federal Funding              | 1,720,885                  | 960,655                    | 1,676,020                 | 1,286,912               |
| State Funding                | 6,576,691                  | 4,491,291                  | 6,605,249                 | 6,758,734               |
| Charges for Services         | -                          | -                          | -                         | -                       |
| Parental Support             | 95,834                     | 84,861                     | 120,000                   | 110,000                 |
| Interest Income              | 446                        | -                          | 200                       | -                       |
| Contributions and Donations  | -                          | -                          | -                         | -                       |
| Sale of an Asset             | 1,800                      | 460                        | -                         | -                       |
| <b><i>TOTAL REVENUES</i></b> | <b>\$8,395,656</b>         | <b>\$5,537,267</b>         | <b>\$8,401,469</b>        | <b>\$8,155,646</b>      |

### **Expenses:**

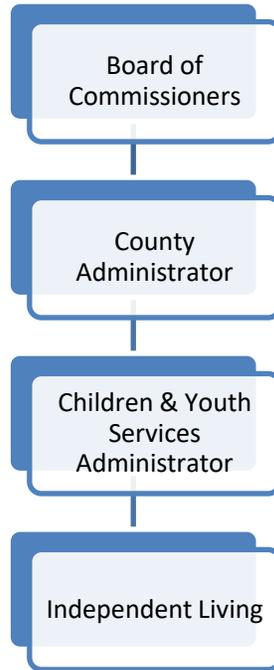
|                              |           |           |           |           |
|------------------------------|-----------|-----------|-----------|-----------|
| Professional Services        | 1,838,693 | 1,596,497 | 1,906,222 | 1,815,441 |
| Legal Fees                   | 62,650    | 58,800    | 69,000    | 145,200   |
| Court Appointed Counsel      | -         | -         | -         | -         |
| Foster Care-CY               | 1,324,955 | 1,367,335 | 1,400,000 | 1,300,000 |
| Foster Care-JPO              | 53,359    | 26,244    | 45,000    | 25,000    |
| Instit'l Care-Dependents CY  | 667,876   | 940,132   | 910,000   | 820,000   |
| Instit'l Care-Offenders JPO  | 463,015   | 532,578   | 545,000   | 450,000   |
| Advertising                  | 911       | 672       | 1,400     | 1,800     |
| Dues/Memberships             | 3,715     | 3,715     | 4,000     | 4,000     |
| Application Filing Fee       | 650       | 1,611     | 1,750     | 800       |
| Contracted Services          | 41,138    | 37,556    | 38,327    | 81,969    |
| Training                     | 1,060     | 3,575     | 4,600     | 2,600     |
| Conferences                  | 510       | 3,300     | 4,500     | 3,500     |
| Travel - Mileage             | 18,480    | 12,558    | 25,100    | 24,000    |
| Travel - Meals               | 851       | 410       | 2,250     | 1,250     |
| Travel - Other               | 792       | 2,837     | 750       | 900       |
| Travel - Lodging             | 167       | -         | 600       | 1,000     |
| Vehicle Repair/Maintenance   | 1,267     | 3,592     | 2,500     | 4,000     |
| Equipment Repair/Maintenance | -         | -         | -         | -         |
| Rental of land and buildings | 206,031   | 197,301   | 212,754   | 225,230   |
| Telephone                    | 1,739     | 752       | 1,150     | 5,687     |
| Cell Phone                   | 29,544    | 31,774    | 28,800    | 28,793    |
| Electric                     | 13,182    | 13,688    | 14,400    | 33,900    |
| Fuel Oil/Natural Gas         | 4,368     | 4,780     | 5,250     | 5,000     |
| Water/Sewer                  | 3,240     | 1,966     | 2,250     | 750       |
| Disposal of Waste            | 940       | 1,445     | 1,200     | 1,560     |

## 2023 ADAMS COUNTY BUDGET

Children & Youth Services (continued)

| Account Description                    | 2020<br>Actuals<br>Audited | 2021<br>Actuals<br>Audited | 2022<br>Adopted<br>Budget | 2023<br>Tentative<br>Budget |
|--|----------------------------|----------------------------|---------------------------|-----------------------------|
| Internet                               | 15,240                     | 25,504                     | 26,880                    | 32,469                      |
| Youth Stipends                         | -                          | -                          | -                         | -                           |
| Client Healthcare                      | 697                        | 512                        | 700                       | 300                         |
| Supplies                               | 19,160                     | 25,955                     | 26,500                    | 29,435                      |
| Publications/Subscriptions             | 1,124                      | 1,034                      | 1,100                     | 1,100                       |
| Postage/Shipping                       | 7,314                      | 6,939                      | 7,800                     | 7,000                       |
| Gasoline for County Vehicles           | 3,455                      | 6,637                      | 7,200                     | 11,500                      |
| Minor Equipment                        | 24,215                     | 42,098                     | 14,190                    | 18,174                      |
| Miscellaneous                          | -                          | -                          | -                         | -                           |
| Indirect Cost                          | 240,122                    | 242,234                    | 240,000                   | 240,000                     |
| <b><i>TOTAL OPERATING EXPENSES</i></b> | <b>\$5,050,460</b>         | <b>\$5,194,031</b>         | <b>\$5,551,173</b>        | <b>\$5,322,358</b>          |
| Salaries                               | 2,195,576                  | 2,348,592                  | 2,572,206                 | 2,598,934                   |
| FICA ER                                | 163,504                    | 174,256                    | 196,774                   | 198,350                     |
| Allocated Benefits                     | 993,766                    | 1,038,852                  | 1,129,923                 | 1,218,889                   |
| <b><i>TOTAL EXPENSES</i></b>           | <b>\$8,403,306</b>         | <b>\$8,755,731</b>         | <b>\$9,450,076</b>        | <b>\$9,338,531</b>          |
| <br>                                   |                            |                            |                           |                             |
| <b><i>Transfers:</i></b>               |                            |                            |                           |                             |
| Transfer In                            | 7,650                      | 3,218,464                  | 1,048,607                 | 1,182,885                   |
| Transfer Out                           | -                          | -                          | -                         | -                           |
| <b><i>TOTAL TRANSFERS</i></b>          | <b>\$7,650</b>             | <b>\$3,218,464</b>         | <b>\$1,048,607</b>        | <b>\$1,182,885</b>          |

## INDEPENDENT LIVING



### ***Mission Statement***

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

### ***Budget Narrative***

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

## 2023 ADAMS COUNTY BUDGET

Independent Living (continued)

### *Departmental Goals*

- Assess youth’s needs and establish goals to support their plans for adulthood.
- Assist youth with their transition from out of home placement or living with a parent/guardian to begin living independently.
- Offer training and resources to youth on effective life skills, prevention, educational, and employment opportunities, safe and affordable housing, and permanent connections in order to become self-sufficient, contributing members of our community throughout 2023.

