

County of Adams
2024 Budget
Final Adoption

Board of Commissioners:

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

2024 ADAMS COUNTY BUDGET
Adams County Board of Commissioners

Chairperson
Randy Phiel

Vice Chairperson
James Martin

Commissioner
Marty Karsteter Qually

Chief Clerk
Paula Neiman

County Administrator
Steve Nevada

Elected Officials

Clerk of Courts

Controller

Coroner

District Attorney

Prothonotary

Register of Wills/Recorder of Deeds

Sheriff

Treasurer

Kelly Lawver

Tammy Myers

Francis Dutrow

Brian Sinnett

Beverly Boyd

Karen Heflin

James Muller

Christine Redding

Judiciary

President Judge

Judge

Judge

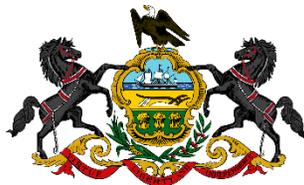
Judge

Honorable Michael George

Honorable Thomas Campbell

Honorable Shawn Wagner

Honorable Christina Simpson



2024 ADAMS COUNTY BUDGET
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Assistant Director
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2024 ADAMS COUNTY BUDGET



GOVERNMENT FINANCE OFFICERS ASSOCIATION

***Distinguished
Budget Presentation
Award***

PRESENTED TO

**Adams County
Pennsylvania**

For the Fiscal Year Beginning

January 1, 2023

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, 2023**. 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.

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2024 ADAMS COUNTY BUDGET



Commissioners of Adams County

Randy L. Phiel
Chairperson

James Martin
Vice Chairperson

Marty Karsteter Qually
Commissioner

To the Citizens of Adams County:

The Adams County budget for 2024 prioritizes essential services, fiscal responsibility, and the well-being of our community. This budget builds on sound financial practices and aligns with our Commissioners' goals, reflecting our commitment to crucial programs and services. The following key priorities underscore our focus:

- **Upholding Public Safety and Security:** Prioritizing crime prevention, emergency services, and a responsive 911 network to ensure the safety of our residents.
- **Supporting Adams County Residents:** Continued funding for human services and veterans' programs to effectively serve our community.
- **Leveraging Technology for Efficiency:** Streamlining governmental processes through technological advancements.
- **Prudent Fiscal Management:** Addressing the county's fiscal health while maintaining bond ratings and adhering to our Fund Balance policy.
- **Optimizing County Staffing:** Evaluating operational priorities and providing resources for staff excellence.

The County Commissioners serve as the governing body, overseeing various crucial services and facilities, including emergency services, veterans' affairs, elections, human services, and infrastructure management.

Efficiency remains fundamental in delivering these services. The 2024 budget sustains operations without imposing a tax increase, thanks to the dedicated efforts of County Departments in optimizing efficiencies and effectively managing operational costs.

The 2024 budget outlines a total projected revenue of \$88,394,996 against expenses of \$88,118,347. Through prudent financial management, the County leverages reserves of \$11,473,572 to balance the budget.

With a stable population of 106,027, Adams County demonstrates resilience and reflects a steady local economy, boasting per capita and median family income levels that surpass national medians. This stability stands in contrast to many rural counties experiencing declines. As the County addresses infrastructure needs, it actively assesses and improves broadband accessibility county-wide—a critical initiative for educational, healthcare, and economic advancements.

Looking ahead, the County maintains an optimistic outlook for continued growth and progress. The 2024 budget aligns with our objectives and aims to effectively address critical policy issues facing Adams County while meeting the needs of our citizens efficiently.

2024 ADAMS COUNTY BUDGET

County Operations and Achievements

- **Oak Lawn Cemetery Sustainability:** Significant progress has been made toward ensuring the sustainability of Oak Lawn Memorial Gardens. Subdivision, zoning changes, and the sale of unused portions will generate vital funds for a non-profit board to maintain the cemetery, marking a positive step forward for our community.
- **Ag Land Preservation:** The preservation of farmland through the Agricultural Conservation Easement Purchase Program continues, furthering our commitment to protecting agricultural heritage.
- **County Treasurer's Office:** The Treasurer's Office's proactive approach in supporting taxing authorities and assuming additional responsibilities without extra resources deserves commendation.
- **Financial Excellence:** Adams County received accolades for financial reporting excellence and maintains strong accounting practices, as highlighted in the Annual Comprehensive Financial Report and Single Audit Report.
- **911 Funding Advocacy:** Ensuring sustainable funding for the county's 911 call-taking and dispatch system remains a priority, urging state legislators to support increased funding to maintain emergency response capabilities.
- **Election Office Relocation:** The relocation of the Elections and Voter Registration Office enhanced election operations, offering improved services to the community.
- **Cybersecurity Measures:** To protect valuable data from cyber threats, the County prioritizes cybersecurity through measures like Multi-Factor Authentication, penetration testing, vulnerability scanning, phishing exercises, and email domain change.

Community Initiatives

- **Tax Credit for Volunteer Emergency Responders:** An ordinance establishing a real estate tax credit for active volunteers of fire and non-profit EMS organizations demonstrates support for volunteer emergency responders.
- **Land Preservation and Environmental Initiatives:** Collaborations with the Land Conservancy and efforts to promote glass recycling and restore historic landmarks, like the Sachs Mill Covered Bridge, highlight our commitment to environmental sustainability and heritage preservation.
- **Broadband Enhancement Efforts in Adams County:** The Broadband Community Assessment survey was a resounding success, gathering 2,500 responses from households and businesses. This survey offered essential insights into areas needing faster and more reliable internet access. The County's collaboration with local partners has garnered attention at the state level, highlighting our dedication to addressing broadband challenges. Pennsylvania's announcement of \$200 million in broadband funding, coupled with an anticipated \$1 billion from the Infrastructure Investment and Jobs Act, holds promise for future development in our region.
- **Re-opening of Mercy House:** The Mercy House re-opened under new administration, The Nicholas House, providing vital services in the Department of Drug and Alcohol Programs (DDAP) Licensed Recovery Center.
- **Adams Response and Recovery (ARRF) Awards:** Fourteen organizations received ARRF funding to address broadband improvement, affordable housing, infrastructure, and safety needs.

Strategic Plan

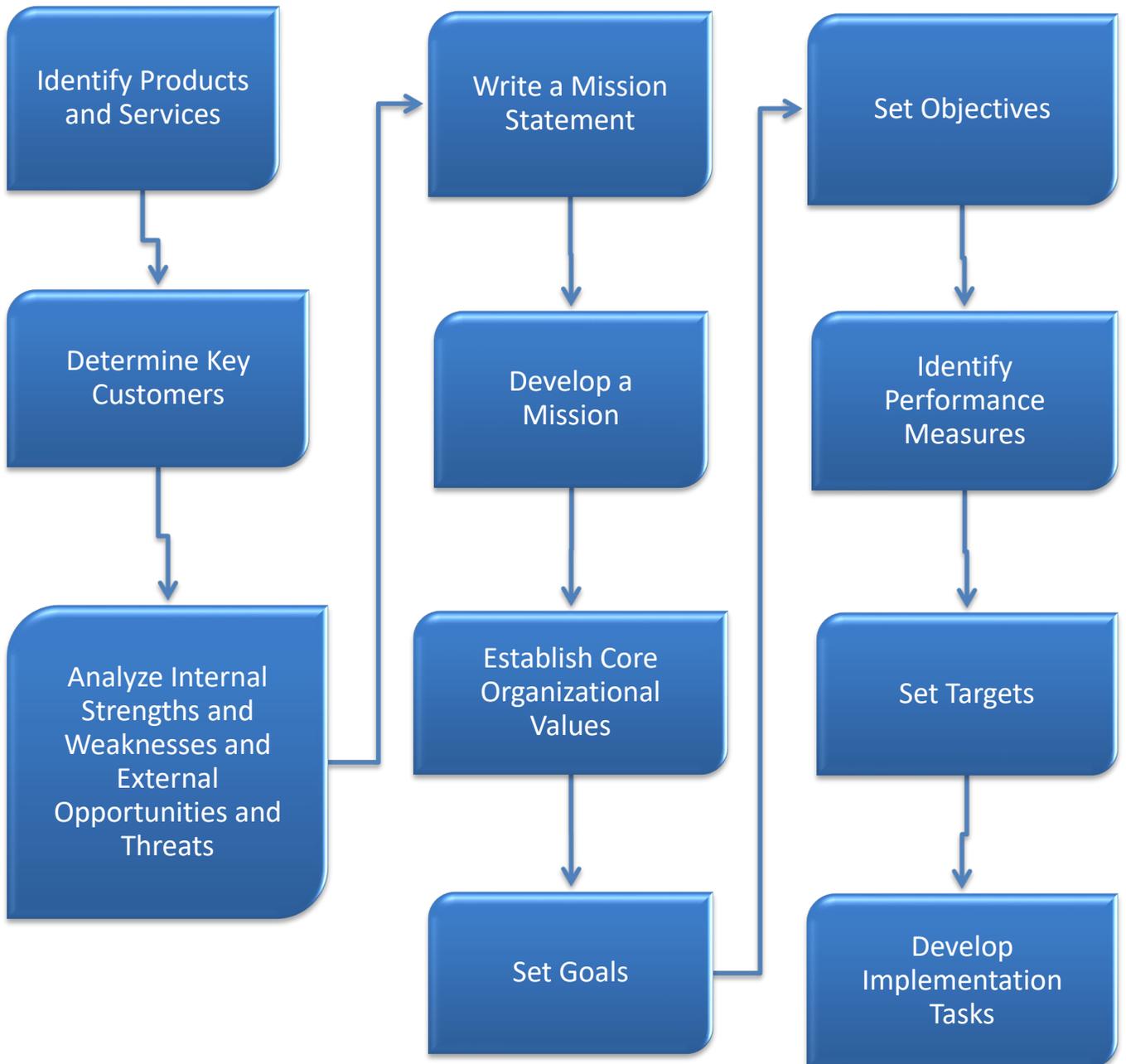
During 2009, the County hired a consultant to assist in developing the Strategic Financial Plan. The consultant's performed an assessment and then began creating various committee's made up of departments and management team members, to assist in carrying out the approved recommendations. The consultants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



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

2024 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.



2024 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.

2024 ADAMS COUNTY BUDGET

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

2024 ADAMS COUNTY BUDGET

Colored boxes indicate which County Goal(s) each group signifies	Efficient Government	Conserve & Grow	Criminal Justice	Emergency Preparedness	Healthy Communities
	Goal 1: Promote quality, efficient, & effective County services.	Goal 2: Conserve natural resources and plan for future growth.	Goal 3: Promote criminal justice process improvements.	Goal 4: Promote safety partnerships.	Goal 5: Promote healthy communities and Human Services.
Department					
9-1-1 Telecomm.					
Children & Youth					
Independent Living					
Hazardous Materials					
Act 13 Bridge					
Liquid Fuels.					
Hotel Tax Fund					

ADAMS COUNTY, PENNSYLVANIA

Introduction

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

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

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

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

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

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

Adams County is also served by the Country 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.

ADAMS COUNTY, PENNSYLVANIA



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	106,027
Median Age	43.8
Race	
-White	88.3%
-Black	2.2%
-Am. Indian, AK Native	0.4%
-Asian	0.9%
-Native HI, Pacific Islander	0.1%
-Hispanic or Latino	7.4%
-Two or More Races	1.7%

Source: US Census Bureau, Population Estimates, 2023



Social & Economic Characteristics

Housing Units	43,118
Households	40,006
Average Household Size	2.51
High School Grad or Higher	90.3%
Bachelor's Degree or Higher	24.4%
Per Capita Income	\$37,349
Median Household Income	\$78,975
Workers 16 years and over	51,985
Mean Travel Time to Work	27.7 min.

Source: 2022 United States Census Bureau Estimates, ACS 5-Year Estimates

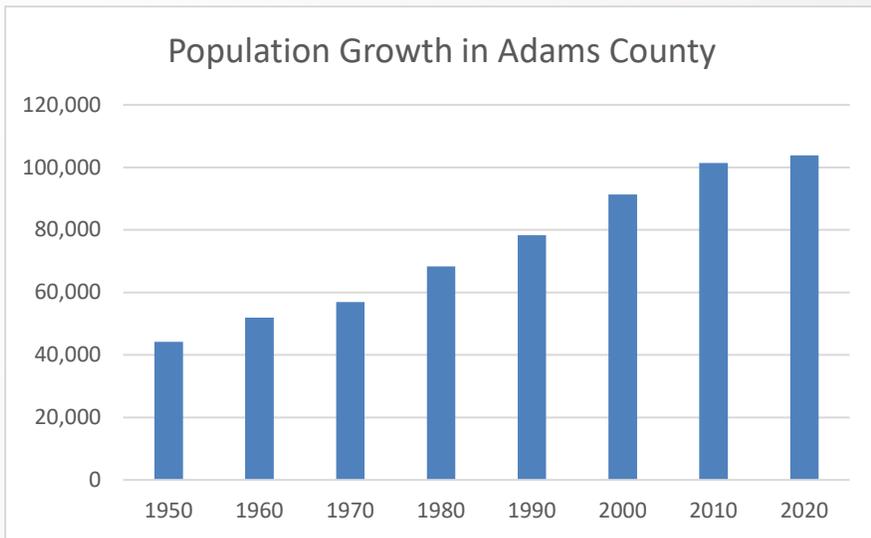


ADAMS COUNTY, PENNSYLVANIA

Population

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

Source: US Census Bureau, 2020 Census



Age Distribution	
Age	Percent
Ages 0 to 17	20.5%
Ages 18 to 24	9.2%
Ages 25 to 34	13.1%
Ages 35 to 44	12.1%
Ages 45 to 54	12.4%
Ages 55 to 64	14.0%
Ages 65 to 74	10.8%
Ages 75 and Older	7.9%
Median Age	43.8

Source: US Census Bureau Estimates, 5 Year Estimate 2018-2022



2024 ADAMS COUNTY BUDGET

ADAMS COUNTY, PENNSYLVANIA

Municipal Population			
Municipality	2000 Census	2010 Census	2020 Census
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.

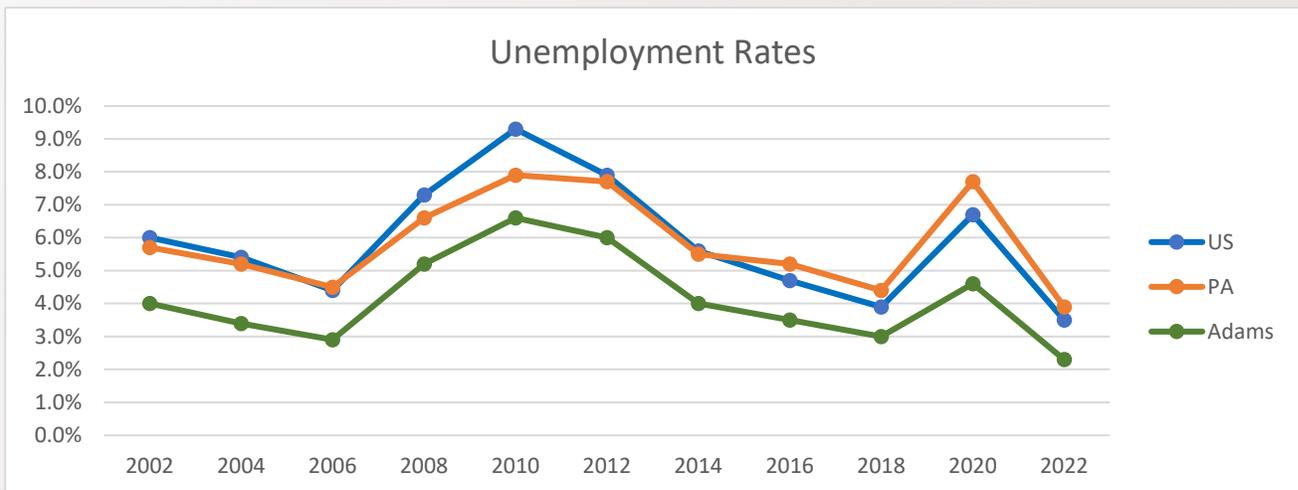
Employment in Adams County				
Adams County	December 2020	December 2021	December 2022	December 2023
Labor Force	53,784	54,189	55,608	55,100
Employed	51,310	52,791	54,315	53,700
Unemployed	2,474	1,398	1,293	1,500
Unemployment Rate %	4.6%	2.6%	2.3%	2.7%



Source: PA Department of Labor & Industry, Center for Workforce Information & Analysis

National and State Employment Comparisons				
	Pennsylvania December 2022	United States December 2022	Pennsylvania December 2023	United States December 2023
Labor Force	6,455,345	164,966,000	6,528,000	171,200,767
Employed	6,201,766	159,244,000	6,303,000	162,590,221
Unemployed	253,579	5,722,000	226,000	7,262,661
Unemployment Rate %	3.9%	3.5%	3.5%	4.3%

United States Census Bureau, 2022 1-Year Estimates, ACS

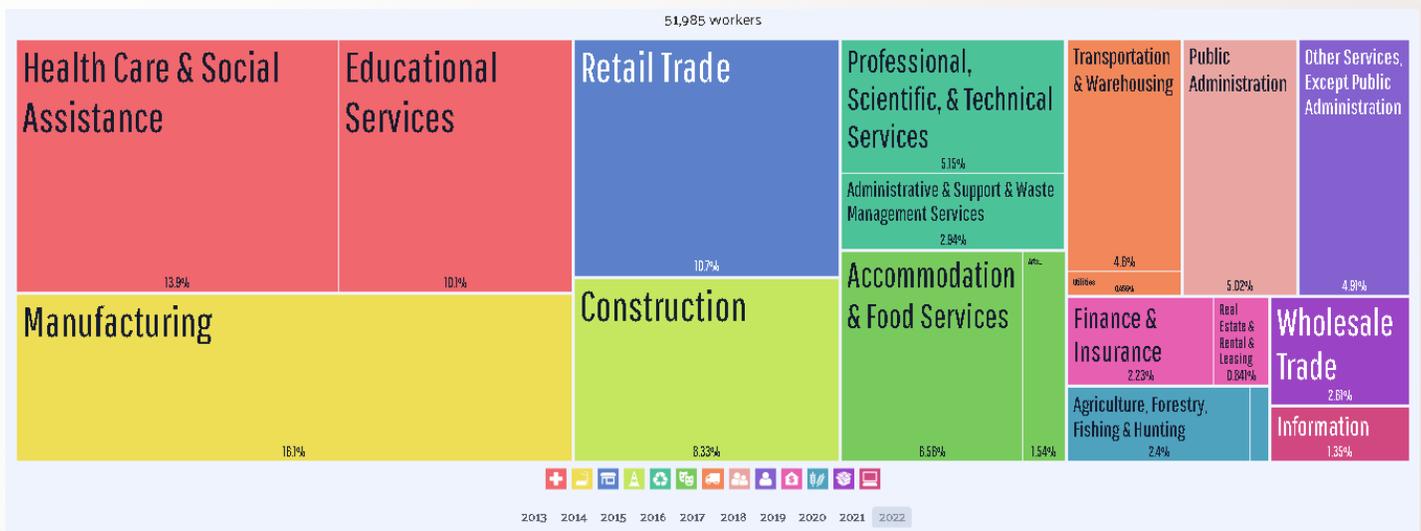


Source: PA Department of Labor & Industry

ADAMS COUNTY, PENNSYLVANIA

Industry and Occupation Trends

From 2020 to 2022 employment in Adams County, PA grew at a rate of .162% from 51,900 employees to 52,000 employees. The most common employment sectors for those who live in Adams County, PA, are Manufacturing (16.1%), Health Care & Social Assistance (13.7%), and retail trade (10.7%). 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%20by%20industries)

Please view link to select the years in this chart.

By clicking on the link, you will be able to change years and compare the Manufacturing Industry from 2020 (15.7%) to 2022 data depicted above of 16.1% producing an overall increase in the Manufacturing Industry of .4%. Although the top 3 employment Industries are Manufacturing, coming in at the highest at (16.1% or 8,359 people), followed by Healthcare and Social Assistance (13.9% or 7,209 people), and Retail Trade at (10.7% or 5,584 people). In addition, Agriculture and Tourism play a significant role in Adams County. An estimated 3 million people visit Adams County each year, generating more than \$736.6 million in annual visitor spending, and supporting over 4,884 local jobs. \$179.4 million is spent annually on recreation – visits to museums, educational attractions, tours and more. Other related stats \$193.2 million was spent on transportation, \$154.3 million on food and beverage, \$121.9 million on shopping, and \$87.4 million on lodging.

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 (As of Dec 2022)				
NAICS	Industry	2020	2021	2022
11	Agriculture, Forestry, Fishing & Hunting	1,568	1,582	1,593
21	Mining, Quarrying, and Oil & Gas Extraction	ND	91	93
22	Utilities	115	ND	ND
23	Construction	1,606	1,719	1,704
31-33	Manufacturing	7,273	7,493	7,539
42	Wholesale Trade	289	333	363
44-45	Retail Trade	3,271	3,504	3,566
48-49	Transportation and Warehousing	1,236	1,214	1,254
51	Information	197	172	183
52	Finance and Insurance	559	538	484
53	Real Estate and Rental and Leasing	224	281	316
54	Professional and Technical Services	628	627	680
55	Management of Companies and Enterprises	287	324	332
56	Administrative and Waste Services	697	701	655
61	Educational Services	ND	ND	ND
62	Health Care and Social Assistance	4,964	4,922	4,618
71	Arts, Entertainment, and Recreation	551	624	674
72	Accommodation and Food Services	3,178	3,399	3,633
81	Other Services (Except Public Administration)	915	1,016	1,055
92	Public Administration	1,455	1,432	1,437

Source: PA Department of Labor & Industry

'ND' represents Non-Disclosable information

Top Employers

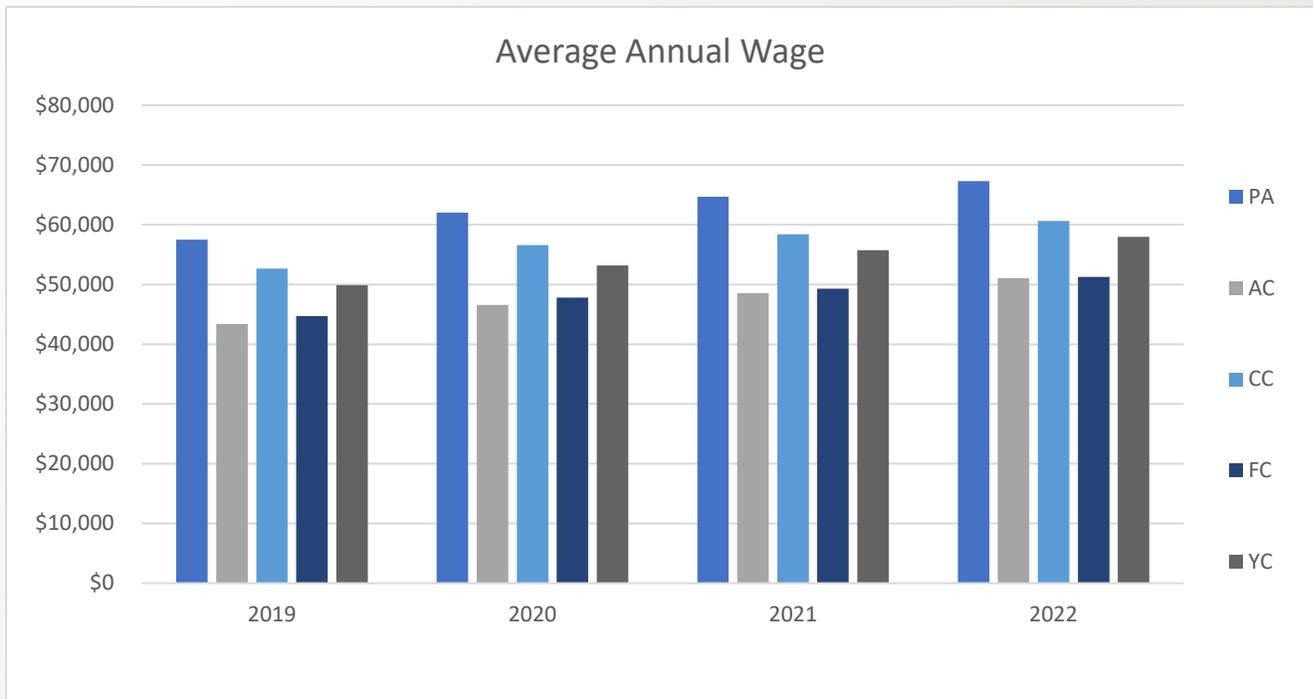
- | | |
|---|--|
| <ol style="list-style-type: none"> 1. Gettysburg College 2. The Gettysburg Hospital 3. Federal Government 4. Knouse Foods Cooperative Inc. 5. Mott's LLP | <ol style="list-style-type: none"> 6. Wellspan Medical Group 7. Packing Corp. of America 8. Adams County 9. Pella Corporation 10.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

PA Department of Labor and Industry – Second Quarter 2023

ADAMS COUNTY, PENNSYLVANIA

Wages

Average Annual Wage Comparison—PA and the Region								
Location	2019	Rank	2020	Rank	2021	Rank	2022	Rank
Pennsylvania	\$57,497		\$62,049		\$64,697		\$67,281	
Adams County	\$43,359	39	\$46,583	32	\$48,542	33	\$51,042	33
Cumberland Co.	\$52,629	14	\$56,581	12	\$58,414	13	\$60,642	13
Franklin County	\$44,690	29	\$47,797	29	\$49,297	31	\$51,258	31
York County	\$49,898	18	\$53,209	17	\$55,755	18	\$57,964	16



United States Department of Labor- Bureau of Labor Statistics
 *As of December 2022



2024 ADAMS COUNTY BUDGET

ADAMS COUNTY, PENNSYLVANIA

The highest average annual wage by Industry, per the Chart below, are Management of Companies at \$89,256, Finance & Insurance at \$78,822, and Mining, Quarrying, Oil, and Gas at \$71,989 representing 2022 data.

Average Annual Wage by Industry					
Industry	2016	2018	2020	2021	2022
Agriculture, Forestry, Fishing & Hunting	\$34,998	\$39,345	\$41,623	\$44,078	\$46,464
Mining, Quarrying, Oil & Gas Extraction	\$70,700	\$73,405	ND	\$69,395	\$71,989
Utilities	ND	ND	\$89,128	ND	ND
Construction	\$49,943	\$55,408	\$63,212	\$67,122	\$68,300
Manufacturing	\$47,593	\$49,543	\$54,105	\$56,500	\$60,127
Wholesale Trade	\$42,432	\$45,729	\$49,825	\$51,702	\$67,482
Retail Trade	\$25,515	\$27,198	\$30,852	\$31,837	\$33,389
Transportation and Warehousing	\$38,852	\$44,606	\$47,018	\$50,437	\$51,665
Information	\$41,352	\$43,079	\$45,276	\$41,441	\$39,079
Finance and Insurance	\$58,506	\$58,612	\$67,756	\$73,637	\$78,822
Real Estate and Rental and Leasing	\$39,672	\$40,382	\$44,980	\$42,756	\$45,082
Professional and Technical Services	\$58,472	\$53,626	\$57,780	\$59,120	\$62,537
Management of Companies/Enterprises	\$65,482	\$71,716	\$87,259	\$89,032	\$89,256
Administrative and Waste Services	\$23,607	\$27,725	\$32,559	\$36,801	\$38,599
Educational Services	ND	ND	ND	ND	ND
Health Care and Social Assistance	\$42,595	\$45,368	\$48,851	\$51,925	\$57,238
Arts, Entertainment and Recreation	\$23,597	\$24,645	\$27,095	\$26,652	\$26,879
Accommodation and Food Services	\$15,159	\$16,696	\$17,461	\$20,015	\$21,282
Other Services	\$22,716	\$24,843	\$28,256	\$28,964	\$30,832
Public Administration	\$58,440	\$60,415	\$66,175	\$68,863	\$71,869

'ND' represents non-Disclosable information.



ADAMS COUNTY, PENNSYLVANIA

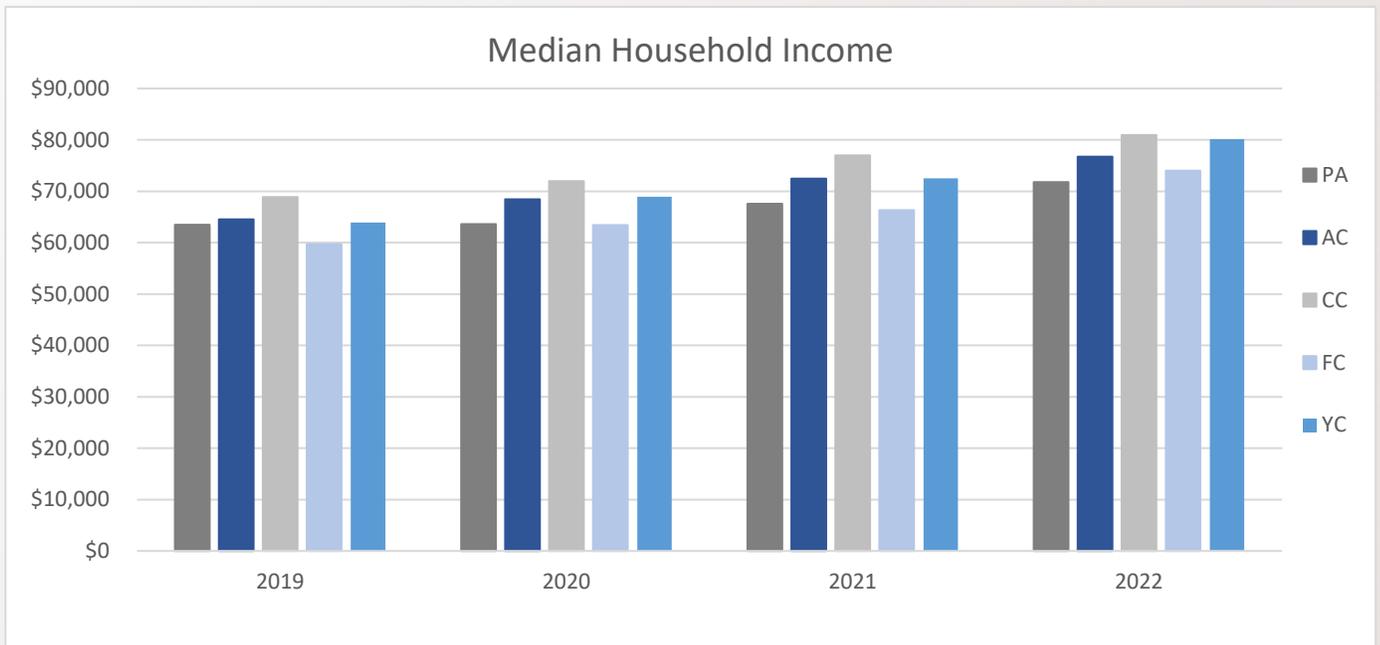
Income

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				
	2019	2020	2021	2022
United States	\$65,712	\$64,994	\$69,021	\$74,755
Pennsylvania	\$63,463	\$63,627	\$67,587	\$71,798
Adams Co.	\$64,507	\$68,411	\$72,492	\$76,727
Cumberland Co.	\$68,895	\$71,979	\$77,001	\$80,926
Franklin Co.	\$59,713	\$63,420	\$66,329	\$74,002
York County	\$63,902	\$68,940	\$72,543	\$80,130



Source: US Census Bureau, American Community Survey, 2022 1-Year Estimates



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 2024, the millage rate set by resolution is 4.4393 mills. For 2024, the County budgeted \$44 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 adult is \$5. Any person whose total income is less than \$5,000 per annum is exempt. For 2024, the County budgeted \$333,300 in per capita tax.

Hotel Tax: 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 tax is paid by guests/patrons 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 2024 at approximately \$122,000) – 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 in addition to administrative costs. Additionally 12.5% of the funds are 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.

All lodging operators are audited annually by the Controller's office.

ADAMS COUNTY, PENNSYLVANIA

County Taxes Continued

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.
Wellspan Properties, Inc
Ski Roundtop/Ski America, Inc./Snow Time, Inc.
Gettysburg College/Gettysburg College Title Holding Co.
Knouse Foods Cooperative, Inc.
Delancy Gettysburg Associates LP/Gettysburg Outlet Center
C & J Clark America Inc.
Legacy Vulcan, LLC

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 \$315,000, in 2024 (January through May), smaller than the national average of \$396,240. The 12 month change in median home value was +15% for Adams County as compared to the national change of +13.57%. The homeownership rate difference between Adams County (77.8%), PA 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 \$4,000 + range for a median property assessment of \$199,300. This tax amount includes County, Municipal, and School District Real Estate Taxes. See Tax Rates on page 28-29.

In 2024, (January through May), 7% of the homes sold were under \$100,000. Homes purchased between \$100,000-\$200,000 were 9% of the market. Homes purchased between \$200,001-\$300,000 were 25% of the market and 59% of the homes sold were priced over \$300,000. County assessed values are as of a base year of 2010, which was the last Countywide reassessment.



The above data is based on a sample in New Oxford, PA 17350. Oxford Township and Conewago Valley School District. There are 6 school districts and 34 municipalities in Adams County and they vary in tax rates. See page(s) 28-39. Rates change depending on what school district and municipality you live.

ADAMS COUNTY, PENNSYLVANIA

Municipal & School Taxes

Municipality	2024 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	2.75
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	4.0590
McSherrystown	3.7720
Menallen Twp	.1934
Mt Joy Twp	None
Mt Pleasant Twp	.7050
New Oxford	2.900
Oxford Twp	.9828
Reading Twp	.2583
Straban Twp	.1010
Tyrone Twp	.6727
Union Twp	.2500
York Springs	1.6365

The County, each municipality (except for 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 - 2024	
Real Estate	4.4393 mills
Per Capita	\$5



School District	2023-2024 School Real Estate Mills
Bermudian Springs	12.8390
Conewago Valley	15.6691
Fairfield Area	11.5757
Gettysburg Area	11.2589
Littlestown Area	13.4047
Upper Adams	15.6383

2024 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		15.6691	\$10
2	Arendtsville	U	1.4300	1.4300	0.0000	\$5	7	15.6383	\$10
3	Bendersville	U	1.2991	1.0491	0.2500	\$5	15	15.6383	\$10
4	Berwick	C	0.4000	0.1500	0.2500	\$4		15.6691	\$10
5	Biglerville	U	3.8500	3.8500	0.0000	\$5	9	15.6383	\$10
6	Bonneauville	L	2.6699	2.4199	0.2500	\$5		13.4047	\$10
6	Bonneauville	C	2.6699	2.4199	0.2500	\$5		15.6691	\$10
7	Butler	U	0.7472	0.4972	0.2500	\$5		15.6383	\$10
43	Carroll Valley	F	3.0000	2.7500	0.2500			11.5757	
8	Conewago	C	2.0109	2.0109	0.0000	\$5		15.6691	\$10
9	Cumberland	G	2.1500	1.9000	0.2500	\$5		11.2589	
10	East Berlin	B	1.8000	1.8000	0.0000	\$5	5%	12.8390	\$10
11	Fairfield	F	1.7820	1.5320	0.2500	\$5	100	11.5757	
12	Franklin	G	0.7764	0.5264	0.2500	\$5		11.2589	
13	Freedom	G	0.6058	0.6058	0.0000	\$5		11.2589	
15	Germany	L	0.3500	0.2500	0.1000	\$5		13.4047	\$10
16	Gettysburg	G	4.6770	4.1770	0.5000	\$5	30	11.2589	
17	Hamilton	B	0.7345	0.7345	0.0000	\$5		12.8390	\$10
17	Hamilton	C	0.7345	0.7345	0.0000	\$5		15.6691	\$10
18	Hamiltonban	F	1.7359	1.4859	0.2500	\$5		11.5757	
20	Highland	G	0.2088	0.2088	0.0000	\$5		11.2589	
22	Huntington	B	None	0.0000	0.0000	\$5		12.8390	\$10
23	Latimore	B	0.6200	0.6200	0.0000	\$5	30%	12.8390	\$10
25	Liberty	F	1.5650	1.5650	0.0000	\$5		11.5757	
27	Littlestown	L	4.3090	4.0590	0.2500			13.4047	\$10
28	McSherrystown	C	4.1261	3.7720	0.3541	\$5		15.6691	\$10
29	Menallen	U	0.4434	0.1934	0.2500	\$5		15.6383	\$10
30	Mt. Joy	L	None	0.0000	0.0000	\$5		13.4047	\$10
30	Mt. Joy	G	None	0.0000	0.0000	\$5		11.2589	
32	Mt. Pleasant	C	0.7050	0.7050	0.0000	\$5		15.6691	\$10
32	Mt. Pleasant	L	0.7050	0.7050	0.0000	\$5		13.4047	\$10
34	New Oxford	C	2.90	2.9000	0.0000	\$5		15.6691	\$10
35	Oxford	C	0.9828	0.9828	0.0000	\$5		15.6691	\$10
36	Reading	B	0.2583	0.2583	0.0000	\$5		12.8390	\$10
38	Straban	C	0.3510	0.1010	0.2500	\$2		15.6691	\$10
38	Straban	G	0.3510	0.1010	0.2500	\$2		11.2589	
40	Tyrone	U	0.6727	0.6727	0.0000	\$5		15.6383	\$10
40	Tyrone	C	0.6727	0.6727	0.0000	\$5		15.6691	\$10
41	Union	L	0.2500	0.2500	0.0000			13.4047	\$10
42	York Springs	B	1.6365	1.6365	0.0000	\$10	16%	12.8390	\$10

ADAMS COUNTY, PENNSYLVANIA

Home Sale Statistics

Number of Homes Sold					
School District	2019	2020	2021	2022	2023
Bermudian Springs	93	154	148	137	115
Conewago Valley	251	317	322	300	256
Fairfield Area	82	126	125	110	86
Gettysburg Area	245	326	338	346	328
Littlestown Area	158	215	238	209	157
Upper Adams	70	115	11	86	96
Total Adams County	899	1,253	1,282	1,188	1,038

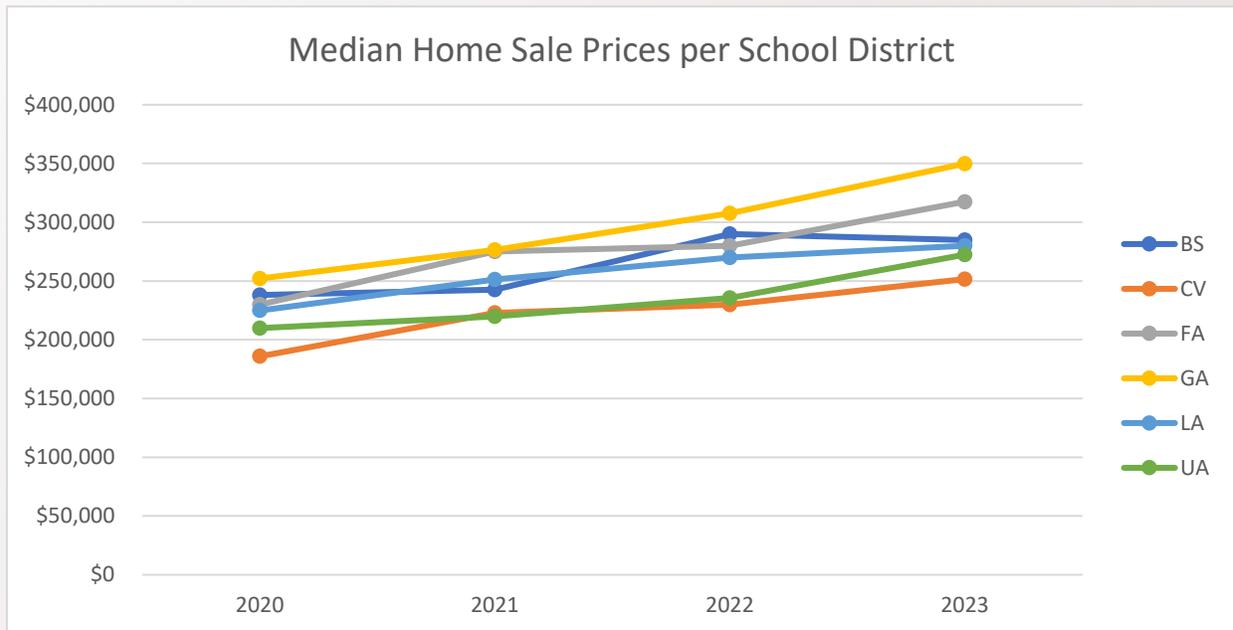


Source: RAYAC



Median Home Sale Price				
School District	2020	2021	2022	2023
Bermudian Springs	\$238,100	\$242,500	\$290,000	\$285,000
Conewago Valley	\$185,900	\$222,950	\$230,000	\$251,650
Fairfield Area	\$229,950	\$275,000	\$280,000	\$317,500
Gettysburg Area	\$252,150	\$276,600	\$307,495	\$349,900
Littlestown Area	\$224,900	\$251,425	\$270,000	\$280,000
Upper Adams	\$209,900	\$219,900	\$235,500	\$272,450
Total Adams Co.	\$224,000	\$250,000	\$275,000	\$287,500