### *Performance Measures*

| Strategic Goal(s)                              | Measure   | 2020 Actual | 2021 Actual | 2022 Actual | 2023 Projected |
|--|---|-------------|-------------|-------------|----------------|
| <a href="#">Goal 5:</a><br>Healthy Communities | Educate youth in Adams County with their transition into independent living | Yes         | Yes         | Yes         | Yes            |
|  | Number of transition caseworkers  | 3           | 3           | 3           | 3-4            |

### *Position Count*

|                    | 2020 Budget | 2021 Budget | 2022 Budget | 2023 Budget |
|--------------------|-------------|-------------|-------------|-------------|
| Budgeted Positions | 6           | 6           | 6           | 6           |

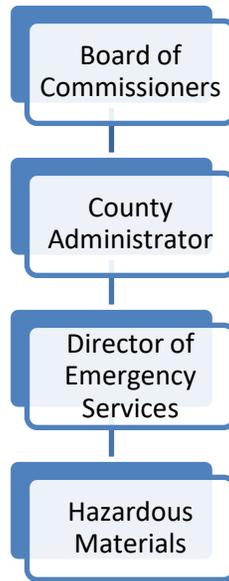
2023 ADAMS COUNTY BUDGET

Independent Living (continued)

***Revenue & Expense Detail***

| Account Description                    | 2020<br>Actuals<br>Audited | 2021<br>Actuals<br>Audited | 2022<br>Adopted<br>Budget | 2023<br>Final<br>Budget |
|--|----------------------------|----------------------------|---------------------------|-------------------------|
| <b><i>Revenues:</i></b>                |                            |                            |                           |                         |
| Federal Funding                        | 37,193                     | 48,796                     | 53,928                    | 49,306                  |
| State Funding                          | 389,534                    | 330,902                    | 463,456                   | 493,055                 |
| Other Grant                            | -                          | -                          | -                         | 6,500                   |
| Contributions and Donations            | -                          | -                          | -                         | -                       |
| <b><i>TOTAL REVENUES</i></b>           | <b><i>\$426,727</i></b>    | <b><i>\$379,698</i></b>    | <b><i>\$517,384</i></b>   | <b><i>\$548,861</i></b> |
| <b><i>Expenses:</i></b>                |                            |                            |                           |                         |
| Professional Services                  | 6,250                      | 18,319                     | 30,000                    | 25,000                  |
| Advertising                            | -                          | -                          | -                         | -                       |
| Application Filing Fee                 | -                          | -                          | -                         | -                       |
| Training                               | -                          | -                          | -                         | -                       |
| Conferences                            | -                          | 149                        | 1,260                     | 1,260                   |
| Travel - Mileage                       | 559                        | 777                        | 2,000                     | 2,000                   |
| Travel - Meals                         | -                          | 172                        | 450                       | 300                     |
| Travel - Other                         | -                          | -                          | -                         | -                       |
| Travel - Lodging                       | -                          | -                          | -                         | 550                     |
| Building Repair/Maintenance            | -                          | -                          | -                         | 250                     |
| Vehicle Repair Maintenance             | -                          | 694                        | 500                       | 500                     |
| Rental of land and buildings           | 15,900                     | 21,066                     | 23,100                    | 23,400                  |
| Television                             | 2,290                      | 2,611                      | 2,640                     | 4,550                   |
| Youth Stipends                         | 9,776                      | 64,731                     | 22,000                    | 28,500                  |
| Supplies                               | 4,078                      | 8,728                      | 6,500                     | 5,500                   |
| Publications Subscriptions             | -                          | -                          | -                         | -                       |
| Postage/Shipping                       | 66                         | -                          | -                         | -                       |
| Minor Equipment                        | -                          | 1,459                      | -                         | -                       |
| <b><i>TOTAL OPERATING EXPENSES</i></b> | <b><i>\$38,919</i></b>     | <b><i>\$118,706</i></b>    | <b><i>\$88,450</i></b>    | <b><i>\$91,810</i></b>  |
| Salaries                               | 264,375                    | 288,763                    | 304,205                   | 306,338                 |
| FICA ER                                | 19,326                     | 21,020                     | 23,272                    | 23,435                  |
| Allocated Benefits                     | 130,317                    | 139,392                    | 142,159                   | 129,601                 |
| <b><i>TOTAL OPERATING BUDGET</i></b>   | <b><i>\$452,937</i></b>    | <b><i>\$567,881</i></b>    | <b><i>\$558,086</i></b>   | <b><i>\$551,184</i></b> |
| <b><i>Transfers:</i></b>               |                            |                            |                           |                         |
| Transfer In                            | 26,210                     | 188,183                    | 40,702                    | 2,323                   |
| Transfer Out                           | -                          | -                          | -                         | -                       |
| <b><i>TOTAL TRANSFERS</i></b>          | <b><i>\$26,210</i></b>     | <b><i>\$188,183</i></b>    | <b><i>\$40,702</i></b>    | <b><i>\$2,323</i></b>   |

## HAZARDOUS MATERIALS



### ***Mission Statement***

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

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

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

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

### ***Budget Narrative***

For Fiscal year 2023, 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.

## 2023 ADAMS COUNTY BUDGET

Hazardous Materials (continued)

In 2023, 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 2023, we are continuing upkeep on the Ford F550, Ford Explorer, the trailers, service on the Altair 5 gas meter, calibration of ludlums, and ARC Map license. 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.

### ***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   | 2020 Actual | 2021 Actual | 2022 Actual | 2023 Projected |
|---|---|-------------|-------------|-------------|----------------|
| <a href="#">Goal 4:</a><br>Emergency Preparedness | Number of Hazardous Materials Incidents responded to                                  | 19          | 8           | 3           | 3              |
|   | Number of Pennsylvania Emergency Incident Reporting System (PEIRS) reported incidents | 92          | 51          | 58          | 65             |

### ***Position Count***

|                    | 2020 Budget | 2021 Budget | 2022 Budget | 2023 Budget |
|--------------------|-------------|-------------|-------------|-------------|
| Budgeted Positions | 1           | 1           | 1           | 1           |

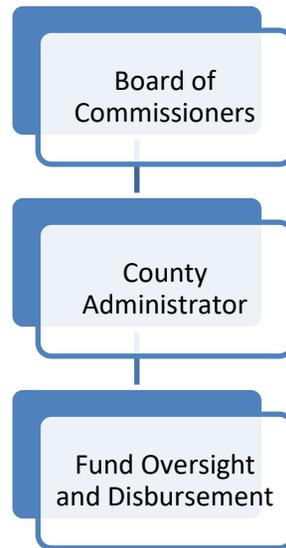
2023 ADAMS COUNTY BUDGET

Hazardous Materials (continued)