Source: RAYAC

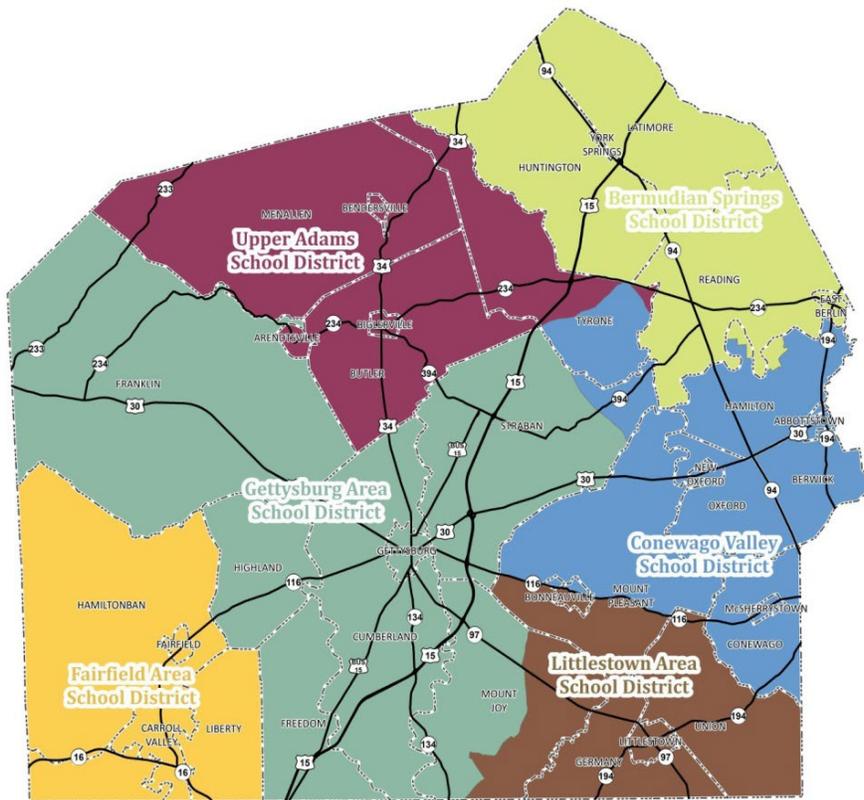


ADAMS COUNTY, PENNSYLVANIA

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



ADAMS COUNTY, PENNSYLVANIA

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

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

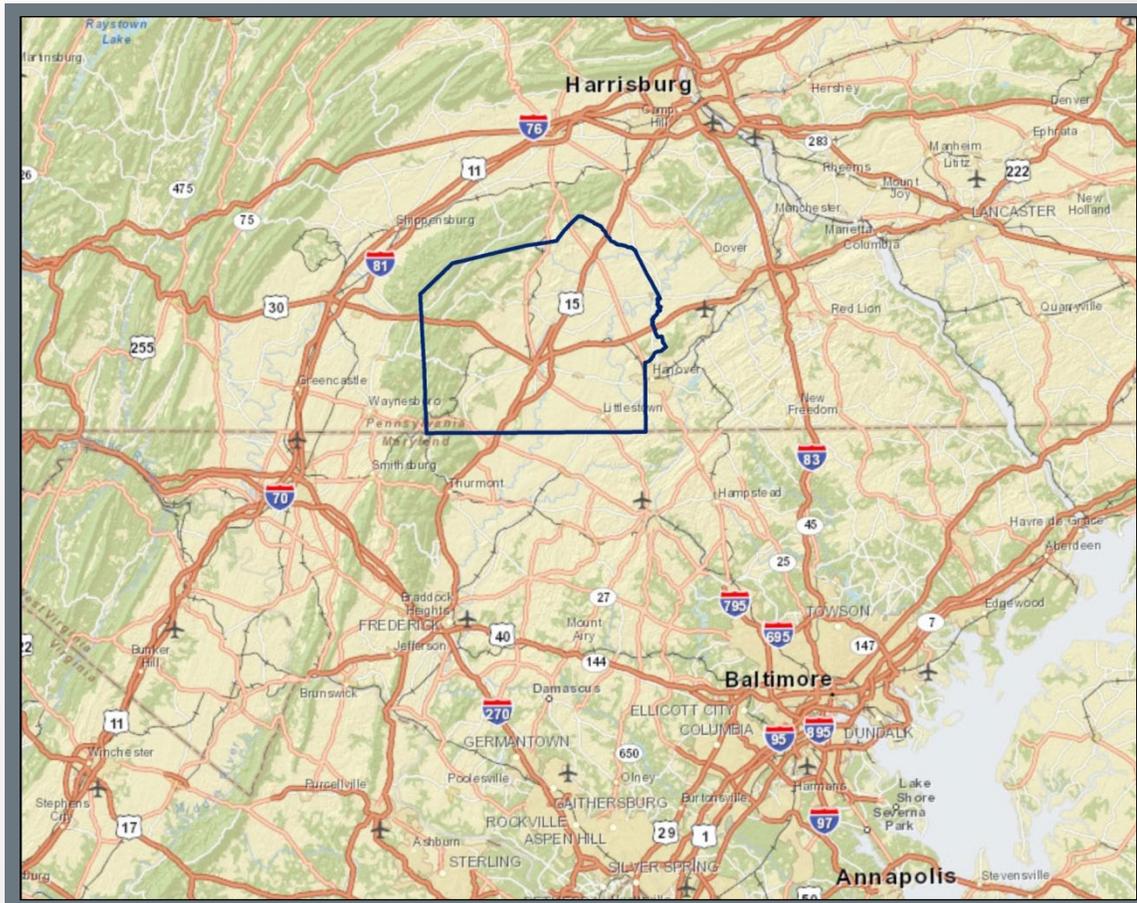


Colleges		
School	Address	Type
Gettysburg College	300 N. Washington St, Gettysburg, PA 17325	Private
Harrisburg Area Community College/ Gettysburg	731 Old Harrisburg Rd, Gettysburg, PA 17325	Public
Lutheran Theological Seminary at Gettysburg	61 Seminary Ridge, Gettysburg, PA 17325	Private

ADAMS COUNTY, PENNSYLVANIA

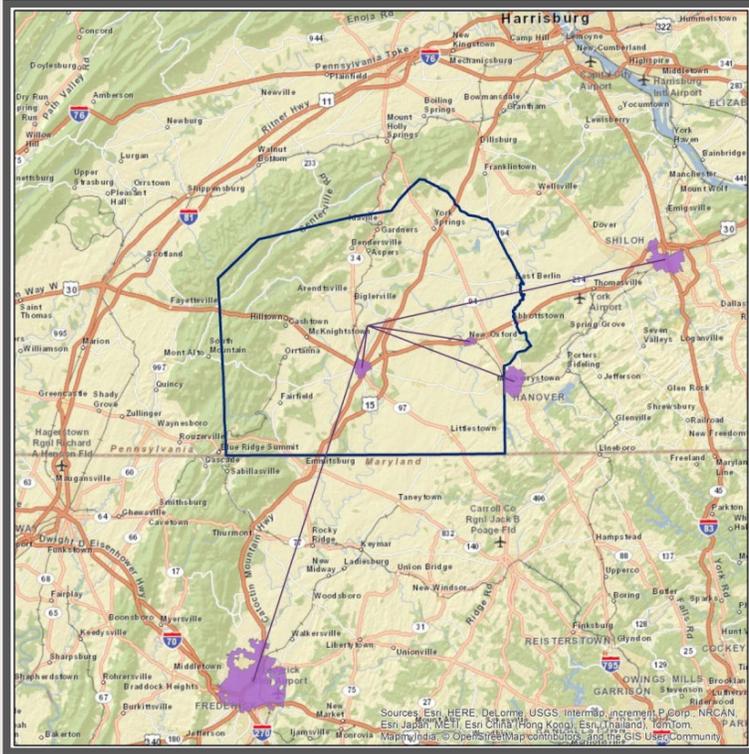
Transportatio

- 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



Home Destination (Live in A.C.)		
Job Counts by Place Employed	Count	Share
Total Primary Jobs	46,492	100.0%
Jobs Counts by Places (Top 5 Breakout)		
Hanover Borough, PA	2,963	6.4%
Gettysburg Borough, PA	2,889	6.2%
New Oxford Borough, PA	1,026	2.2%
Frederick City, MD	852	1.8%
York City, PA	778	1.7%
All Other Locations	37,984	81.7%

2021 LEHD Data

Work Destination (Work in A.C.)		
Job Count by Places Workers Live	Count	Share
Total Primary Jobs	29,666	100.0%
Jobs Counts by Places (Top 5 breakout)		
Hanover Borough, PA	1,100	3.7%
Gettysburg Borough, PA	970	3.3%
Carroll Valley Borough, PA	553	1.9%
Littlestown Borough, PA	551	1.9%
Parkville CDP, PA	500	1.7%
All Other Locations	25,992	87.6%

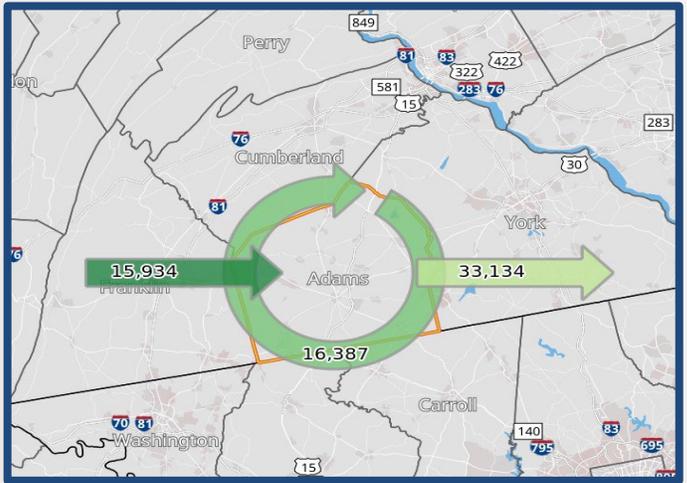
2021 LEHD Data

66.9% 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 2002-2021)

Note: Overlay arrows do not indicate directionality of worker flow between home and employment locations.

- ➔ Employed and Live in Selection Area
- ➔ Employed in Selection Area, Live Outside
- ➔ Live in Selection Area, Employed Outside



ADAMS COUNTY, PENNSYLVANIA

Agricultural Statistics



	2002	2007	2012	2017	2022
Farms (number)					
Pennsylvania	58,105	63,163	59,309	53,157	49,053
Adams County	1,261	1,289	1,188	1,146	1,243
Land in Farms (acres)					
Pennsylvania	7,745,336	7,809,244	7,704,444	7,278,668	7,058,325
Adams County	181,081	174,595	171,305	166,227	183,184
Average Size of Farm (ac)					
Pennsylvania	133	124	130	137	144
Adams County	144	135	144	145	147
Market Value of Products Sold					
Pennsylvania (\$1,000)	\$4,256,959	\$5,808,803	\$7,400,781	\$7,758,884	\$10,282,392
Adams County (\$1,000)	\$139,808	\$216,994	\$201,742	\$207,566	\$324,232
Average Per Farm (\$)					
Pennsylvania	\$73,263	\$91,965	\$124,783	\$145,962	\$209,618
Adams County	\$110,871	\$168,343	\$169,817	\$181,122	\$260,847

Source: US Department of Agriculture, NASS; Census of Agriculture; last census was 2022

Agriculture is one of the top industries in Adams County and 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.

The equine industry is also significant to the economy in Adams County providing more \$49 million in economic impact. Adams County ranks 1st in the state and 9th in the country for the market of this commodity. Adams County is fortunate to have the Hanover Shoe Farms located here as it is the largest Standardbred breeding horse farm in the World. These farms are located throughout the southeast region of the County. The County Agricultural Land Preservation Program has preserved more than 1461 acres to date with an additional 500 acres proposed for preservation in the next few years.



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)					
	2002	2007	2012	2017	2022
Pennsylvania	50,267	46,560	41,437	43,509	48,410
Adams County	17,219	15,404	14,758	15,410	18,635

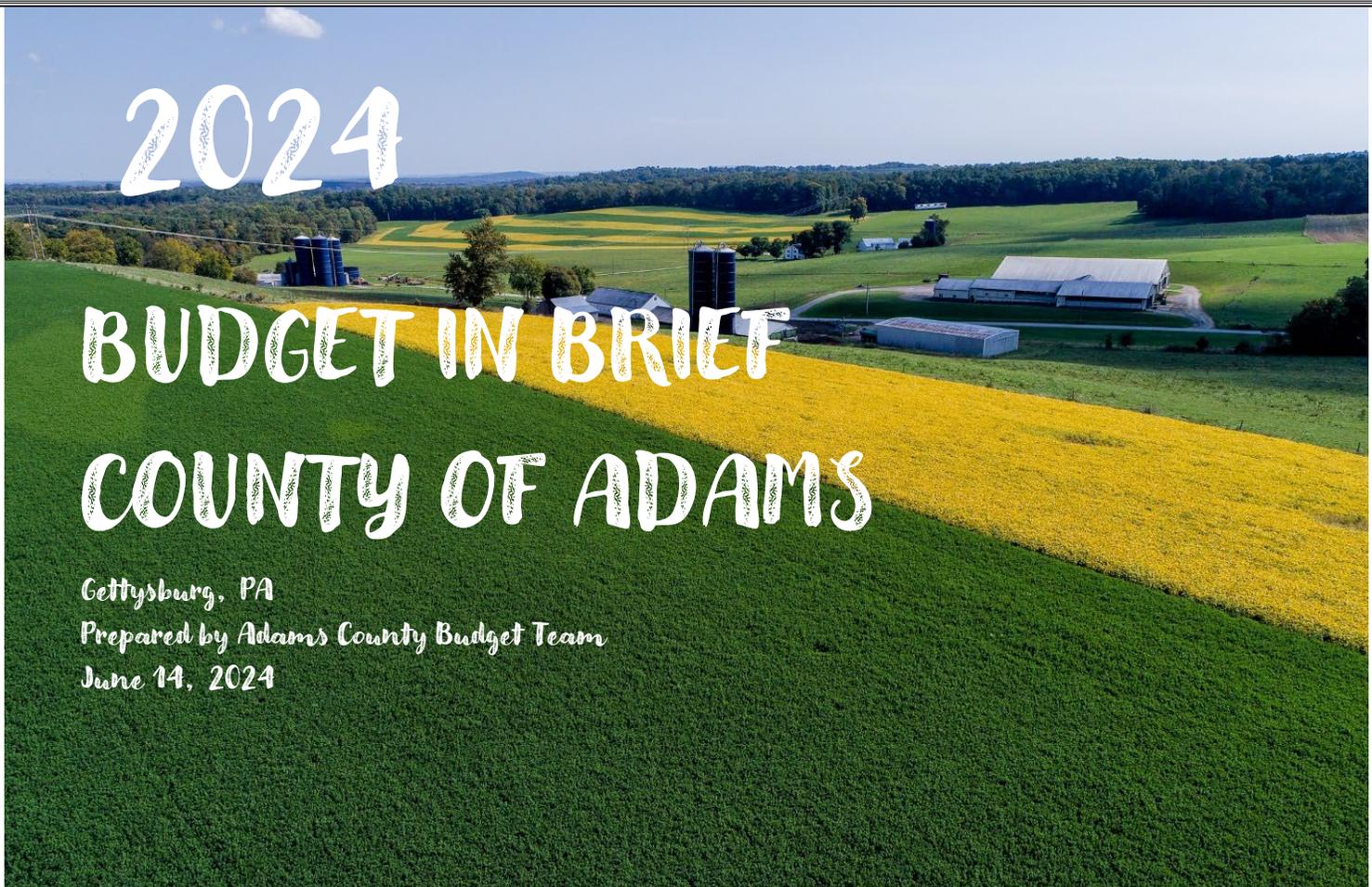
Source: US Department of Agriculture, NASS; last census was 2022



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.



2024

BUDGET IN BRIEF
COUNTY OF ADAMS

Gettysburg, PA

Prepared by Adams County Budget Team

June 14, 2024

~~WELCOME~~

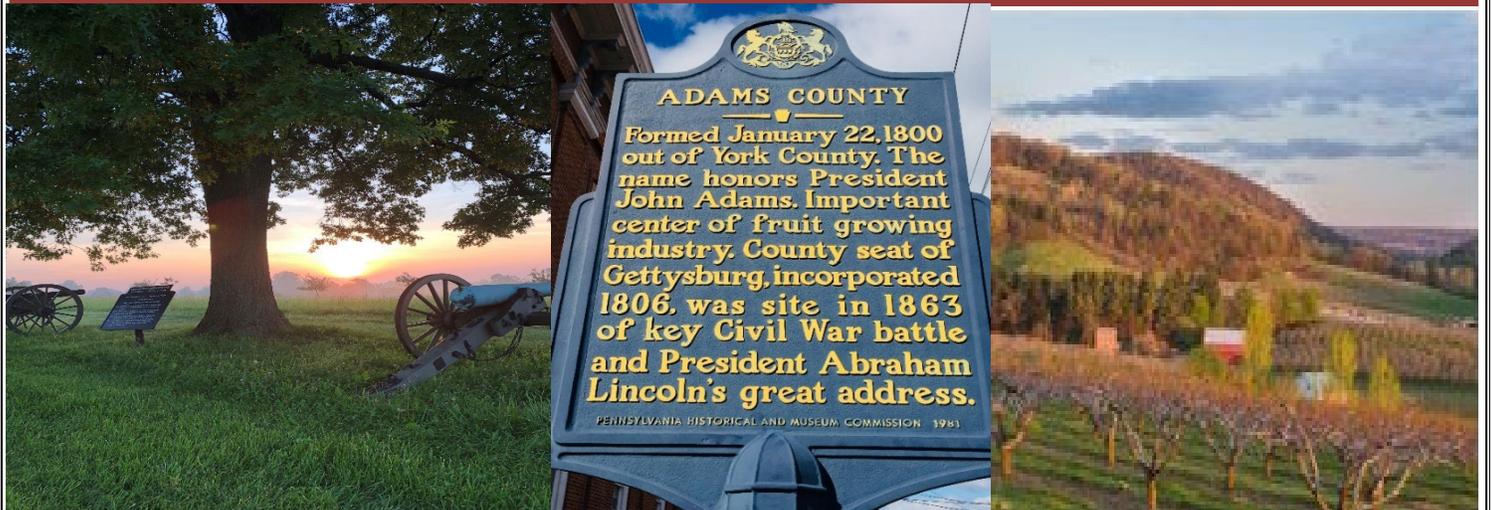
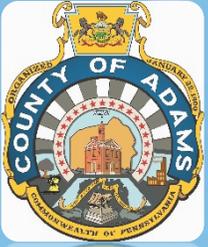


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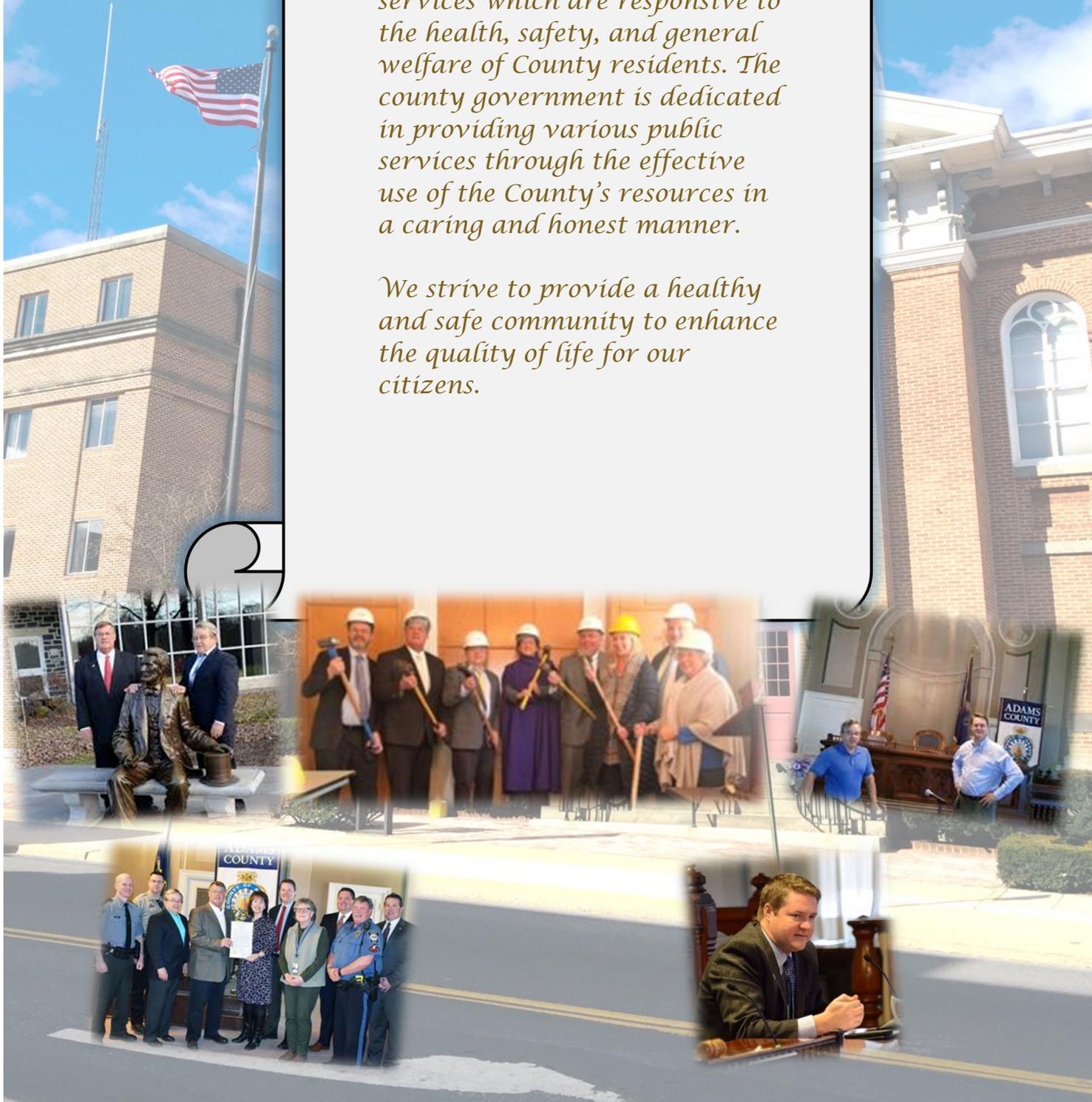
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Terminology	<u>60 - 61</u>



MISSION STATEMENT

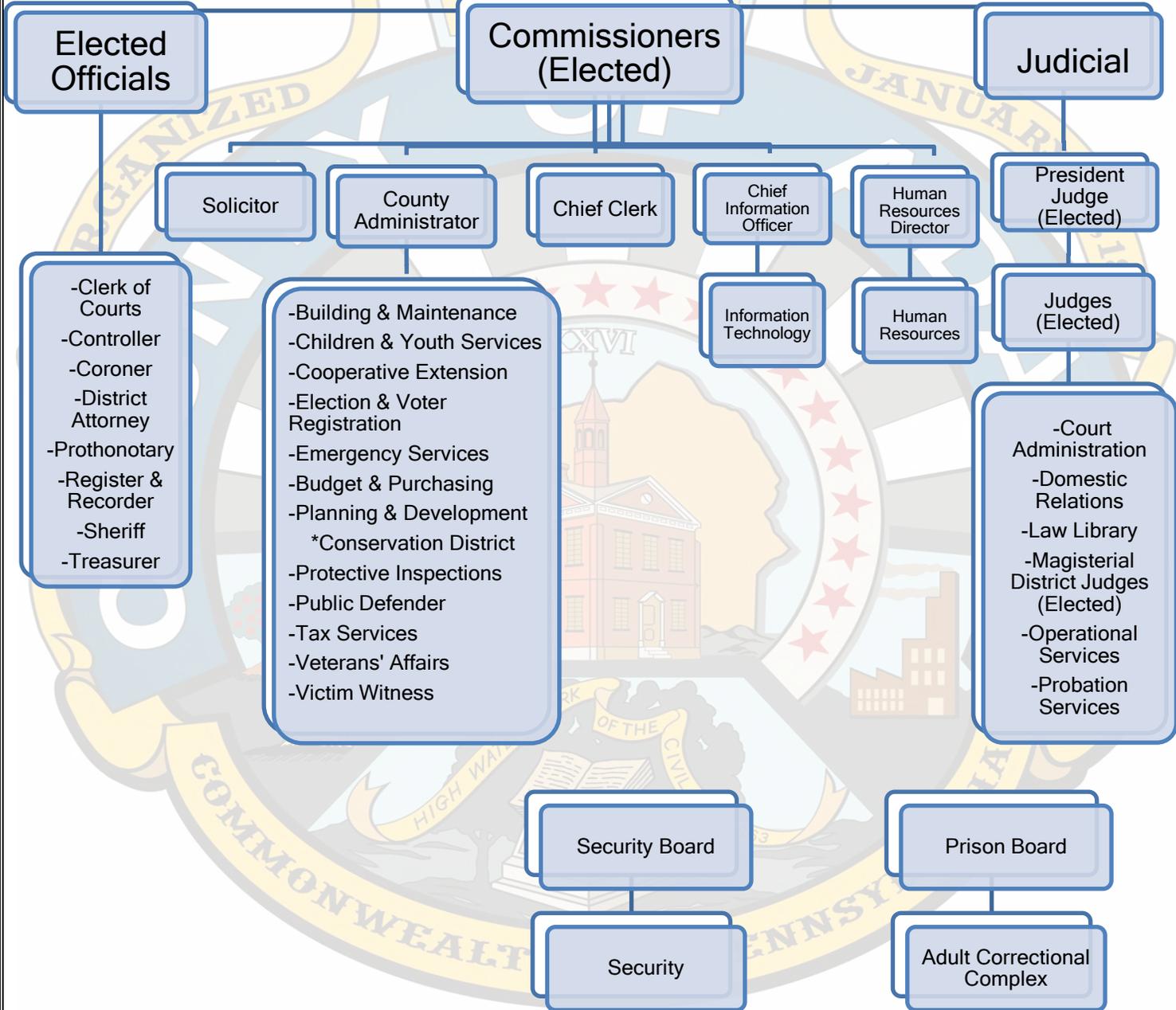
Adams County will provide services which are responsive to the health, safety, and general welfare of County residents. The county government is dedicated in providing various public services through the effective use of the County's resources in a caring and honest manner.

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



2024 ADAMS COUNTY BUDGET

Citizens of Adams County



Adams County Boards

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

Component Boards

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

Advisory Board

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

County Commissioners

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

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

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

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



Chairman Randy Phiel



Vice Chairman Jim Martin



Marty Karsteter Qually

County Overview

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 classified as a Fifth Class County 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 America 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. Tourism has a huge impact on the economy of Adams County. Approximately 3 million people who visit annually drive the economy with a yearly impact that exceeds \$736 million dollars. Travel and Tourism creates \$139.8 million in tax revenue annually.

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

~~~Continued next page~~~

## County Overview

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.



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

# *Agricultural Industry*

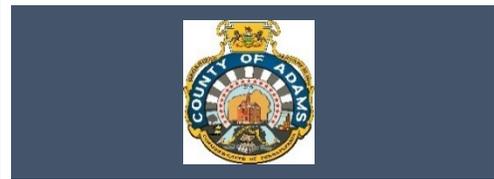
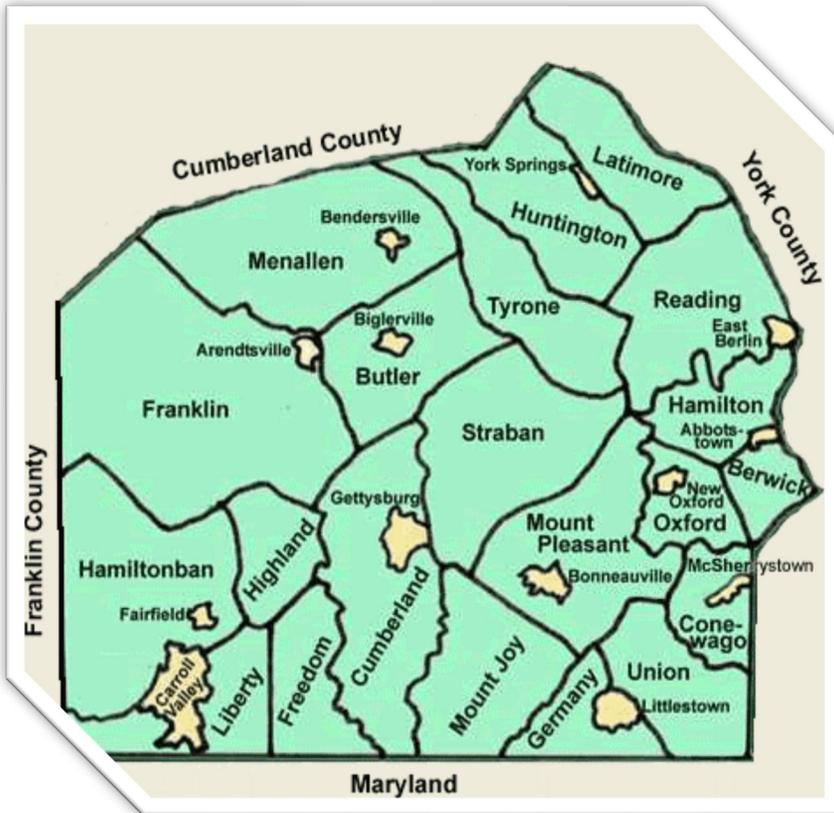
The fruit industry has been an important part of Adams County's history since the mid-nineteenth century. Farmers have driven the local economy since Adam's County's beginnings and remain the heart of our economy today. Adams County is the top apple producing county in the Commonwealth and 6<sup>th</sup> in the nation. With a \$580 million impact from the Fruit belt, there are over 18,600 acres of orchards and vineyards in the South Mountain region, which includes most of northern Adams County. The Adams County Fruit belt contains a unique combination of soils, slopes, and a micro-climate that has been recognized as prime land for orchards.

In addition, the economic impact of the Equine Industry has been estimated at \$49 million. Created in the early 1900's, the internationally known Hanover Shoe Farms, located in Union, and Conewango Townships, is the largest Standardbred breeding horse farm in the world.

The agriculture industry is very diverse ranging from fruit farms, traditional dairy, livestock, and crop operations. Adams County consists of 334,000 acres of land with approximately 183,184 acres of farmland with 28,755 acres preserved to date. Total number of farms in Adams County projected to be preserved by end of 2023 is 225.



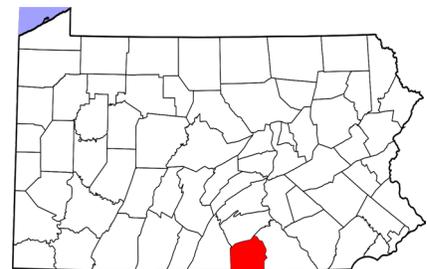
# Demographics Overview



## County Statistics

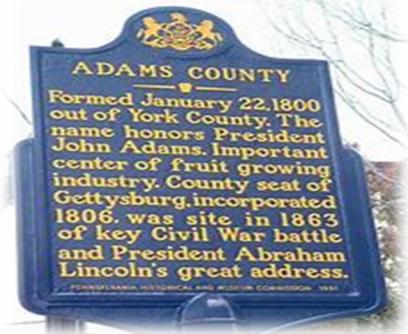
\*As of Dec. 2023

- Estimated Population (Est. 2023) → 106,027
- Median Age → 43.8
- Median Household Income → \$78,975
- Unemployment Rate → 2.7%



## Top 10 Employers as of Q2 2023

-  Gettysburg College
-  Gettysburg Hospital
-  Federal Government
-  Knouse Foods Cooperative Inc.
-  Mott's LLP
-  Wellspan Medical Group
-  Packing Corporation of America
-  County of Adams
-  Utz Quality Food Inc
-  Pella Corporation



2024 ADAMS COUNTY BUDGET

# Budget Summary

The total County Budget below, is presented in the aggregate and grouped by funds. This schedule also presents how the County balanced the 2024 Budget. See descriptions below in bold. Total Revenues are \$88.4 million and total Expenditures are \$88.1 million. As you can see, the General Fund has a deficit of \$11.4 million due to required reserves of \$3.5 million to balance and the remainder of \$7.9 million as a re-budget of ARRF projects from 2023 that are still in progress. In addition, the County continues to maintain a solid financial position and a credit rating with Moody's Investors Service of Aa2.

## 2024 - TOTAL COUNTY BUDGET

| BY FUND                                   | REVENUES            | EXPENDITURES        | SURPLUS/<br>DEFICIT |
|-------------------------------------------|---------------------|---------------------|---------------------|
| GENERAL FUND                              | \$58,825,616        | \$70,299,188        | (11,473,572)        |
| <b>APPROPRIATED FUND BALANCE</b>          | 3,557,916           | -                   | <b>3,557,916</b>    |
| <b>ASSIGNED FB-REBUDGET ARRF PROJECTS</b> | 7,915,656           | -                   | <b>7,915,656</b>    |
| 911 TELECOMMUNICATIONS FUND               | 2,251,472           | 4,205,859           | (1,954,387)         |
| CHILDREN & YOUTH FUND                     | 9,236,782           | 10,236,758          | (999,976)           |
| HAZARDOUS MATERIALS FUND                  | 54,810              | 125,891             | (71,081)            |
| <b>CONTRIBUTION FROM GF-SUBSIDY*</b>      | 3,025,444           | -                   | <b>3,025,444</b>    |
| LIQUID FUELS FUND                         | 357,300             | 300,500             | 56,800              |
| ACT 13 BRIDGE IMPROVEMENT FUND            | 150,000             | 158,000             | (8,000)             |
| HOTEL TAX FUND                            | 3,020,000           | 2,792,151           | 227,849             |
| <b>TOTAL BUDGET</b>                       | <b>\$88,394,996</b> | <b>\$88,118,347</b> |                     |

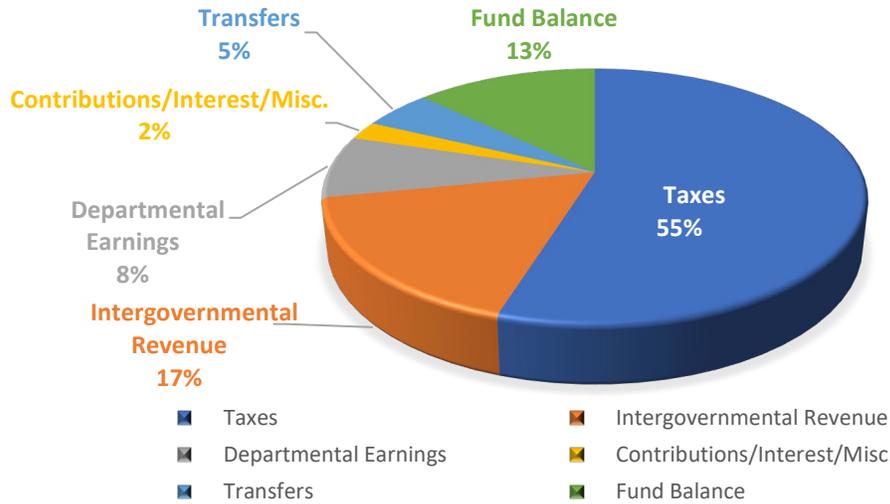
Overall the County presents a 2024 surplus due to the Bridge Funds and the Hotel Tax Fund.

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

## 2024 ADAMS COUNTY BUDGET

The 2024 Capital Budget is \$2.4 million. See details on pages 234-240.

# Sources Of Revenues



**Taxes:** **\$48,482,000**

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 2024, 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** **\$15,010,812**

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.

**Departmental Earnings** **\$6,996,899**

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** **\$2,061,917**

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** **\$4,369,796**

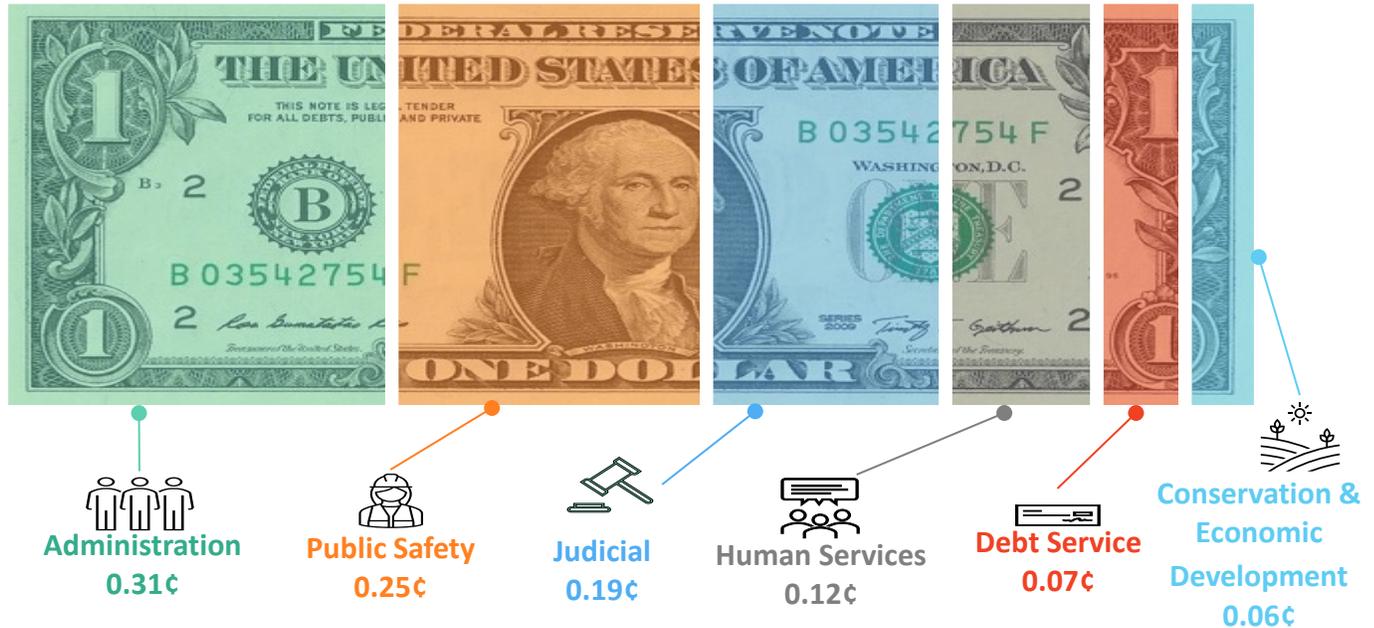
Represents operating transfers of funds from one governmental fund to another governmental fund when one fund is legally responsible to support the other. This includes the subsidy provided to the special revenue funds.

**Fund Balance Appropriated/Assigned** **\$11,473,572**

## 2024 ADAMS COUNTY BUDGET

Represents an amount of cash reserves \$3.6M used to balance expenditures to revenues in the budget process. Includes \$7.9M Assigned from ARPA Funds for special projects.

# Tax Dollar Breakdown



### General Governmental Administration:

**\$27,021,519**

Costs related to the general administration of the County Government. Including, but not limited to the following departments, such as Commissioners, Voter Registration, Human Resources, Budget and Purchasing, Controller, Maintenance, and Tax Services. Also, included are intergovernmental transfers.

### Public Safety:

**\$22,318,272**

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

### General Government Judicial:

**\$17,103,271**

Includes all departments under the direct control of the Court (Court Administration, Operational Services, Magisterial District Justices, Probation, Domestic Relations, and Law Library), as well as other departments substantially related to the Judicial process, including the Prothonotary, Clerk of Courts, District Attorney, Public Defender, Victim Witness, and Sheriff.

### Human Services:

**\$10,659,627**

Human Services is comprised of our Children and Youth department and related divisions, such as Independent Living, and our Veteran's Affairs department and block grants are encompassed into the costs of Human Services.

### Debt Services:

**\$6,168,174**

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

### Conservation/Econ.Dev./Culture/Recreation/Public Works:

**\$4,847,484**

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, Bridge Funds, and related grants.

# Budget Highlights - 2024

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

Highlights of each are as follows:

## **GENERAL OPERATING FUND**

|                    |                          |
|--------------------|--------------------------|
| MILL LEVY RATE     | remains at 4.4393 mills. |
| ASSESSED VALUTAION | \$10,006,677,400         |
| TOTAL REVENUES     | \$58,825,616             |
| TOTAL EXPENDITURES | \$70,299,188             |

The revenues increased 2% over 2023 revenues primarily by adding new construction to the tax rolls.

## **911 TELECOMMUNICATIONS FUND**

|                    |             |                                            |
|--------------------|-------------|--------------------------------------------|
| TOTAL REVENUES     | \$2,251,472 | increased \$121,198 or 6% over 2023 Budget |
| TOTAL EXPENDITURES | \$4,205,859 | increased \$44,831 or 1% over 2023 Budget  |

## **CHILDREN & YOUTH SERVICES FUND**

|                    |              |                                            |
|--------------------|--------------|--------------------------------------------|
| TOTAL REVENUES     | \$9,236,782  | increased \$532,275 or 6% over 2023 Budget |
| TOTAL EXPENDITURES | \$10,236,758 | increased \$347,043 or 4% over 2023 Budget |

## **HAZARDOUS MATERIALS FUND**

|                    |           |                                                  |
|--------------------|-----------|--------------------------------------------------|
| TOTAL REVENUES     | \$ 54,810 | increased \$1,559 or 3% over 2023 Budget         |
| TOTAL EXPENDITURES | \$125,891 | decreased \$12,951 or 12% less than 2023 Budget. |

## **LIQUID FUELS GRANT FUND**

|                    |           |                                                   |
|--------------------|-----------|---------------------------------------------------|
| TOTAL REVENUES     | \$357,300 | decreased \$161,500 or 31% less than 2023 Budget. |
| TOTAL EXPENDITURES | \$300,500 | decreased \$402,000 or 57% less than 2023 Budget. |

## **ACT 13 BRIDGE IMPROVEMENTS FUND**

|                    |           |                                                  |
|--------------------|-----------|--------------------------------------------------|
| TOTAL REVENUES     | \$150,000 | decreased \$20,500 or 12% less than 2023 Budget. |
| TOTAL EXPENDITURES | \$158,000 | increased \$150,000 or 100% over 2023 Budget     |

## **HOTEL TAX FUND**

|                    |             |                                             |
|--------------------|-------------|---------------------------------------------|
| TOTAL REVENUES     | \$3,020,000 | increased \$611,500 or 25% over 2023 Budget |
| TOTAL EXPENDITURES | \$2,792,151 | increased \$471,936 or 20% over 2023 Budget |

|                              |             |                                                   |
|------------------------------|-------------|---------------------------------------------------|
| <b><u>CAPITAL BUDGET</u></b> | \$2,485,008 | decreased \$851,601 or 26% less than 2023 Budget. |
|------------------------------|-------------|---------------------------------------------------|

2024 ADAMS COUNTY BUDGET

# General Fund

Year Over Year

| FUNDING SOURCES              | 2024<br>BUDGET    | vs | 2023<br>BUDGET      | Variance       |
|------------------------------|-------------------|----|---------------------|----------------|
| Taxes                        | 45,482,000        |    | \$44,440,300        | 1,041,700      |
| Interest and Rents           | 1,167,602         |    | 481,470             | 686,132        |
| Intergovernmental Revenue    | 3,144,204         |    | 3,309,696           | (165,492)      |
| Charges for Services         | 5,224,140         |    | 5,149,974           | 74,166         |
| Licenses and permits         | 146,940           |    | 154,435             | (7,495)        |
| Court Costs and Fines        | 1,556,619         |    | 1,749,650           | (193,031)      |
| Contributions/Other          | 759,759           |    | 682,465             | 77,294         |
| Transfers                    | 1,344,352         |    | 1,671,519           | (327,167)      |
| Fund Balance Appropriated    | 3,557,916         |    | 2,636,774           | 921,142        |
| Fund Balance Assigned-ARPA   | 7,915,656         |    | 9,115,656           | (1,200,000)    |
| <b>Total Funding Sources</b> | <b>70,299,188</b> |    | <b>\$69,391,939</b> | <b>907,249</b> |

**Expenditures**

|                                   |                   |  |                     |                |
|-----------------------------------|-------------------|--|---------------------|----------------|
| General Gov't admin               | \$22,538,067      |  | \$22,875,033        | (336,966)      |
| General Gov't judicial            | 17,103,271        |  | 17,004,344          | 98,927         |
| Public Safety                     | 17,986,522        |  | 15,510,964          | 2,475,558      |
| Public Works                      | 4,000             |  | 4,000               | -              |
| Human Services                    | 422,869           |  | 703,000             | (280,131)      |
| Culture and Recreation            | 28,600            |  | 24,500              | 4,100          |
| Conservation and Development      | 1,714,233         |  | 1,598,320           | 115,913        |
| Debt Service                      | 6,168,174         |  | 6,539,666           | (371,492)      |
| Transfers-Other County Operations | 4,333,452         |  | 5,132,112           | (798,660)      |
| <b>Total Expenditures</b>         | <b>70,299,188</b> |  | <b>\$69,391,939</b> | <b>907,249</b> |



Pennsylvania Monument  
Gettysburg Battlefield



Redding Farm

2024 ADAMS COUNTY BUDGET

# Budget By Function Type

## Total County Budget



**2024**

|                                        | GENERAL<br>FUND<br>OPERATIONS | SPECIAL<br>REVENUE<br>FUNDS | BRIDGE &<br>HOTEL<br>FUNDS | TOTAL<br>ALL<br>SERVICES |
|----------------------------------------|-------------------------------|-----------------------------|----------------------------|--------------------------|
| <b>FUNDING SOURCES</b>                 |                               |                             |                            |                          |
| Taxes                                  | \$ 45,482,000                 |                             | \$3,000,000                | \$ 48,482,000            |
| Interest                               | 1,167,602                     | 3,256                       | 21,300                     | 1,192,158                |
| Intergovernmental Revenue              | 3,144,204                     | 11,365,608                  | 501,000                    | 15,010,812               |
| Charges for Services (Dept. Earnings)  | 5,224,140                     | 64,200                      | 5,000                      | 5,293,340                |
| License and Permits                    | 146,940                       | -                           | -                          | 146,940                  |
| Court Costs and Fines                  | 1,556,619                     | -                           | -                          | 1,556,619                |
| Contributions/Other                    | 759,759                       | 110,000                     | -                          | 869,759                  |
| Transfers from Other County Operations | 1,344,352                     | 3,025,444                   | -                          | 4,369,796                |
| Fund Balance Appropriated              | 3,557,916                     |                             |                            | 3,557,916                |
| Fund Balance Assigned-ARRF             | 7,915,656                     |                             |                            | 7,915,656                |
| <b>TOTAL FUNDING SOURCES</b>           | <b>\$70,299,188</b>           | <b>\$14,568,508</b>         | <b>\$3,527,300</b>         | <b>\$88,394,996</b>      |
| <b>EXPENDITURES</b>                    |                               |                             |                            |                          |
| General Governmental– Admin            | \$ 22,538,067                 | -                           | -                          | \$ 22,538,067            |
| General Governmental– Judicial         | 17,103,271                    | -                           | -                          | 17,103,271               |
| Public Safety                          | 17,986,522                    | 4,331,750                   | -                          | 22,318,272               |
| Public Works                           | 4,000                         |                             | 450,500                    | 454,500                  |
| Human Services                         | 422,869                       | 10,236,758                  | -                          | 10,659,627               |
| Culture & Recreation                   | 28,600                        | -                           | 2,650,151                  | 2,678,751                |
| Conservation & Economic Development    | 1,714,233                     | -                           | -                          | 1,714,233                |
| Debt Service                           | 6,168,174                     | -                           | -                          | 6,168,174                |
| Transfers To Other County Operations   | 4,333,452                     | -                           | 150,000                    | 4,483,452                |
| <b>TOTAL EXPENDITURE SOUCES</b>        | <b>\$70,299,188</b>           | <b>14,568,508</b>           | <b>3,250,651</b>           | <b>88,118,347</b>        |

# *Tax Base History*

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

| <b>Year</b> | <b>Assessed Valuation</b> | <b>Tax Rate Mills</b> | <b>Total Levy</b> |
|-------------|---------------------------|-----------------------|-------------------|
| 2008        | 2,047,789,431             | 14.15                 | 28,976,220        |
| 2009        | 2,094,086,739             | 15.45                 | 32,353,640        |
| 2010        | 2,095,684,104             | 15.45                 | 32,378,319        |
| 2011*       | 9,123,834,400             | 3.5518                | 32,406,035        |
| 2012        | 9,078,016,500             | 3.7328                | 33,886,419        |
| 2013        | 9,065,451,400             | 3.7328                | 33,512,844        |
| 2014        | 9,082,272,700             | 3.9193                | 35,596,151        |
| 2015        | 9,172,798,600             | 3.9193                | 35,950,749        |
| 2016        | 9,256,931,500             | 3.9193                | 36,279,612        |
| 2017        | 9,331,317,200             | 3.9193                | 36,572,232        |
| 2018        | 9,410,600,700             | 4.1893                | 39,423,830        |
| 2019        | 9,457,957,100             | 4.1893                | 39,622,220        |
| 2020        | 9,534,255,300             | 4.1893                | 39,941,856        |
| 2021        | 9,599,350,400             | 4.1893                | 40,214,558        |
| 2022        | 9,733,288,900             | 4.4393                | 41,739,883        |
| 2023        | 9,913,805,700             | 4.4393                | 42,514,006        |
| 2024        | 10,006,677,400            | 4.4393                | 42,912,273        |

\*County wide reassessment

# Budget Process

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

### January – March

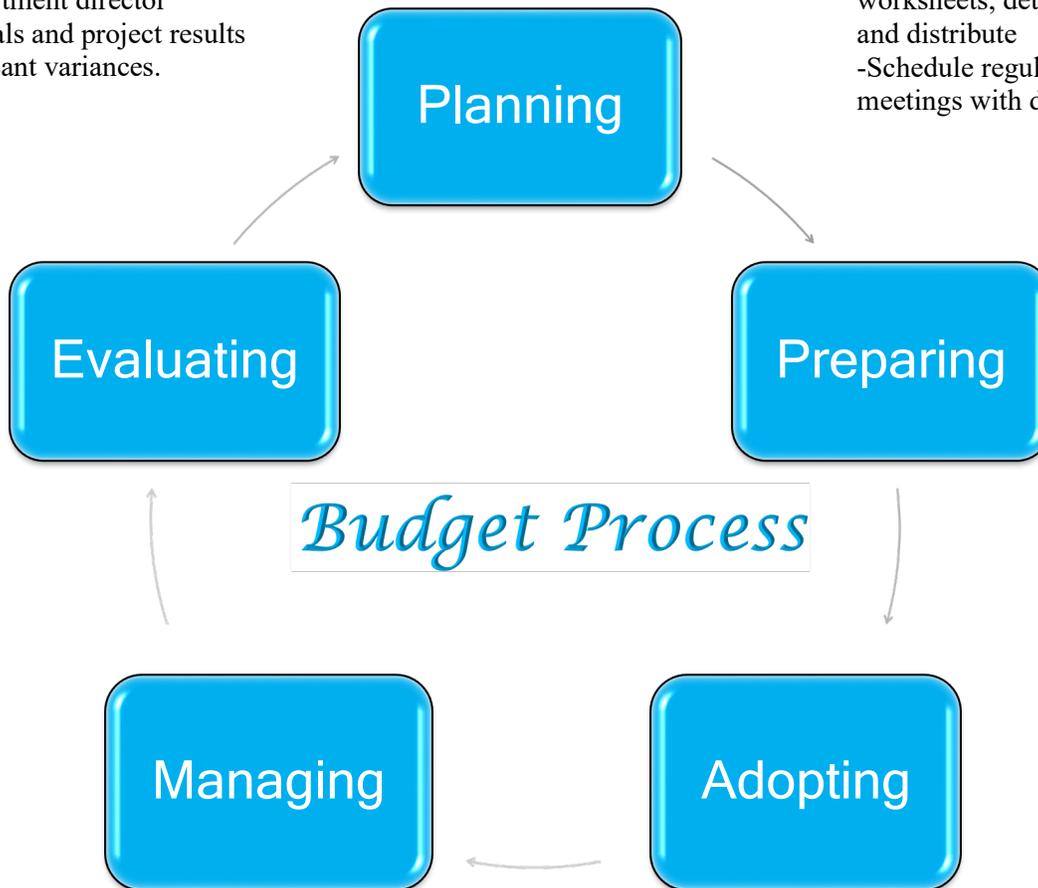
- Publish the adopted budget and development of a Budget-in-Brief and the GFOA budget document.

### April- June

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

### Monthly/Quarterly reviews

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



### January – December

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

### July - December

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

# CAPITAL ASSETS

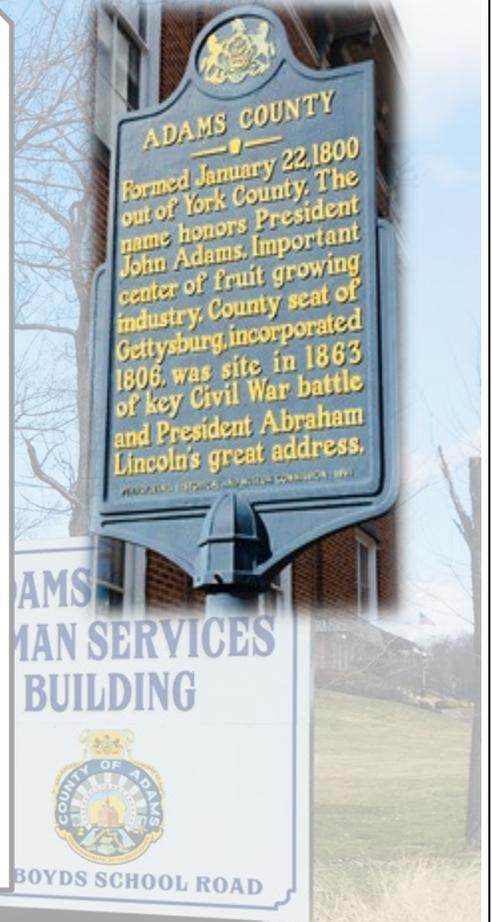


# County Buildings



## Adams County Courthouse

The County seat, located at 117 Baltimore Street, is comprised of two parts; the historic courthouse and the new courthouse. The historic courthouse was built in 1859, while the new courthouse was built in 1978. The building is home to the county Commissioners, elected row officials, and county operations. During the Battle of Gettysburg in 1863, the historic courthouse was used to house wounded soldiers.



## Human Services Building

The Human Services Building was purchased in 2016 by Adams County. It was originally used as a yearbook production company called Herff Jones built in 1974. Located at 525 Boyds School Road, this building houses the county's Children and Youth Services, Information Technology, Probation Services, and Domestic Relations Services, and some other Court Operations. Central Court is now being held in this facility.

# 2024 ADAMS COUNTY BUDGET *County Buildings*

## Agricultural Building

The Agricultural Building is home to many of our rural resource departments. These include Planning and Development, Conservation District, and Cooperative Extension (Penn State Extension). This office is located at 670 Old Harrisburg Rd.



## Emergency Services Center

Built in 2004, this building is the main hub for the Adams County's first responders. The mission of the Adams County Department of Emergency Services is to provide to the citizens and emergency responders of Adams County a comprehensive program of emergency management including 9-1-1 and emergency dispatch services, training, hazardous material planning and more. This facility is located at 230 Greenameyer Lane, Gettysburg.

# County Buildings

Adult Correctional Complex  
Built in 2003 and located at 45 Major Bell Lane, Gettysburg, PA. This adult correctional complex has 285 beds for inmates. It is used for multiple jurisdictions for offenders who have local sentences, probation violators and those awaiting trial, sentencing or other court appearances. You may call 717-334-7671 to speak with a case manager or counselor about an inmate.



Adams County Re-Entry  
Located next to the Adult Correctional Complex, the Re-Entry building is currently closed and being updated to house the Transition to Success program, which is expected to open Summer of 2024. It will provide low risk offenders with an opportunity to engage in individualized treatment services to prepare them for successful reintegration.



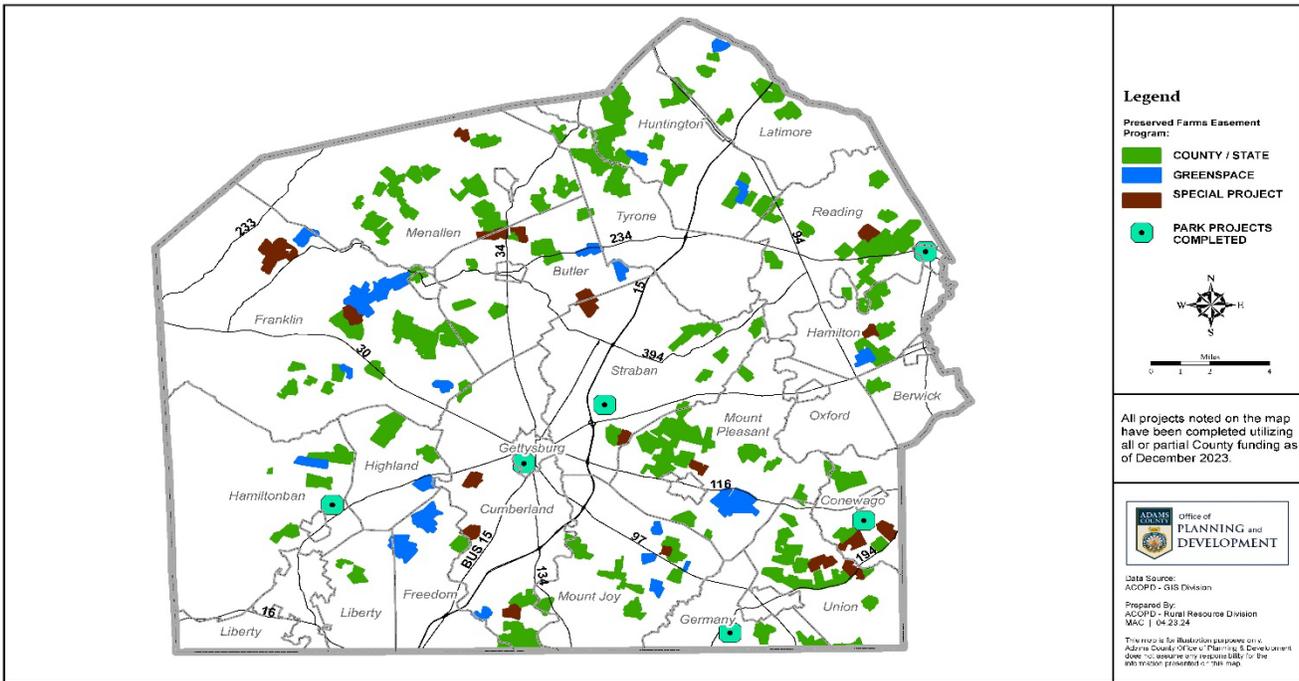
# County Bridges

Adams County owns 40 bridges, but none more historical than Sachs Covered Bridge (top left below). Built in 1845, this bridge was used during the Battle of Gettysburg in July of 1863 by both the Union and Confederates to cross over Marsh Creek. General Robert E. Lee's army retreated over the bridge back towards Virginia after the Union victory in Gettysburg.



# County Easements

## Adams County Preserved Lands & Park Projects Utilizing County Funds



The map titled “Adams County Preserved Lands & Park Projects Utilizing County Funds” illustrates the properties within Adams County where local County dollars have been spent to either permanently preserve land or provide funding for park and recreation projects.

The properties depicted in green are active farms that have been permanently preserved through the Adams County Farmland Preservation Program using county and state funding. The properties depicted in blue are permanently preserved by eligible entities that received matching funds from the County’s Green Space Grant Program to preserve farmland and/or open space. The Special Projects depicted in brown are properties preserved outside of the normal grant programs by eligible entities that received matching funds from the County. In most cases these projects used federal dollars as a match. Park Projects depicted by the green octagon symbol have been awarded to eligible entities as matching funds from the County Parks and Recreation Grant Program to help enhance park facilities. An easement is a legal right to use another's land for a specific limited purpose.

# *Terminology*

## **Revenue**

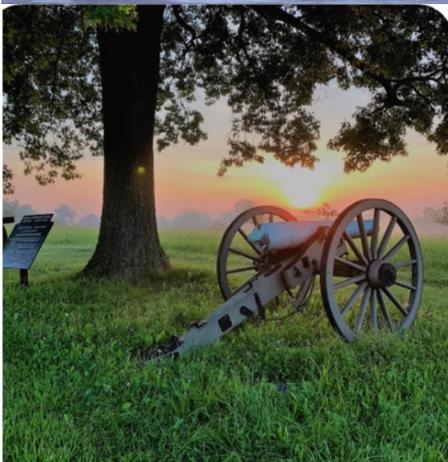
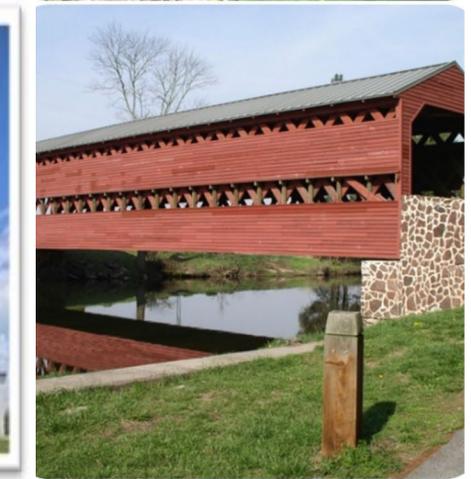
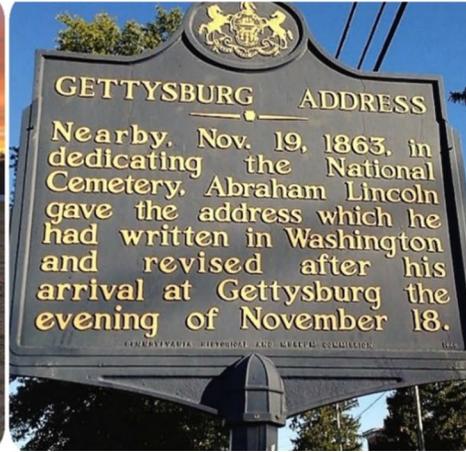
- ❖ **Appropriated Fund Balance**: a portion of cash reserves that is incorporated into the subsequent year's budget.
- ❖ **ARRF**-Adams Response and Recovery Fund Program.
- ❖ **ARPA**-American Rescue Plan Act funds from covid.
- ❖ **Assigned Fund Balance**: a portion of cash reserves assigned for a specific purpose or project.
- ❖ **Charges for Services**: Payments from customers for the provision of specific services to a person or entity. Payments can include revenue from another governmental unit for specific services provided.
- ❖ **Contingency**: a budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted; the use of contingency requires Board approval.
- ❖ **Fund Balance**: Net position of a governmental fund (difference between assets, liabilities, deferred outflows of resources, and deferred inflow of resources).
- ❖ **General Fund**: The General fund typically serves as the main operating fund of a government. The general fund is used to account for all financial resources not accounted for in some other fund.
- ❖ **Hotel Tax**: Taxes on overnight lodging.
- ❖ **Interest and Investment Earnings**: Interest and dividends paid on bank deposits or other investments, including gains from sale of investments.
- ❖ **Intergovernmental**: Receipts from other governments (federal, state, and local) in the forms of grants, entitlements, or payments in lieu of taxes.
- ❖ **Mill**: One-tenth (0.1) of one cent, or .001 of one dollar
- ❖ **Millage**: The rate used in calculating taxes based upon the assessed value of a property, expressed in mills
- ❖ **Real Estate Taxes**: General purpose and special millage, including debt service and library taxes.

# *Terminology*

## **Expenditures**

- ❖ **Allocations:** Distribution of funds across various departments and operations.
- ❖ **Community & Economic Development:** Expenditures for improving the quality of life in the community and support to county-affiliated organizations.
- ❖ **Emergency Services/911 Telecommunications:** Expenditures for 911 emergency telephone and dispatching systems, emergency management planning and operations.
- ❖ **General Government - Judicial:** Includes expenditures for judicial activities of the County; specifically, Courts, Magisterial District Judges, Domestic Relations, Law Library, Constables, Coroner, District Attorney, Prothonotary, Clerk of Courts, Register of Wills & Recorder of Deeds, and Sheriff.
- ❖ **General Government:** Cost related to the central administration of the County government as distinct from individual operating departments such as Voter Registration, Human Resources, Budget and Purchasing, Controller, Maintenance, and Tax Services.
- ❖ **Human Services:** Expenditures for preservation of public health and assistance to segments of the population that are unable to fully care for themselves. These include Children & Youth, Independent Living, Mental Health, Veteran's Affairs, and Public Defender.
- ❖ **Miscellaneous Expenses:** Includes expenses not captured under other categories.
- ❖ **Public Safety:** Public safety includes hazardous materials, 911 Telecommunications, Security, Prison, Central Processing, Emergency Services, Protective Inspections, and Coroner departments.
- ❖ **Transfers:** Represents operating transfers of funds from one governmental fund to another governmental fund when one fund is legally responsible to support the other.

# 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)

**BUDGET OVERVIEW AND TRENDS****2024 Budget Summary**

| <b>Fund/Department</b>          | <b>Revenue</b> | <b>Expenses</b> |
|---------------------------------|----------------|-----------------|
| <b><i>General Fund</i></b>      |                |                 |
| Building/Maintenance            | 2,250          | 1,943,324       |
| County Complex                  | -              | 264,303         |
| Clerk of Courts                 | 971,166        | 775,254         |
| Commissioners                   | 1,232,409      | 8,426,403       |
| Community Grants Project – ARRF | -              | 4,500,000       |
| Broadband Project – ARRF        | -              | 2,800,000       |
| Controller                      | -              | 861,102         |
| Cooperative Extension           | -              | 604,969         |
| Coroner                         | 40,000         | 255,930         |
| Courts Consolidated             | 1,968,622      | 10,591,565      |
| District Attorney               | 379,898        | 1,930,842       |
| Elections/Voter Registration    | 367,343        | 753,774         |
| Emergency Services              | 111,848        | 395,585         |
| Budget & Purchasing             | -              | 556,535         |
| Human Resources                 | 20,200         | 681,958         |
| Information Technology (IT)     | 1,340          | 1,835,366       |
| Planning                        | 391,700        | 1,783,086       |
| Conservation District           | 693,500        | 1,109,264       |
| Prison                          | 2,161,138      | 15,576,592      |
| Central Processing              | 440,000        | 1,044,003       |
| Protective Inspections          | 9,000          | 109,608         |
| Prothonotary                    | 280,000        | 516,048         |
| Public Defender                 | -              | 807,046         |
| Register & Recorder             | 900,000        | 475,595         |
| Security                        | -              | 604,804         |
| Sheriff                         | 242,600        | 1,916,265       |
| Solicitor                       | 140            | 529,325         |
| Tax Services                    | 46,198,979     | 3,226,552       |
| Treasurer                       | 868,570        | 364,294         |
| Veterans' Affairs               | -              | 255,893         |
| Victim Witness                  | 200,561        | 470,451         |

2024 ADAMS COUNTY BUDGET

|                                                        |                   |                    |
|--------------------------------------------------------|-------------------|--------------------|
| Transfers                                              | 1,344,352         | 4,333,452          |
| General Fund Subtotals                                 | 58,825,616        | 70,299,188         |
| Department                                             | Revenue           | Expenses           |
| <b><i>General Fund (cont.)</i></b>                     |                   |                    |
| General Fund Deficit                                   | (11,473,572)      | -                  |
| Appropriated General Fund Balance                      | 3,557,916         | -                  |
| Assigned Fund Balance                                  | 7,915,656         | -                  |
| <b><i>Total General Fund</i></b>                       | <b>70,299,188</b> | <b>70,299,188</b>  |
| <b>Special Revenue Funds</b>                           |                   |                    |
| 911 Telecommunications                                 | 2,251,472         | 4,205,859          |
| Children & Youth                                       | 8,652,122         | 9,600,451          |
| Independent Living                                     | 584,660           | 636,307            |
| Hazardous Materials                                    | 54,810            | 125,891            |
| <i>Subsidy provided by General Fund</i>                | 3,025,444         | -                  |
| <b><i>Total Special Revenue Funds</i></b>              | <b>14,568,508</b> | <b>14,568,508</b>  |
| <b>Hotel Tax Fund</b>                                  |                   |                    |
| Hotel Tax Revenue                                      | 3,020,000         | -                  |
| Tourism Promotion                                      | -                 | 1,800,000          |
| Grants-Economic Development<br>& Historic Preservation | -                 | 465,651            |
| Municipalities                                         | -                 | 370,000            |
| Operating Expenses                                     | -                 | 14,500             |
| Transfer Out to General Fund                           | -                 | 142,000            |
| <b><i>Total Hotel Tax Fund</i></b>                     | <b>3,020,000</b>  | <b>2,792,151</b>   |
| <b><i>Budgeted Surplus</i></b>                         | <b>227,849</b>    |                    |
| <b>Special Funds</b>                                   |                   |                    |
| Act 13 Bridge Improvements                             | 150,000           | 150,000            |
| Liquid Fuels                                           | 357,300           | 300,500            |
| Transfer Out to General Fund                           | -                 | 8,000              |
| <b><i>Total Special Funds</i></b>                      | <b>507,300</b>    | <b>458,500</b>     |
| <b><i>Budgeted Surplus</i></b>                         | <b>48,000</b>     |                    |
| <b><i>Total County Budget</i></b>                      | <b>88,394,996</b> | <b>88,118,347</b>  |
| <b><i>Total Capital Budget</i></b>                     |                   | <b>\$2,485,008</b> |

\*The capital budget will be funded by approximately a portion of the 2020 Bond Proceeds (\$1.8M), a re-budget of the ARRF funds (\$615,656), and a contribution from the Court Reserved Fund (\$69,352) for a combined total of \$2,485,008.

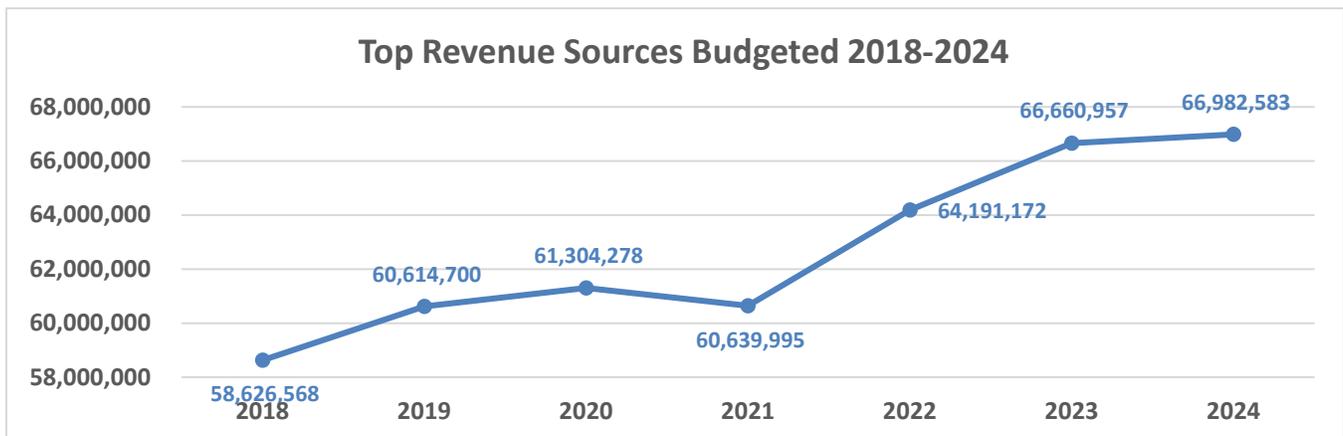
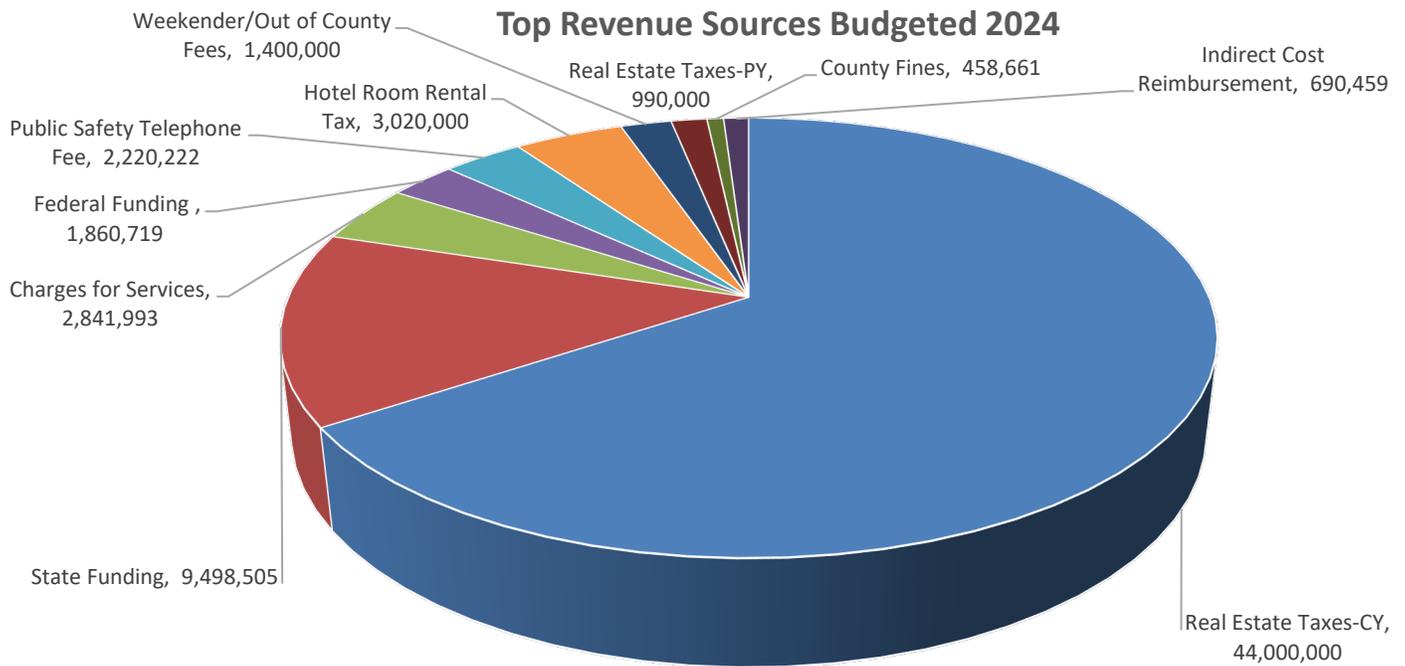
# 2024 ADAMS COUNTY BUDGET

Budget Overview and Trends (continued)

## Overview of Revenue Forecasting

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

There are times when unexpected events happen and revenues fall short, or expenditures are greater than expected. To balance, the County budgets conservatively, revenues are budgeted slightly lower than the forecast, whereas expenditures are budgeted slightly over what is anticipated. It should be said that the slight increases in expenditures and decreases in revenues is less than ten percent. The graph below lists the top 84% of all revenue sources in the adopted budget, along with their budgeted dollar amounts.



# 2024 ADAMS COUNTY BUDGET

Budget Overview and Trends (continued)

## General Fund Revenues

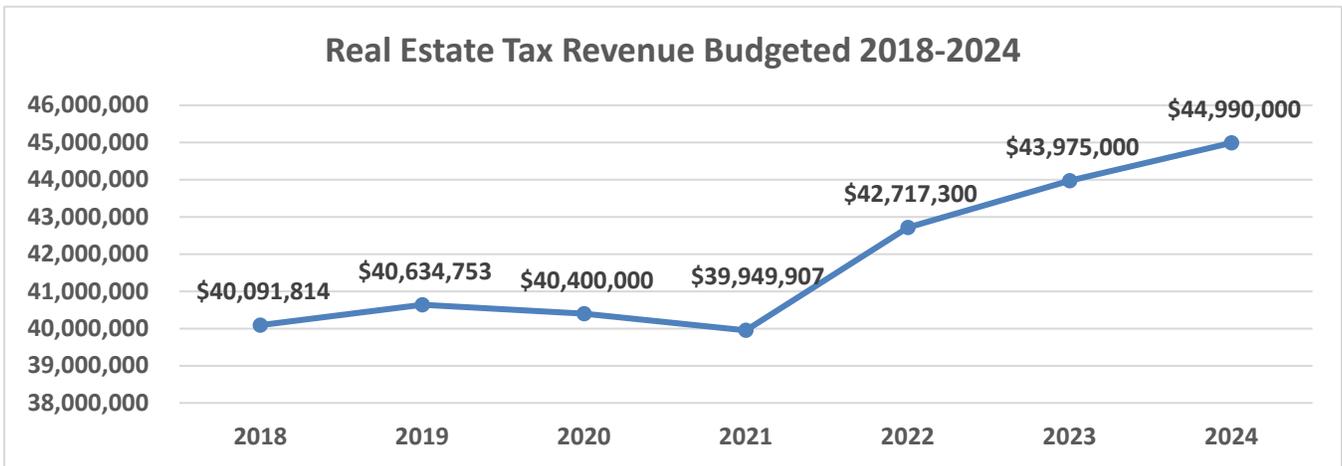
The County’s largest major fund, the General Operating Fund, includes all operations except for what makes up the Special Revenue Funds, and Capital Funds. The General Operating Fund revenues adopted in 2024, total \$58.8 million, approximately a 2% increase over the 2023 adopted General Fund revenues of \$57.6M.

The General Fund Operational budget produces a deficit of approximately \$11.4 million compared to \$11.7 million in 2023, or a 2% decrease. Approximately \$7.9 million of the total deficit is due to ARRF projects not completed in 2023, and therefore, re-budgeted as Assigned Fund Balance. The remaining deficit of \$3.5 million is the required reserves, and attributable to salaries and wages in budgeting for open positions for the Adult Correctional Complex, as well as contributions budgeted to balance the County’s special funds.

## Revenue Trends

While the trend for the General Fund revenues remains relatively flat, there are several areas to mention that are contributing to the 2% increase over last year.

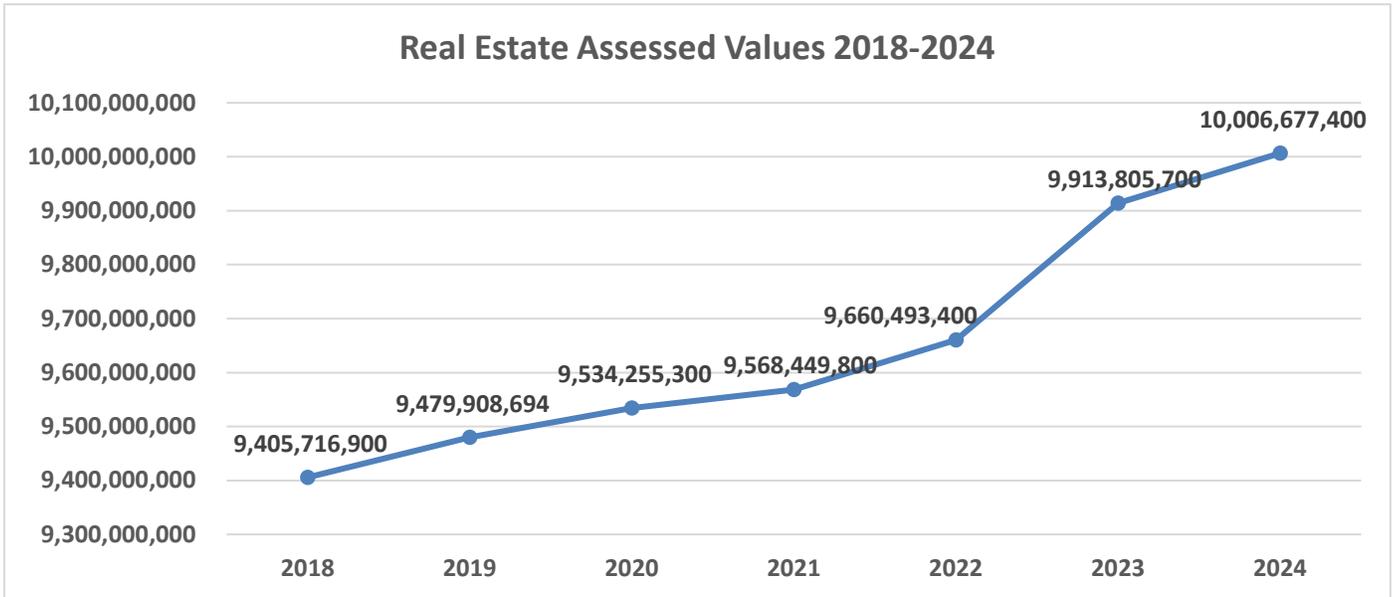
- While the 2024 County Budget has no tax increase, the County is witnessing a strong residential development continuing, aside from the overall real estate development. See below the Real Estate Tax trend for 2018-2024.



# 2024 ADAMS COUNTY BUDGET

Budget Overview and Trends *(continued)*

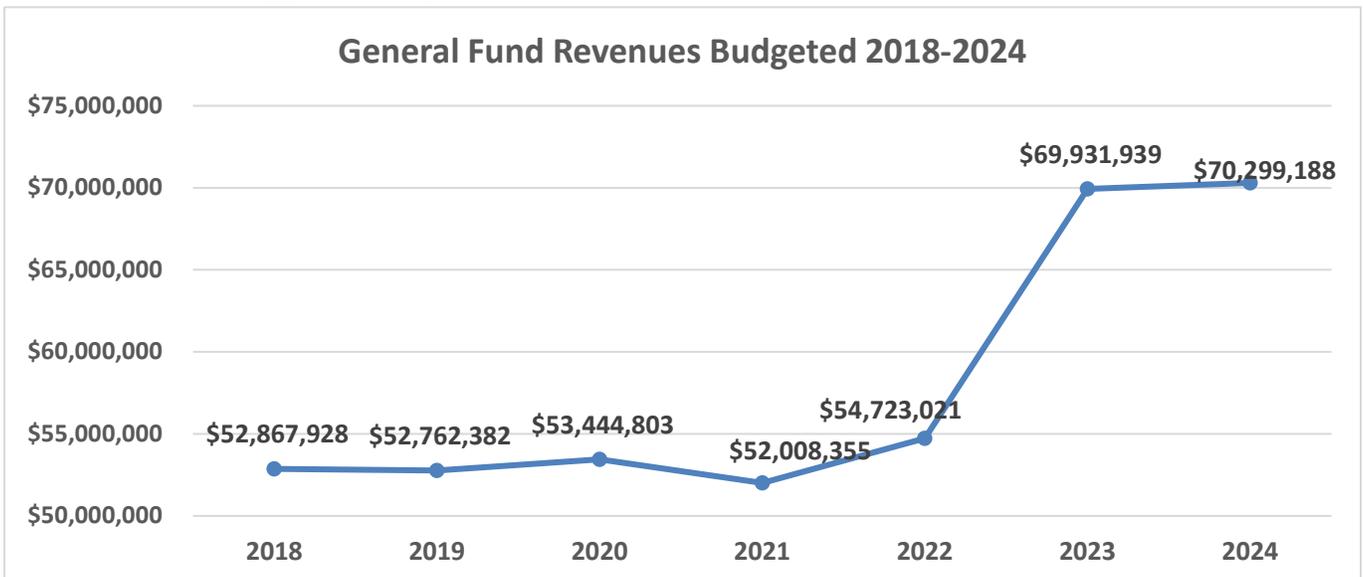
The County certifies the tax rolls annually and updates the assessed values for any changes due to appeals and other adjustments. See below the 7-year trend on Adams County assessed valuations.



### Revenue Trends Continued

- The County has seen a slight increase in the Adult Correctional Complex (Prison) primarily due to increased State Funding, Federal Weekender/Out of County fees, and work release inmate fees. The trend for these services is maintaining a slow and steady pace over the past year.
- In addition, interest rates have been increasing over the past couple of years producing more interest income than expected, also contributing to the increase in revenues.

The General Fund revenue trend below presents relatively flat revenues between 2018 and 2020. However, we see two spikes starting with 2022 directly related to a minimal tax increase of a quarter mill. The second increase from 2022 to 2023 represents funds received from the Federal Government for COVID-19 CARES Act of approximately \$10 million.



# 2024 ADAMS COUNTY BUDGET

Budget Overview and Trends (continued)

## **General Fund Expenditures**

Again, the General Operating Fund is the County's largest major fund and includes all operations except for what makes up the Special Revenue Funds, and Capital Funds. The General Operating Fund expenditures adopted in 2024, total \$70.3 million, approximately a 1% increase over the 2023 adopted General Fund expenditures of \$69.3M.

The General Fund Operational budget produces a deficit of approximately \$11.4 million compared to \$11.7 million in 2023, or a 2% decrease. Approximately \$7.9 million of the total deficit is due to ARRF projects not completed in 2023, and therefore, re-budgeted as Assigned Fund Balance. The remaining deficit of \$3.5 million is the required reserves, and attributable to salaries and wages in budgeting for open positions for the Adult Correctional Complex, as well as contributions budgeted to balance the County's special funds.

## **Expenditure Trends**

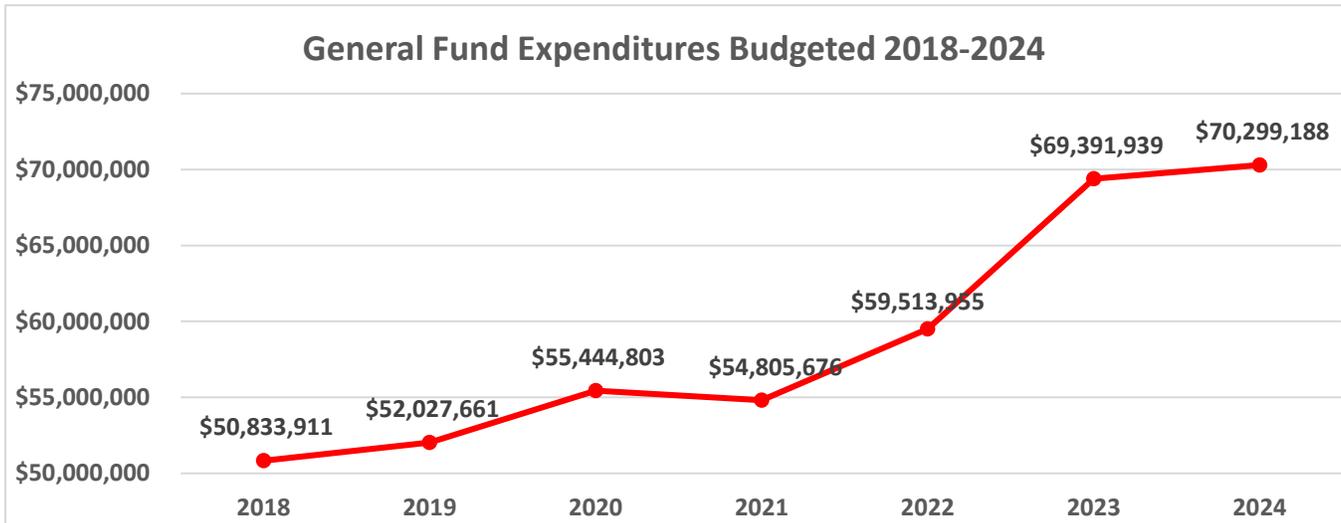
While the County continues to see a trend of operational growth, the most notable areas that are contributing to the 1% increase over last year are:

- The growth in budgeted expenditures for the **Adams County Adult Correctional Complex** represents the County's continued investment in public safety and criminal justice within Adams County. The 24/7 operation, including its Central Processing division, the budget increased by a total by \$2.4 million or approximately 18% from 2023. The increase in expenditures is primarily due to budgeting open positions. This increased investment allows for increased employee retention along with the continued support of the goals of public safety and criminal justice.
- The County **re-budgeted some of the ARRF projects** (Adams Response & Recovery Fund) that were not completed in 2023. The Community Grants and Broadband Project were designated by the County Commissioners from the lost revenue reimbursement from the original COVID monies. The budgeted expenditures were offset by Assigned Fund Balance.

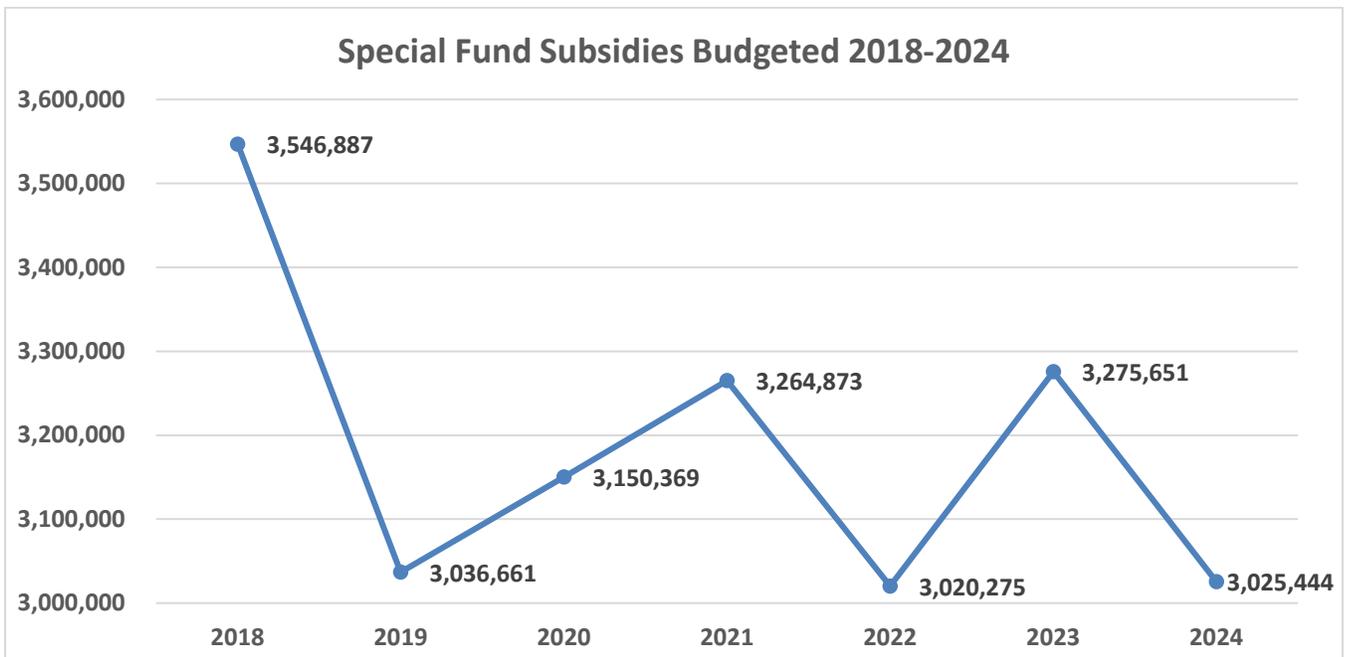
# 2024 ADAMS COUNTY BUDGET

Budget Overview and Trends (continued)

The General Fund expenditures trend below presents the growth in operations between 2018 to 2024. However, note two spikes starting with 2022 directly related to a minimal tax increase of a quarter mill and therefore operational expenditures increased. The second increase from 2022 to 2023 represents the impact of the Federal Government for COVID-19 CARES Act of approximately \$10 million. Most of which was passed on through Community Grants and a Broadband Project.



- The County also budgets recurring **Subsidies** as a Transfer Out from the General Fund to balance the Special Funds. The 7-year trend below shows the average contribution is typically around \$3 million. However, between 2018 and 2019 a decrease of \$510,226 appears below due to additional revenues and less expenditures in the 911 Telecommunications budget.



# 2024 ADAMS COUNTY BUDGET

Budget Overview and Trends (continued)

## Children & Youth Services Fund

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

In 2024, revenues total \$9.2 million or a 6% increase over 2023's budget, while expenditures came in at \$10.2 million, a 4% increase over the 2023 budget.

The Children & Youth Fund produces a net deficit of approximately \$999,976 compared to \$1.2 million in 2023, or a decrease of 17%.

## Revenue Trends

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

- **Act 148 State Funding** is the primary contributor for both revenues and expenditures as it provides funding as the demand for these services continue to increase. Approximately, \$7.2 million of this budget is from Act 148 funds, an increase from actuals of \$1 million in the 2022. The following data represents a 3-year trend for both Act 148 funds as well as the overall State Funding received by the County.

| <b>Budgeted</b>                   |             |             |
|-----------------------------------|-------------|-------------|
| <b><u>Act 148 Funds Trend</u></b> |             |             |
| <b>2022</b>                       | <b>2023</b> | <b>2024</b> |
| \$5.1M                            | \$5.4M      | \$5.6M      |

| <b>Budgeted</b>                         |             |             |
|-----------------------------------------|-------------|-------------|
| <b><u>Total State Funding Trend</u></b> |             |             |
| <b>2022</b>                             | <b>2023</b> | <b>2024</b> |
| \$6.6M                                  | \$6.8M      | \$7.2M      |

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

# 2024 ADAMS COUNTY BUDGET

Budget Overview and Trends (continued)

The 2024 budgeted revenues for the Independent Living program are \$584,660, an increase of approximately \$36,000 over 2023 budget or 6%. See trend below.

| <b>3-year Trend -Budgeted<br/>Independent Living Revenues</b> |             |             |
|---------------------------------------------------------------|-------------|-------------|
| <b>2022</b>                                                   | <b>2023</b> | <b>2024</b> |
| \$517,384                                                     | \$548,861   | \$584,660   |

## **Expenditure Trends**

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

- The trend for expenditures is primarily driven by **Professional Services** including but not limited to Adoption Services, Emergency Shelter, Child Protection Services, etc. In addition, special grant initiatives are utilized for various Evidence-Based programs such as Functional Family Therapy, Family Engagement, Nurturing Parenting, etc. Professional services are primarily funded mostly through the State Funding of Act 148.

| <b>Budgeted<br/>Professional Services 3-year Trend</b> |             |             |
|--------------------------------------------------------|-------------|-------------|
| <b>2022</b>                                            | <b>2023</b> | <b>2024</b> |
| \$1.9M                                                 | \$1.8M      | \$3.2M      |

- Employee **Salaries** contribute to one of the primary costs for this program. A staff compliment of 54 positions to perform operations effectively, are necessary to provide these Public Services. The 2024 budget adds on 2 new positions for this department. See below a 3-year trend for Salaries representing an increase of \$300,000 from 2022 to 2024 or 11%. The two new positions added in 2024 budget were clerical and caseworker positions.

| <b>Budgeted<br/>Salary 3-year Trend</b> |             |             |
|-----------------------------------------|-------------|-------------|
| <b>2022</b>                             | <b>2023</b> | <b>2024</b> |
| \$2.7M                                  | \$2.8M      | \$3M        |

- Employee **Benefits** are the third primary cost for this program. Again, a compliment of 54 staff is necessary to perform operations effectively for these necessary services. As positions are added benefits increase. See below a 3-year trend on Children & Youth benefits representing an increase of \$200,000 from 2022 to 2024 or 20%.

| <b>Budgeted<br/>Benefit 3-year Trend</b> |             |             |
|------------------------------------------|-------------|-------------|
| <b>2022</b>                              | <b>2023</b> | <b>2024</b> |
| \$1M                                     | \$1.2M      | \$1.2M      |

# 2024 ADAMS COUNTY BUDGET

Budget Overview and Trends (continued)