**Revenue & Expense Detail**

| Account Description             | 2020<br>Actuals<br>Audited | 2021<br>Actuals<br>Audited | 2022<br>Adopted<br>Budget | 2023<br>Final<br>Budget |
|---------------------------------|----------------------------|----------------------------|---------------------------|-------------------------|
| <b><u>Revenues:</u></b>         |                            |                            |                           |                         |
| Federal Funding                 | 2,120                      | 696                        | 17,636                    | 1,000                   |
| State Funding                   | 27,029                     | 26,450                     | 26,499                    | 17,341                  |
| User Fees-Chemical              | 27,450                     | 31,425                     | 30,000                    | 30,000                  |
| User Fees-Planning              | 3,500                      | 3,800                      | 3,400                     | 3,400                   |
| Spill Reimbursement             | 6,996                      | -                          | 3,000                     | 1,500                   |
| Interest Income                 | 13                         | 1                          | 10                        | 10                      |
| <b>TOTAL REVENUES</b>           | <b>\$67,108</b>            | <b>\$62,372</b>            | <b>\$80,545</b>           | <b>\$53,251</b>         |
| <b><u>Expenses:</u></b>         |                            |                            |                           |                         |
| Professional Services           | -                          | -                          | 15,396                    | 8,000                   |
| Advertising                     | -                          | -                          | 40                        | 40                      |
| Dues/Memberships                | 215                        | -                          | 470                       | 275                     |
| Contracted Services             | -                          | 698                        | 700                       | 705                     |
| Training                        | 204                        | -                          | 5,900                     | -                       |
| Conferences                     | -                          | 494                        | 1,600                     | 1,480                   |
| Travel - Mileage                | -                          | -                          | 100                       | 100                     |
| Travel - Meals                  | -                          | 34                         | 400                       | 300                     |
| Travel - Other                  | -                          | -                          | 100                       | 100                     |
| Travel - Lodging                | -                          | 342                        | 1,900                     | 1,800                   |
| Vehicle Repair/Maintenance      | 1,103                      | 492                        | 1,500                     | 2,000                   |
| Equipment Repair/Maintenance    | -                          | -                          | 500                       | 500                     |
| Internet                        | 211                        | 481                        | 500                       | 480                     |
| Hazardous Spill Distribution    | 5,423                      | -                          | 3,000                     | 1,500                   |
| Supplies                        | 14,610                     | 4,694                      | 4,400                     | 3,000                   |
| Postage/Shipping                | 187                        | 104                        | 100                       | 100                     |
| Gasoline for County Vehicles    | 163                        | 237                        | 750                       | 750                     |
| Minor Equipment                 | 2,912                      | 1,680                      | 8,514                     | -                       |
| <b>TOTAL OPERATING EXPENSES</b> | <b>\$25,028</b>            | <b>\$9,256</b>             | <b>\$45,870</b>           | <b>\$21,130</b>         |
| Salaries                        | 53,127                     | 54,898                     | 56,302                    | 58,071                  |
| FICA ER                         | 3,750                      | 3,852                      | 4,307                     | 4,442                   |
| Allocated Benefits              | 36,207                     | 38,411                     | 37,991                    | 29,297                  |
| <b>TOTAL OPERATING BUDGET</b>   | <b>\$118,112</b>           | <b>\$106,417</b>           | <b>\$144,470</b>          | <b>\$112,940</b>        |
| Transfer In                     | 51,004                     | 44,045                     | 63,925                    | 59,689                  |
| Transfer Out                    | -                          | -                          | -                         | -                       |
| <b>TOTAL TRANSFERS</b>          | <b>\$51,004</b>            | <b>\$44,045</b>            | <b>\$63,925</b>           | <b>\$59,689</b>         |

## 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.

### ***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 2023.

## 2023 ADAMS COUNTY BUDGET

Act 13 Bridge Improvements (continued)

### *Performance Measures*

| Strategic Goal(s)                          | Measure                                   | 2020 Actual | 2021 Actual | 2022 Actual | 2023 Projected |
|--|---|-------------|-------------|-------------|----------------|
| <a href="#">Goal 3:</a><br>Conserve & Grow | # of County Bridges (Vehicular)           | 40          | 40          | 40          | 40             |
|  | # of Bridges rated Structurally Deficient | N/A         | N/A         | 1           | 1              |
|  | % of Bridges consider Fair or Good        | N/A         | N/A         | 97%         | 97%            |
|  | Average Sufficiency Rating                | N/A         | N/A         | 78.1        | 78.1           |

### *Position Count*

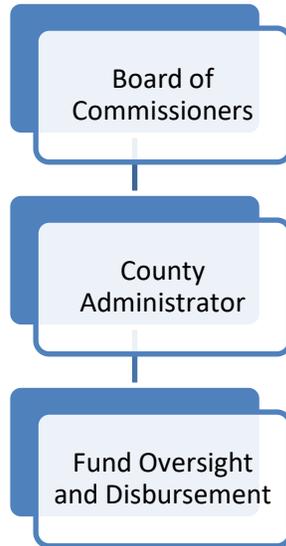
|                    | 2020 Budget | 2021 Budget | 2022 Budget | 2023 Budget |
|--------------------|-------------|-------------|-------------|-------------|
| Budgeted Positions | 0           | 0           | 0           | 0           |

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

### *Revenue & Expense Detail*

| Account Description             | 2020 Actuals Audited | 2021 Actuals Audited | 2022 Adopted Budget | 2023 Final Budget |
|---------------------------------|----------------------|----------------------|---------------------|-------------------|
| <b><u>Revenues:</u></b>         |                      |                      |                     |                   |
| State Funding                   | 145,187              | 100,830              | 125,000             | 170,000           |
| Interest Income                 | 6,006                | 3,872                | 5,000               | 500               |
| <b>TOTAL REVENUES</b>           | <b>\$151,193</b>     | <b>\$104,702</b>     | <b>\$130,000</b>    | <b>\$170,500</b>  |
| <b><u>Expenses:</u></b>         |                      |                      |                     |                   |
| Advertising                     | 414                  | -                    |                     |                   |
| Property Repair/Maintenance     | 78,634               | 620,318              | 162,000             | -                 |
| <b>TOTAL OPERATING EXPENSES</b> | <b>\$79,048</b>      | <b>\$620,318</b>     | <b>\$162,000</b>    | <b>\$-</b>        |

## 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 2023.

## 2023 ADAMS COUNTY BUDGET

Liquid Fuels (continued)

### *Performance Measures*

| Strategic Goal(s)                          | Measure                                   | 2020 Actual | 2021 Actual | 2022 Actual | 2023 Projected |
|--|---|-------------|-------------|-------------|----------------|
| <a href="#">Goal 3:</a><br>Conserve & Grow | # of County Bridges (Vehicular)           | 40          | 40          | 40          | 40             |
|  | # of Bridges rated Structurally Deficient | N/A         | N/A         | 1           | 1              |
|  | % of Bridges consider Fair or Good        | N/A         | N/A         | 97%         | 97%            |
|  | Average Sufficiency Rating                | N/A         | N/A         | 78.1        | 78.1           |

### *Position Count*

|                    | 2020 Budget | 2021 Budget | 2022 Budget | 2023 Budget |
|--------------------|-------------|-------------|-------------|-------------|
| Budgeted Positions | 0           | 0           | 0           | 0           |

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

### *Revenue & Expense Detail*

| Account Description             | 2020 Actuals Audited | 2021 Actuals Audited | 2022 Adopted Budget | 2023 Final Budget |
|---------------------------------|----------------------|----------------------|---------------------|-------------------|
| <b><u>Revenues:</u></b>         |                      |                      |                     |                   |
| State Funding                   | 346,146              | 491,726              | 406,000             | 516,000           |
| Charges for Services            | 400                  | -                    | -                   | -                 |
| Interest Income                 | 2,372                | 3,405                | 3,100               | 2,800             |
| Miscellaneous                   | -                    | -                    | -                   | -                 |
| <b>TOTAL REVENUES</b>           | <b>\$348,918</b>     | <b>\$495,131</b>     | <b>\$409,100</b>    | <b>\$518,000</b>  |
| <b><u>Expenses:</u></b>         |                      |                      |                     |                   |
| Advertising                     | -                    | -                    | 500                 | 500               |
| Property Repair/Maintenance     | 314,167              | 410,721              | 192,400             | 702,000           |
| <b>TOTAL OPERATING EXPENSES</b> | <b>\$314,167</b>     | <b>\$410,721</b>     | <b>\$192,900</b>    | <b>\$702,500</b>  |
| <b><u>Transfers:</u></b>        |                      |                      |                     |                   |
| Transfer In                     | -                    | -                    | -                   | -                 |
| Transfer Out                    | 8,000                | 8,000                | 8,000               | 8,000             |
| <b>TOTAL TRANSFERS</b>          | <b>\$8,000</b>       | <b>\$8,000</b>       | <b>\$8,000</b>      | <b>\$8,000</b>    |