- Finally, **Independent Living**, a separate division under the Children & Youth Fund designed to support and empower youth to reach their full potential as they transition to adulthood. The 2024 budgeted expenditures for this program are \$636,307, an increase of approximately \$85,100 over 2023 budget or a 15% increase year over year. This program represents slightly over half a million dollars of the Children & Youth Fund. See below a 3-year expenditure trend for this division showing the growth of the program between 2022 to 2024.

| <b>3-year Trend -Budgeted<br/>Independent Living Expenditures</b> |             |             |
|-------------------------------------------------------------------|-------------|-------------|
| <b>2022</b>                                                       | <b>2023</b> | <b>2024</b> |
| \$547,401                                                         | \$551,184   | \$636,307   |

## **911 Telecommunications Fund**

Regarding public service, the 911 Fund for 2024 increased approximately 1% or roughly \$45,000 over 2023. The General Fund contributes \$1.9 million to balance the Fund.

### **Revenue Trends**

The trend for this fund has increase primarily due to an increase in the **Public Safety Telephone fee** of \$120,222 or 6% increase over last year.

- The statute for this surcharge to be levied expires January 31, 2024, and both the PA House and Senate are working on reauthorization as well as a provision for an increase to the surcharge and an annual adjustment tied to the CPI index. See below a 3-year trend on the County's 911 budgeted revenues.

| <b>Budgeted<br/>Revenues 3-year Trend</b> |             |             |
|-------------------------------------------|-------------|-------------|
| <b>2022</b>                               | <b>2023</b> | <b>2024</b> |
| \$2.1M                                    | \$2.1M      | \$2.2M      |

### **Expenditure Trends**

While the County continues to see a trend of operational growth, the 911 Telecommunications fund has a small 1% increase over last year. See below a 3-year trend of the program's expenditures showing an 8% increase between 2022 and 2024.

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

| <b>Budgeted<br/>Expenditures 3-year Trend</b> |             |             |
|-----------------------------------------------|-------------|-------------|
| <b>2022</b>                                   | <b>2023</b> | <b>2024</b> |
| \$3.9M                                        | \$4.1M      | \$4.2M      |

# 2024 ADAMS COUNTY BUDGET

Budget Overview and Trends (continued)

## **HOTEL TAX FUND**

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

### **Revenue Trends**

In the 2024 budget, revenues came in at \$3 million vs \$2.4 million in 2023, an increase of \$600,000 or a 25%.

| <b>Budgeted</b>              |             |             |
|------------------------------|-------------|-------------|
| <b>Revenues 3-year Trend</b> |             |             |
| <b>2022</b>                  | <b>2023</b> | <b>2024</b> |
| \$1.9M                       | \$2.4M      | \$3M        |

### **Expenditure Trends**

- While tourism is on the rise, so are costs to operate the program for the Hotel Tax services. The County continues to see a trend of operational growth. The County continues to see recovery in 2023 and looks for that to continue in 2024. This growth of revenue allows for an increase in expenditures. The 2024 budgeted expenditures are approximately \$2.8 million, an increase over 2023 budget by 471,936 or 20% year over year. The growth of revenues and expenditures not only shows that tourism has recovered, but also that the County continues to make investments in community organizations and tourist promotion through grants to the community and municipalities.

| <b>Budgeted</b>                  |             |             |
|----------------------------------|-------------|-------------|
| <b>Expenditures 3-year Trend</b> |             |             |
| <b>2022</b>                      | <b>2023</b> | <b>2024</b> |
| \$1.9M                           | \$2.4M      | \$2.8M      |

The below chart trends the Hotel Tax revenues budgeted between 2018 and 2024. The major decrease in 2021 was due to the Pandemic (COVID-19). As you can see, Tourism has been steadily increasing since.



# 2024 ADAMS COUNTY BUDGET

Budget Overview and Trends (continued)

## **CAPITAL BUDGET**

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

### **Revenue Trends**

Revenue streams for the Capital Funds come primarily from the 2020 General Obligation bond, as well as General Fund reserves and the Court Supervision fund when applicable and are used to ensure a balanced Capital budget.

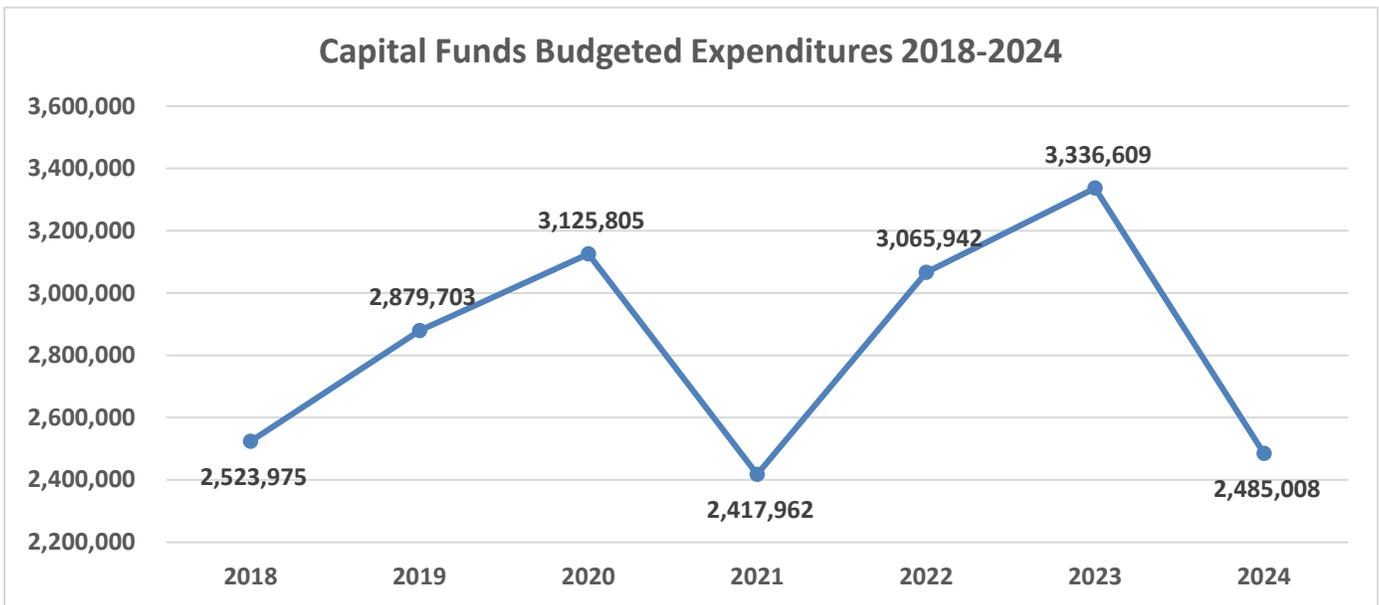
| <b>Budgeted</b>                     |             |             |
|-------------------------------------|-------------|-------------|
| <b><u>Revenues 3-year Trend</u></b> |             |             |
| <b>2022</b>                         | <b>2023</b> | <b>2024</b> |
| \$3.1M                              | \$3.3M      | \$2.5M      |

### **Expenditure Trends**

The Capital budget expenditures have consistently been between \$2.4M and \$3.3M over the past several years. The notable decline in 2021 was due to Covid 19 and supply chain issues and 2024 due to lower IT equipment requests. The spike upwards in 2020 was the renovations to the Mercy House treatment center and 2023 was due to the start of the Human Services Building Solar project.

| <b>Budgeted</b>                         |             |             |
|-----------------------------------------|-------------|-------------|
| <b><u>Expenditures 3-year Trend</u></b> |             |             |
| <b>2022</b>                             | <b>2023</b> | <b>2024</b> |
| \$3.1M                                  | \$3.3M      | \$2.5M      |

The below chart trends the Capital Budget expenditures between 2018 and 2024.



## 2024 ADAMS COUNTY BUDGET

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

|                                          | <b>2022</b> | <b>2023</b> | <b>2024</b> | <b>Variance<br/>'23 to '24</b> |
|------------------------------------------|-------------|-------------|-------------|--------------------------------|
| <i>Building and Maintenance</i>          | 23          | 22          | 22          | -                              |
| <i>County Complex</i>                    | 2           | 2           | 2           | -                              |
| <i>Clerk of Courts</i>                   | 11          | 11          | 10          | (1)                            |
| <i>Commissioners</i>                     | 6           | 7           | 8           | 1                              |
| <i>Controller</i>                        | 8           | 8           | 9           | 1                              |
| <i>Cooperative Extension</i>             | 5           | 3           | 3           | -                              |
| <i>Coroner</i>                           | 8           | 8           | 8           | -                              |
| <i>Court Consolidated</i>                | 131         | 134         | 142         | 8                              |
| <i>District Attorney</i>                 | 18          | 19          | 19          | -                              |
| <i>Elections/Voter Registration</i>      | 4           | 4           | 6           | 2                              |
| <i>Emergency Services</i>                | 2           | 2           | 2           | -                              |
| <i>Budget &amp; Purchasing</i>           | 5           | 5           | 5           | -                              |
| <i>Human Resources</i>                   | 5           | 4           | 4           | -                              |
| <i>Information Technology</i>            | 14          | 14          | 12          | (2)                            |
| <i>Planning</i>                          | 16          | 16          | 16          | -                              |
| <i>Conservation District</i>             | 13          | 13          | 12          | (1)                            |
| <i>Prison</i>                            | 136         | 114         | 139         | 25                             |
| <i>Central Processing</i>                | 9           | 8           | 9           | 1                              |
| <i>Protective Inspections</i>            | 1           | 1           | 1           | -                              |
| <i>Prothonotary</i>                      | 7           | 7           | 7           | -                              |
| <i>Public Defender</i>                   | 8           | 8           | 8           | -                              |
| <i>Register and Recorder</i>             | 8           | 8           | 8           | -                              |
| <i>Security</i>                          | 12          | 12          | 13          | 1                              |
| <i>Sheriff</i>                           | 21          | 21          | 20          | (1)                            |
| <i>Solicitor</i>                         | 4           | 3           | 4           | 1                              |
| <i>Tax Services &amp; Tax Collectors</i> | 53          | 48          | 47          | (1)                            |
| <i>Treasurer</i>                         | 6           | 6           | 6           | -                              |
| <i>Veterans' Affairs</i>                 | 2           | 2           | 3           | 1                              |
| <i>Victim Witness</i>                    | 6           | 6           | 6           | -                              |
| <i>911 Telecommunications</i>            | 37          | 37          | 37          | -                              |
| <i>Children and Youth Services</i>       | 52          | 52          | 54          | 2                              |
| <i>Independent Living</i>                | 6           | 6           | 7           | 1                              |
| <i>Hazardous Materials</i>               | 1           | 1           | 1           | -                              |
| <i>Act 13 Bridge Improvements</i>        | -           | -           | -           | -                              |
| <i>Liquid Fuels</i>                      | -           | -           | -           | -                              |
| <i>Hotel Tax</i>                         | -           | -           | -           | -                              |
|                                          | <b>640</b>  | <b>612</b>  | <b>649</b>  | <b>38</b>                      |

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

# 2024 ADAMS COUNTY BUDGET

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

The County showed an overall net increase of thirty-eight positions from the 2023 to 2024 budget. The County went from 612 budgeted positions in 2023 to 649 budgeted positions in 2024.

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**

### **Clerk of Courts**

- One Full Time Deputy Clerk 2 – Collections position was abolished during 2023 due to the streamlining of services and cross training between positions.

### **Commissioners**

- Due to the increase of services and the volume of human services related calls, one Full Time Human Services Coordinator position is being created to function as a point of contact for the County.

### **Controller**

- One Temporary Paid Intern position is being re-budgeted for 2024.

### **Courts Consolidated**

- Due to the increased workload in the Magisterial District Court offices, one Part Time General Clerk position is being created in 2024.
- Four temporary Probation Officer Interns were created in 2023 due to the need for continued services and open positions in the department.
- Two temporary Conference Officer Interns in the Domestic Relations Section were created in 2023 due to the need for continued services and open positions in the department.
- One temporary Law Clerk Intern position was created in 2023 due to the need for continued services and open positions in the department.

### **Elections and Voter Registration**

- Two Part Time as Needed positions are being created due to the increased workload with the upcoming 2024 Presidential election.

### **Information Technology**

- Due to the outsourcing of some IT aspects, two Full Time positions were abolished. Those positions were the IT Document Management Specialist position and one of the Network/System Admin positions.

### **Conservation District**

- One Full Time Temporary Mosquito Borne Disease Monitor position is not being budgeted in 2024 due to the lack of grant funding.

## 2024 ADAMS COUNTY BUDGET

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

#### **Prison**

- Due to the re-budgeting of a number of Corrections Officer positions, some position restructuring, creation of Community Supervision Specialist positions, the Prison position count increased 25 budgeted positions. It is important to note that the only two new positions were the Community Supervision Specialists created in 2024. The Corrections Officer positions had already existed.

#### **Central Processing**

- Due to the re-budgeting of a Sergeant position, Central Processing increased one position.

#### **Security**

- Due to increased traffic to County buildings and some restructuring, one Part Time as Needed position was created in 2024 to help support the department.

#### **Sheriff**

- Due to the combining of two Part Time as Needed Deputy positions into One Full Time Deputy position, the Sheriff's Office decreased by one position.

#### **Solicitor**

- Due to the re-budgeting the Executive Assistant position, the Solicitor's Office increased by one position.

#### **Tax Services**

- Due to the County Treasurer taking additional Tax Collector vacancies, one additional Tax Collector position was not budgeted for 2024.

#### **Veterans' Affairs**

- Due to the increased workload and office restructuring, one Full Time Veteran Service Officer position is being created in 2024.

#### **Children and Youth Services**

- Due to increased workload, two Full Time Clerical positions are being created in 2024. One of these clerical positions is half funded by Children and Youth Services and the other half is funding by Independent Living.

#### **Independent Living**

- One Full Time Caseworker position is being created due to increased workload.

## 2024 ADAMS COUNTY BUDGET

### Revenues by Department

| Department                       | 2023 Final Budget | 2024 Final Budget | Variance    | % Change |
|----------------------------------|-------------------|-------------------|-------------|----------|
| Building and Maintenance         | 5,250             | 2,250             | (3,000)     | -57%     |
| County Complex                   | -                 | -                 | -           | 0%       |
| Clerk of Courts                  | 1,179,950         | 971,166           | (208,784)   | -18%     |
| Commissioners                    | 1,136,180         | 1,232,409         | 96,229      | 8%       |
| Community Grants Project - ARRF  | -                 | -                 | -           | 0%       |
| Broadband Project - ARRF         | -                 | -                 | -           | 0%       |
| Agricultural Preservation - ARRF | -                 | -                 | -           | 0%       |
| Contribution to Capital - ARRF   | -                 | -                 | -           | 0%       |
| Controller                       | -                 | -                 | -           | 0%       |
| Cooperative Extension            | -                 | -                 | -           | 0%       |
| Coroner                          | 30,000            | 40,000            | 10,000      | 33%      |
| Courts Consolidated              | 1,971,660         | 1,968,622         | (3,038)     | 0%       |
| District Attorney                | 442,847           | 379,898           | (62,949)    | -14%     |
| Elections/Voter Registration     | 367,843           | 367,343           | (500)       | 0%       |
| Emergency Services               | 114,496           | 111,848           | (2,648)     | -2%      |
| Budget and Purchasing            | -                 | -                 | -           | 0%       |
| Human Resources                  | 20,205            | 20,200            | (5)         | 0%       |
| Information Technology           | 4,410             | 1,340             | (3,070)     | -70%     |
| Planning and Development         | 777,200           | 391,700           | (385,500)   | -50%     |
| Conservation District            | 607,000           | 693,500           | 86,500      | 14%      |
| Prison                           | 1,757,517         | 2,161,138         | 403,621     | 23%      |
| Central Processing               | 440,000           | 440,000           | -           | 0%       |
| Protective Inspections           | 8,500             | 9,000             | 500         | 6%       |
| Prothonotary                     | 329,500           | 280,000           | (49,500)    | -15%     |
| Public Defender                  | -                 | -                 | -           | 0%       |
| Register and Recorder            | 900,000           | 900,000           | -           | 0%       |
| Security                         | 50                | -                 | (50)        | -100%    |
| Sheriff                          | 226,600           | 242,600           | 16,000      | 7%       |
| Solicitor                        | 140               | 140               | -           | 0%       |
| Tax Services                     | 45,216,818        | 46,198,979        | 982,161     | 2%       |
| Treasurer                        | 209,535           | 868,570           | 659,035     | 315%     |
| Veterans' Affairs                | -                 | -                 | -           | 0%       |
| Victim Witness                   | 222,289           | 200,561           | (21,728)    | -10%     |
| 911 Telecommunications           | 2,130,274         | 2,251,472         | 121,198     | 6%       |
| Children and Youth               | 8,155,646         | 8,652,122         | 496,476     | 6%       |
| Independent Living               | 548,861           | 584,660           | 35,799      | 7%       |
| Hazardous Materials              | 53,251            | 54,810            | 1,559       | 3%       |
| Act 13 Bridge Improvement        | 170,500           | 150,000           | (20,500)    | -12%     |
| Liquid Fuels                     | 518,800           | 357,300           | (161,500)   | -31%     |
| Hotel Tax Fund                   | 2,408,500         | 3,020,000         | 611,500     | 25%      |
| Appropriated Fund Balance        | 2,636,774         | 3,557,916         | 921,142     | 35%      |
| Assigned Fund Balance            | 9,115,656         | 7,915,656         | (1,200,000) | -13%     |
| Transfer into the General Fund   | 1,671,519         | 1,344,352         | (327,167)   | -20%     |
| Bridge Fund Reserves             | 21,200            | -                 | (21,200)    | -100%    |
| Subsidy Provided                 | 3,275,651         | 3,025,444         | (250,207)   | -8%      |
|                                  | 86,674,622        | 88,394,996        | 1,720,374   | 2%       |

## 2024 ADAMS COUNTY BUDGET

### Expenditures by Department

| Department                           | 2023 Final Budget | 2024 Final Budget | Variance  | % Change |
|--------------------------------------|-------------------|-------------------|-----------|----------|
| Building and Maintenance             | 1,942,333         | 1,943,324         | 991       | 0%       |
| County Complex                       | 267,267           | 264,303           | (2,964)   | -1%      |
| Clerk of Courts                      | 771,597           | 775,254           | 3,657     | 0%       |
| Commissioners                        | 8,550,434         | 8,426,403         | (124,031) | -1%      |
| Community Grants Project - ARRF      | 5,000,000         | 4,500,000         | (500,000) | -10%     |
| Broadband Project - ARRF             | 3,000,000         | 2,800,000         | (200,000) | -7%      |
| Agricultural Preservation - ARRF     | 500,000           | -                 | (500,000) | -100%    |
| Contribution to Capital - ARRF       | 615,656           | -                 | (615,656) | -100%    |
| Controller                           | 892,991           | 861,102           | (31,889)  | -4%      |
| Cooperative Extension                | 577,043           | 604,969           | 27,926    | 5%       |
| Coroner                              | 251,682           | 255,930           | 4,248     | 2%       |
| Courts Consolidated                  | 10,569,670        | 10,591,565        | 21,895    | 0%       |
| District Attorney                    | 1,936,307         | 1,930,842         | (5,465)   | 0%       |
| Elections/Voter Registration         | 834,495           | 753,774           | (80,721)  | -10%     |
| Emergency Services                   | 392,636           | 395,585           | 2,949     | 1%       |
| Budget and Purchasing                | 529,107           | 556,535           | 27,428    | 5%       |
| Human Resources                      | 659,061           | 681,958           | 22,897    | 3%       |
| Information Technology               | 1,868,970         | 1,835,366         | (33,604)  | -2%      |
| Planning and Development             | 2,119,589         | 1,783,086         | (336,503) | -16%     |
| Conservation District                | 1,021,277         | 1,109,264         | 87,987    | 9%       |
| Prison                               | 13,184,705        | 15,576,592        | 2,391,887 | 18%      |
| Central Processing                   | 959,411           | 1,044,003         | 84,592    | 9%       |
| Protective Inspections               | 108,774           | 109,608           | 834       | 1%       |
| Prothonotary                         | 517,991           | 516,048           | (1,943)   | 0%       |
| Public Defender                      | 803,605           | 807,046           | 3,441     | 0%       |
| Register and Recorder                | 519,095           | 475,595           | (43,500)  | -8%      |
| Security                             | 613,756           | 604,804           | (8,952)   | -1%      |
| Sheriff                              | 1,842,636         | 1,916,265         | 73,629    | 4%       |
| Solicitor                            | 467,924           | 529,325           | 61,401    | 13%      |
| Tax Services                         | 3,081,169         | 3,226,552         | 145,383   | 5%       |
| Treasurer                            | 333,363           | 364,294           | 30,931    | 9%       |
| Veterans' Affairs                    | 180,401           | 255,893           | 75,492    | 42%      |
| Victim Witness                       | 462,538           | 470,451           | 7,913     | 2%       |
| 911 Telecommunications               | 4,161,028         | 4,205,859         | 44,831    | 1%       |
| Children and Youth                   | 9,338,531         | 9,600,451         | 261,920   | 3%       |
| Independent Living                   | 551,184           | 636,307           | 85,123    | 15%      |
| Hazardous Materials                  | 112,940           | 125,891           | 12,951    | 11%      |
| Act 13 Bridge Improvement            | -                 | 150,000           | 150,000   | 0%       |
| Liquid Fuels                         | 702,500           | 300,500           | (402,000) | -57%     |
| Hotel Tax Fund                       | 2,190,215         | 2,650,151         | 459,936   | 21%      |
| Transfer out of General Fund         | 4,016,456         | 4,333,452         | 316,996   | 8%       |
| Bridge Fund Transfer to General Fund | 8,000             | 8,000             | -         | 0%       |
| Hotel Tax Transfer to General Fund   | 130,000           | 142,000           | 12,000    | 9%       |
|                                      | 86,586,337        | 88,118,347        | 1,532,010 | 2%       |

## 2024 ADAMS COUNTY BUDGET

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

|                                                                  | Actual 2021        | Actual 2022         | Adopted<br>Budget 2023 | Adopted<br>Budget 2024 | Variance           | Variance %  |
|------------------------------------------------------------------|--------------------|---------------------|------------------------|------------------------|--------------------|-------------|
| <b>Revenues</b>                                                  |                    |                     |                        |                        |                    |             |
| Taxes                                                            | 43,115,538         | 46,430,874          | 46,840,300             | 48,482,000             | 1,641,700          | 4%          |
| Intergovernmental Revenues                                       | 11,954,079         | 12,939,794          | 14,702,044             | 15,010,812             | 308,768            | 2%          |
| Charges for Services                                             | 4,853,699          | 4,808,086           | 5,215,148              | 5,293,340              | 78,192             | 1%          |
| Interest and Rents                                               | 523,927            | 584,176             | 493,280                | 1,192,158              | 698,878            | 142%        |
| License and Permits                                              | 162,508            | 193,009             | 154,435                | 146,940                | (7,495)            | -5%         |
| Court Costs and Fines                                            | 1,501,862          | 1,556,830           | 1,749,650              | 1,556,619              | (193,031)          | -11%        |
| Miscellaneous                                                    | 1,062,494          | 1,178,540           | 798,965                | 869,759                | 70,794             | 9%          |
| <b>Total Revenues</b>                                            | <b>63,174,107</b>  | <b>67,691,309</b>   | <b>69,953,822</b>      | <b>72,551,628</b>      | <b>2,597,806</b>   | <b>4%</b>   |
| <b>Expenditures</b>                                              |                    |                     |                        |                        |                    |             |
| <b>Current:</b>                                                  |                    |                     |                        |                        |                    |             |
| General Government - Administrative                              | 12,826,653         | 13,227,461          | 24,305,845             | 24,218,906             | (86,939)           | 0%          |
| General Government - Judicial                                    | 14,705,397         | 15,575,543          | 17,233,676             | 17,201,623             | (32,053)           | 0%          |
| Public Safety                                                    | 17,795,576         | 18,359,350          | 21,461,397             | 23,024,089             | 1,562,692          | 7%          |
| Public Works                                                     | 700,953            | 804,632             | 706,500                | 454,500                | (252,000)          | -36%        |
| Human Services                                                   | 9,803,533          | 10,117,281          | 10,592,715             | 10,659,627             | 66,912             | 1%          |
| Culture and Recreation                                           | 2,576,276          | 3,043,911           | 2,214,715              | 2,678,751              | 464,036            | 21%         |
| Conservation and Development                                     | 598,750            | 533,688             | 1,598,320              | 1,714,233              | 115,913            | 7%          |
| <b>Debt Service</b>                                              |                    |                     |                        |                        |                    |             |
| Principal                                                        | 2,350,000          | 5,046,239           | 4,740,000              | 4,500,000              | (240,000)          | -5%         |
| Interest                                                         | 2,075,718          | 2,321,174           | 1,795,666              | 1,664,174              | (131,492)          | -7%         |
| Admin Fees                                                       | -                  | -                   | 4,000                  | 4,000                  | -                  | 0%          |
| Swap Interest Due                                                | -                  | -                   | -                      | -                      | -                  | 0%          |
| Bond Issuance                                                    | -                  | -                   | -                      | -                      | -                  | 0%          |
| <b>Capital Outlay</b>                                            | <b>2,377,664</b>   | <b>12,532,478</b>   | <b>-</b>               | <b>-</b>               | <b>-</b>           | <b>0%</b>   |
| <b>Total Expenditures</b>                                        | <b>65,810,520</b>  | <b>81,561,757</b>   | <b>84,652,834</b>      | <b>86,119,903</b>      | <b>1,467,069</b>   | <b>2%</b>   |
| <b>Excess/(Deficiency) of Revenues Over (Under) Expenditures</b> | <b>(2,636,413)</b> | <b>(13,870,448)</b> | <b>(14,699,012)</b>    | <b>(13,568,275)</b>    | <b>1,130,737</b>   | <b>-8%</b>  |
| <b>Other Financing Sources (Uses)</b>                            |                    |                     |                        |                        |                    |             |
| Appropriated Fund Balance                                        | -                  | -                   | 8,000,000              | 7,300,000              | (700,000)          | -9%         |
| Financing Lease Proceeds                                         | -                  | 9,725,542           | -                      | -                      | -                  | 0%          |
| Operating Transfer In                                            | 5,982,813          | 15,201,874          | 5,067,975              | 5,054,804              | (13,171)           | 0%          |
| Operating Transfer (Out)                                         | (5,762,499)        | (5,059,154)         | (5,270,112)            | (4,483,452)            | 786,660            | -15%        |
| Issuance of Debt                                                 | -                  | -                   | -                      | -                      | -                  | 0%          |
| Proceeds From Issuance of Refunding Bonds                        | -                  | -                   | -                      | -                      | -                  | 0%          |
| Proceeds From Issuance of Long Term Debt                         | -                  | -                   | -                      | -                      | -                  | 0%          |
| Swap Proceeds                                                    | -                  | -                   | -                      | -                      | -                  | 0%          |
| Bond Discount                                                    | -                  | -                   | -                      | -                      | -                  | 0%          |
| Bond Premium                                                     | -                  | -                   | -                      | -                      | -                  | 0%          |
| <b>Total Other Financing Sources (Uses)</b>                      | <b>220,314</b>     | <b>19,868,262</b>   | <b>7,797,863</b>       | <b>7,871,352</b>       | <b>73,489</b>      | <b>1%</b>   |
| <b>Net Change in Fund Balances</b>                               | <b>(2,416,099)</b> | <b>5,997,814</b>    | <b>(6,901,149)</b>     | <b>(5,696,923)</b>     | <b>1,204,226</b>   | <b>-17%</b> |
| <b>Fund Balances - Beginning of Year (Deficit)</b>               | <b>37,255,809</b>  | <b>34,839,709</b>   | <b>40,837,523</b>      | <b>33,936,374</b>      | <b>(6,901,149)</b> | <b>-17%</b> |
| <b>Fund Balances - End of Year (Deficit)</b>                     | <b>34,839,710</b>  | <b>40,837,523</b>   | <b>33,936,374</b>      | <b>28,239,451</b>      | <b>(5,696,923)</b> | <b>-17%</b> |

The decrease in fund balance is due to the use of reserves to help balance the County budget along with the drawdown of bond proceeds to fund capital projects.

## 2024 ADAMS COUNTY BUDGET

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

|                                                                  | Actual 2021        | Actual 2022       | Adopted<br>Budget 2023 | Adopted<br>Budget 2024 | Variance           | Variance %  |
|------------------------------------------------------------------|--------------------|-------------------|------------------------|------------------------|--------------------|-------------|
| <b>Revenues</b>                                                  |                    |                   |                        |                        |                    |             |
| Taxes                                                            | 40,541,081         | 43,490,785        | 44,440,300             | 45,482,000             | 1,041,700          | 2%          |
| Intergovernmental Revenues                                       | 2,314,750          | 2,305,499         | 3,309,696              | 3,144,204              | (165,492)          | -5%         |
| Charges for Services                                             | 4,781,248          | 4,737,366         | 5,149,974              | 5,224,140              | 74,166             | 1%          |
| Interest and Rents                                               | 468,543            | 551,802           | 481,470                | 1,167,602              | 686,132            | 143%        |
| License and Permits                                              | 162,508            | 193,009           | 154,435                | 146,940                | (7,495)            | -5%         |
| Court Costs and Fines                                            | 1,501,862          | 1,556,830         | 1,749,650              | 1,556,619              | (193,031)          | -11%        |
| Miscellaneous                                                    | 957,421            | 1,045,973         | 682,465                | 759,759                | 77,294             | 11%         |
| <b>Total Revenues</b>                                            | <b>50,727,413</b>  | <b>53,881,264</b> | <b>55,967,990</b>      | <b>57,481,264</b>      | <b>1,513,274</b>   | <b>3%</b>   |
| <b>Expenditures</b>                                              |                    |                   |                        |                        |                    |             |
| Current:                                                         |                    |                   |                        |                        |                    |             |
| General Government - Administrative                              | 12,826,653         | 13,227,461        | 22,875,033             | 22,538,067             | (336,966)          | -1%         |
| General Government - Judicial                                    | 14,705,397         | 15,575,543        | 17,004,344             | 17,103,271             | 98,927             | 1%          |
| Public Safety                                                    | 13,640,369         | 14,829,531        | 15,510,964             | 17,986,522             | 2,475,558          | 16%         |
| Public Works                                                     | 5,625              | 584,344           | 4,000                  | 4,000                  | -                  | 0%          |
| Human Services                                                   | 479,909            | 533,058           | 703,000                | 422,869                | (280,131)          | -40%        |
| Culture and Recreation                                           | 100,520            | 113,000           | 24,500                 | 28,600                 | 4,100              | 17%         |
| Conservation and Development                                     | 598,750            | 533,688           | 1,598,320              | 1,714,233              | 115,913            | 7%          |
| <b>Debt Service</b>                                              |                    |                   |                        |                        |                    |             |
| Principal                                                        | 2,350,000          | 4,653,548         | 4,740,000              | 4,500,000              | (240,000)          | -5%         |
| Interest                                                         | 2,075,718          | 1,988,010         | 1,795,666              | 1,664,174              | (131,492)          | -7%         |
| Admin Fees                                                       | -                  | -                 | 4,000                  | 4,000                  | -                  | 0%          |
| Swap Interest Due                                                | -                  | -                 | -                      | -                      | -                  | 0%          |
| Bond Issuance                                                    | -                  | -                 | -                      | -                      | -                  | 0%          |
| <b>Capital Outlay</b>                                            |                    |                   |                        |                        |                    |             |
|                                                                  | -                  | 1,511,812         | -                      | -                      | -                  | 0%          |
| <b>Total Expenditures</b>                                        | <b>46,782,941</b>  | <b>53,549,995</b> | <b>64,259,827</b>      | <b>65,965,736</b>      | <b>1,705,909</b>   | <b>3%</b>   |
| <b>Excess/(Deficiency) of Revenues Over (Under) Expenditures</b> | <b>3,944,472</b>   | <b>331,269</b>    | <b>(8,291,837)</b>     | <b>(8,484,472)</b>     | <b>(192,635)</b>   | <b>2%</b>   |
| <b>Other Financing Sources (Uses)</b>                            |                    |                   |                        |                        |                    |             |
| Appropriated Fund Balance                                        | -                  | -                 | 8,000,000              | 7,300,000              | (700,000)          | -9%         |
| Financing Lease Proceeds                                         | -                  | 1,279,195         | -                      | -                      | -                  | 0%          |
| Operating Transfer In                                            | 1,422,743          | 11,473,040        | 1,671,519              | 1,344,352              | (327,167)          | -20%        |
| Operating Transfer (Out)                                         | (5,637,815)        | (4,927,884)       | (5,132,112)            | (4,333,452)            | 798,660            | -16%        |
| 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>(4,215,072)</b> | <b>7,824,351</b>  | <b>4,539,407</b>       | <b>4,310,900</b>       | <b>(228,507)</b>   | <b>-5%</b>  |
| <b>Net Change in Fund Balances</b>                               | <b>(270,600)</b>   | <b>8,155,620</b>  | <b>(3,752,430)</b>     | <b>(4,173,572)</b>     | <b>(421,142)</b>   | <b>11%</b>  |
| <b>Fund Balances - Beginning of Year (Deficit)</b>               | <b>27,309,148</b>  | <b>27,038,548</b> | <b>35,194,168</b>      | <b>31,441,738</b>      | <b>(3,752,430)</b> | <b>-11%</b> |
| <b>Fund Balances - End of Year (Deficit)</b>                     | <b>27,038,548</b>  | <b>35,194,168</b> | <b>31,441,738</b>      | <b>27,268,166</b>      | <b>(4,173,572)</b> | <b>-13%</b> |

The decrease in fund balance is due to the use of reserves to help balance the County budget.

## 2024 ADAMS COUNTY BUDGET

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

|                                                                  | Actual 2021        | Actual 2022        | Adopted<br>Budget 2023 | Adopted<br>Budget 2024 | Variance         | Variance %  |
|------------------------------------------------------------------|--------------------|--------------------|------------------------|------------------------|------------------|-------------|
| <b>Revenues</b>                                                  |                    |                    |                        |                        |                  |             |
| Taxes                                                            | -                  | -                  | -                      | -                      | -                | 0%          |
| Intergovernmental Revenues                                       | 6,635,617          | 7,710,391          | 8,588,007              | 9,126,782              | 538,775          | 6%          |
| Charges for Services                                             | -                  | -                  | -                      | -                      | -                | 0%          |
| Interest and Rents                                               | -                  | -                  | -                      | -                      | -                | 0%          |
| License and Permits                                              | -                  | -                  | -                      | -                      | -                | 0%          |
| Court Costs and Fines                                            | -                  | -                  | -                      | -                      | -                | 0%          |
| Miscellaneous                                                    | 85,321             | 105,569            | 116,500                | 110,000                | (6,500)          | -6%         |
| <b>Total Revenues</b>                                            | <b>6,720,938</b>   | <b>7,815,960</b>   | <b>8,704,507</b>       | <b>9,236,782</b>       | <b>532,275</b>   | <b>6%</b>   |
| <b>Expenditures</b>                                              |                    |                    |                        |                        |                  |             |
| <b>Current:</b>                                                  |                    |                    |                        |                        |                  |             |
| General Government - Administrative                              | -                  | -                  | -                      | -                      | -                | 0%          |
| General Government - Judicial                                    | -                  | -                  | -                      | -                      | -                | 0%          |
| Public Safety                                                    | -                  | -                  | -                      | -                      | -                | 0%          |
| Public Works                                                     | -                  | -                  | -                      | -                      | -                | 0%          |
| Human Services                                                   | 9,323,624          | 9,584,223          | 9,889,715              | 10,236,758             | 347,043          | 4%          |
| 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>9,323,624</b>   | <b>9,584,223</b>   | <b>9,889,715</b>       | <b>10,236,758</b>      | <b>347,043</b>   | <b>4%</b>   |
| <b>Excess/(Deficiency) of Revenues Over (Under) Expenditures</b> | <b>(2,602,686)</b> | <b>(1,768,263)</b> | <b>(1,185,208)</b>     | <b>(999,976)</b>       | <b>185,232</b>   | <b>-16%</b> |
| <b>Other Financing Sources (Uses)</b>                            |                    |                    |                        |                        |                  |             |
| Appropriated Fund Balance                                        | -                  | -                  | -                      | -                      | -                | 0%          |
| Financing Lease Proceeds                                         | -                  | -                  | -                      | -                      | -                | 0%          |
| Operating Transfer In                                            | 2,602,686          | 1,768,263          | 1,185,208              | 999,976                | (185,232)        | -16%        |
| 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>2,602,686</b>   | <b>1,768,263</b>   | <b>1,185,208</b>       | <b>999,976</b>         | <b>(185,232)</b> | <b>-16%</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>   |

## 2024 ADAMS COUNTY BUDGET

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

|                                                                  | Actual 2021        | Actual 2022         | Adopted<br>Budget 2023 | Adopted<br>Budget 2024 | Variance        | Variance % |
|------------------------------------------------------------------|--------------------|---------------------|------------------------|------------------------|-----------------|------------|
| <b>Revenues</b>                                                  |                    |                     |                        |                        |                 |            |
| Taxes                                                            | -                  | -                   | -                      | -                      | -               | 0%         |
| Intergovernmental Revenues                                       | 2,384,010          | 2,340,925           | 2,100,000              | 2,220,222              | 120,222         | 6%         |
| Charges for Services                                             | 27,354             | 28,974              | 26,274                 | 28,000                 | 1,726           | 7%         |
| Interest and Rents                                               | 4,088              | 2,586               | 4,000                  | 3,250                  | (750)           | -19%       |
| License and Permits                                              | -                  | -                   | -                      | -                      | -               | 0%         |
| Court Costs and Fines                                            | -                  | -                   | -                      | -                      | -               | 0%         |
| Miscellaneous                                                    | -                  | -                   | -                      | -                      | -               | 0%         |
| <b>Total Revenues</b>                                            | <b>2,415,452</b>   | <b>2,372,485</b>    | <b>2,130,274</b>       | <b>2,251,472</b>       | <b>121,198</b>  | <b>6%</b>  |
| <b>Expenditures</b>                                              |                    |                     |                        |                        |                 |            |
| <b>Current:</b>                                                  |                    |                     |                        |                        |                 |            |
| General Government - Administrative                              | -                  | -                   | -                      | -                      | -               | 0%         |
| General Government - Judicial                                    | -                  | -                   | -                      | -                      | -               | 0%         |
| Public Safety                                                    | 4,048,791          | 3,392,154           | 4,161,028              | 4,205,859              | 44,831          | 1%         |
| Public Works                                                     | -                  | -                   | -                      | -                      | -               | 0%         |
| Human Services                                                   | -                  | -                   | -                      | -                      | -               | 0%         |
| Culture and Recreation                                           | -                  | -                   | -                      | -                      | -               | 0%         |
| Conservation and Development                                     | -                  | -                   | -                      | -                      | -               | 0%         |
| <b>Debt Service</b>                                              | -                  | -                   | -                      | -                      | -               | 0%         |
| Principal                                                        | -                  | 392,691             | -                      | -                      | -               | 0%         |
| Interest                                                         | -                  | 333,164             | -                      | -                      | -               | 0%         |
| Admin Fees                                                       | -                  | -                   | -                      | -                      | -               | 0%         |
| Swap Interest Due                                                | -                  | -                   | -                      | -                      | -               | 0%         |
| Bond Issuance                                                    | -                  | -                   | -                      | -                      | -               | 0%         |
| <b>Capital Outlay</b>                                            | -                  | 8,446,347           | -                      | -                      | -               | 0%         |
| <b>Total Expenditures</b>                                        | <b>4,048,791</b>   | <b>12,564,356</b>   | <b>4,161,028</b>       | <b>4,205,859</b>       | <b>44,831</b>   | <b>1%</b>  |
| <b>Excess/(Deficiency) of Revenues Over (Under) Expenditures</b> | <b>(1,633,339)</b> | <b>(10,191,871)</b> | <b>(2,030,754)</b>     | <b>(1,954,387)</b>     | <b>76,367</b>   | <b>-4%</b> |
| <b>Other Financing Sources (Uses)</b>                            |                    |                     |                        |                        |                 |            |
| Appropriated Fund Balance                                        | -                  | -                   | -                      | -                      | -               | 0%         |
| Financing Lease Proceeds                                         | -                  | 8,446,347           | -                      | -                      | -               | 0%         |
| Operating Transfer In                                            | 1,633,339          | 1,745,524           | 2,030,754              | 1,954,387              | (76,367)        | -4%        |
| 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>1,633,339</b>   | <b>10,191,871</b>   | <b>2,030,754</b>       | <b>1,954,387</b>       | <b>(76,367)</b> | <b>-4%</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>  |

## 2024 ADAMS COUNTY BUDGET

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

|                                                                  | Actual 2021      | Actual 2022      | Adopted<br>Budget 2023 | Adopted<br>Budget 2024 | Variance        | Variance %  |
|------------------------------------------------------------------|------------------|------------------|------------------------|------------------------|-----------------|-------------|
| <b>Revenues</b>                                                  |                  |                  |                        |                        |                 |             |
| Taxes                                                            | 2,574,457        | 2,940,089        | 2,400,000              | 3,000,000              | 600,000         | 25%         |
| Intergovernmental Revenues                                       | -                | -                | -                      | -                      | -               | 0%          |
| Charges for Services                                             | 9,872            | 7,241            | 4,000                  | 5,000                  | 1,000           | 25%         |
| Interest and Rents                                               | 8,240            | 8,279            | 4,500                  | 15,000                 | 10,500          | 233%        |
| License and Permits                                              | -                | -                | -                      | -                      | -               | 0%          |
| Court Costs and Fines                                            | -                | -                | -                      | -                      | -               | 0%          |
| Miscellaneous                                                    | -                | -                | -                      | -                      | -               | 0%          |
| <b>Total Revenues</b>                                            | <b>2,592,569</b> | <b>2,955,609</b> | <b>2,408,500</b>       | <b>3,020,000</b>       | <b>611,500</b>  | <b>25%</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                                           | 2,475,756        | 2,930,911        | 2,190,215              | 2,650,151              | 459,936         | 21%         |
| 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>2,475,756</b> | <b>2,930,911</b> | <b>2,190,215</b>       | <b>2,650,151</b>       | <b>459,936</b>  | <b>21%</b>  |
| <b>Excess/(Deficiency) of Revenues Over (Under) Expenditures</b> |                  |                  |                        |                        |                 |             |
|                                                                  | 116,813          | 24,698           | 218,285                | 369,849                | 151,564         | 69%         |
| <b>Other Financing Sources (Uses)</b>                            |                  |                  |                        |                        |                 |             |
| Appropriated Fund Balance                                        | -                | -                | -                      | -                      | -               | 0%          |
| Financing Lease Proceeds                                         | -                | -                | -                      | -                      | -               | 0%          |
| Operating Transfer In                                            | -                | -                | -                      | -                      | -               | 0%          |
| Operating Transfer (Out)                                         | (116,684)        | (123,270)        | (130,000)              | (142,000)              | (12,000)        | 9%          |
| 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>(116,684)</b> | <b>(123,270)</b> | <b>(130,000)</b>       | <b>(142,000)</b>       | <b>(12,000)</b> | <b>9%</b>   |
| <b>Net Change in Fund Balances</b>                               | <b>129</b>       | <b>(98,572)</b>  | <b>88,285</b>          | <b>227,849</b>         | <b>139,564</b>  | <b>158%</b> |
| <b>Fund Balances - Beginning of Year (Deficit)</b>               | <b>1,657,171</b> | <b>1,657,300</b> | <b>1,558,728</b>       | <b>1,647,013</b>       | <b>88,285</b>   | <b>6%</b>   |
| <b>Fund Balances - End of Year (Deficit)</b>                     | <b>1,657,300</b> | <b>1,558,728</b> | <b>1,647,013</b>       | <b>1,874,862</b>       | <b>227,849</b>  | <b>14%</b>  |

The increase in fund balance is due to recovery of tourism since the pandemic along with increased prices for hotel rooms.

## 2024 ADAMS COUNTY BUDGET

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

|                                                                  | Actual 2021      | Actual 2022      | Adopted Budget 2023 | Adopted Budget 2024 | Variance         | Variance %  |
|------------------------------------------------------------------|------------------|------------------|---------------------|---------------------|------------------|-------------|
| <b>Revenues</b>                                                  |                  |                  |                     |                     |                  |             |
| Taxes                                                            | -                | -                | -                   | -                   | -                | 0%          |
| Intergovernmental Revenues                                       | 619,702          | 582,979          | 704,341             | 519,604             | (184,737)        | -26%        |
| Charges for Services                                             | 35,225           | 34,505           | 34,900              | 36,200              | 1,300            | 4%          |
| Interest and Rents                                               | 7,278            | 4,813            | 3,310               | 6,306               | 2,996            | 91%         |
| License and Permits                                              | -                | -                | -                   | -                   | -                | 0%          |
| Court Costs and Fines                                            | -                | -                | -                   | -                   | -                | 0%          |
| Miscellaneous                                                    | -                | -                | -                   | -                   | -                | 0%          |
| <b>Total Revenues</b>                                            | <b>662,205</b>   | <b>622,297</b>   | <b>742,551</b>      | <b>562,110</b>      | <b>(180,441)</b> | <b>-24%</b> |
| <b>Expenditures</b>                                              |                  |                  |                     |                     |                  |             |
| <b>Current:</b>                                                  |                  |                  |                     |                     |                  |             |
| General Government - Administrative                              | -                | -                | -                   | -                   | -                | 0%          |
| General Government - Judicial                                    | -                | -                | -                   | -                   | -                | 0%          |
| Public Safety                                                    | 106,416          | 137,665          | 112,940             | 125,891             | 12,951           | 11%         |
| Public Works                                                     | 695,328          | 220,288          | 702,500             | 450,500             | (252,000)        | -36%        |
| 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>                                            | <b>335,712</b>   | <b>-</b>         | <b>-</b>            | <b>-</b>            | <b>-</b>         | <b>0%</b>   |
| <b>Total Expenditures</b>                                        | <b>1,137,456</b> | <b>357,953</b>   | <b>815,440</b>      | <b>576,391</b>      | <b>(239,049)</b> | <b>-29%</b> |
| <b>Excess/(Deficiency) of Revenues Over (Under) Expenditures</b> | <b>(475,251)</b> | <b>264,344</b>   | <b>(72,889)</b>     | <b>(14,281)</b>     | <b>58,608</b>    | <b>-80%</b> |
| <b>Other Financing Sources (Uses)</b>                            |                  |                  |                     |                     |                  |             |
| Appropriated Fund Balance                                        | -                | -                | -                   | -                   | -                | 0%          |
| Financing Lease Proceeds                                         | -                | -                | -                   | -                   | -                | 0%          |
| Operating Transfer In                                            | 44,045           | 71,851           | 59,689              | 71,081              | 11,392           | 19%         |
| 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>36,045</b>    | <b>63,851</b>    | <b>51,689</b>       | <b>63,081</b>       | <b>11,392</b>    | <b>22%</b>  |
| <b>Net Change in Fund Balances</b>                               | <b>(439,206)</b> | <b>328,195</b>   | <b>(21,200)</b>     | <b>48,800</b>       | <b>70,000</b>    | <b>0%</b>   |
| <b>Fund Balances - Beginning of Year (Deficit)</b>               | <b>1,485,321</b> | <b>1,046,114</b> | <b>1,374,309</b>    | <b>1,353,109</b>    | <b>(21,200)</b>  | <b>-2%</b>  |
| <b>Fund Balances - End of Year (Deficit)</b>                     | <b>1,046,115</b> | <b>1,374,309</b> | <b>1,353,109</b>    | <b>1,401,909</b>    | <b>48,800</b>    | <b>4%</b>   |

Nonmajor Funds include the following: Hazardous Materials, Act 13 Bridge Improvements, and Liquid Fuels.

## 2024 ADAMS COUNTY BUDGET

### *Capital Reserve (Fund 663) Statement of Revenues and Expenditures and Changes in Fund Balance*

|                                                                  | Actual 2021      | Actual 2022      | Adopted<br>Budget 2023 | Adopted<br>Budget 2024 | Variance         | Variance %  |
|------------------------------------------------------------------|------------------|------------------|------------------------|------------------------|------------------|-------------|
| <b>Revenues</b>                                                  |                  |                  |                        |                        |                  |             |
| Taxes                                                            | -                | -                | -                      | -                      | -                | 0%          |
| Intergovernmental Revenues                                       | -                | -                | -                      | -                      | -                | 0%          |
| Charges for Services                                             | -                | -                | -                      | -                      | -                | 0%          |
| Interest and Rents                                               | 647              | 105              | -                      | -                      | -                | 0%          |
| License and Permits                                              | -                | -                | -                      | -                      | -                | 0%          |
| Court Costs and Fines                                            | -                | -                | -                      | -                      | -                | 0%          |
| Miscellaneous                                                    | 19,752           | 26,998           | -                      | -                      | -                | 0%          |
| <b>Total Revenues</b>                                            | <b>20,399</b>    | <b>27,103</b>    | <b>-</b>               | <b>-</b>               | <b>-</b>         | <b>0%</b>   |
| <b>Expenditures</b>                                              |                  |                  |                        |                        |                  |             |
| Current:                                                         |                  |                  |                        |                        |                  |             |
| General Government - Administrative                              | -                | -                | -                      | 615,656                | 615,656          | 0%          |
| General Government - Judicial                                    | -                | -                | 120,805                | 69,352                 | (51,453)         | -43%        |
| Public Safety                                                    | -                | -                | -                      | -                      | -                | 0%          |
| Public Works                                                     | -                | -                | -                      | -                      | -                | 0%          |
| 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>                                            | <b>320,773</b>   | <b>341,188</b>   | <b>-</b>               | <b>-</b>               | <b>-</b>         | <b>0%</b>   |
| <b>Total Expenditures</b>                                        | <b>320,773</b>   | <b>341,188</b>   | <b>120,805</b>         | <b>685,008</b>         | <b>564,203</b>   | <b>467%</b> |
| <b>Excess/(Deficiency) of Revenues Over (Under) Expenditures</b> | <b>(300,374)</b> | <b>(314,085)</b> | <b>(120,805)</b>       | <b>(685,008)</b>       | <b>(564,203)</b> | <b>467%</b> |
| <b>Other Financing Sources (Uses)</b>                            |                  |                  |                        |                        |                  |             |
| Appropriated Fund Balance                                        | -                | -                | -                      | -                      | -                | 0%          |
| Financing Lease Proceeds                                         | -                | -                | -                      | -                      | -                | 0%          |
| Operating Transfer In                                            | 280,000          | 143,196          | 120,805                | 685,008                | 564,203          | 467%        |
| 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>280,000</b>   | <b>143,196</b>   | <b>120,805</b>         | <b>685,008</b>         | <b>564,203</b>   | <b>0%</b>   |
| <b>Net Change in Fund Balances</b>                               | <b>(20,374)</b>  | <b>(170,889)</b> | <b>-</b>               | <b>-</b>               | <b>-</b>         | <b>0%</b>   |
| <b>Fund Balances - Beginning of Year (Deficit)</b>               | <b>176,293</b>   | <b>155,919</b>   | <b>(14,970)</b>        | <b>(14,970)</b>        | <b>-</b>         | <b>0%</b>   |
| <b>Fund Balances - End of Year (Deficit)</b>                     | <b>155,919</b>   | <b>(14,970)</b>  | <b>(14,970)</b>        | <b>(14,970)</b>        | <b>-</b>         | <b>0%</b>   |

## 2024 ADAMS COUNTY BUDGET

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

|                                                                  | Actual 2021        | Actual 2022        | Adopted<br>Budget 2023 | Adopted<br>Budget 2024 | Variance           | Variance %   |
|------------------------------------------------------------------|--------------------|--------------------|------------------------|------------------------|--------------------|--------------|
| <b>Revenues</b>                                                  |                    |                    |                        |                        |                    |              |
| Taxes                                                            | -                  | -                  | -                      | -                      | -                  | 0%           |
| Intergovernmental Revenues                                       | -                  | -                  | -                      | -                      | -                  | 0%           |
| Charges for Services                                             | -                  | -                  | -                      | -                      | -                  | 0%           |
| Interest and Rents                                               | 35,131             | 16,591             | -                      | -                      | -                  | 0%           |
| License and Permits                                              | -                  | -                  | -                      | -                      | -                  | 0%           |
| Court Costs and Fines                                            | -                  | -                  | -                      | -                      | -                  | 0%           |
| Miscellaneous                                                    | -                  | -                  | -                      | -                      | -                  | 0%           |
| <b>Total Revenues</b>                                            | <b>35,131</b>      | <b>16,591</b>      | <b>-</b>               | <b>-</b>               | <b>-</b>           | <b>0%</b>    |
| <b>Expenditures</b>                                              |                    |                    |                        |                        |                    |              |
| <b>Current:</b>                                                  |                    |                    |                        |                        |                    |              |
| General Government - Administrative                              | -                  | -                  | 1,430,812              | 1,065,183              | (365,629)          | -26%         |
| General Government - Judicial                                    | -                  | -                  | 108,527                | 29,000                 | (79,527)           | -73%         |
| Public Safety                                                    | -                  | -                  | 1,676,465              | 705,817                | (970,648)          | -58%         |
| Public Works                                                     | -                  | -                  | -                      | -                      | -                  | 0%           |
| 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>                                            | <b>1,721,179</b>   | <b>2,233,131</b>   | <b>-</b>               | <b>-</b>               | <b>-</b>           | <b>0%</b>    |
| <b>Total Expenditures</b>                                        | <b>1,721,179</b>   | <b>2,233,131</b>   | <b>3,215,804</b>       | <b>1,800,000</b>       | <b>(1,415,804)</b> | <b>-44%</b>  |
| <b>Excess/(Deficiency) of Revenues Over (Under) Expenditures</b> | <b>(1,686,048)</b> | <b>(2,216,540)</b> | <b>(3,215,804)</b>     | <b>(1,800,000)</b>     | <b>1,415,804</b>   | <b>-44%</b>  |
| <b>Other Financing Sources (Uses)</b>                            |                    |                    |                        |                        |                    |              |
| Appropriated Fund Balance                                        | -                  | -                  | -                      | -                      | -                  | 0%           |
| Financing Lease Proceeds                                         | -                  | -                  | -                      | -                      | -                  | 0%           |
| Operating Transfer In                                            | -                  | -                  | -                      | -                      | -                  | 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>-</b>           | <b>-</b>           | <b>-</b>               | <b>-</b>               | <b>-</b>           | <b>0%</b>    |
| <b>Net Change in Fund Balances</b>                               | <b>(1,686,048)</b> | <b>(2,216,540)</b> | <b>(3,215,804)</b>     | <b>(1,800,000)</b>     | <b>1,415,804</b>   | <b>-44%</b>  |
| <b>Fund Balances - Beginning of Year (Deficit)</b>               | <b>6,627,876</b>   | <b>4,941,828</b>   | <b>2,725,288</b>       | <b>(490,516)</b>       | <b>(3,215,804)</b> | <b>-118%</b> |
| <b>Fund Balances - End of Year (Deficit)</b>                     | <b>4,941,828</b>   | <b>2,725,288</b>   | <b>(490,516)</b>       | <b>(2,290,516)</b>     | <b>(1,800,000)</b> | <b>367%</b>  |

The decrease in fund balance is due to the continued drawdown of bond proceeds that were issued for funding capital projects.

## 2024 ADAMS COUNTY BUDGET

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

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

A department's budget is comprised of three parts:

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

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

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

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

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

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

See page 53 in the Budget in Brief for a workflow of the budget process.

## **Highlights of the Budget Process - Continued**

### **Basis of Budget**

The budgets of governmental fund types (General Fund, Special Revenue Funds, Special Funds, and Capital) are prepared on a modified accrual basis (see definition in Budget Policy on page 99). Under this method, revenues are recognized when they are both measurable and available to finance expenditures of the fiscal period covered by the budget. Expenditures are recognized in the accounting and budgeting period in which fund liabilities are incurred, 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.

2024 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               |              |                           |              |                     |                            |                        |                            |                |

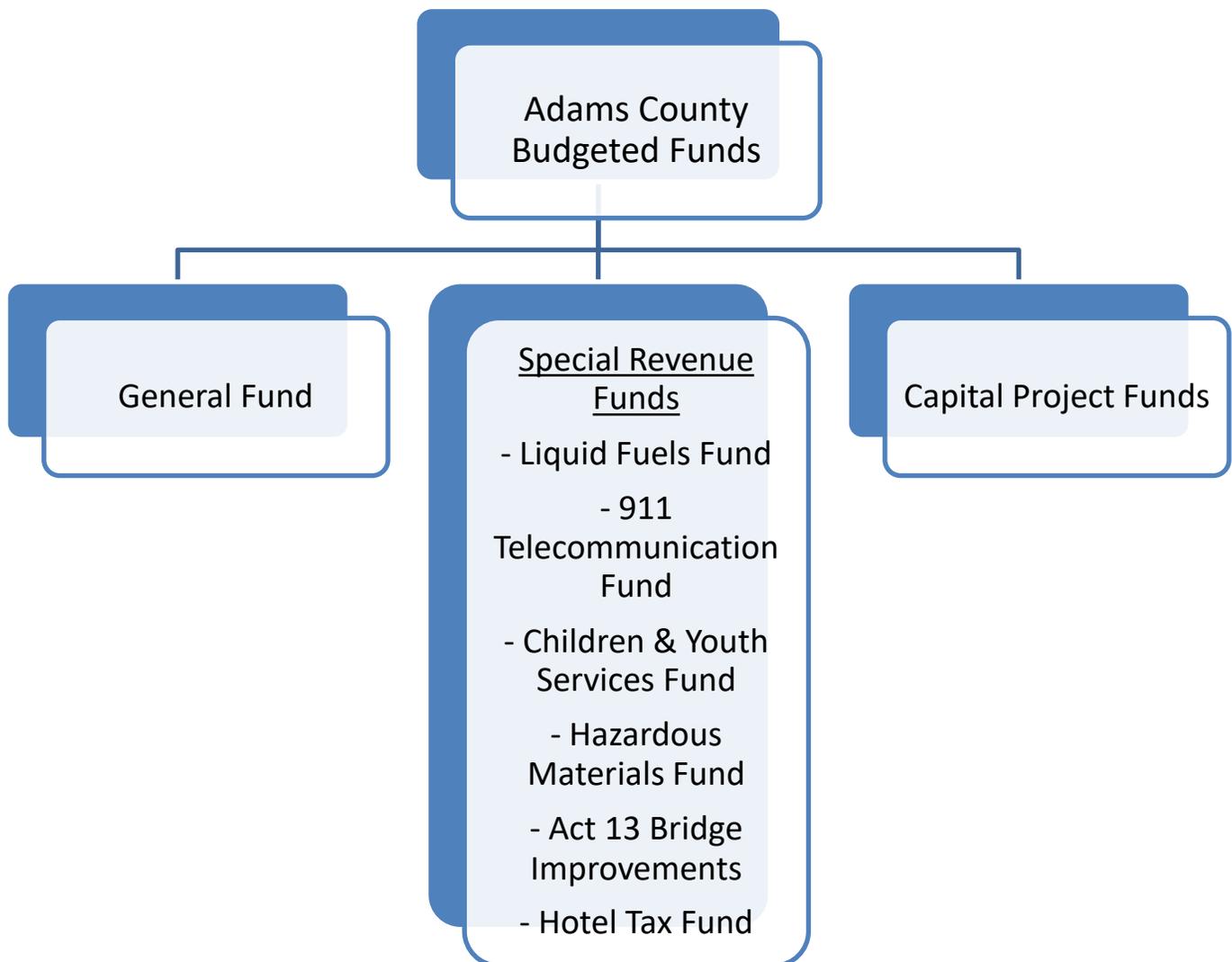
# 2024 ADAMS COUNTY BUDGET

## 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.



2024 ADAMS COUNTY BUDGET

Fund Structure (continued)

| Purpose                                                                                                                                                                                                             | Major Source of Funds                                                                                                                                             |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p align="center"><b><u>General Fund</u></b></p>                                                                                                                                                                    |                                                                                                                                                                   |
| <p>The <b><u>General Fund</u></b> is the County’s primary operating fund. It accounts for the general operating activities of the County, except for those required to be account for in another fund.</p>          | <p>Real Estate Taxes, Departmental Earnings, Federal and State Grants</p>                                                                                         |
| <p align="center"><b><u>Special Revenue Funds</u></b></p>                                                                                                                                                           |                                                                                                                                                                   |
| <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>                                                                                                                                 |
| <p align="center"><b><u>Other Funds</u></b></p>                                                                                                                                                                     |                                                                                                                                                                   |
| <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.</p>                                                                                                                                   | <p>Used for tracking capital projects eligible to be funded by the 2020 Bond proceeds from the GO 2020 Issue.</p>                                                 |

## 2024 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.

## 2024 ADAMS COUNTY BUDGET

### How Revenues and Expenditures are Classified

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

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

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

## 2024 ADAMS COUNTY BUDGET

### **Long Range Financial Planning**

A long-range financial plan provides a “road map” for where the County wants to go financially and how it plans to get there, by combining financial forecasting with the Strategic plan. The long-range financial planning is intended to serve as a tool to identify challenges and opportunities, and to provide the Board of Commissioners with the insight required to address issues impacting the County’s financial condition. The County’s plan will have a multi-year planning horizon with three to five years of projecting current operations and addressing the following impacts of the long-range operating financial plan, as well as future years. See consolidated 5-Year Forecast page 96.

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.

# 2024 ADAMS COUNTY BUDGET

## *Consolidated 5-Year Forecast*

### FY 2025 - FY 2029

|                                                                  | Actual             | Actual              | Actual             | Budgeted            | Projected          |                    |                    |                    |                    |
|------------------------------------------------------------------|--------------------|---------------------|--------------------|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|                                                                  | 2021               | 2022                | 2023               | 2024                | 2025               | 2026               | 2027               | 2028               | 2029               |
| <b>Revenues</b>                                                  |                    |                     |                    |                     |                    |                    |                    |                    |                    |
| Taxes                                                            | 43,115,538         | 46,430,874          | 47,597,105         | 48,482,000          | 50,722,784         | 52,449,345         | 54,175,907         | 55,902,469         | 57,629,030         |
| Intergovernmental Revenues                                       | 11,954,079         | 12,939,794          | 13,316,913         | 15,010,812          | 15,692,229         | 16,727,738         | 17,915,396         | 18,773,859         | 19,885,443         |
| Charges for Services                                             | 4,853,699          | 4,808,086           | 5,102,663          | 5,293,340           | 5,417,822          | 5,660,449          | 5,818,029          | 6,001,583          | 6,201,686          |
| Interest and Rents                                               | 523,927            | 584,176             | 1,405,174          | 1,192,158           | 1,632,782          | 1,936,773          | 2,050,576          | 2,422,884          | 2,631,781          |
| License and Permits                                              | 162,508            | 193,009             | 148,465            | 146,940             | 139,919            | 116,884            | 112,611            | 97,583             | 83,929             |
| Court Costs and Fines                                            | 1,501,862          | 1,556,830           | 1,611,140          | 1,556,619           | 1,611,258          | 1,611,153          | 1,611,212          | 1,638,478          | 1,638,455          |
| Miscellaneous                                                    | 1,062,494          | 1,178,540           | 1,265,319          | 869,759             | 971,172            | 816,781            | 669,707            | 643,218            | 492,486            |
| <b>Total Revenues</b>                                            | <b>63,174,107</b>  | <b>67,691,309</b>   | <b>70,446,779</b>  | <b>72,551,628</b>   | <b>76,187,964</b>  | <b>79,319,122</b>  | <b>82,353,437</b>  | <b>85,480,073</b>  | <b>88,562,810</b>  |
| <b>Expenditures</b>                                              |                    |                     |                    |                     |                    |                    |                    |                    |                    |
| Current:                                                         |                    |                     |                    |                     |                    |                    |                    |                    |                    |
| General Government - Administrative                              | 12,826,653         | 13,227,461          | 13,025,369         | 22,538,067          | 13,324,568         | 13,423,926         | 13,523,284         | 13,622,642         | 13,722,000         |
| General Government - Judicial                                    | 14,705,397         | 15,575,543          | 15,038,237         | 17,201,623          | 17,368,043         | 18,063,180         | 18,758,317         | 19,453,455         | 20,148,592         |
| Public Safety                                                    | 17,795,576         | 18,359,350          | 18,899,166         | 23,024,089          | 23,575,884         | 25,198,420         | 26,820,955         | 28,443,491         | 30,066,026         |
| Public Works                                                     | 700,953            | 804,632             | 586,655            | 454,500             | 397,351            | 301,617            | 205,884            | 110,150            | 14,417             |
| Human Services                                                   | 9,803,533          | 10,117,281          | 10,552,983         | 10,659,627          | 11,034,352         | 11,334,750         | 11,635,149         | 11,935,547         | 12,235,946         |
| Culture and Recreation                                           | 2,576,276          | 3,043,911           | 3,044,538          | 2,678,751           | 2,912,882          | 2,943,687          | 2,974,492          | 3,005,298          | 3,036,103          |
| Conservation and Development                                     | 598,750            | 533,688             | 1,002,523          | 1,714,233           | 1,916,120          | 2,297,648          | 2,679,176          | 3,060,705          | 3,442,233          |
| Debt Service                                                     |                    |                     |                    |                     |                    |                    |                    |                    |                    |
| Principal                                                        | 2,350,000          | 5,046,239           | 6,048,122          | 4,500,000           | 4,640,000          | 4,770,000          | 4,850,000          | 4,855,000          | 4,950,000          |
| Interest                                                         | 2,075,718          | 2,321,174           | 2,182,318          | 1,664,174           | 1,524,338          | 1,381,169          | 1,296,177          | 1,203,723          | 1,109,325          |
| Admin Fees                                                       | -                  | -                   | -                  | 4,000               | 4,000              | 4,000              | 4,000              | 4,000              | 4,000              |
| Swap Interest Due                                                | -                  | -                   | -                  | -                   | -                  | -                  | -                  | -                  | -                  |
| Bond Issuance                                                    | -                  | -                   | -                  | -                   | -                  | -                  | -                  | -                  | -                  |
| <b>Capital Outlay</b>                                            | <b>2,377,664</b>   | <b>12,532,478</b>   | <b>2,310,776</b>   | <b>2,426,315</b>    | <b>2,547,631</b>   | <b>2,675,012</b>   | <b>2,808,763</b>   | <b>2,949,201</b>   | <b>3,096,661</b>   |
| <b>Total Expenditures</b>                                        | <b>65,810,520</b>  | <b>81,561,757</b>   | <b>72,690,687</b>  | <b>86,865,379</b>   | <b>79,245,168</b>  | <b>82,393,410</b>  | <b>85,556,198</b>  | <b>88,643,211</b>  | <b>91,825,302</b>  |
| <b>Excess/(Deficiency) of Revenues Over (Under) Expenditures</b> | <b>(2,636,413)</b> | <b>(13,870,448)</b> | <b>(2,243,908)</b> | <b>(14,313,751)</b> | <b>(3,057,204)</b> | <b>(3,074,288)</b> | <b>(3,202,761)</b> | <b>(3,163,138)</b> | <b>(3,262,492)</b> |
| <b>Other Financing Sources (Uses)</b>                            |                    |                     |                    |                     |                    |                    |                    |                    |                    |
| Appropriated Fund Balance                                        | -                  | -                   | -                  | 7,300,000           | -                  | -                  | -                  | -                  | -                  |
| Financing Lease Proceeds                                         | -                  | 9,725,542           | 138,495            | 142,650             | 146,929            | 151,337            | 155,877            | 160,554            | 165,370            |
| Subscription Asset Financing Proceeds                            | -                  | -                   | 1,525,122          | 1,570,876           | 1,618,002          | 1,666,542          | 1,716,538          | 1,768,034          | 1,821,075          |
| Issuance Of Note Payable                                         | -                  | -                   | 445,021            | -                   | -                  | -                  | -                  | -                  | -                  |
| Operating Transfer In                                            | 5,982,813          | 15,201,874          | 14,810,477         | 5,054,804           | 4,597,385          | 4,266,894          | 3,936,403          | 3,605,912          | 3,275,421          |
| Operating Transfer (Out)                                         | (5,762,499)        | (5,059,154)         | (6,033,131)        | (4,483,452)         | (4,618,768)        | (4,332,452)        | (4,046,135)        | (3,759,819)        | (3,473,502)        |