## 2023 ADAMS COUNTY BUDGET

### HOTEL TAX FUND

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

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

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

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

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

| Account Description                    | 2020<br>Actuals<br>Audited | 2021<br>Actuals<br>Audited | 2022<br>Adopted<br>Budget | 2023<br>Final<br>Budget   |
|--|----------------------------|----------------------------|---------------------------|---------------------------|
| <b><i>Revenues:</i></b>                |                            |                            |                           |                           |
| Hotel Room Rental Tax                  | 1,288,531                  | 2,574,457                  | 1,900,000                 | 2,400,000                 |
| Penalty Late Fee Charges               | 26,576                     | 9,872                      | 4,500                     | 4,000                     |
| Interest Income                        | 22,666                     | 8,238                      | 4,500                     | 4,500                     |
| <b><i>TOTAL REVENUES</i></b>           | <b><i>\$1,337,773</i></b>  | <b><i>\$2,592,567</i></b>  | <b><i>\$1,909,000</i></b> | <b><i>\$2,408,500</i></b> |
| <b><i>Expenses:</i></b>                |                            |                            |                           |                           |
| Local County Grant                     | 1,000,000                  | 597,932                    | 515,000                   | 390,215                   |
| Tourist Promotion                      | 926,307                    | 1,851,678                  | 1,300,000                 | 1,800,000                 |
| <b><i>TOTAL OPERATING EXPENSES</i></b> | <b><i>\$1,926,307</i></b>  | <b><i>\$2,449,610</i></b>  | <b><i>\$1,815,000</i></b> | <b><i>\$2,190,215</i></b> |
| <b><i>Transfers:</i></b>               |                            |                            |                           |                           |
| Transfer Out                           | 361,824                    | 116,684                    | 130,000                   | 130,000                   |
| <b><i>TOTAL TRANSFERS</i></b>          | <b><i>\$361,824</i></b>    | <b><i>\$116,684</i></b>    | <b><i>\$130,000</i></b>   | <b><i>\$130,000</i></b>   |
| Budgeted Surplus                       | -                          | -                          | -                         | <b><i>88,285</i></b>      |

## 2023 ADAMS COUNTY BUDGET

### CAPITAL BUDGET

Capital expenditures are defined as goods that costs \$5,000 or more with a life of 12+ months. The yearly capital budget is created in conjunction with the county operating budget with departments completing worksheets with the project/item and cost as well as providing a quote for that project/item. The Building and Maintenance department assists with quotes on building projects and the IT department works with the departments when it comes to computer hardware and software to make sure the quotes are complete and accurate. This year, the capital budget is \$3,336,609 for the county. Approximately \$2.6 million of this budget will be funded through the 2020 bond issue and the remaining \$615,656 will be funded using ARPA funds and contribution from the General Fund of \$120,805. A breakdown of the 2023 capital budget follows:

***Revenue Detail***

| Account Description          | 2020<br>Actuals<br>Audited | 2021<br>Actuals<br>Audited | 2022<br>Adopted<br>Budget | 2023<br>Final<br>Budget |
|------------------------------|----------------------------|----------------------------|---------------------------|-------------------------|
| <b><i>Revenues:</i></b>      |                            |                            |                           |                         |
| Federal Funding              | -                          | -                          | -                         | -                       |
| State Funding                | 310,614                    | -                          | -                         | -                       |
| Interest Income              | 20,174                     | 35,778                     | -                         | -                       |
| Contributions & Donations    | 805,103                    | -                          | -                         | -                       |
| Miscellaneous                | 34,274                     | 19,752                     | -                         | -                       |
| Issuance of Debt             | 33,290,000                 | -                          | -                         | -                       |
| <b><i>TOTAL REVENUES</i></b> | <b><i>\$34,460,165</i></b> | <b><i>\$ 55,530</i></b>    | <b><i>\$-</i></b>         | <b><i>\$-</i></b>       |

**Note:** The 2021 Capital budget of \$2,417,962 was funded through a combination of 2020 Bond Proceeds (\$1,654,641) and reserves (\$763,321).

**Note:** The 2022 Capital budget of \$3,065,942 was funded through a combination of 2020 Bond Proceeds (\$1,975,300) and reserves (\$1,090,643).

## 2023 ADAMS COUNTY BUDGET

Capital Budget (continued)

***Expense Detail***

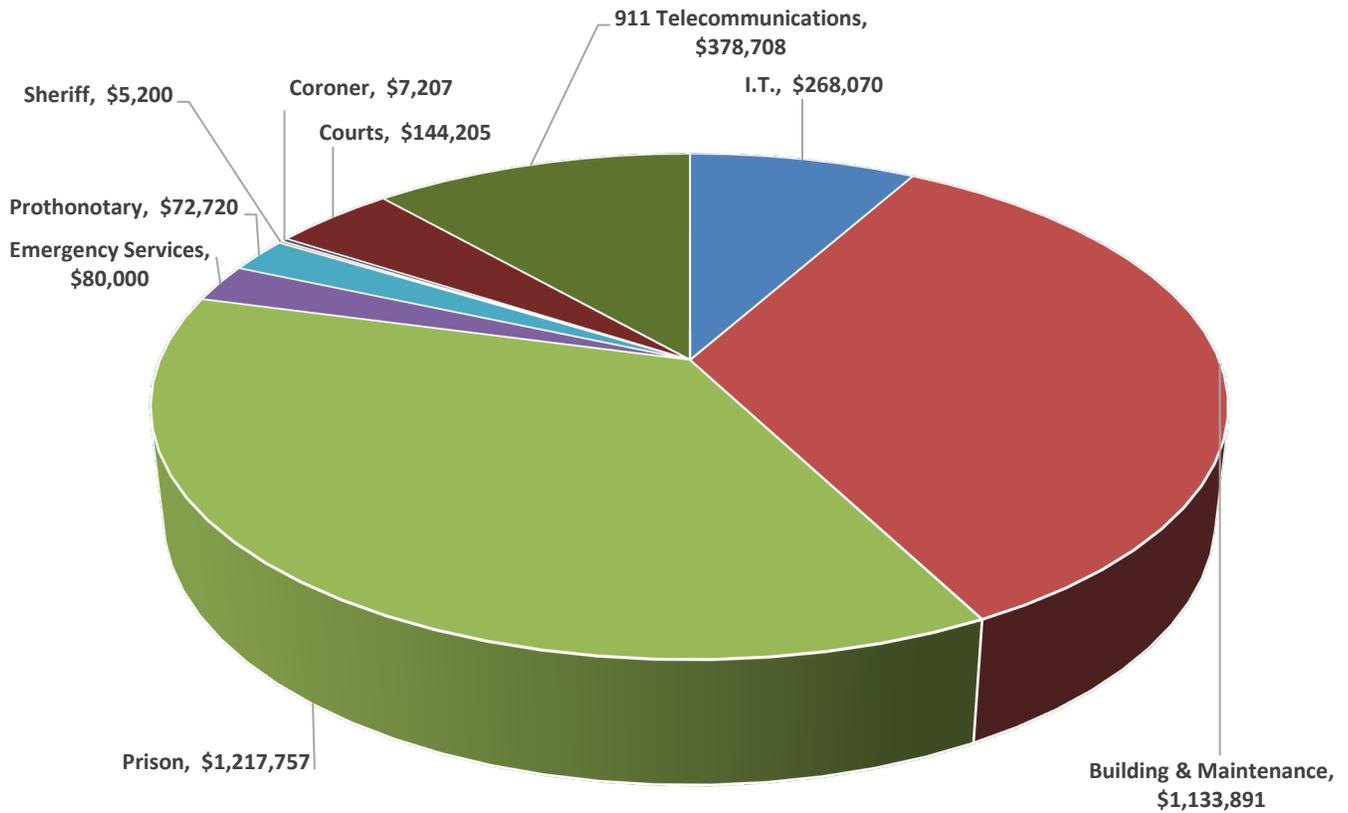
| Account Description                   | 2020<br>Actuals<br>Audited | 2021<br>Actuals<br>Audited | 2022<br>Adopted<br>Budget | 2023<br>Final<br>Budget |
|---------------------------------------|----------------------------|----------------------------|---------------------------|-------------------------|
| <b><i>Expenses:</i></b>               |                            |                            |                           |                         |
| Building and Maintenance              | 2,144,270                  | 1,327,125                  | 1,520,945                 | 1,133,891               |
| Budget & Purchasing                   | -                          | -                          | -                         | -                       |
| County Complex                        | 50,726                     | 4,960                      | 77,000                    | -                       |
| Clerk of Courts                       | -                          | -                          | -                         | -                       |
| Commissioners                         | -                          | -                          | -                         | -                       |
| Conservation District                 | -                          | -                          | -                         | -                       |
| Controller                            | -                          | 11,628                     | 13,580                    | -                       |
| Coroner                               | -                          | -                          | -                         | 7,207                   |
| Courts Consolidated                   | -                          | 306,188                    | 40,000                    | 144,205                 |
| Elections/Voter Registration          | 60,930                     | -                          | -                         | -                       |
| Emergency Services                    | 46,427                     | 2,579                      | 249,481                   | 80,000                  |
| GESA Project                          | -                          | -                          | -                         | -                       |
| Human Resources                       | -                          | -                          | -                         | -                       |
| Information Technology                | 74,133                     | 10,200                     | 234,243                   | 268,070                 |
| Mercy House Project                   | -                          | -                          | -                         | -                       |
| Planning & Development                | -                          | -                          | -                         | -                       |
| Prison                                | 1,726,656                  | 254,619                    | 811,271                   | 1,217,757               |
| Prothonotary                          | 95                         | 131,555                    | 67,720                    | 72,720                  |
| Public Defender                       | 14,750                     | -                          | -                         | -                       |
| Register & Recorder                   | -                          | -                          | -                         | -                       |
| Risk Management                       | -                          | -                          | -                         | -                       |
| Security                              | 69,028                     | -                          | 6,000                     | -                       |
| Sheriff                               | -                          | 19,752                     | 11,500                    | 5,200                   |
| Solicitor                             | -                          | -                          | -                         | 28,851                  |
| Tax Services                          | -                          | -                          | -                         | -                       |
| 911 Telecommunications                | 24,091                     | 13,378                     | 34,203                    | 378,708                 |
| Children and Youth Services           | -                          | -                          | -                         | -                       |
| <b><i>TOTAL CAPITAL PURCHASES</i></b> | <b>\$4,211,106</b>         | <b>\$2,081,984</b>         | <b>\$3,065,942</b>        | <b>\$3,336,609</b>      |
| Transfer In                           | 175,161                    | 280,000                    | 1,000,000                 | 736,461                 |
| Transfer Out                          | -                          | -                          | -                         | -                       |
| <b><i>TOTAL TRANSFERS</i></b>         | <b>\$175,161</b>           | <b>\$280,000</b>           | <b>\$1,000,000</b>        | <b>\$736,461</b>        |