| Issuance of Debt                                                 | -                  | -                   | -                  | -                   | -                  | -                  | -                  | -                  | -                  |
| Proceeds From Issuance of Refunding Bonds                        | -                  | -                   | -                  | -                   | -                  | -                  | -                  | -                  | -                  |
| Proceeds From Issuance of Long Term Debt                         | -                  | -                   | -                  | -                   | -                  | -                  | -                  | -                  | -                  |
| Swap Proceeds                                                    | -                  | -                   | -                  | -                   | -                  | -                  | -                  | -                  | -                  |
| Bond Discount                                                    | -                  | -                   | -                  | -                   | -                  | -                  | -                  | -                  | -                  |
| Bond Premium                                                     | -                  | -                   | -                  | -                   | -                  | -                  | -                  | -                  | -                  |
| <b>Total Other Financing Sources (Uses)</b>                      | <b>220,314</b>     | <b>19,868,262</b>   | <b>10,885,984</b>  | <b>9,584,878</b>    | <b>1,743,548</b>   | <b>1,752,322</b>   | <b>1,762,683</b>   | <b>1,774,681</b>   | <b>1,788,364</b>   |
| <b>Net Change in Fund Balances</b>                               | <b>(2,416,099)</b> | <b>5,997,814</b>    | <b>8,642,076</b>   | <b>(4,728,873)</b>  | <b>(1,313,656)</b> | <b>(1,321,966)</b> | <b>(1,440,077)</b> | <b>(1,388,456)</b> | <b>(1,474,128)</b> |
| <b>Fund Balances - Beginning of Year (Deficit)</b>               | <b>37,255,809</b>  | <b>34,839,709</b>   | <b>40,379,933</b>  | <b>33,936,374</b>   | <b>29,207,501</b>  | <b>27,893,845</b>  | <b>26,571,878</b>  | <b>25,131,801</b>  | <b>23,743,345</b>  |
| <b>Fund Balances - End of Year (Deficit)</b>                     | <b>34,839,710</b>  | <b>40,837,523</b>   | <b>49,022,009</b>  | <b>29,207,501</b>   | <b>27,893,845</b>  | <b>26,571,878</b>  | <b>25,131,801</b>  | <b>23,743,345</b>  | <b>22,269,217</b>  |

This five-year forecast is for the fiscal years 2025 through 2029. While taxes do increase modestly, no tax increase is assumed or included in this calculation. 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, but no new issuance is assumed for the forecasted years. Future decreases in Net Change are due to forecasted expenditures outpacing forecasted revenues. Linear regression calculations are used for future years; and when that is not feasible, a modest 3-5% year over year growth rate is calculated.

## 2024 ADAMS COUNTY BUDGET

### **Financial Policies**

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

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

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

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

#### **Financial Philosophies**

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

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

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

# 2024 ADAMS COUNTY BUDGET

## **Financial Philosophies (*continued*)**

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

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

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

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

- **Long-Term Financial Health** – All departments will participate in the responsibility of meeting policy goals and ensuring long-term financial health. Future service plans and program initiatives will be developed to reflect current policy directives, projected resources, and future service requirements.

- **Forecasts** – Balanced revenue and expenditure forecasts will be prepared to examine the County's ability to absorb operating costs due to changes in the economy, service demands, and capital improvements.

- **Alternatives to Current Service Delivery** – Alternative means of service delivery will be evaluated to ensure that quality services are provided to our citizens at the most competitive and economical cost. Departments will identify all activities that could be provided by another sources and review options/alternatives to current service delivery.

- **Cash and Investments** – Cash and investment programs will be maintained in accordance with the County and the investment policy will ensure that proper controls and safeguards are maintained. County funds will be managed in a prudent and diligent manner with an emphasis on safety of principal, liquidity, and financial return on principal in that order.

### **2. Revenue Policies**

- **Dedication of Revenues** – Revenues will not be dedicated for specific purposes unless required by law or generally accepted accounting practices (GAAP). All non-restricted revenues will be deposited in the General Fund and appropriated by the budget process.

- **Financial Stability** – Current revenues will fund current expenditures and a diversified and stable revenue system will be developed to protect programs from short-term fluctuations in any single revenue source.

- **Grants** – Grant funding will be considered to leverage County funds. Programs financed with grant monies will be budgeted in separate cost centers and the service program will be adjusted to reflect the level of available funding.

## 2024 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).

## 2024 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.

## 2024 ADAMS COUNTY BUDGET

### **5. Capital Management**

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

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

#### Definition

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

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

### **6. Debt Policy**

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

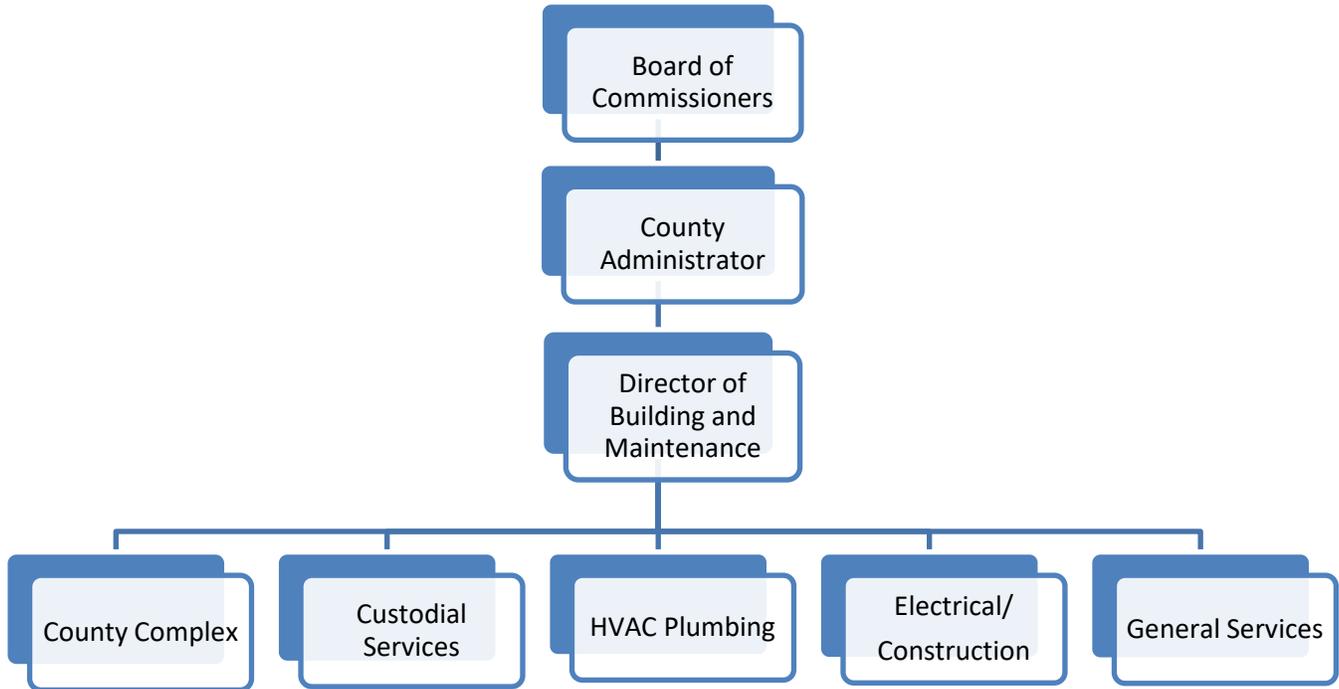
**Debt Capacity** – An analysis showing how the new issue combined with current debt impacts the County's debt capacity and conformance with County debt policies will accompany every future bond issue proposal.

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



***Departmental Budgets***

**BUILDING/MAINTENANCE**



***Mission Statement***

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

***Budget Narrative***

In the year 2022-2023 the Building & Maintenance Department accomplished many major work projects. The Clerk of Courts office and the Treasurer’s office we totally renovated carpet, ceiling tiles, cubicles, painted and rearranged to fit the Director’s needs. The Voter & Registration office we totally renovated an area in the DES Building for them to move in on the week of August 1st to better suit their office needs and operations. The Magistrates offices we installed bullet proof materials at their benches for better protection and other areas throughout the county facilities. The Prison and the DES building are getting 2 old rooftop units replaced they are 22 years old. The Sachs Covered Bridge will be getting a restoration in August new bords replaced and the exterior painted free of charge by the Theodore Covered Bridge Society. The Courthouse got a new fire protection system and new fire pumps the old system was getting obsolete and parts very hard to find. The SFX school got a new flat roof installed in July. The SFX also we are replacing the old chain link fence with a new white vinyl one and some lawn

## 2024 ADAMS COUNTY BUDGET

Bldg. & Maintenance (continued)

care work at the same time. The County Complex we are getting a glass recycling center in the rear of the DES parking lot. 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 the buildings, grounds, electrical, plumbing, and HVAC equipment. We continue to shred all sensitive material throughout the county buildings. All paper and cardboard are recycled, and money comes back into the Maintenance budget. The County will be having an auction in August and selling excess furniture and equipment including 3 vehicles.

### ***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                                                                   | 2021 Actual | 2022 Actual | 2023 Actual | 2024 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                       | 8           | 10          | 7           | 7              |
|                                                 | Percent of work done in house on the County vehicles                      | 90%         | 90%         | 50%         | 50%            |

### ***Position Count***

|                    | 2021 Budget | 2022 Budget | 2023 Budget | 2024 Budget |
|--------------------|-------------|-------------|-------------|-------------|
| Budgeted Positions | 22          | 23          | 23          | 22          |

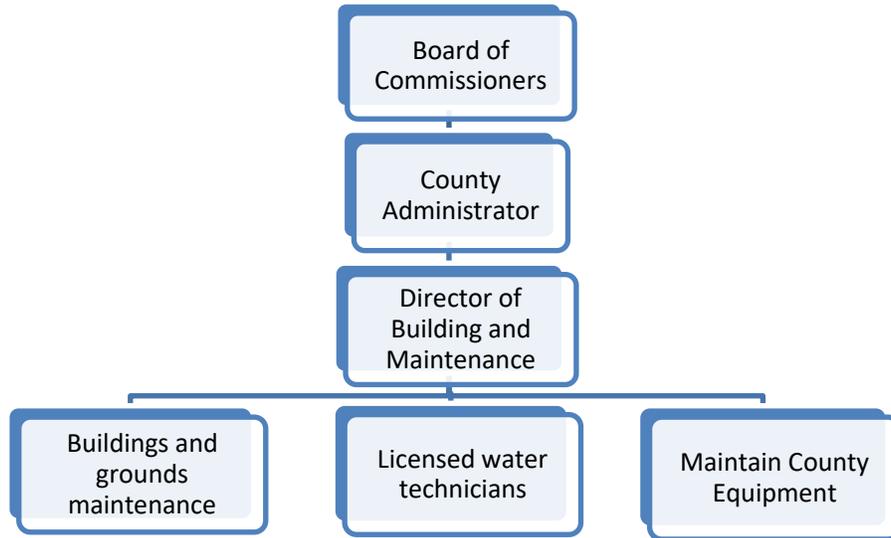
2024 ADAMS COUNTY BUDGET

Bldg. & Maintenance (continued)

*Revenue & Expense Detail*

| Account Description             | 2021<br>Actuals<br>Audited | 2022<br>Actuals<br>Audited | 2023<br>Adopted<br>Budget | 2024<br>Final<br>Budget |
|---------------------------------|----------------------------|----------------------------|---------------------------|-------------------------|
| <b><u>Revenues:</u></b>         |                            |                            |                           |                         |
| Charges for Services            | 750                        | -                          | 250                       | 250                     |
| Miscellaneous                   | 9,190                      | 19,766                     | 5,000                     | 2,000                   |
| <b>TOTAL REVENUES</b>           | <b>\$9,940</b>             | <b>\$19,766</b>            | <b>\$5,250</b>            | <b>\$2,250</b>          |
| <b><u>Expenses:</u></b>         |                            |                            |                           |                         |
| Professional Services           | 5,404                      | 211                        | 4,750                     | 3,250                   |
| Technical Services              | -                          | -                          | 2,500                     | 500                     |
| Advertising                     | 1,387                      | 978                        | 750                       | 750                     |
| Application Filing Fee          | -                          | 870                        | 36                        | 36                      |
| Dues/Memberships                | -                          | -                          | -                         | -                       |
| Contracted Services             | 117,807                    | 133,795                    | 131,324                   | 149,043                 |
| Training                        | 142                        | 350                        | 2,000                     | 800                     |
| Conferences                     | -                          | -                          | -                         | -                       |
| Travel - Mileage                | -                          | -                          | 50                        | 50                      |
| Travel - Meals                  | -                          | -                          | 150                       | 150                     |
| Travel - Other                  | -                          | -                          | -                         | -                       |
| Travel – Lodging                | -                          | -                          | 500                       | 500                     |
| Property Repair/Maintenance     | 13,265                     | 41,983                     | 38,500                    | 34,500                  |
| Building Repair/Maintenance     | (145)                      | 96,114                     | 63,500                    | 71,000                  |
| Vehicle Repair/Maintenance      | 6,663                      | 10,569                     | 3,000                     | 5,500                   |
| Equipment Repair Maintenance    | 20,419                     | 20,517                     | 27,600                    | 19,600                  |
| Telephone                       | 37                         | 943                        | 919                       | 925                     |
| Cell Phone                      | 10,421                     | 11,572                     | 10,750                    | 11,000                  |
| Electric                        | 89,784                     | 94,598                     | 95,000                    | 93,000                  |
| Fuel Oil/Natural Gas            | 40,547                     | 63,954                     | 74,500                    | 64,500                  |
| Water/Sewer                     | 15,283                     | 15,686                     | 20,200                    | 16,250                  |
| Disposal of Waste               | 6,380                      | 9,588                      | 8,310                     | 8,500                   |
| Internet                        | 871                        | 2,725                      | 2,372                     | 2,466                   |
| Supplies                        | 48,715                     | 56,236                     | 50,000                    | 50,000                  |
| Postage/Shipping                | (439)                      | 48                         | 150                       | 150                     |
| Gasoline for County Vehicles    | 8,842                      | 11,699                     | 8,250                     | 8,250                   |
| Uniforms/Accessories            | 1,627                      | -                          | 1,050                     | 1,050                   |
| Minor Equipment                 | 9,652                      | 6,664                      | 3,400                     | 9,700                   |
| <b>TOTAL OPERATING EXPENSES</b> | <b>\$396,662</b>           | <b>\$579,100</b>           | <b>\$549,561</b>          | <b>\$551,470</b>        |
| Salaries                        | 759,089                    | 821,234                    | 876,045                   | 913,478                 |
| FICA ER                         | 60,114                     | 61,084                     | 67,016                    | 69,881                  |
| Allocated Benefits              | 419,466                    | 443,919                    | 449,711                   | 408,495                 |
| <b>TOTAL OPERATING BUDGET</b>   | <b>\$1,635,331</b>         | <b>\$1,905,337</b>         | <b>\$1,942,333</b>        | <b>\$1,943,324</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 2023, 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. There will be 4 new chemical pumps installed at the well house. This year we purchased some new equipment a new Bobcat, a Ford F550 dump truck and JLG pull behind 50 lift to use throughout the county.

Well water testing is a daily duty for the water system. Testing for Phosphate and Chlorine residuals, VOCs, Nitrate, IOCs, and TTHM/HAA5. In 2023, the maintenance department has done an excellent job in keeping the grounds, parking and roadway maintained. Serviced our own lawn mower equipment this year including some of the County vehicles. With the VPN previously installed, we are now able to see the well house computer remotely and can make adjustments or corrections 80% of the time so we don't get called in for an alarm thus saving on overtime expenses. Complex serviced all generator at the complex, 911 and prison. We will also continue to maintain the buildings, grounds, County water, and

## 2024 ADAMS COUNTY BUDGET

County Complex (continued)

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

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

### ***Departmental Goals***

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

### ***Performance Measures***

| Strategic Goal(s)                               | Measure                                            | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Projected |
|-------------------------------------------------|----------------------------------------------------|-------------|-------------|-------------|----------------|
| <a href="#">Goal 1:</a><br>Efficient Government | Number of licensed operators for water testing     | 4           | 3           | 3           | 3              |
|                                                 | Number of days during the week the water is tested | 5           | 5           | 5           | 5              |
|                                                 | Number of generators serviced at a County Building | 22          | 23          | 23          | 23             |
|                                                 | Maintain County owned buildings and grounds        | Yes         | Yes         | Yes         | Yes            |

### ***Position Count***

|                    | 2021 Budget | 2022 Budget | 2023 Budget | 2024 Budget |
|--------------------|-------------|-------------|-------------|-------------|
| Budgeted Positions | 2           | 2           | 2           | 2           |

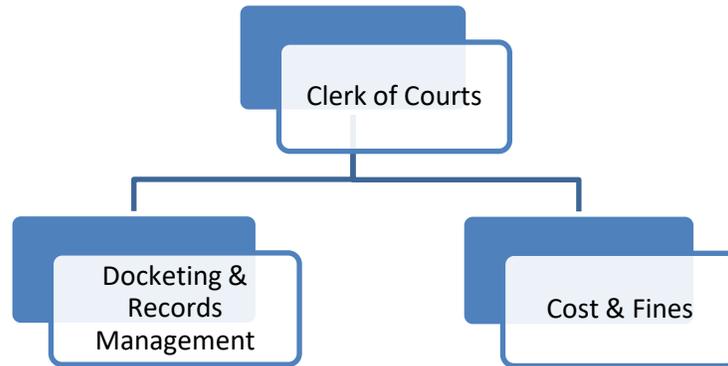
## 2024 ADAMS COUNTY BUDGET

County Complex (continued)

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

| Account Description                    | 2021<br>Actuals<br>Audited | 2022<br>Actuals<br>Audited | 2023<br>Adopted<br>Budget | 2024<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                  | 6,125                      | 2,325                      | 5,200                     | 6,500                   |
| Technical Services                     | -                          | -                          | 2,000                     | 500                     |
| Dues/Memberships                       | 320                        | 483                        | 950                       | 600                     |
| Application Filing Fee                 | 600                        | -                          | 600                       | -                       |
| Contracted Services                    | 4,741                      | 4,457                      | 6,250                     | 9,057                   |
| Training                               | -                          | 105                        | 2,000                     | 500                     |
| Conferences                            | 325                        | 750                        | 1,500                     | 500                     |
| Travel – Meals                         | 16                         | -                          | 100                       | 50                      |
| Travel – Lodging                       | 446                        | 726                        | 1,500                     | 750                     |
| Property Repair/Maintenance            | 675                        | 561                        | 2,500                     | 1,750                   |
| Building Repair/Maintenance            | 76,705                     | 252                        | 1,000                     | 750                     |
| Vehicle Repair/Maintenance             | 1,670                      | 1,278                      | 1,500                     | 1,500                   |
| Equipment Repair/Maintenance           | 7,467                      | 7,110                      | 4,500                     | 7,500                   |
| Cell Phone                             | -                          | -                          | 480                       | -                       |
| Fuel Oil/Natural Gas                   | 2,920                      | 1,877                      | 3,500                     | 2,500                   |
| Disposal of Waste                      | -                          | -                          | -                         | -                       |
| Internet                               | -                          | -                          | -                         | -                       |
| Supplies                               | 6,527                      | 7,515                      | 6,000                     | 7,000                   |
| Postage/Shipping                       | 458                        | -                          | 100                       | 100                     |
| Gasoline for County Vehicles           | 1,140                      | 804                        | 1,500                     | 1,000                   |
| Uniforms/Accessories                   | -                          | -                          | 150                       | 150                     |
| Minor Equipment                        | 7,721                      | -                          | 8,250                     | 2,500                   |
| <b><i>TOTAL OPERATING EXPENSES</i></b> | <b>\$117,856</b>           | <b>\$28,243</b>            | <b>\$49,580</b>           | <b>\$43,207</b>         |
| Salaries                               | 75,359                     | 75,447                     | 137,521                   | 142,819                 |
| FICA ER                                | 5,657                      | 5,824                      | 10,520                    | 10,926                  |
| Allocated Benefits                     | 38,413                     | 39,086                     | 69,646                    | 67,351                  |
| <b><i>TOTAL OPERATING BUDGET</i></b>   | <b>\$237,285</b>           | <b>\$148,600</b>           | <b>\$267,267</b>          | <b>\$264,303</b>        |

## 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.

# 2024 ADAMS COUNTY BUDGET

Clerk of Courts (continued)

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:

## **AUTOMATION FUNDS**

The \$2,500.00 annual maintenance fee for CCAP Payment reminders, and \$570.00 for license and support for Court Notification Program is no longer included in my criminal automation funds as the State has ended their partnership with the Unified Case Management System and therefore, we no longer have those ongoing expenses. I will continue to have the \$5,995 annual mobile app fee.

## **POSTAGE**

Since 2018, we have transitioned our financial disbursements from checks to electronic transactions. Instead of sending a check every month to a victim, we send a debit card the first time they receive a payment. After that, each disbursement is an electronic disbursement by uploading to the initial debit card that we sent to the victim. This saves a significant amount of time, supplies, and postage and has assisted with keeping our postage budget increases minimal.

Since the pandemic, the Court changed how criminal court hearings are scheduled which results in our office sending notice of hearings to parties of a criminal case more than one time for every hearing. This creates duplication and when these notices are sent via the USPS, it results in the increase of postage, supplies, etc. In the past, the date and time of a defendants next hearing was included in the court order therefore it eliminated the need for a second notice to follow. Since the pandemic, the date of the next hearing 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 requires the Clerk of Courts to send a second notice to the defendant that will include the time of their hearing closer to that hearing date.

In addition, the cost of postage continues to increase annually.

## **SUPPLIES**

We have been working on reducing or maintaining our supply costs each year. Since we are now having our regular contempt hearings, I expect to save some paper, envelopes, toner, and postage by reducing the number of notices that we are sending prior to having the defendants scheduled for Court. I have slightly decreased our supply budget for next year.

# 2024 ADAMS COUNTY BUDGET

Clerk of Courts (continued)

## CONFERENCES & TRAVEL - MILEAGE

For several years, I have not attended our Clerk of Court and our Orphans' Court Association Conventions. For 2024, our Clerk of Court Convention is being held in York, PA. My 1st Deputy and myself will be attending 4 days of the convention, without the need to make overnight reservations.

### *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                                                    | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Projected |
|--------------------------------------------------------|------------------------------------------------------------|-------------|-------------|-------------|----------------|
| <a href="#"><u>Goal 1:</u></a><br>Efficient Government | Number of contempt cases processed                         | 200         | N/A         | N/A         | N/A            |
|                                                        | Number who brought themselves current prior to hearing     | 6           | N/A         | N/A         | N/A            |
|                                                        | Number who paid in full prior to hearing                   | 5           | N/A         | N/A         | N/A            |
|                                                        | Acknowledgements of contempt signed                        | 30          | N/A         | N/A         | N/A            |
|                                                        | Number of bench warrants issued                            | 87          | N/A         | N/A         | N/A            |
|                                                        | Cases moved to hearings, continues, matters stricken, etc. | 12          | N/A         | N/A         | N/A            |

### *Position Count*

|                    | 2021 Budget | 2022 Budget | 2023 Budget | 2024 Budget |
|--------------------|-------------|-------------|-------------|-------------|
| Budgeted Positions | 10          | 11          | 11          | 10          |

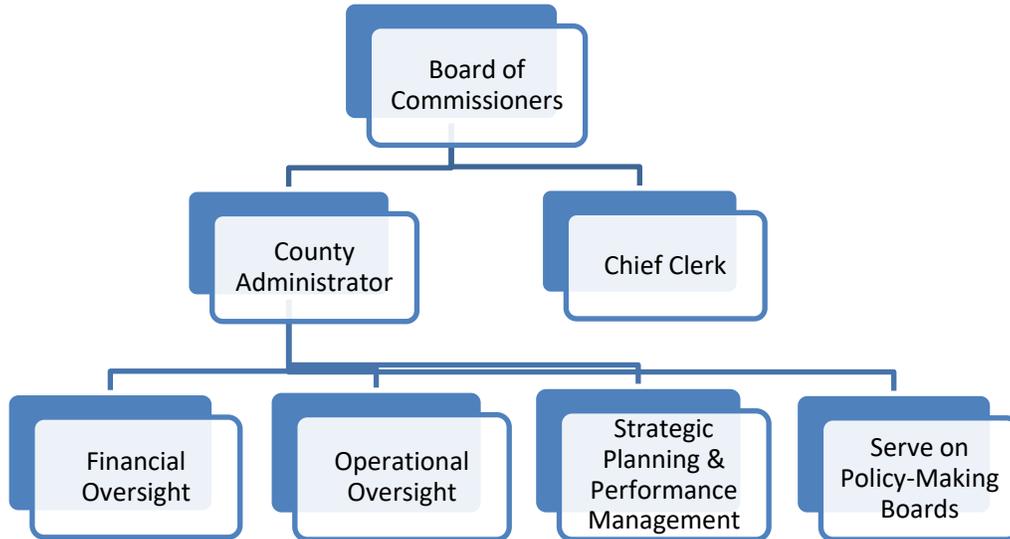
2024 ADAMS COUNTY BUDGET

Clerk of Courts (continued)

***Revenue & Expense Detail***

| Account Description                    | 2021<br>Actuals<br>Audited | 2022<br>Actuals<br>Audited | 2023<br>Adopted<br>Budget | 2024<br>Final<br>Budget |
|----------------------------------------|----------------------------|----------------------------|---------------------------|-------------------------|
| <b><i>Revenues:</i></b>                |                            |                            |                           |                         |
| State Funding                          | 8,603                      | 4,732                      | 10,000                    | 11,500                  |
| Charges for Services                   | 598,675                    | 600,525                    | 760,000                   | 605,943                 |
| Copy Revenue                           | 1,163                      | 1,441                      | 1,700                     | 1,125                   |
| Addiction Diversionary Fee             | 5,137                      | 2,494                      | 3,300                     | 2,432                   |
| Counseling Funds                       | 675                        | 975                        | 600                       | 675                     |
| DUI Fines & Forfeitures                | 210,438                    | 204,185                    | 236,000                   | 209,208                 |
| County Fines                           | 139,969                    | 101,015                    | 136,000                   | 117,661                 |
| Bail Forfeiture                        | 8,689                      | 24,651                     | 15,000                    | 5,000                   |
| Interest Income                        | 246                        | 526                        | 350                       | 352                     |
| License-Marriage                       | 17,550                     | 19,980                     | 17,000                    | 17,270                  |
| <b><i>TOTAL REVENUES</i></b>           | <b>\$991,145</b>           | <b>\$960,524</b>           | <b>\$1,179,950</b>        | <b>\$971,166</b>        |
| <b><i>Expenses:</i></b>                |                            |                            |                           |                         |
| Professional Services                  | 2,099                      | 2,550                      | 4,258                     | 2,300                   |
| Legal Fees                             | 1,000                      | 1,000                      | 1,000                     | 1,000                   |
| Advertising                            | 1,634                      | 2,253                      | 1,800                     | 1,700                   |
| Dues/Memberships                       | 625                        | 1,250                      | 1,250                     | 1,250                   |
| Contracted Services                    | 19,972                     | 48,747                     | 33,427                    | 20,383                  |
| SBITA                                  | -                          | -                          | -                         | 13,749                  |
| Training                               | -                          | -                          | 200                       | 100                     |
| Conferences                            | -                          | -                          | 495                       | 1,000                   |
| Travel – Mileage                       | 13                         | -                          | 150                       | 250                     |
| Travel – Lodging                       | -                          | -                          | -                         | -                       |
| Building Repair/Maintenance            | -                          | 14,977                     | -                         | -                       |
| Equipment Repair/Maintenance           | 152                        | -                          | 150                       | 150                     |
| Telephone                              | 382                        | 1,544                      | 1,466                     | 1,510                   |
| Cell Phone                             | 3                          | 169                        | 510                       | 510                     |
| Internet                               | -                          | 228                        | 244                       | 245                     |
| Supplies                               | 6,984                      | 8,739                      | 8,100                     | 7,900                   |
| Publications/Subscriptions             | 4,492                      | 5,530                      | 5,000                     | 5,100                   |
| Postage/Shipping                       | 15,489                     | 15,872                     | 15,000                    | 16,200                  |
| Minor Equipment                        | 5,196                      | 771                        | -                         | -                       |
| Bank Fees                              | 2,615                      | 148                        | 200                       | 100                     |
| <b><i>TOTAL OPERATING EXPENSES</i></b> | <b>\$60,656</b>            | <b>\$103,778</b>           | <b>\$73,250</b>           | <b>\$73,447</b>         |
| Salaries                               | 416,413                    | 342,054                    | 469,121                   | 484,461                 |
| FICA ER                                | 30,922                     | 31,099                     | 35,887                    | 37,061                  |
| Allocated Benefits                     | 173,386                    | 173,500                    | 193,339                   | 180,285                 |
| <b><i>TOTAL EXPENSES</i></b>           | <b>\$681,377</b>           | <b>\$650,431</b>           | <b>\$771,597</b>          | <b>\$775,254</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***

In 2024, Adams County remains committed to preserving its fiscal health through prudent financial management. The County recognizes the importance of maintaining a strong credit rating, aiming to sustain its Aa2 rating from Moody's. However, 2024 brings continued challenges, including reduced funding from State and Federal sources for mandated services, coupled with limited revenue growth. The demand for services across the County continues to increase, putting strain on the general county budget, which must meet both these needs and mandated services. Adams County is dedicated to enhancing operational efficiency through modernization programs while responsibly managing its debt. The Commissioner's office remains committed to fostering collaboration with all departments and elected officials to deliver services that cater to the well-being and safety of its citizens. In 2024, Adams County continues its mission to deliver services efficiently and effectively, prioritizing transparency, and compassion in the management of available resources to meet the evolving needs of its residents.

### ***Departmental Goals***

Public Safety / Emergency Services: Ensure that the county is well-prepared for emergencies and natural disasters. Collaborate with regional and state agencies to assure plans address a wide range of potential hazards, including natural disasters, public health crises, and cyber threats.

# 2024 ADAMS COUNTY BUDGET

Commissioners (continued)

**Financial Responsibility:** Maintain fiscal responsibility by carefully managing the county budget and looking for cost-saving opportunities. Maintain adequate reserve funds to safeguard against unforeseen economic challenges or natural disasters.

**Economic Development and Job Creation:** Facilitate partnerships with local educational institutions and workforce development agencies to enhance job training opportunities.

**Health and Human Services:** Collaborate with nonprofit organizations to expand access to healthcare services and affordable housing.

**Tourism and Culture:** Collaborate with local organizations to highlight the county's unique heritage and attractions.

**Technology and Innovation:** Invest in technology upgrades for better service delivery and efficiency in government operations.

**Cost Efficiency:** Continuously seek opportunities to increase cost efficiency and streamline operations. Ensure that all County departments provide the services they are chartered to provide in the most cost-effective manner possible.

## *Performance Measures*

| Strategic Goal(s)                               | Measure                                                                                  | 2021 Actual | 2022 Actual | 2023 Actual | 2024 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                                                                  | 31          | 30          | 33          | 31             |
|                                                 | Number of citations issued                                                               | 16          | 8           | 12          | 10             |

## *Position Count*

|                    | 2021 Budget | 2022 Budget | 2023 Budget | 2024 Budget |
|--------------------|-------------|-------------|-------------|-------------|
| Budgeted Positions | 6           | 6           | 7           | 8           |

## 2024 ADAMS COUNTY BUDGET

Commissioners (continued)

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

| Account Description          | 2021<br>Actuals<br>Audited | 2022<br>Actuals<br>Audited | 2023<br>Adopted<br>Budget | 2024<br>Final<br>Budget |
|------------------------------|----------------------------|----------------------------|---------------------------|-------------------------|
| <b><i>Revenues:</i></b>      |                            |                            |                           |                         |
| Per Capita Taxes-PY          | 39,582                     | 32,601                     | 32,000                    | 32,000                  |
| Federal Funding              | 22,904                     | 65,594                     | 8,000                     | 8,000                   |
| State Funding                | 93,894                     | 93,894                     | 151,720                   | 151,720                 |
| Charges for Services         | -                          | -                          | -                         | -                       |
| Admin Fees                   | 17,399                     | -                          | -                         | -                       |
| Commissions Earned           | 11,296                     | 14,900                     | 12,500                    | 15,000                  |
| Education Sub Abuse-Act      | 31,883                     | 30,553                     | 30,000                    | 31,000                  |
| Rental Income                | 270,994                    | 302,470                    | 278,000                   | 302,230                 |
| Miscellaneous                | 2,220                      | 618                        | 1,000                     | 2,000                   |
| Insurance Refunds            | -                          | -                          | -                         | -                       |
| York/Adams MH-IDD            | -                          | -                          | -                         | -                       |
| Contributions and Donations  | -                          | -                          | -                         | -                       |
| One Time Revenues            | 321,129                    | 297,619                    | -                         | -                       |
| Indirect Cost Reimbursement  | 496,310                    | 630,510                    | 622,960                   | 690,459                 |
| Other Grants                 | -                          | -                          | -                         | -                       |
| Swap Proceeds                | -                          | -                          | -                         | -                       |
| Sale of an asset             | 71,707                     | -                          | -                         | -                       |
| <b><i>TOTAL REVENUES</i></b> | <b>\$1,379,318</b>         | <b>\$1,468,759</b>         | <b>\$1,136,180</b>        | <b>\$1,232,409</b>      |
| <b><i>Expenses:</i></b>      |                            |                            |                           |                         |
| Professional Services        | 94,554                     | 135,238                    | 177,000                   | 130,000                 |
| Technical Services           | -                          | 50                         | -                         | -                       |
| Legal Fees                   | 27,838                     | 30,823                     | 56,000                    | 55,000                  |
| Court Appointed Counsel      | -                          | -                          | -                         | -                       |
| Witness Fees                 | -                          | -                          | 4,000                     | 2,000                   |
| Advertising                  | 3,538                      | 6,788                      | 4,500                     | 4,500                   |
| Dues/Memberships             | 22,263                     | 22,313                     | 25,443                    | 26,003                  |
| Application Filing Fees      | 1,030                      | (1,000)                    | 1,000                     | 1,000                   |
| Contracted Services          | 2,516                      | 3,177                      | 3,331                     | 3,902                   |
| Training                     | 671                        | 877                        | 3,000                     | 3,000                   |
| Conferences                  | 1,640                      | 3,245                      | 4,600                     | 4,600                   |
| Travel – Mileage             | -                          | 435                        | 800                       | 800                     |
| Travel – Meals               | 66                         | 72                         | 125                       | 125                     |
| Travel – Other               | 42                         | 126                        | 150                       | 150                     |
| Travel – Lodging             | 3,923                      | 5,274                      | 5,000                     | 5,000                   |

## 2024 ADAMS COUNTY BUDGET

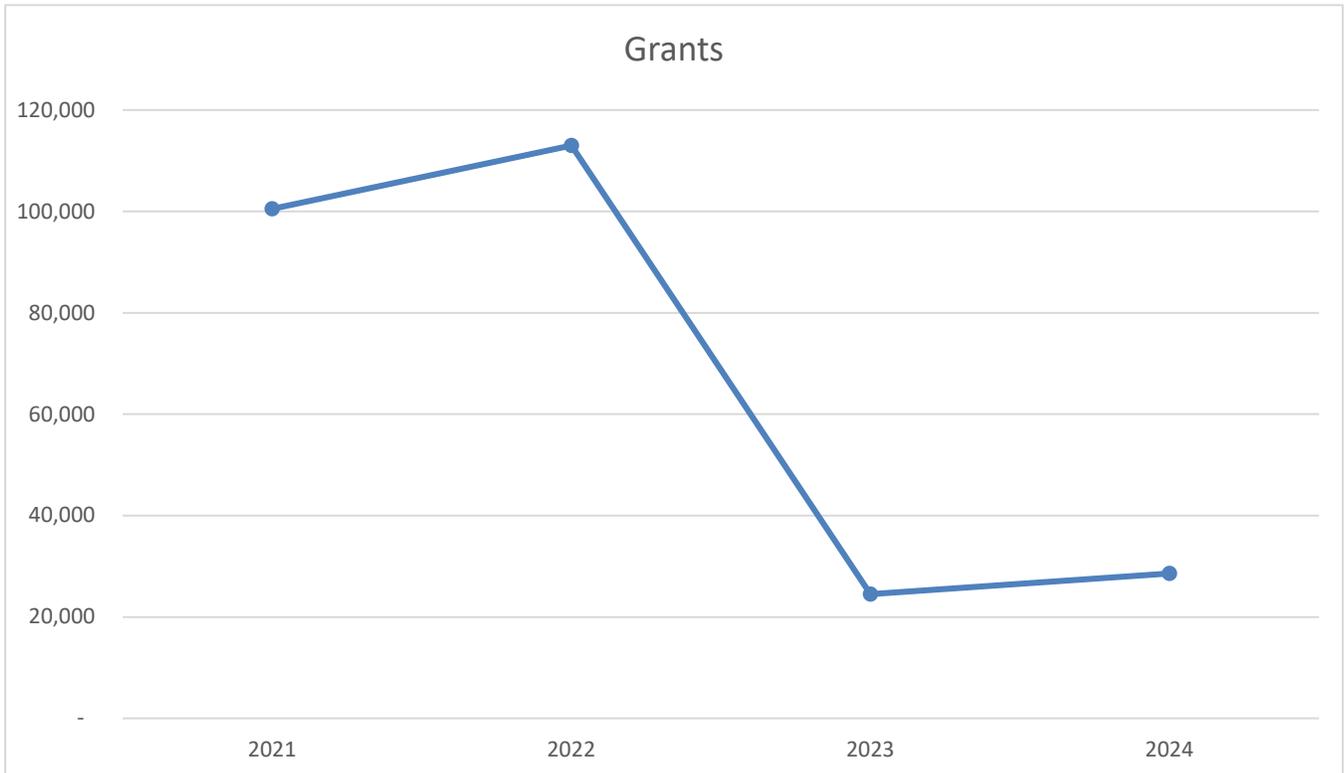
Commissioners (continued)

### *Revenue & Expense Detail*

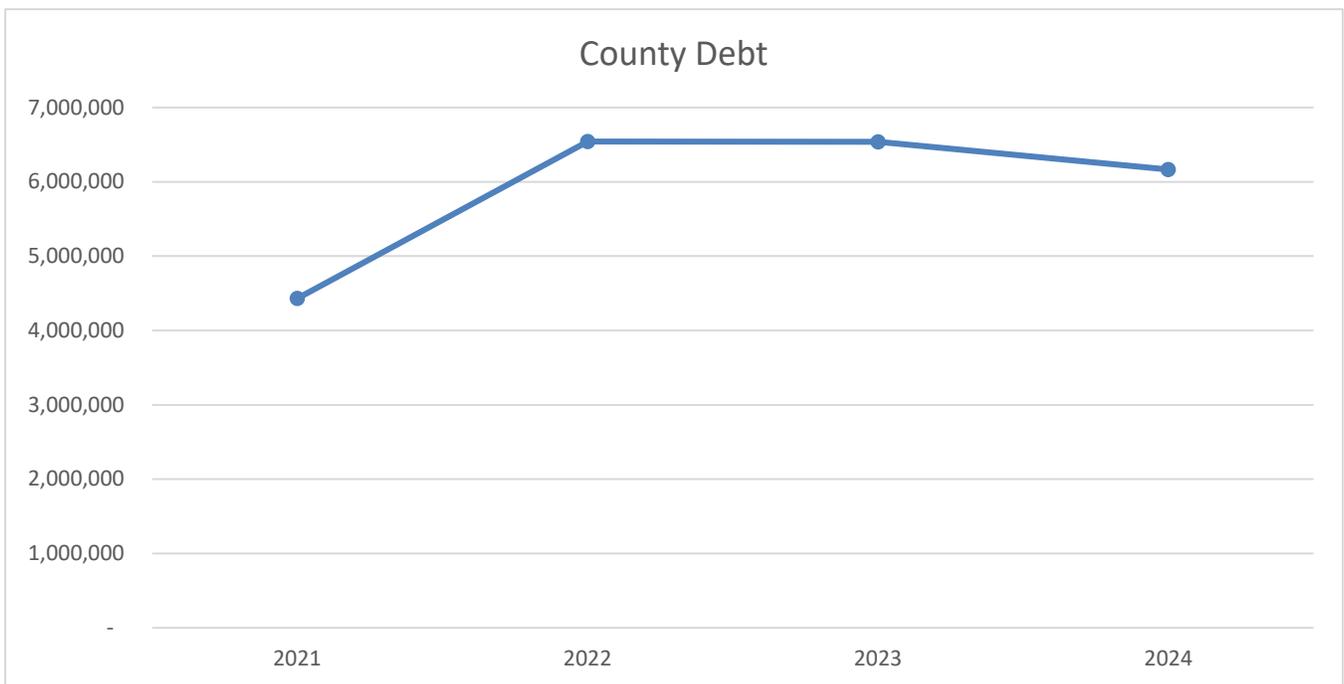
| Account Description                    | 2021<br>Actuals<br>Audited | 2022<br>Actuals<br>Audited | 2023<br>Adopted<br>Budget | 2024<br>Final<br>Budget |
|----------------------------------------|----------------------------|----------------------------|---------------------------|-------------------------|
| <b><i>Expenses:</i></b>                |                            |                            |                           |                         |
| Property Repair Maintenance            | 20,010                     | 564                        | 7,000                     | 7,000                   |
| Building Repair Maintenance            | -                          | -                          | -                         | 60,000                  |
| Vehicle Repair Maintenance             | 213                        | 272                        | 1,500                     | 1,700                   |
| Telephone                              | 311                        | 875                        | 735                       | 825                     |
| Cell Phone                             | 1,461                      | 2,173                      | 2,250                     | 2,314                   |
| Television                             | 187                        | 193                        | 225                       | 225                     |
| Internet                               | 386                        | 696                        | 750                       | 750                     |
| Insurance                              | 377,273                    | 383,697                    | 397,000                   | 499,492                 |
| Local County Grant                     | 103,020                    | 113,000                    | 24,500                    | 28,600                  |
| Tourist Promotion                      | -                          | -                          | -                         | -                       |
| Human Services                         | 122,638                    | 108,345                    | 159,720                   | 159,720                 |
| York/Adams MH-IDD                      | 58,892                     | 251,674                    | 241,520                   | 244,500                 |