# 2023 ADAMS COUNTY BUDGET

Capital Budget (continued)

| <b><i>Capital Budget by Department</i></b> |                    |
|--|--------------------|
| <i>Solicitor</i>                           | \$28,851           |
| <i>Information Technology</i>              | \$268,070          |
| <i>Building and Maintenance</i>            | \$1,133,891        |
| <i>Prison</i>                              | \$1,217,757        |
| <i>Emergency Services</i>                  | 80,000             |
| <i>Prothonotary</i>                        | \$72,720           |
| <i>Sheriff</i>                             | \$5,200            |
| <i>Coroner</i>                             | \$7,207            |
| <i>Courts Consolidated</i>                 | \$144,205          |
| <i>911 Telecommunications</i>              | \$378,708          |
|  | <b>\$3,336,609</b> |

### 2023 Capital Budget by Department

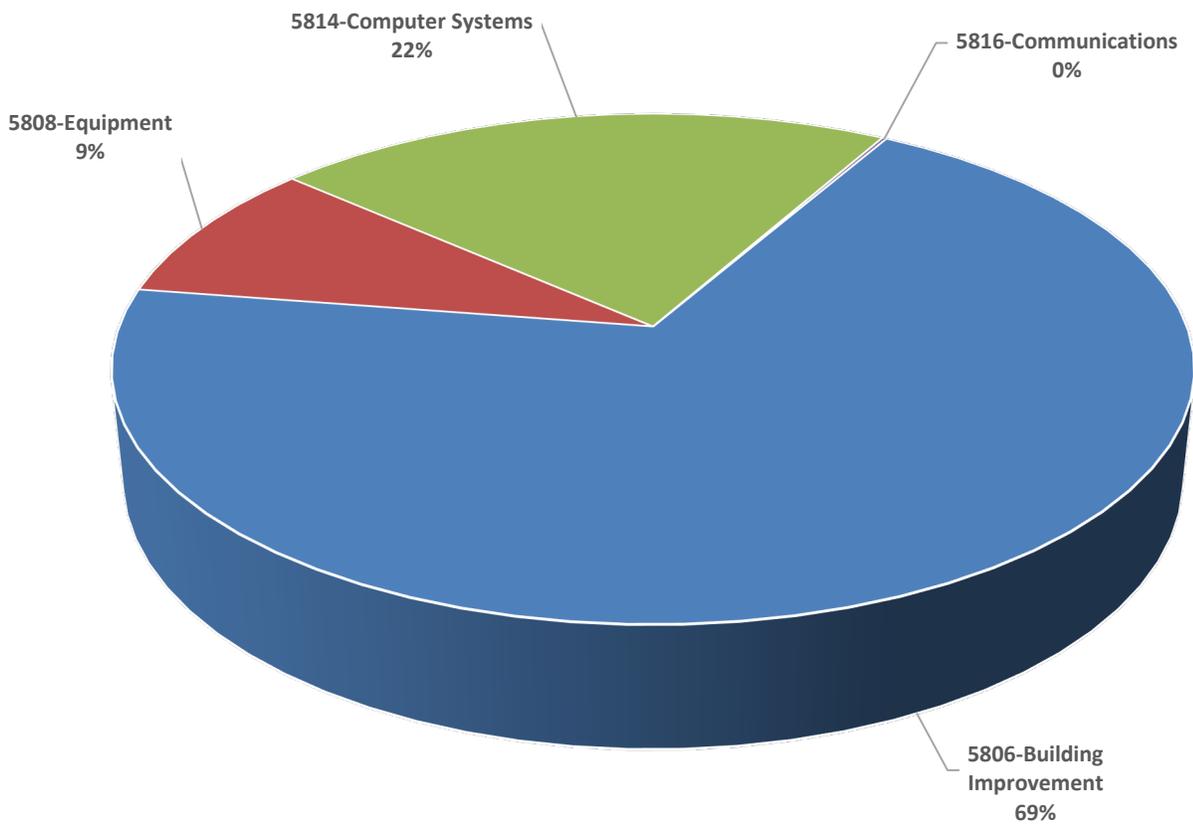


# 2023 ADAMS COUNTY BUDGET

Capital Budget (continued)

| <i>Capital Budget by Classification</i> |                    |
|---|--------------------|
| <i>5806 – Building Improvement</i>      | \$2,450,205        |
| <i>5808 – Equipment</i>                 | \$301,750          |
| <i>5814 – Computer Systems</i>          | \$723,659          |
| <i>5816 – Communications</i>            | \$5,200            |
|   | <b>\$3,336,609</b> |

### 2023 Capital Budget by Classification



## 2023 ADAMS COUNTY BUDGET

### *Major Non-Recurring Capital projects for 2023*

#### **5806 - Building Improvement**

The roof of the Human Services Building was strengthened in 2022 so that installation of solar panels can take place in 2023.

The Prison budgeted several projects including replacing the various electronics and access controls and replacing the cooler and freezer in the kitchen area.

An air purification/UV lighting system has been approved and will be installed in the HVAC system at the Emergency Services Building.

#### **5808 - Equipment**

The Courtroom at the Human Services Building will have some technology upgrades to the A/V system

Delays due to ongoing supply chain issues caused several pieces of equipment in the Maintenance department that were ordered in 2022 to be rescheduled for 2023 including a tow behind lift, dump truck, and a bobcat.

#### **5814 - Computer Systems**

The I.T. department will continue replacing switches and routers through county facilities including routers and servers for the VOIP phone system.

The Prothonotary will be installing new software that will replace the current filing system software.

The 911 CAD system hardware and software will be upgraded in 2023 and the virtual warrant project will be completed as well.

#### **5816 - Communications**

The Sheriff's Office will be purchasing a new handheld radio in 2023.

## 2023 ADAMS COUNTY BUDGET

### ***Capital Budget Impact on Operating Budget***

Below is a chart that contains all the budgeted Capital projects or purchases in the 2023 Capital Budget. Included with the chart is an Estimated Operating Cost Impact for each Capital Item.

| Description  | 2023               |
|--|--------------------|
| Solicitor Computer Software                          | 28,851             |
| Information Technology Equipment                     | 268,070            |
| Maintenance Equipment                                | 180,945            |
| Maintenance Building Improvements                    | 952,946            |
| Prison Building Improvements                         | 1,217,757          |
| Emergency Services Building Improvements             | 80,000             |
| 911 Communications Equipment                         | 10,000             |
| 911 Building Improvements                            | 48,090             |
| 911 Telecommunications Computer Software & Equipment | 320,618            |
| Prothonotary Software                                | 72,720             |
| Sheriff Communications Equipment                     | 5,200              |
| Coroner Building Improvements                        | 7,207              |
| Courts Computer Software & Equipment                 | 144,205            |
|  |                    |
| <b>Total</b>   | <b>\$3,336,609</b> |

### **Estimated Operating Cost Impact**

- ◆ **Solicitor Software** – Assumes a maximum of \$6,251 per year for software maintenance/support
- ◆ **I.T. Equipment** – Assumes approximately \$4,000 per year for support for wireless controllers
- ◆ **Maintenance Equipment** – No increases to operational costs
- ◆ **Maintenance Building Upgrades** – No increases to operational costs
- ◆ **Prison Building Improvements** – At this time projects are still being decided on, but there is an estimated impact of \$13,000 – \$20,000 on the operating budget
- ◆ **Emergency Services Building Improvements** – No increases to operational costs
- ◆ **911 Communications Equipment** – Assumes \$3,500 in maintenance/support
- ◆ **911 Building Improvements** – No increases to operational costs
- ◆ **911 Telecommunications Computer Software & Equipment** – Assumes \$9,500 in maintenance/support
- ◆ **Prothonotary Software** – Assumes \$21,500 annually for software maintenance/support.
- ◆ **Sheriff Communications Equipment** – No increases to operational costs
- ◆ **Coroner Building Improvement** – No increases to operational costs
- ◆ **Court Computer Software & Equipment** – Assumes \$2,587 annually for iJuror software and \$3,500 annually for maintenance/support of the courtroom technology.

## 2023 ADAMS COUNTY BUDGET

### **Impact on Salaries**

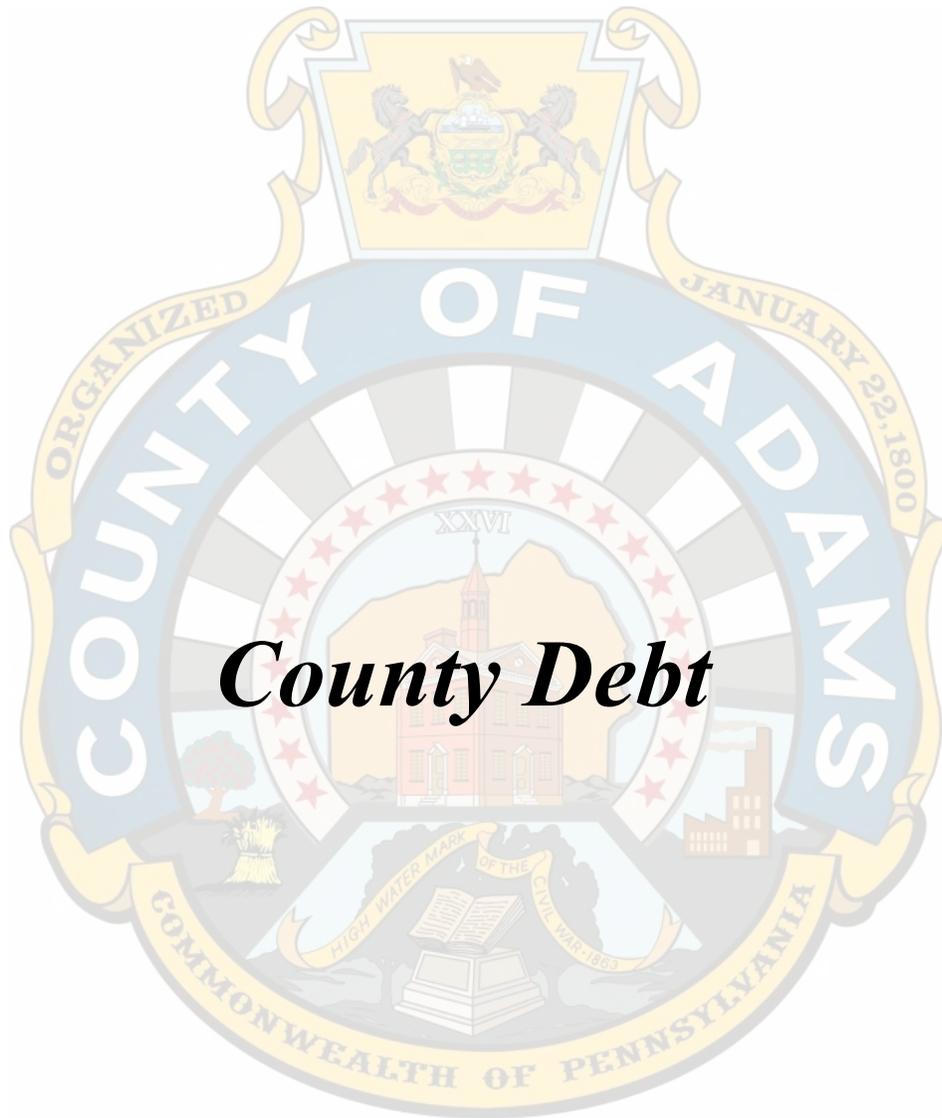
All the listed capital items above assume no increase in staffing levels.

### **Funding Sources**

The funding for the 2023 budgeted capital projects and purchases come from two different sources. The primary source is 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 purchases that will be funded by the bond proceeds have been outlined in the County's Capital Improvement Program. A small portion of the 2023 Capital budget will also be funded using General Fund reserves and ARPA funds.