| Drug & Alcohol Program Costs           | -                          | -                          | -                         | -                       |
| County Hosted Activities               | 56                         | 377                        | 500                       | 3,200                   |
| Supplies                               | 2,406                      | 5,054                      | 3,000                     | 3,600                   |
| Publications Subscriptions             | 2,845                      | 415                        | 500                       | 500                     |
| Employee Recognition                   | 3,226                      | 3,443                      | 1,500                     | 1,500                   |
| Postage/Shipping                       | 208                        | 120                        | 200                       | 200                     |
| Gasoline for County Vehicles           | 175                        | 485                        | 500                       | 500                     |
| Minor Equipment                        | 94                         | 4,711                      | 1,020                     | 8,550                   |
| Miscellaneous                          | -                          | (36)                       | -                         | -                       |
| Bad Debt                               | -                          | -                          | -                         | -                       |
| Property Real Estate Taxes             | 13,055                     | 13,993                     | 15,500                    | 20,500                  |
| Admin Fees                             | 5,430                      | 4,543                      | 4,000                     | 4,000                   |
| Debt Principal                         | 2,350,000                  | 4,600,000                  | 4,740,000                 | 4,500,000               |
| Debt Interest                          | 2,075,718                  | 1,937,678                  | 1,795,666                 | 1,664,174               |
| <b><i>TOTAL OPERATING EXPENSES</i></b> | <b>\$5,295,685</b>         | <b>\$7,639,690</b>         | <b>\$7,682,535</b>        | <b>\$7,447,930</b>      |
| Salaries                               | 461,704                    | 459,435                    | 552,528                   | 635,549                 |
| FICA ER                                | 33,697                     | 34,010                     | 42,269                    | 48,620                  |
| Allocated Benefits                     | 246,737                    | 245,439                    | 273,102                   | 294,304                 |
| <b><i>TOTAL OPERATING BUDGET</i></b>   | <b>\$6,037,823</b>         | <b>\$8,378,574</b>         | <b>\$8,550,434</b>        | <b>\$8,426,403</b>      |

# 2024 ADAMS COUNTY BUDGET

Commissioners (continued)

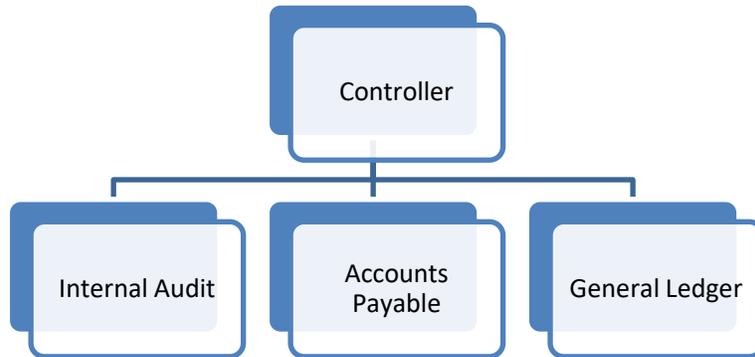


***Grants include*** Adams County SPCA, Adams County Arts Council, Adams County Historical Society, Main Street, Rabbit Transit, and Community Media. The Adams County Economic Development and IDA grant have been transferred to the Hotel Tax Fund.



# 2024 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 the Office of Budget and Purchasing, IT, and the Treasurer's Office, to improve financial processes, efficiency, and access to timely and relevant financial data.

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

In 2023 the office issued the County's sixth consecutive Annual Comprehensive Financial Report (ACFR) and received its fifth consecutive GFOA Certificate of Achievement for Excellence in Financial Reporting, for the 2021 ACFR.

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

## 2024 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 2024.

### ***Performance Measures***

| Strategic Goal(s)                               | Measure                                                     | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Projected |
|-------------------------------------------------|-------------------------------------------------------------|-------------|-------------|-------------|----------------|
| <a href="#">Goal 1:</a><br>Efficient Government | Number of year-end audit adjustments                        | 1           | 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%         | 95%         | 95%         | 95%            |
|                                                 | Percent of invoices in compliance with County payment terms | 90%         | 95%         | 95%         | 95%            |
|                                                 | Percent of checks returned for re-work                      | 1.45%       | 1.16%       | .81%        | .50%           |

### ***Position Count***

|                    | 2021 Budget | 2022 Budget | 2023 Budget | 2024 Budget |
|--------------------|-------------|-------------|-------------|-------------|
| Budgeted Positions | 8           | 8           | 8           | 9           |

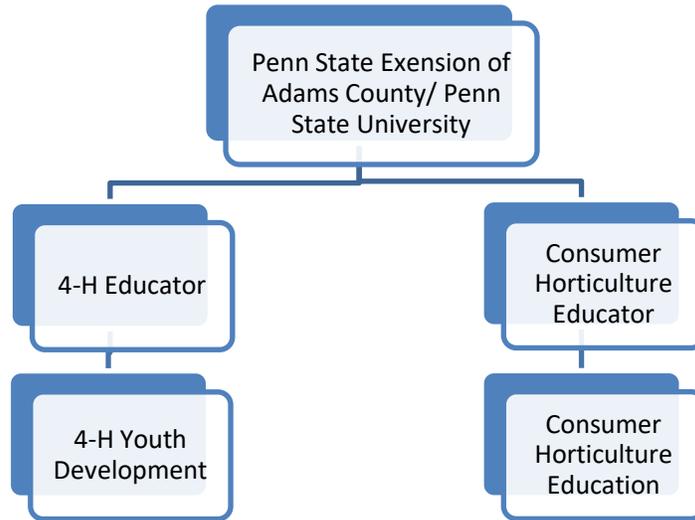
## 2024 ADAMS COUNTY BUDGET

Controller (continued)

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

| Account Description                  | 2021<br>Actuals<br>Audited | 2022<br>Actuals<br>Audited | 2023<br>Adopted<br>Budget | 2024<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                | 4,821                      | 8,163                      | 8,510                     | 11,010                  |
| Legal Fees                           | 2,000                      | 2,000                      | 2,000                     | 2,000                   |
| Advertising                          | -                          | 735                        | 150                       | 150                     |
| Dues/Memberships                     | 1,030                      | 1,315                      | 1,510                     | 1,510                   |
| Contracted Services                  | 2,451                      | 11,530                     | 12,847                    | 4,176                   |
| SBITA                                | -                          | -                          | -                         | 11,128                  |
| Training                             | 3,834                      | 2,044                      | 4,000                     | 3,500                   |
| Conferences                          | 750                        | 2,339                      | 3,325                     | 2,325                   |
| Travel – Mileage                     | 479                        | 1,516                      | 900                       | 900                     |
| Travel – Meals                       | -                          | 186                        | 200                       | 250                     |
| Travel – Other                       | 17                         | 75                         | 75                        | 100                     |
| Travel – Lodging                     | 926                        | 2,391                      | 2,000                     | 2,000                   |
| Equipment Repair Maintenance         | -                          | -                          | -                         | -                       |
| Telephone                            | 143                        | 854                        | 774                       | 750                     |
| Internet                             | 480                        | 605                        | 633                       | 650                     |
| Supplies                             | 1,958                      | 3,326                      | 2,500                     | 2,910                   |
| Publications Subscriptions           | -                          | 129                        | 300                       | 200                     |
| Postage/Shipping                     | 232                        | 105                        | 200                       | 300                     |
| Minor Equipment                      | 1,800                      | 7,787                      | 1,475                     | 2,000                   |
| <b><i>TOTAL EXPENSES</i></b>         | <b>\$20,928</b>            | <b>\$45,100</b>            | <b>\$41,399</b>           | <b>\$45,859</b>         |
| Salaries                             | 401,509                    | 428,000                    | 545,547                   | 532,629                 |
| FICA ER                              | 29,093                     | 31,245                     | 41,735                    | 40,747                  |
| Allocated Benefits                   | 214,054                    | 230,235                    | 264,310                   | 241,867                 |
| <b><i>TOTAL OPERATING BUDGET</i></b> | <b>\$665,584</b>           | <b>\$734,580</b>           | <b>\$892,991</b>          | <b>\$861,102</b>        |

## COOPERATIVE EXTENSION



### *Mission Statement*

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

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

Penn State Extension delivers science-based information to people, businesses, and communities. Our educators, associates, and faculty provide access to face-to-face and online education to our customers to help them address problems and take advantage of opportunities for improvement and innovation. Partnering with and funded by federal, state, and county governments, we have a long tradition of bringing unbiased 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.

**County Outreach**

21,509 people in Adams County accessed the [extension.psu.edu](http://extension.psu.edu) website for information relevant to their needs.

714 attended webinars and online courses

1,250 plus attended in person workshops.

2,690 received on farm/site visits or small program events.

2,500 plus email, phone calls and in person customer contacts handled by office staff.

**Penn State Extension Adams County Agronomy and Natural Resources Team**

**Heidi Reed, Ph.D. Agronomy Educator**, provides farmers with pesticide training, pest and disease management, and crop production.

**Erin Frederick, State Master Watershed Program Coordinator**, oversees the program with nine active volunteers who receive extensive training in watershed management and educate the community about watersheds and strengthen local capacity for management and protection of watersheds, streams, and rivers. This program installed a live stake nursery with PA American Water at Lake Heritage. This live stake cuttings will be harvested in another year to provide landowners with material to remediate stream and lake side erosion.

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

**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.

**Tom Beresnyak, Solar Energy Educator**, provides educational outreach to farmers, landowners, local government officials, and communities regarding utility-scale solar projects, broadband, and other energy-related projects. An innovative, problem-solving individual passionate about energy, Tom's energy experience includes working with electric distribution cooperatives, wind energy policy, and several statewide energy associations.

**Penn State Extension Food Safety and Quality and Food Families and Health Teams**

**Sarah Davis, Educator for the Food, Families and Health and Food Quality and Safety Teams** recently joined Extension and will provide educational programming to adults, families, and youth on improving nutrition, health, and food safety. Some topics include Alzheimer's and Dementia, Diabetes, the Mediterranean Diet to promote wellness, 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.

**Amy Santarelli, Nutrition Links Educational Advisor**, offers free nutrition education programs to participants eligible for public assistance to develop the knowledge and skills necessary to achieve a healthful diet on a limited budget. Amy works with the following community groups, Adams County Children and Youth, SCCAP, Head Start, Casa de la Cultura, and New Hope Ministries with 264 contacts

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

## 2024 ADAMS COUNTY BUDGET

Cooperative Extension (continued)

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

**Darlene Resh and Alexis Lansford, 4-H Educators**, offer a variety of educational experiences for 1,003 youth in 4-H. 650 school children participated in classroom embryology programs. Each classroom learned about the lifecycle and development of one and a half dozen fertilized eggs through hatching in an incubator. Chicks were then collected and given to local farms.

### **Penn State Extension Horticulture Team**

**Daniel Weber, Ph.D. Tree Fruit Educator**, provides outreach to local producers to address pest and disease problems, pesticide applicator training and equipment calibration, new technologies, and workforce development training in English and Spanish. This outreach translates to economic impact of \$4.7 million for the producers in Adams County.

**Mary Ann Ryan, Consumer Horticulture Educator**, supervises sixty-six Adams County Penn State Extension Master Gardener volunteers and trained nineteen interns 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.

### ***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                                                                        | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Projected |
|-------------------------------------------------------|--------------------------------------------------------------------------------|-------------|-------------|-------------|----------------|
| <a href="#"><u>Goal 5:</u></a><br>Healthy Communities | Total number of youths served in Adams County                                  | 346         | 2,234       | 2,344       | 1,744*         |
|                                                       | Number of 4-H clubs                                                            | 19          | 17          | 17          | 18             |
|                                                       | Number of adult 4-H Screened Volunteers & Leaders                              | 56          | 60          | 52          | 55             |
|                                                       | Number of consumers reached with consumer horticulture educational information | 4,793       | 3,992       | 4,291       | 4,000          |
|                                                       | Number of Master Gardener Volunteers                                           | 68          | 80          | 80          | 85             |
|                                                       | Number of Master Gardener volunteer hours                                      | 3,503       | 3,697       | 5,209       | 4000           |

\*Due to being short staffed and unable to provide embryology program

2024 ADAMS COUNTY BUDGET

Cooperative Extension (continued)

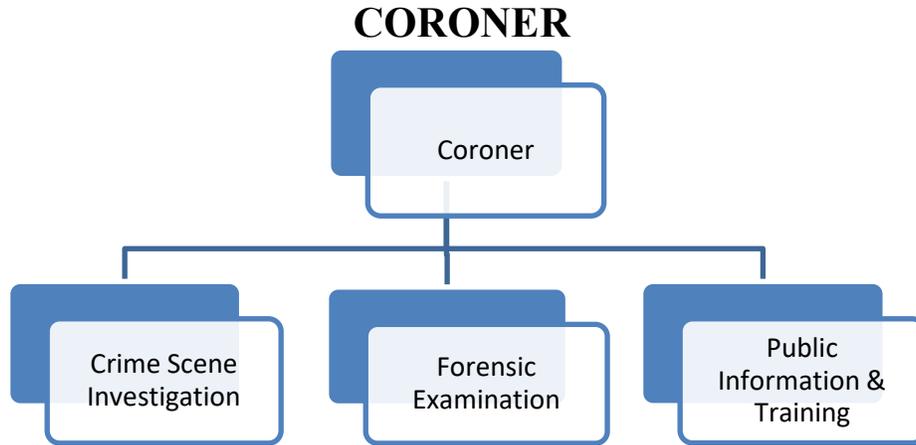
**Position Count**

|                    | 2021 Budget | 2022 Budget | 2023 Budget | 2024 Budget |
|--------------------|-------------|-------------|-------------|-------------|
| Budgeted Positions | 5           | 5           | 3           | 3           |

**Revenue & Expense Detail**

| Account Description             | 2021<br>Actuals<br>Audited | 2022<br>Actuals<br>Audited | 2023<br>Adopted<br>Budget | 2024<br>Final<br>Budget |
|---------------------------------|----------------------------|----------------------------|---------------------------|-------------------------|
| <b><u>Revenues:</u></b>         |                            |                            |                           |                         |
| NO REVENUES                     | -                          | -                          | -                         | -                       |
| <b>TOTAL REVENUES</b>           | <b>\$ -</b>                | <b>\$ -</b>                | <b>\$ -</b>               | <b>\$ -</b>             |
| <b><u>Expenses:</u></b>         |                            |                            |                           |                         |
| Professional Services           | 119,975                    | 153,995                    | 227,900                   | 236,902                 |
| Advertising                     | -                          | -                          | -                         | -                       |
| Contracted Services             | 7,123                      | 8,743                      | 7,496                     | 11,360                  |
| Training                        | -                          | -                          | 500                       | 500                     |
| Conferences                     | -                          | -                          | -                         | -                       |
| Travel - Mileage                | 2,903                      | 3,812                      | 7,000                     | 7,000                   |
| Travel - Meals                  | -                          | -                          | 200                       | 200                     |
| Travel - Other                  | -                          | 48                         | 100                       | 100                     |
| Travel - Lodging                | 211                        | -                          | 1,000                     | 1,000                   |
| Equipment Repair/Maintenance    | 295                        | 14                         | 500                       | 500                     |
| Rental of land and buildings    | 97,295                     | 97,295                     | 97,300                    | 103,523                 |
| Telephone                       | 2,030                      | 1,810                      | 2,300                     | 2,300                   |
| Cell Phone                      | -                          | -                          | -                         | -                       |
| Internet                        | 1,541                      | 2,132                      | 383                       | 2,200                   |
| Insurance                       | -                          | -                          | -                         | -                       |
| Supplies                        | 1,109                      | 1,324                      | 3,000                     | 3,000                   |
| Postage/Shipping                | 1,557                      | 1,740                      | 2,000                     | 2,500                   |
| Minor Equipment                 | 3,167                      | 1,478                      | 1,600                     | 3,600                   |
| <b>TOTAL OPERATING EXPENSES</b> | <b>\$237,206</b>           | <b>\$272,391</b>           | <b>\$351,279</b>          | <b>\$374,685</b>        |
| Salaries                        | 224,116                    | 173,241                    | 152,642                   | 158,764                 |
| FICA ER                         | 16,450                     | 12,930                     | 11,677                    | 12,146                  |
| Allocated Benefits              | 120,978                    | 75,126                     | 61,445                    | 59,374                  |
| <b>TOTAL OPERATING BUDGET</b>   | <b>\$598,750</b>           | <b>\$533,688</b>           | <b>\$577,043</b>          | <b>\$604,969</b>        |

# 2024 ADAMS COUNTY BUDGET



## ***Mission Statement***

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

## ***Budget Narrative***

I have once again kept the training line dollars in place even though we didn't use it in 2023. The Pennsylvania State Coroner's Association is still working on new legislation to revamp the training and the Coroner's Education Board. We are working on training several new deputies that will be required to complete this training.

There will be a turnover of leadership in our office as I am set to retire at the end of 2023.

## ***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.

## 2024 ADAMS COUNTY BUDGET

Coroner (continued)

### *Position Count*

|                    | 2021 Budget | 2022 Budget | 2023 Budget | 2024 Budget |
|--------------------|-------------|-------------|-------------|-------------|
| Budgeted Positions | 7           | 8           | 8           | 8           |

### *Performance Measures*

| Strategic Goal(s)                                      | Measure                                          | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Projected |
|--------------------------------------------------------|--------------------------------------------------|-------------|-------------|-------------|----------------|
| <a href="#"><u>Goal 1:</u></a><br>Efficient Government | Total number of cremations                       | 558         | 617         | 634         | N/A            |
|                                                        | Total number of drug overdoses                   | 17          | 6           | 7           | N/A            |
|                                                        | Total number of drug overdoses heroin related    | 13          | N/A         | N/A         | N/A            |
|                                                        | Total motor vehicle accidents                    | 8           | 9           | 7           | N/A            |
|                                                        | Total motor vehicle accidents related to alcohol | 0           | 2           | 2           | N/A            |
|                                                        | Total number of homicides                        | 3           | 1           | 2           | N/A            |
|                                                        | Total number of suicides                         | 14          | 13          | 13          | N/A            |
|                                                        | Total number of fire related deaths              | 0           | 0           | 0           | N/A            |
|                                                        | Total deaths undetermined                        | 0           | 1           | 4           | N/A            |
|                                                        | Total number of autopsies                        | 51          | 35          | 45          | N/A            |
| Total incidents referred and investigated              | 1,014                                            | 1,127       | 1,150       | N/A         |                |

## 2024 ADAMS COUNTY BUDGET

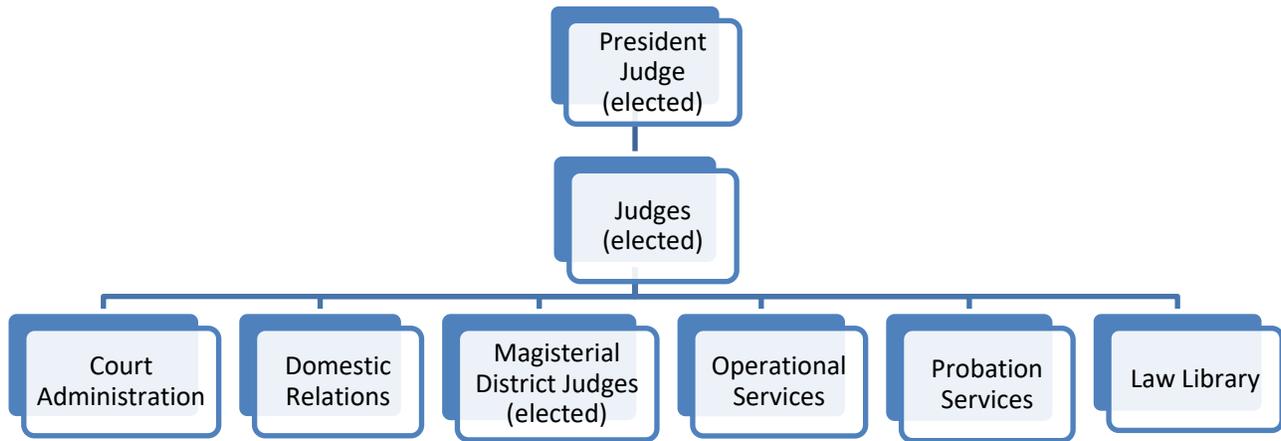
Coroner (continued)

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

| Account Description                    | 2021<br>Actuals<br>Audited | 2022<br>Actuals<br>Audited | 2023<br>Adopted<br>Budget | 2024<br>Final<br>Budget |
|----------------------------------------|----------------------------|----------------------------|---------------------------|-------------------------|
| <b><i>Revenues:</i></b>                |                            |                            |                           |                         |
| State Funding                          | 10,000                     | 25,000                     | -                         | 10,000                  |
| Charges for Services                   | 34,300                     | 31,256                     | 30,000                    | 30,000                  |
| <b><i>TOTAL REVENUES</i></b>           | <b>\$44,300</b>            | <b>\$56,256</b>            | <b>\$30,000</b>           | <b>\$40,000</b>         |
| <b><i>Expenses:</i></b>                |                            |                            |                           |                         |
| Professional Services                  | 130,970                    | 110,833                    | 110,000                   | 110,000                 |
| Legal Fees                             | -                          | -                          | -                         | -                       |
| Dues/Memberships                       | 665                        | 665                        | 665                       | 665                     |
| Contracted Services                    | 2,001                      | 2,760                      | 2,431                     | 2,990                   |
| Training                               | 80                         | 169                        | 1,600                     | 1,525                   |
| Conferences                            | 900                        | 1,700                      | 1,750                     | 1,750                   |
| Travel - Mileage                       | 216                        | 25                         | 300                       | 500                     |
| Travel - Meals                         | -                          | -                          | -                         | -                       |
| Travel - Other                         | 14                         | -                          | 20                        | 20                      |
| Travel - Lodging                       | 525                        | -                          | 1,000                     | 1,000                   |
| Building Repair/Maintenance            | 40                         | 401                        | 150                       | 6,789                   |
| Vehicle Repair/Maintenance             | 250                        | 1,463                      | -                         | 300                     |
| Equipment Repair Maintenance           | 11                         | -                          | 750                       | 500                     |
| Telephone                              | 136                        | 463                        | 368                       | 368                     |
| Cell Phone                             | -                          | -                          | 960                       | 960                     |
| Electric                               | 3,295                      | 3,792                      | 4,000                     | 4,000                   |
| Fuel Oil/Natural Gas                   | 2,264                      | 3,321                      | 3,200                     | 3,200                   |
| Water/Sewer                            | 2,834                      | 2,961                      | 2,900                     | 2,900                   |
| Disposal of Waste                      | 634                        | 584                        | 650                       | 650                     |
| Internet                               | -                          | 208                        | 222                       | 222                     |
| Supplies                               | 2,360                      | 1,169                      | 2,550                     | 2,650                   |
| Postage/Shipping                       | 118                        | 142                        | 175                       | 175                     |
| Gasoline for County Vehicles           | 1,226                      | 1,662                      | 1,300                     | 1,300                   |
| Minor Equipment                        | -                          | -                          | 3,200                     | 500                     |
| <b><i>TOTAL OPERATING EXPENSES</i></b> | <b>\$148,539</b>           | <b>\$132,318</b>           | <b>\$138,191</b>          | <b>\$142,964</b>        |
| Salaries                               | 74,278                     | 73,614                     | 76,771                    | 77,399                  |
| FICA ER                                | 5,599                      | 5,498                      | 5,873                     | 5,922                   |
| Allocated Benefits                     | 30,668                     | 31,311                     | 30,847                    | 29,645                  |
| <b><i>TOTAL OPERATING BUDGET</i></b>   | <b>\$259,084</b>           | <b>\$242,741</b>           | <b>\$251,682</b>          | <b>\$255,930</b>        |

# 2024 ADAMS COUNTY BUDGET

## COURTS CONSOLIDATED



### ***Mission Statement***

The mission of the Adams County Court of Common Pleas:

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

The vision of the Adams County Court of Common Pleas:

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

The Adams County Court of Common Pleas Community:

Court of Common Pleas

Court Administration

Department of Probation Services

Domestic Relations Section

Department of Operational Services

Magisterial District Court 51-3-01

Magisterial District Court 51-3-02

Magisterial District Court 51-3-03

Magisterial District Court 51-3-04

Law Library

## 2024 ADAMS COUNTY BUDGET

Court Consolidated (continued)

### ***Budget Narrative***

The Court of Common Pleas continues with technological and security enhancements. There is a carry-over project from 2023, which is a refresh of the technology in the Human Services Building Courtroom, which will bring this courtroom in line with the four Common Pleas Courtrooms at the Adams County Courthouse. This project is unable to be completed in 2023 due to supply chain issues that are preventing the vendor from sourcing key pieces of hardware. A new project for 2024 will include the addition of a security door leading into Courtroom 3, which will provide additional protection for the Family Court Judge and Court staff at that location. Additionally, there are sound-proofing curtains in Courtroom 1 and Courtroom 2 that have not been replaced for decades and which have visible stains and disrepair.

At the District Court level, the Court is repeating a request made during the development of the 2023 budget (which was denied in the 2023 budget process) 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 2023, 49% higher than the next closest MDJ Office as of July 31, 2023) and the highest number of warrants to process (in 2022, 51-3-01 processed 6,850 warrants compared to the next closest office with 4,986 warrants). As indicated in the Adams County Magisterial District Reestablishment Report 2022-2031, filing increases across all District Court offices suggest 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. In addition, there is a project in place to improve the security of the main lobby in District Court 51-3-02.

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. Probation Services has been significantly impacted by the current job market, for which finding new Probation Officers to hire has been extremely difficult and has reached a critical point. At the time of this writing, the Court has already taken the extraordinary step of limiting eligibility for house arrest and if the Court continues to be unable to hire new Probation Officers, other services may be curtailed back to focus only on those legally mandated services managed by the Department of Probation Services. While one may believe this will result in less expenses (for example, fewer people on house arrest will equal less expense for house arrest services), the historical knowledge from this Court would suggest that expenses will rise in other areas, such as at the Adult Correctional Complex, as well as having broader societal impact.

The Adams County Domestic Relations Section will continue to focus on effective case management and education on the purpose of the child support program. The department will continue collaborative efforts with partner agencies and 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 this hard work takes resources, focus, vision and dedication. The Court turns to its well-established Mission and Vision statement for guidance, which has been in place for over a decade. As always, we look forward to serving the citizens of the County in 2024.

***Departmental Goals***

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

2024 ADAMS COUNTY BUDGET

Courts Consolidated (continued)

**Performance Measures**

| Strategic Goal(s)                           | Measure                                   | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Projected |
|---------------------------------------------|-------------------------------------------|-------------|-------------|-------------|----------------|
| <a href="#">Goal 3:</a><br>Criminal Justice | New criminal cases filed                  | 1,463       | 1,511       | N/A         | N/A            |
|                                             | Criminal jury trials                      | 3           | 9           | N/A         | N/A            |
|                                             | Criminal bench trials                     | 21          | 23          | N/A         | N/A            |
|                                             | Criminal guilty pleas                     | 1,112       | 1,011       | N/A         | N/A            |
|                                             | Criminal ARD's / Diversionary Disposition | 322         | 432         | N/A         | N/A            |
|                                             | Criminal cases Withdrawn / dismissed      | 74          | 40          | N/A         | N/A            |
|                                             | Inactive criminal trials                  | 69          | 60          | N/A         | N/A            |
|                                             | New civil cases docketed                  | 539         | 553         | N/A         | N/A            |
|                                             | Civil bench trials                        | 2           | 6           | N/A         | N/A            |
|                                             | Civil settlements                         | 245         | 210         | N/A         | N/A            |
|                                             | Civil Arbitration filings                 | 6           | 19          | N/A         | N/A            |
|                                             | Protection from abuse                     | 130         | 194         | N/A         | N/A            |
|                                             | New child support filings                 | 1,065       | 1,101       | N/A         | N/A            |
|                                             | Custody filings                           | 354         | 348         | N/A         | N/A            |
|                                             | Divorce filings                           | 296         | 273         | N/A         | N/A            |
|                                             | Delinquency filings                       | 109         | 131         | N/A         | N/A            |
|                                             | Estates filed                             | 16          | 9           | N/A         | N/A            |
|                                             | Adoptions                                 | 27          | 41          | N/A         | N/A            |
|                                             | Guardian filings                          | 35          | 43          | N/A         | N/A            |
|                                             | Jury Summons mailed                       | 2,610       | 1,744       | N/A         | N/A            |
| Average Cost Per Juror                      | \$2.00                                    | \$21.16     | N/A         | N/A         |                |

*\*The 2023 figures will not be released by the AOPC until the end of 2024 (N/A = Not Available.)*

**Position Count**

|                    | 2021 Budget | 2022 Budget | 2023 Budget | 2024 Budget |
|--------------------|-------------|-------------|-------------|-------------|
| Budgeted Positions | 126         | 131         | 134         | 142         |

2024 ADAMS COUNTY BUDGET

Courts Consolidated (continued)

***Revenue & Expense Detail***

| Account Description              | 2021<br>Actuals<br>Audited | 2022<br>Actuals<br>Audited | 2023<br>Adopted<br>Budget | 2024<br>Final<br>Budget |
|----------------------------------|----------------------------|----------------------------|---------------------------|-------------------------|
| <b><i>Revenues:</i></b>          |                            |                            |                           |                         |
| Federal Funding                  | 17,079                     | -                          | -                         | -                       |
| State Funding                    | 836,449                    | 749,945                    | 475,000                   | 468,000                 |
| Charges for Services             | 253,831                    | 251,750                    | 243,000                   | 273,000                 |
| Copy Revenue                     | 50                         | -                          | 100                       | 100                     |
| Admin Fees                       | 101,571                    | 113,789                    | 85,000                    | 105,000                 |
| Re-Entry Room/Board              | 1,047                      | 70,632                     | -                         | -                       |
| Re-Entry Drug Testing Fees       | 1,391                      | 5,663                      | -                         | -                       |
| Re-Entry Laundry Fees            | 216                        | 87                         | -                         | -                       |
| Re-Entry Transportation Fees     | 25                         | 2                          | -                         | -                       |
| Salary Reimbursement             | 35,214                     | 48,213                     | 24,060                    | 25,022                  |
| Restitution                      | 927                        | 313                        | -                         | -                       |
| Offender Supervision Fee-CTY     | 242,719                    | 248,930                    | 400,000                   | 400,000                 |
| Arbitration Board Reimb.         | -                          | 3,250                      | 1,000                     | 2,000                   |
| Conciliation Fee                 | 23,850                     | 23,617                     | 21,000                    | 23,000                  |
| DUI Education Fee                | 36,823                     | 42,322                     | 36,000                    | 40,000                  |
| Electronic Monitoring Fee        | 249,617                    | 316,946                    | 300,000                   | 250,000                 |
| In State Compact Application Fee | 2,470                      | 1,913                      | 1,500                     | 1,500                   |
| Public Service Fees              | 41,947                     | 41,050                     | 35,000                    | 40,000                  |
| County Fines                     | 344,537                    | 320,946                    | 350,000                   | 341,000                 |
| Video Conferencing Fee           | 200                        | -                          | -                         | -                       |
| Miscellaneous                    | -                          | 470                        | -                         | -                       |
| <b><i>TOTAL REVENUES</i></b>     | <b>\$2,189,963</b>         | <b>\$2,239,838</b>         | <b>\$1,971,660</b>        | <b>\$1,968,622</b>      |
| <b><i>Expenses:</i></b>          |                            |                            |                           |                         |
| Professional Services            | 622,462                    | 662,847                    | 731,100                   | 669,075                 |
| Technical Services               | -                          | 3,262                      | -                         | -                       |
| Legal Fees                       | 66,261                     | 42,589                     | 79,700                    | 102,500                 |
| Court Appointed Counsel          | 135,691                    | 110,572                    | 130,000                   | 140,000                 |
| Arbitration Board                | 8,000                      | 18,575                     | 15,000                    | 15,000                  |
| Jury Duty Fees                   | 7,241                      | 10,818                     | 15,600                    | 13,000                  |
| Advertising                      | 810                        | 319                        | 1,000                     | 1,000                   |
| Dues/Memberships                 | 5,068                      | 7,316                      | 11,538                    | 11,983                  |
| Contracted Services              | 192,146                    | 220,514                    | 240,449                   | 243,996                 |
| SBITA                            | -                          | -                          | -                         | 28,943                  |
| Training                         | 7,713                      | 9,364                      | 25,297                    | 48,483                  |
| Conferences                      | 5,825                      | 6,209                      | 18,120                    | 33,895                  |
| Travel - Mileage                 | 3,343                      | 6,835                      | 7,020                     | 7,020                   |
| Travel - Meals                   | 2,264                      | 4,063                      | 6,775                     | 6,775                   |
| Travel - Other                   | 749                        | 903                        | 1,860                     | 1,489                   |
| Travel - Lodging                 | 6,144                      | 10,792                     | 12,000                    | 12,000                  |

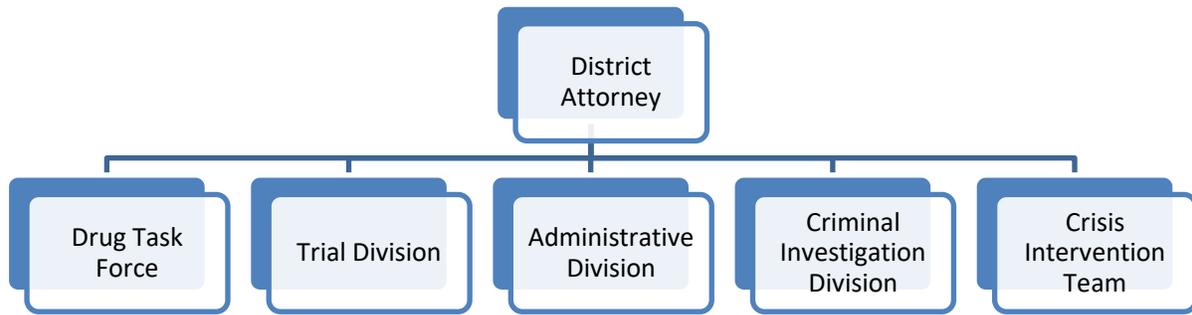
2024 ADAMS COUNTY BUDGET

*Revenue & Expense Detail*

Courts Consolidated (continued)

| Account Description             | 2021<br>Actuals<br>Audited | 2022<br>Actuals<br>Audited | 2023<br>Adopted<br>Budget | 2024<br>Final<br>Budget |
|---------------------------------|----------------------------|----------------------------|---------------------------|-------------------------|
| Building Repair Maintenance     | 9,468                      | 14,112                     | -                         | 9,635                   |
| Vehicle Repair Maintenance      | 9,051                      | 8,163                      | 7,500                     | 7,178                   |
| Equipment Repair Maintenance    | 974                        | 2,230                      | 1,420                     | 800                     |
| Rental of land and buildings    | 56,300                     | 56,300                     | 56,800                    | 57,400                  |
| Telephone                       | 7,607                      | 20,855                     | 17,591                    | 22,806                  |
| Cell Phone                      | 29,036                     | 39,459                     | 38,750                    | 37,800                  |
| Electric                        | 64,757                     | 57,923                     | 66,120                    | 57,010                  |