### **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 increased going forward starting in the 2022 budget. Although the debt service will increase, the County did see savings of approximately \$1.2 million during the 2021 fiscal year.



***County Debt***

## 2023 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, 2022, the total outstanding Bonded debt for the County was \$72,099,408 which equates to 29.98% of the County’s legal debt limit for General Obligation Bonds. The 2022 legal debt limit was \$240,461,852 which would mean that the County’s legal debt margin equated to \$168,362,444. As of December 31, 2022, the total general obligation debt including no lease rent debt was \$72,099,408 which equated to 22.49% 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 \$320,615,803 which means that the legal debt margin also increased to the amount of \$248,516,395.

| <b>General Obligation Bonds</b> |                                      |                           |                               |                                      |
|---------------------------------|--------------------------------------|---------------------------|-------------------------------|--------------------------------------|
| <u>Year</u>                     | <u>Aggregate Principal Repayment</u> | <u>Aggregate Interest</u> | <u>Aggregate Debt Service</u> | <u>Aggregate Annual Debt Service</u> |
| 2023                            | 2,835,000                            | 906,806                   | 3,741,806                     |                                      |
|                                 | 1,905,000                            | 888,859                   | 2,793,859                     | <b>6,535,665</b>                     |
|                                 | <b>4,740,000</b>                     | <b>1,795,665</b>          | <b>6,535,665</b>              | <b>6,535,665</b>                     |

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.

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 building. See Table on page 226 for more detail on all current general obligation issues.

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.

2023 ADAMS COUNTY BUDGET

Debt (continued)

| <b>COUNTY OF ADAMS, PENNSYLVANIA</b>  |                    |                    |                    |
|---|--------------------|--------------------|--------------------|
| <b>Computation of Legal Debt Margin</b>                                     |                    |                    |                    |
|   | 2021 Actual        | 2022 Actual        | 2023 Budgeted      |
| <b>Borrowing Base Revenues</b>  |                    |                    |                    |
| Two Years Prior   | 66,963,430         | 77,369,007         | 74,428,488         |
| Prior Year  | 77,369,007         | 74,428,488         | 88,664,357         |
| Current Year  | 74,428,488         | 88,664,357         | 71,625,341         |
| <b>Total Revenues</b>   | <b>218,760,925</b> | <b>240,461,852</b> | <b>234,718,186</b> |
| <b>Debt Limit For General Obligation Bonds</b>                              |                    |                    |                    |
| Average Borrowing Base Revenues   | 72,920,308         | 80,153,951         | 78,239,395         |
| Debt Limit Percentage   | 300%               | 300%               | 300%               |
| Debt Limit  | 218,760,925        | 240,461,852        | 234,718,186        |
| Total Outstanding Bonded Debt   | 76,699,408         | 72,099,408         | 67,359,408         |
| <b>Legal Debt Margin</b>  | <b>142,061,517</b> | <b>168,362,444</b> | <b>167,358,778</b> |
| Total Outstanding Bonded Debt   |                    |                    |                    |
| As A Percentage Of Debt Limit   | 35.06%             | 29.98%             | 28.70%             |
| <b>Debt Limit For General Obligation Bonds And Lease Rental Debt</b>        |                    |                    |                    |
| Average Borrowing Base Revenues   | 72,920,308         | 80,153,951         | 78,239,395         |
| Debt Limit Percentage   | 400%               | 400%               | 400%               |
| Debt Limit  | 291,681,233        | 320,615,803        | 312,957,581        |
| Total Amount of Debt Applicable to Debt Limit                               | 76,699,408         | 72,099,408         | 67,359,408         |
| <b>Legal Debt Margin</b>  | <b>214,981,825</b> | <b>248,516,395</b> | <b>245,598,173</b> |
| Total Amount Of Debt Applicable To Debt Limit As a Percentage Of Debt Limit | 26.30%             | 22.49%             | 21.52%             |
| <b>Note: The 2022 Actuals are based off of Pre-Audited numbers.</b>         |                    |                    |                    |

## 2023 ADAMS COUNTY BUDGET

The following table depicts a summary of Total Outstanding Debt (at the beginning of 2023-2041), as a breakdown of Aggregate Principal, Interest, Repayment, and the total Budget Impact for each year. Please note, the County's Total aggregate Repayment of Debt \$70.2 million is well below the Legal Debt Limit described above on page 224.

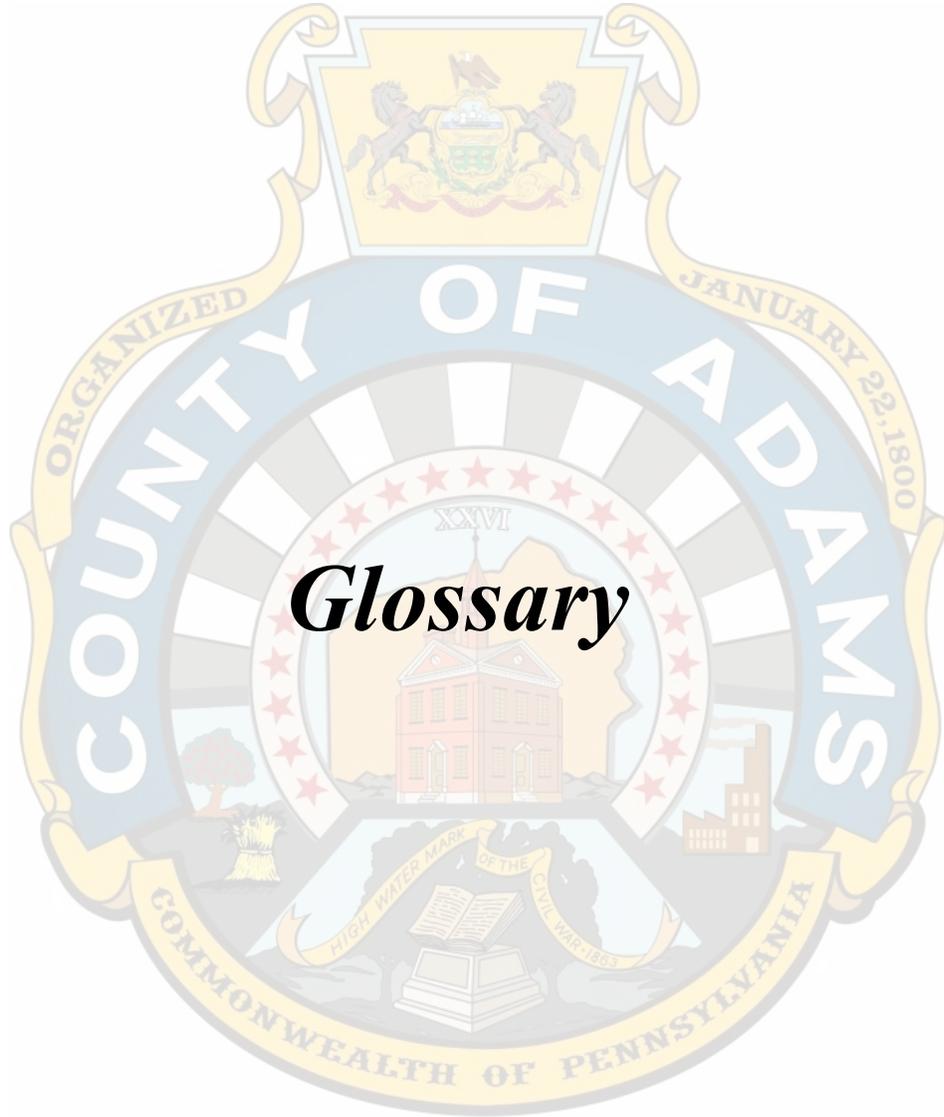
### SUMMARY OF OUTSTANDING DEBT

| FISCAL<br>YEAR | Aggregate<br>Principal<br>Outstanding | Aggregate<br>Interest<br>Repayment | Aggregate<br>Principal<br>Repayment | Aggregate<br>Debt Service<br>Budget Impact |
|----------------|---------------------------------------|------------------------------------|-------------------------------------|--|
| 2023           | 70,260,000                            | 1,795,665                          | 4,740,000                           | 6,535,665                                  |
| 2024           | 65,520,000                            | 1,664,173                          | 4,500,000                           | 6,164,173                                  |
| 2025           | 61,020,000                            | 1,524,338                          | 4,640,000                           | 6,164,338                                  |
| 2026           | 56,380,000                            | 1,381,169                          | 4,770,000                           | 6,151,169                                  |
| 2027           | 51,610,000                            | 1,296,177                          | 4,850,000                           | 6,146,177                                  |
| 2028           | 46,760,000                            | 1,203,723                          | 4,855,000                           | 6,058,723                                  |
| 2029           | 41,905,000                            | 1,109,325                          | 4,950,000                           | 6,059,325                                  |
| 2030           | 36,955,000                            | 1,005,469                          | 5,055,000                           | 6,060,469                                  |
| 2031           | 31,900,000                            | 887,213                            | 5,170,000                           | 6,057,213                                  |
| 2032           | 26,730,000                            | 760,604                            | 4,825,000                           | 5,585,604                                  |
| 2033           | 21,905,000                            | 601,391                            | 4,985,000                           | 5,586,391                                  |
| 2034           | 16,920,000                            | 435,268                            | 3,470,000                           | 3,905,268                                  |
| 2035           | 13,450,000                            | 345,933                            | 3,555,000                           | 3,900,933                                  |
| 2036           | 9,895,000                             | 255,722                            | 3,305,000                           | 3,560,722                                  |
| 2037           | 6,590,000                             | 163,256                            | 3,400,000                           | 3,563,256                                  |
| 2038           | 3,190,000                             | 83,869                             | 855,000                             | 938,869                                    |
| 2039           | 2,335,000                             | 60,694                             | 880,000                             | 940,694                                    |
| 2040           | 1,455,000                             | 36,900                             | 900,000                             | 936,900                                    |
| 2041           | 555,000                               | 16,650                             | 555,000                             | 571,650                                    |
| <b>TOTALS</b>  |                                       | <b>\$14,627,539</b>                | <b>\$70,260,000</b>                 | <b>\$84,887,539</b>                        |

2023 ADAMS COUNTY BUDGET

**General Obligation Debt Issues (As of December 31<sup>st</sup>, 2022)**

| GENERAL OBLIGATION ISSUES & PURPOSE  | Principal Balance Outstanding | Interest Balance Outstanding | Total Balance Outstanding |
|--|-------------------------------|------------------------------|---------------------------|
| <p><b><u>General Obligation Bonds - Series of 2016</u></b><br/>                     Issued \$13,435,000 to refund the General Obligation Note, Series B of 2013, and finance various capital projects. The bonds bear an interest rate ranging from 2% to 4% (final maturity 2041). Principal due in annual installments on September 15th increasing from \$125,000 in 2017 to \$4,020,000 in 2041.</p>   | 12,715,000                    | 4,934,331                    | 18,218,588                |
| <p><b><u>General Obligation Bonds - Series A, B &amp; C of 2017 (Taxable)</u></b><br/>                     Issued \$34,675,000 Series A, B, &amp; C Bonds. Series A Bonds were used to fund a termination payment associated with the cancellation of the 2008 fixed swap. Proceeds from Series B bonds were used to currently refund the outstanding General Obligation Bonds, Series of 2014. Proceeds from Series C Bonds are to be used to fund various capital projects for the County. The Series A Bonds bear interest rates ranging from 1.3% to 2.0%, the Series B Bonds bear interest rates ranging from 2.0% to 5.0% and the Series C Bonds bear interest rates ranging from 2.0% to 3.1%. Principal due in annual installments November 15th ranging from \$1,390,000 in 2017 to \$2,590,00 in 2037.</p> | 25,120,000                    | 5,091,144                    | 30,211,144                |
| <p><b><u>General Obligation Bonds - Series A &amp; B of 2020</u></b><br/>                     Issued \$33,290,000 Series A &amp; B. Series A Bonds were used to fund various Capital projects within the County and pay related costs of issuance. Proceeds of Series B Bonds were used to advance refund a portion of the outstanding General Obligation Bonds, Series of 2012 and pay related cost of issuance. The Series A bonds bear an interest rate ranging between 2.0% and 4.0% while the Series B Bonds bear a rate ranging from .74% to 2.5%. Principal is due on May 15th with installments ranging from \$410,000 to \$360,000 in 2040.</p>   | 32,425,000                    | 4,602,064                    | 37,027,064                |
| <p>Source: 2021 County Audited Financial Statements &amp; Aggregate Debt Service Schedule</p>  |                               |                              |                           |



## GLOSSARY

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

## 2023 ADAMS COUNTY BUDGET

*Glossary (continued)*

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

COUNTY ACRONYMS

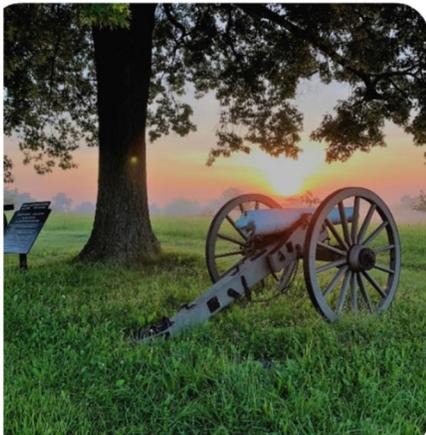
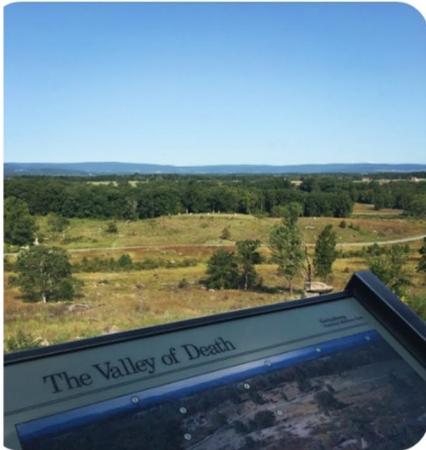
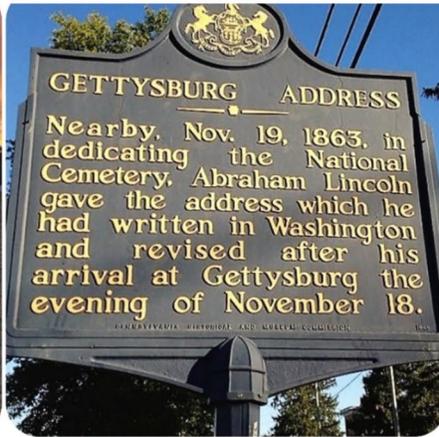
- ❖ ACACC – Adams County Adult Correctional Complex
- ❖ ACCYS – Adams County Children and Youth Services
- ❖ ACFR – Annual Comprehensive Financial Report
- ❖ ACOPD – Adams County Office of Planning and Development
- ❖ ACSO – Adams County Sheriff’s Office
- ❖ ADA – Americans with Disabilities Act
- ❖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

## 2023 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

# *Thank you Adams County!*



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