| Fuel Oil/Natural Gas            | 30,530                     | 38,334                     | 35,188                    | 36,120                  |
| Water/Sewer                     | 20,731                     | 21,905                     | 24,775                    | 22,820                  |
| Disposal of Waste               | 7,262                      | 7,340                      | 6,700                     | 6,700                   |
| Television                      | 1,388                      | 1,384                      | 1,275                     | 1,400                   |
| Internet                        | 10,415                     | 18,794                     | 19,747                    | 20,000                  |
| Insurance                       | -                          | 610                        | -                         | 7,650                   |
| Client Healthcare               | 715                        | 1,040                      | 800                       | 1,400                   |
| Supplies                        | 76,228                     | 91,837                     | 100,050                   | 98,670                  |
| Publications Subscriptions      | 174,581                    | 179,651                    | 260,240                   | 164,557                 |
| Postage/Shipping                | 73,423                     | 81,943                     | 98,075                    | 98,075                  |
| Gasoline for County Vehicles    | 6,937                      | 12,334                     | 15,700                    | 14,840                  |
| Uniforms/Accessories            | 22,068                     | 27,743                     | 33,647                    | 57,694                  |
| Minor Equipment                 | 52,046                     | 37,915                     | 22,341                    | 41,481                  |
| Bank Fees                       | -                          | -                          | -                         | 600                     |
| Miscellaneous                   | -                          | 700                        | -                         | -                       |
| Union Compliance                | -                          | 12,009                     | 13,600                    | 7,700                   |
| <b>TOTAL OPERATING EXPENSES</b> | <b>\$1,717,234</b>         | <b>\$1,847,559</b>         | <b>\$2,115,778</b>        | <b>\$2,107,495</b>      |
| Salaries                        | 4,627,913                  | 4,816,698                  | 5,518,046                 | 5,602,239               |
| FICA ER                         | 340,421                    | 355,486                    | 422,131                   | 428,572                 |
| Allocated Benefits              | 2,335,033                  | 2,395,967                  | 2,513,715                 | 2,453,259               |
| <b>TOTAL OPERATING BUDGET</b>   | <b>\$9,020,601</b>         | <b>\$9,415,710</b>         | <b>\$10,569,670</b>       | <b>\$10,591,565</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 2024 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 2024.

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.

## 2024 ADAMS COUNTY BUDGET

District Attorney (continued)

The Adams County District Attorney's Office is responsible for paying for the blood work necessary for all driving under the influence of controlled substance cases filed by municipal police departments in Adams County. When the police suspect an individual is driving under the influence of a controlled substance, blood is drawn and sent to National Medical Services Lab (NMS) for testing and analysis. The District Attorney's Office is billed for this service. As part of the defendant's sentence, the defendant is ordered to pay the costs of the blood draw and analysis to the County of Adams, c/o the District Attorney's Office. Furthermore, for trial purposes, the District Attorney's Office must utilize an expert witness from NMS for purposes of presenting this expert testimony. The costs of this expert witness are also added to the defendant's costs at sentence and the defendant ultimately reimburses the County for these costs. Under Professional Services, the District Attorney's Office is requesting \$110,000.00. \$80,000 represents costs from NMS Labs with an additional \$30,000.00 for costs from various forensic services and transcripts. The restitution paid within the next year to Adams County by the defendant after sentence is included in the revenue projections and is projected at \$60,000.00. These costs may also be recouped through the payment of costs of prosecution next year to Adams County by the defendant after sentence.

There are two pending homicide cases in Adams County Court for 2023/2024 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

2023 has presented a new dynamic in the way cases are handled, requiring more time and adaptation to accomplish effective review and dispositions. There were 1594 misdemeanor and felony cases for 2021 and, in 2022, there were also 1594 misdemeanor and felony cases. So far in 2023, there are 1160 misdemeanor and felony cases. There has also been a rise in summary appeals. There were 107 summary appeals in 2021 and 110 summary appeals in 2022. So far, in 2023, there are 65 summary appeals. Also, the number of crimes against children cases through the Internet Crimes Against Children (ICAC) unit increased from 31 cases in 2020 to 35 in 2022 and so far in 2023, 28 have been opened. NCMEC Cybertips have tripled since COVID. In 2022, 73 electronic items were investigated. So far in 2023, 32 electronic items were investigated. Many of these cases require significant man hours and investigative resources dealing with computers and forensic issues. These are the type of cases that have garnered so much publicity in the local press.

# 2024 ADAMS COUNTY BUDGET

District Attorney (continued)

## *Departmental Goals*

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

## *Performance Measures*

| Strategic Goal(s)                           | Measure                                                                                         | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Projected |
|---------------------------------------------|-------------------------------------------------------------------------------------------------|-------------|-------------|-------------|----------------|
| <a href="#">Goal 3:</a><br>Criminal Justice | Total number of misdemeanor and felony cases                                                    | 1,594       | 1,594       | 1,595       | 1,600          |
|                                             | Number of Domestic Violence cases                                                               | 119         | 112         | 107         | 115            |
|                                             | Number of Summary appeals                                                                       | 107         | 110         | 110         | 115            |
|                                             | Number of crimes against children through the internet                                          | 24          | 40          | 44          | 35             |
|                                             | 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*

|                    | 2021 Budget | 2022 Budget | 2023 Budget | 2024 Budget |
|--------------------|-------------|-------------|-------------|-------------|
| Budgeted Positions | 16          | 18          | 19          | 19          |

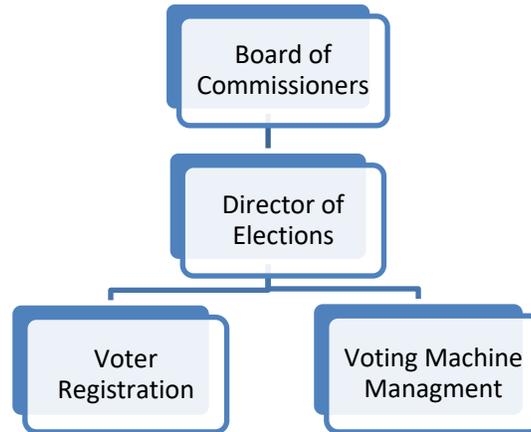
2024 ADAMS COUNTY BUDGET

District Attorney (continued)

**Revenue & Expense Detail**

| Account Description             | 2021<br>Actuals<br>Audited | 2022<br>Actuals<br>Audited | 2023<br>Adopted<br>Budget | 2024<br>Final<br>Budget |
|---------------------------------|----------------------------|----------------------------|---------------------------|-------------------------|
| <b><u>Revenues:</u></b>         |                            |                            |                           |                         |
| Federal Funding                 | 136,514                    | 129,357                    | 125,000                   | 125,000                 |
| State Funding                   | 120,682                    | 120,682                    | 130,027                   | 143,028                 |
| Charges for Services            | 7,441                      | 2,951                      | 9,500                     | 10,450                  |
| MDJ Warrant Revenue             | -                          | -                          | -                         | -                       |
| Salary Reimbursement            | 2,653                      | 4,683                      | 2,500                     | 4,500                   |
| Restitution                     | 134,927                    | 165,146                    | 151,900                   | 60,000                  |
| Rental Income                   | 1,920                      | 1,920                      | 1,920                     | 1,920                   |
| Forfeited Properties            | 52,474                     | 42,786                     | 22,000                    | 35,000                  |
| <b>TOTAL REVENUES</b>           | <b>\$456,611</b>           | <b>\$467,525</b>           | <b>\$442,847</b>          | <b>\$379,898</b>        |
| <b><u>Expenses</u></b>          |                            |                            |                           |                         |
| Professional Services           | 270,763                    | 250,207                    | 240,600                   | 110,000                 |
| Legal Fees                      | 22,500                     | 22,500                     | 25,000                    | 22,500                  |
| Witness Fees                    | 53                         | 404                        | 800                       | 500                     |
| Advertising                     | -                          | 550                        | -                         | 550                     |
| Dues/Memberships                | 11,719                     | 11,263                     | 13,685                    | 14,250                  |
| Application Filing Fee          | 1,133                      | 1,927                      | 1,600                     | 1,600                   |
| Contracted Services             | 11,818                     | 40,219                     | 16,868                    | 17,371                  |
| Training                        | 73                         | 1,000                      | 3,000                     | 3,000                   |
| Conferences                     | 4,600                      | 4,700                      | 4,345                     | 5,000                   |
| Travel – Mileage                | 391                        | 1,087                      | 1,000                     | 1,250                   |
| Travel – Meals                  | -                          | 134                        | 200                       | 250                     |
| Travel – Other                  | 44                         | 1,842                      | 200                       | 250                     |
| Travel – Lodging                | 2,670                      | 4,309                      | 2,500                     | 3,000                   |
| Vehicle Repair Maintenance      | -                          | 73                         | 100                       | 100                     |
| Telephone                       | 377                        | 1,779                      | 1,651                     | 1,651                   |
| Cell Phone                      | -                          | 3,121                      | 4,799                     | 5,000                   |
| Internet                        | -                          | 346                        | 570                       | 370                     |
| Human Services                  | 51,019                     | 73,823                     | 37,418                    | 62,500                  |
| Supplies                        | 11,006                     | 9,928                      | 10,500                    | 13,000                  |
| Publications/Subscriptions      | 8,201                      | 8,476                      | 7,500                     | 7,500                   |
| Postage/Shipping                | 5,102                      | 6,948                      | 5,000                     | 6,000                   |
| Gasoline for County Vehicle     | 1,163                      | 1,678                      | 1,500                     | 1,750                   |
| Uniforms/Accessories            | -                          | 1,166                      | 1,200                     | 1,200                   |
| Minor Equipment                 | 3,354                      | 8,374                      | 1,700                     | 6,800                   |
| Forfeiture Return               | 52,474                     | 42,786                     | 22,001                    | 35,000                  |
| <b>TOTAL OPERATING EXPENSES</b> | <b>\$459,362</b>           | <b>\$498,640</b>           | <b>\$403,737</b>          | <b>\$320,39</b>         |
| Salaries                        | 878,450                    | 976,896                    | 1,093,499                 | 1,151,470               |
| FICA ER                         | 63,095                     | 70,305                     | 83,653                    | 88,088                  |
| Allocated Benefits              | 305,552                    | 338,413                    | 355,420                   | 370,891                 |
| <b>TOTAL OPERATING BUDGET</b>   | <b>\$1,706,459</b>         | <b>\$1,884,254</b>         | <b>\$1,936,309</b>        | <b>\$1,930,842</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 Presidential Election year. Our voter registration workload, as well as absentee ballots, will double this year with the large influx of voter registration and absentee/mail-in ballot applications. In past Presidential election years, we have used floaters to help balance the workload. We will be having meetings with the election board to figure out our strategy.

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.

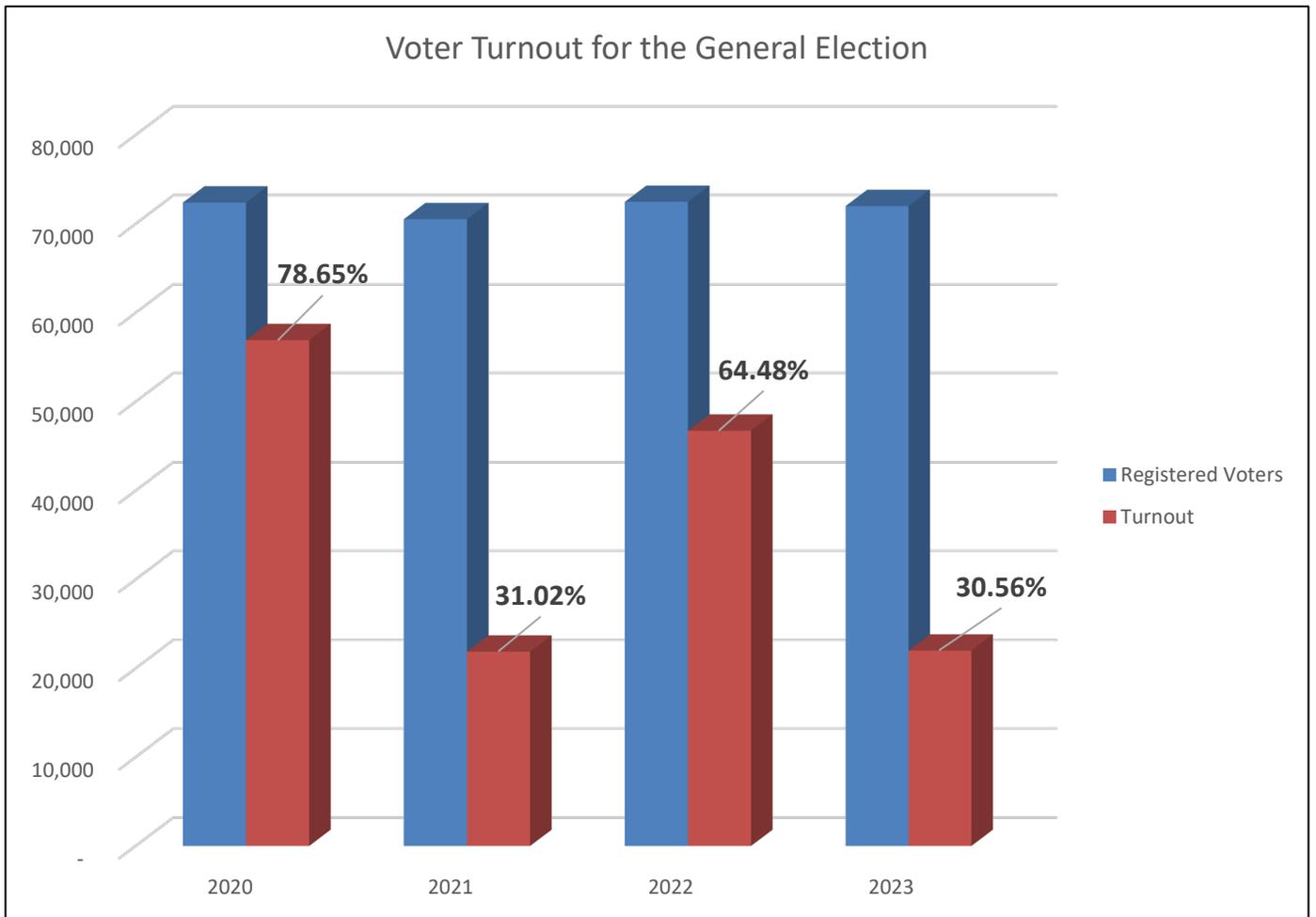
Since Act 77 was implemented, there has been significant changes in the Elections office. No-excuse mail-in/absentees, no straight party voting, 15-day registration deadline, and deadlines changing for absentees. Absentees are no longer counted at a precinct level; they must be counted at the courthouse on election night. The new Runbeck ballot sorting machine will help with processing the returned ballots.

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.

This being a federal election year, there will be additional requirements at the polls on Election Day. Because of the laws in place in federal elections, we will be holding poll worker training before the Presidential Election to ensure that everyone is prepared to deal with the large number of voters on Election Day.

# 2024 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.

## 2024 ADAMS COUNTY BUDGET

Elections/Voter Registration (continued)

### *Performance Measures*

| Strategic Goal(s)                      | Measure                                                                                            | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Projected |
|----------------------------------------|----------------------------------------------------------------------------------------------------|-------------|-------------|-------------|----------------|
| <u>Goal 1:</u><br>Efficient Government | Number of registered voters                                                                        | 70,519      | 72,470      | 71,181      | 72,000         |
|                                        | Number of votes cast                                                                               | 21,878      | 46,732      | 23,217      | 54,000         |
|                                        | Percent of votes cast                                                                              | 31%         | 64.48%      | 32.62%      | 75%            |
|                                        | Number of polling stations                                                                         | 50          | 50          | 51          | 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*

|                    | 2021 Budget | 2022 Budget | 2023 Budget | 2024 Budget |
|--------------------|-------------|-------------|-------------|-------------|
| Budgeted Positions | 3           | 4           | 4           | 6           |

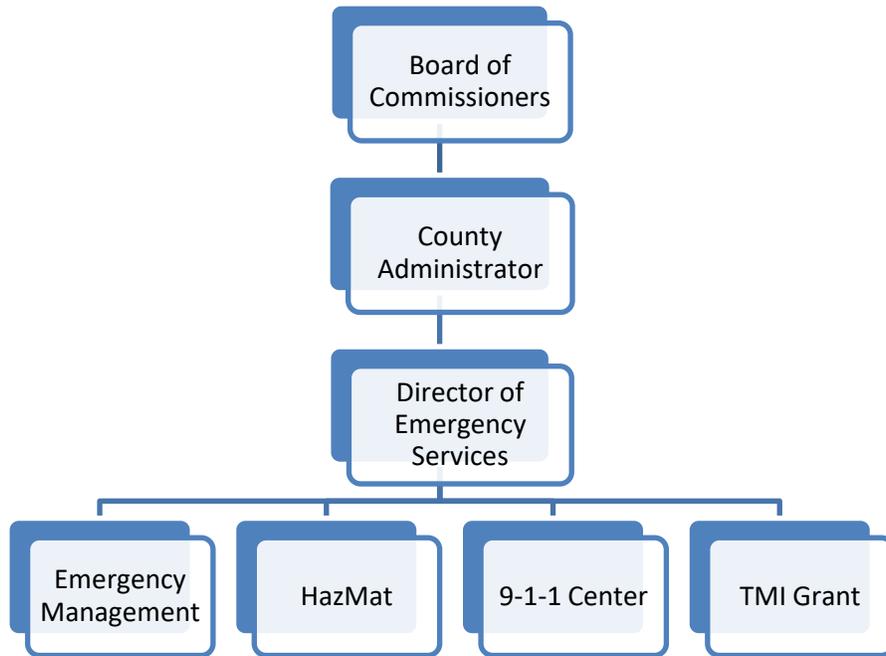
## 2024 ADAMS COUNTY BUDGET

Elections/Voter Registration (continued)

### *Revenue & Expense Detail*

| Account Description                    | 2021<br>Actuals<br>Audited | 2022<br>Actuals<br>Audited | 2023<br>Adopted<br>Budget | 2024<br>Final<br>Budget |
|----------------------------------------|----------------------------|----------------------------|---------------------------|-------------------------|
| <b><i>Revenues:</i></b>                |                            |                            |                           |                         |
| Federal Funding                        | -                          | 8,905                      | -                         | -                       |
| State Funding                          | 2,500                      | 142,224                    | 365,843                   | 365,843                 |
| Charges for Services                   | 1,940                      | 106                        | 2,000                     | 1,500                   |
| Miscellaneous                          | -                          | -                          | -                         | -                       |
| <b><i>TOTAL REVENUES</i></b>           | <b><i>\$4,440</i></b>      | <b><i>\$151,235</i></b>    | <b><i>\$367,843</i></b>   | <b><i>\$367,343</i></b> |
| <b><i>Expenses:</i></b>                |                            |                            |                           |                         |
| Professional Services                  | 149,915                    | 18,034                     | 162,900                   | 176,000                 |
| Advertising                            | 9,894                      | 8,398                      | 7,500                     | 10,000                  |
| Dues/Membership                        | -                          | 889                        | 400                       | 500                     |
| Contracted Services                    | 40,301                     | 45,504                     | 38,504                    | 50,652                  |
| Training                               | 98                         | (33)                       | 1,000                     | 7,200                   |
| Conferences                            | 800                        | 730                        | 1,900                     | 1,900                   |
| Travel - Mileage                       | 367                        | 210                        | 400                       | 450                     |
| Travel - Meals                         | 238                        | 119                        | 100                       | 100                     |
| Travel - Other                         | 133                        | 23                         | 70                        | 70                      |
| Travel - Lodging                       | 1,413                      | 1,440                      | 1,300                     | 1,300                   |
| Building Repair/Maintenance            | -                          | 2,842                      | -                         | -                       |
| Equipment Repair/Maintenance           | 292                        | 250                        | 1,000                     | 450                     |
| Rental of land and buildings           | 2,585                      | 4,170                      | 2,700                     | 6,000                   |
| Telephone                              | 152                        | 515                        | 458                       | 458                     |
| Cell Phone                             | 508                        | 506                        | 480                       | 480                     |
| Internet                               | -                          | 75                         | 81                        | 81                      |
| Supplies                               | 56,352                     | 74,210                     | 66,010                    | 62,350                  |
| Publications Subscriptions             | 300                        | 198                        | 500                       | 500                     |
| Postage/Shipping                       | 31,197                     | 36,914                     | 40,000                    | 50,000                  |
| Gasoline for County Vehicles           | 233                        | 269                        | -                         | -                       |
| Minor Equipment                        | 1,184                      | 18,250                     | 3,100                     | -                       |
| Equipment                              | -                          | -                          | 205,000                   | 49,824                  |
| <b><i>TOTAL OPERATING EXPENSES</i></b> | <b><i>\$295,962</i></b>    | <b><i>\$333,513</i></b>    | <b><i>\$533,403</i></b>   | <b><i>\$418,315</i></b> |
| Salaries                               | 157,600                    | 189,439                    | 192,004                   | 227,434                 |
| FICA ER                                | 11,188                     | 13,611                     | 14,689                    | 17,399                  |
| Allocated Benefits                     | 82,084                     | 96,852                     | 94,399                    | 90,626                  |
| <b><i>TOTAL OPERATING BUDGET</i></b>   | <b><i>\$546,834</i></b>    | <b><i>\$633,415</i></b>    | <b><i>\$834,495</i></b>   | <b><i>\$753,774</i></b> |

## DEPARTMENT OF EMERGENCY SERVICES



### ***Mission Statement***

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

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

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

### ***Budget Narrative***

The 2024 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.

## 2024 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 2024 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                                                          | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Projected |
|----------------------------------------------------------|------------------------------------------------------------------|-------------|-------------|-------------|----------------|
| <a href="#"><u>Goal 4:</u></a><br>Emergency Preparedness | Total number of police calls for Service                         | 197,734     | 204,955     | 198,505     | 200,000        |
|                                                          | Police incidents                                                 | 43,276      | 44,854      | 44,675      | 45,000         |
|                                                          | Fire/EMS Incidents                                               | 13,289      | 14,102      | 13,077      | 13,600         |
|                                                          | 9-1-1 Calls                                                      | 30,835      | 28,601      | 31,306      | 32,000         |
|                                                          | Administrative 9-1-1 Calls                                       | 80,383      | 78,604      | 78,491      | 80,000         |
|                                                          | Hazardous Materials Incidents                                    | 8           | 4           | 7           | 4              |
|                                                          | PEIRS Reported Incidents                                         | 51          | 58          | 62          | 60             |
|                                                          | Ensure all staff are up to date with certifications and training | Yes         | Yes         | Yes         | Yes            |

### ***Position Count***

|                    | 2021 Budget | 2022 Budget | 2023 Budget | 2024 Budget |
|--------------------|-------------|-------------|-------------|-------------|
| Budgeted Positions | 2           | 2           | 2           | 2           |

## 2024 ADAMS COUNTY BUDGET

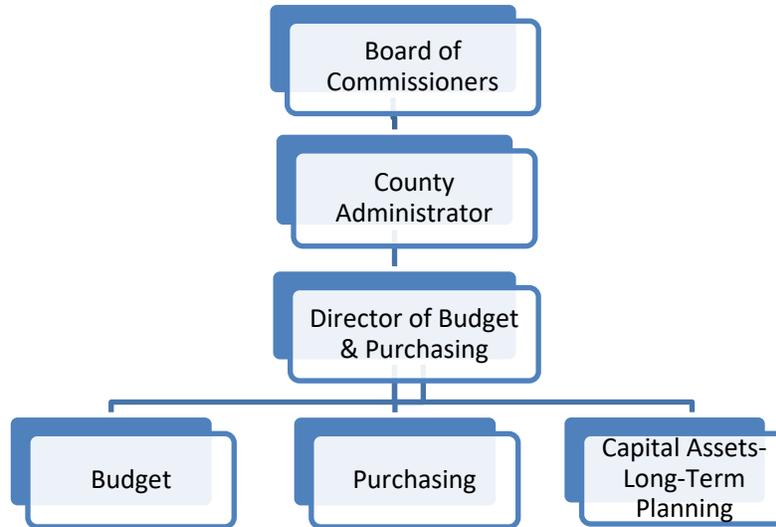
Dept. of Emergency Services (continued)

### *Revenue & Expense Detail*

| Account Description                    | 2021<br>Actuals<br>Audited | 2022<br>Actuals<br>Audited | 2023<br>Adopted<br>Budget | 2024<br>Final<br>Budget |
|----------------------------------------|----------------------------|----------------------------|---------------------------|-------------------------|
| <b><i>Revenues:</i></b>                |                            |                            |                           |                         |
| Federal Funding                        | 85,163                     | 88,159                     | 60,148                    | 60,000                  |
| State Funding                          | 16,948                     | 16,948                     | 16,948                    | 16,948                  |
| Rental Income                          | 37,955                     | 37,400                     | 37,400                    | 34,900                  |
| Miscellaneous                          | -                          | -                          | -                         | -                       |
| <b><i>TOTAL REVENUES</i></b>           | <b>\$140,066</b>           | <b>\$142,507</b>           | <b>\$114,496</b>          | <b>\$111,848</b>        |
| <b><i>Expenses:</i></b>                |                            |                            |                           |                         |
| Professional Services                  | -                          | -                          | 80                        | 80                      |
| Advertising                            | -                          | -                          | -                         | -                       |
| Dues/Memberships                       | -                          | -                          | 500                       | 250                     |
| Contracted Services                    | 28,868                     | 27,276                     | 33,959                    | 34,053                  |
| Training                               | 100                        | 247                        | 500                       | 250                     |
| Conferences                            | -                          | -                          | 200                       | 200                     |
| Travel - Mileage                       | -                          | 139                        | 250                       | 150                     |
| Travel - Meals                         | -                          | -                          | 200                       | 100                     |
| Travel - Other                         | 19                         | -                          | 100                       | 100                     |
| Travel - Lodging                       | -                          | -                          | 250                       | 400                     |
| Property Repair/Maintenance            | -                          | 1,215                      | 500                       | 1,500                   |
| Building Repair/Maintenance            | 12,200                     | 6,797                      | 15,000                    | 12,000                  |
| Vehicle Repair/Maintenance             | -                          | -                          | 100                       | 50                      |
| Equipment Repair Maintenance           | -                          | 1,752                      | 1,800                     | 2,094                   |
| Telephone                              | 13,897                     | 13,772                     | 13,750                    | 14,000                  |
| Cell Phone                             | 563                        | 711                        | 650                       | 500                     |
| Electric                               | 46,395                     | 46,156                     | 46,000                    | 47,000                  |
| Fuel Oil/Natural Gas                   | 9,257                      | 14,075                     | 21,000                    | 18,000                  |
| Water/Sewer                            | 8,503                      | 8,883                      | 8,500                     | 8,900                   |
| Disposal of Waste                      | 1,703                      | 1,907                      | 1,770                     | 2,141                   |
| Television                             | 1,858                      | 1,932                      | 1,959                     | 2,200                   |
| Internet                               | 920                        | 1,160                      | 960                       | 1,441                   |
| County Hosted Activities               | -                          | -                          | 500                       | 500                     |
| Supplies                               | 18,598                     | 17,842                     | 18,350                    | 9,527                   |
| Publications/Subscriptions             | -                          | -                          | -                         | -                       |
| Postage/Shipping                       | 17                         | 10                         | 100                       | 75                      |
| Minor Equipment                        | 100                        | 1,782                      | -                         | 4,489                   |
| Equipment                              | -                          | -                          | -                         | 7,620                   |
| <b><i>TOTAL OPERATING EXPENSES</i></b> | <b>\$142,998</b>           | <b>\$145,656</b>           | <b>\$166,978</b>          | <b>\$167,620</b>        |
| Salaries                               | 145,211                    | 144,449                    | 155,107                   | 158,826                 |
| FICA ER                                | 10,719                     | 10,578                     | 11,683                    | 12,150                  |
| Allocated Benefits                     | 60,690                     | 61,262                     | 58,868                    | 56,989                  |
| <b><i>TOTAL OPERATING BUDGET</i></b>   | <b>\$359,618</b>           | <b>\$361,945</b>           | <b>\$392,636</b>          | <b>\$395,585</b>        |

# 2024 ADAMS COUNTY BUDGET

## Budget & Purchasing



### ***Mission Statement***

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

### ***Budget Narrative***

In 2023, the Office of Budget and Purchasing developed and maintained essentially two budgets. The first, the Operational Budget in the amount of \$86.7 million and the second, a Capital Budget totaling approximately \$3.3 million. As of June 30th, the County has collected 72% of budgeted revenues and only expended 42% of their expenditures. Overall, the County is financially healthy and fiscally sound.

During 2023, our office has accomplished many projects. Early in the year, we stepped up to assist the Controller's Office with rolling out and training all departments on a new Purchasing Card Software platform. We continue to review processes in an effort to establish more efficient procedures. We have completed conversion over a dozen Budget reports from the old program to a newer report writer within our ERP System. We began Phase I of implementing a L-Term Capital Plan by meeting with consultants. Finally, we are training all departments on how to automate their budget requests.

As we begin to develop the 2024 budget, we will see the continued challenges brought on by inevitable growth. This Office continues to feel the impact of County growth and will track, monitor, and maintain an overall County budget of \$88.4 million. The Office of Budget is a small staff of 4 and services approximately 35 departments. Our core services relate to Budget and Purchasing. The Office of Budget continues to review monthly budget reports, performs analytics and forecasting methods to provide a

# 2024 ADAMS COUNTY BUDGET

Budget & Purchasing (continued)

blueprint for future County budgets. Working with the department directors continuously, providing budget information, data analysis, recommending budget modifications, and cost saving measures, allows for efficient budget operations. Likewise, routine communication and budget presentations to the Board of Commissioners is vital for good financial decision making.

The Budget Office has been awarded the GFOA Distinguished Budget Presentation Award for the fifth year consecutively, from the GFOA Government Finance Officers Association. This award is a testament to the County's commitment to producing annual reports that air full disclosure and transparency. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device. The program encourages and assists state and local governments to prepare budget documents of the very highest quality that reflect both guidelines established by the National Advisory Council on State and Local Budgeting and the GFOA's best practices on budgeting and then to recognize individual governments that succeed in achieving that goal. The Adams County Office of Budget & Purchasing also publishes an annual Budget-in-brief document that highlights the County Budget.

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.

## **2024 GOALS:**

- 1) Generate a L-Term Capital Improvement Plan per CIP Policy.
- 2) Design and implement a standard Operations dashboard for the Commissioners for financial data relating to Budget, Purchasing, and Cashflow.
- 3) Develop additional reports that pull data from the Contract module, the Purchasing module, and the Budget module, for more efficient operations.

## ***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 complying with all Pennsylvania procurement codes and County purchasing policies.

## 2024 ADAMS COUNTY BUDGET

Budget & Purchasing (continued)

### *Performance Measures*

| Strategic Goal(s)                                           | Measure                                                                      | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Projected |
|-------------------------------------------------------------|------------------------------------------------------------------------------|-------------|-------------|-------------|----------------|
| <u>Goal 1:</u><br>Efficient Government                      | Minimize the number of budget modifications for the Board approve budget     | 12          | 11          | 7           | 12             |
|                                                             | Promote departmental communication by performing quarterly budget review     | 100%        | 95%         | 100%        | 100%           |
|                                                             | Provide monthly budget updates to the Board of Commissioners (# per year)    | 12          | 10          | 12          | 12             |
|                                                             | Maintain a good credit rating with Moody's Investors Services                | Aa2         | Aa2         | Aa2         | Aa2            |
|                                                             | General Fund expenses at or below target                                     | 6%          | 4%          | 17%         | 7%             |
|                                                             | Percent of time in compliance with Fund Balance Policy                       | 100%        | 100%        | 100%        | 100%           |
|                                                             | Number of open purchase orders at year end (specifically by year)            | 0           | 0           | 13          | 15             |
|                                                             | General Fund supplies at or below target not to exceed 5% of budgeted amount | 113%        | 91%         | 93%         | 94%            |
| Achievement of GFOA Distinguished Budget Presentation Award | Yes                                                                          | Yes         | Yes         | Yes         |                |

### *Position Count*

|                    | 2021 Budget | 2022 Budget | 2023 Budget | 2024 Budget |
|--------------------|-------------|-------------|-------------|-------------|
| Budgeted Positions | 5           | 5           | 5           | 5           |

## 2024 ADAMS COUNTY BUDGET

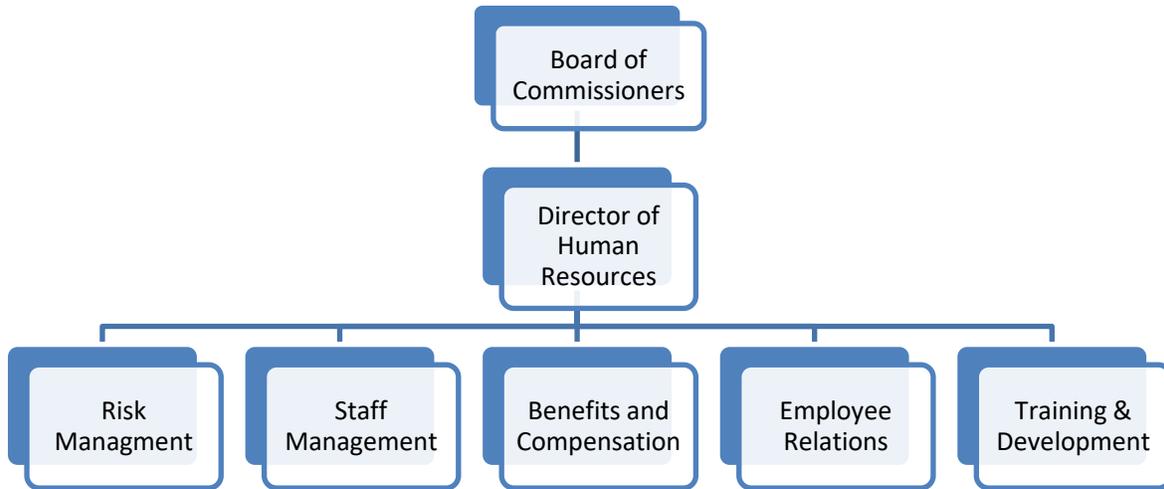
Budget & Purchasing (continued)

### *Revenue & Expense Detail*

| Account Description                    | 2021<br>Actuals<br>Audited | 2022<br>Actuals<br>Audited | 2023<br>Adopted<br>Budget | 2024<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                  | 90,498                     | 94,256                     | 115,700                   | 125,700                 |
| Advertising                            | 50                         | -                          | 100                       | 100                     |
| Dues/Memberships                       | 1,535                      | 935                        | 1,825                     | 1,825                   |
| Contracted Services                    | 32,620                     | 34,869                     | 44,914                    | 43,500                  |
| Training                               | 1,257                      | -                          | 3,000                     | 3,000                   |
| Conferences                            | -                          | 735                        | 2,000                     | 2,000                   |
| Travel - Mileage                       | 52                         | 205                        | 130                       | 150                     |
| Travel - Meals                         | -                          | -                          | 50                        | 75                      |
| Travel - Other                         | -                          | -                          | 60                        | 60                      |
| Travel - Lodging                       | -                          | 147                        | 1,500                     | 1,800                   |
| Telephone                              | 72                         | 663                        | 642                       | 670                     |
| Internet                               | 280                        | 721                        | 2,007                     | 2,040                   |
| Supplies                               | 2,220                      | 981                        | 3,620                     | 3,000                   |
| Inventory Adjustment Expense           | 285                        | 430                        | 900                       | 1,200                   |
| Publications Subscriptions             | -                          | -                          | 500                       | 500                     |
| Postage/Shipping                       | 1                          | 1                          | 120                       | 150                     |
| Gasoline for County Vehicle            | -                          | -                          | 100                       | 100                     |
| Minor Equipment                        | 1,274                      | 1,716                      | 1,400                     | 3,000                   |
| <b><i>TOTAL OPERATING EXPENSES</i></b> | <b>\$130,144</b>           | <b>\$135,659</b>           | <b>\$178,568</b>          | <b>\$188,870</b>        |
| Salaries                               | 230,862                    | 220,514                    | 249,616                   | 259,466                 |
| FICA ER                                | 17,411                     | 17,127                     | 19,096                    | 19,850                  |
| Allocated Benefits                     | 84,847                     | 77,362                     | 81,827                    | 88,349                  |
| <b><i>TOTAL OPERATING BUDGET</i></b>   | <b>\$463,264</b>           | <b>\$450,662</b>           | <b>\$529,107</b>          | <b>\$556,535</b>        |

# 2024 ADAMS COUNTY BUDGET

## HUMAN RESOURCES



### ***Mission Statement***

The Human Resource's primary role is to support the County of Adams by providing services related to human resources management to approximately 616 full and part-time employees. Payroll, benefits administration, and Risk Management are also under the direction of the Director of Human Resources.

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

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

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

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

### ***Budget Narrative***

In 2024 the Human Resources department

- Will work with department to ensure job descriptions have been updated in the past three years in order to fairly assess compensation.
- Continue to work closely with the Board of Commissioners on employee benefits.
- Continu 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.

# 2024 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                                                           | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Projected |
|--------------------------------------------------------|-------------------------------------------------------------------|-------------|-------------|-------------|----------------|
| <a href="#"><u>Goal 1:</u></a><br>Efficient Government | Maintain County employee benefit cost increase                    | 7%          | .95%        | 0%          | 6%             |
|                                                        | Employee turnover rate                                            | 33%         | 27%         | 28%         | 29%            |
|                                                        | Number of new hires                                               | 155         | 146         | 152         | 151            |
|                                                        | Perform new hire orientation for every new employee to the County | Yes         | Yes         | Yes         | Yes            |

## ***Position Count***

|                    | 2021 Budget | 2022 Budget | 2023 Budget | 2024 Budget |
|--------------------|-------------|-------------|-------------|-------------|
| Budgeted Positions | 5           | 5           | 4           | 4           |

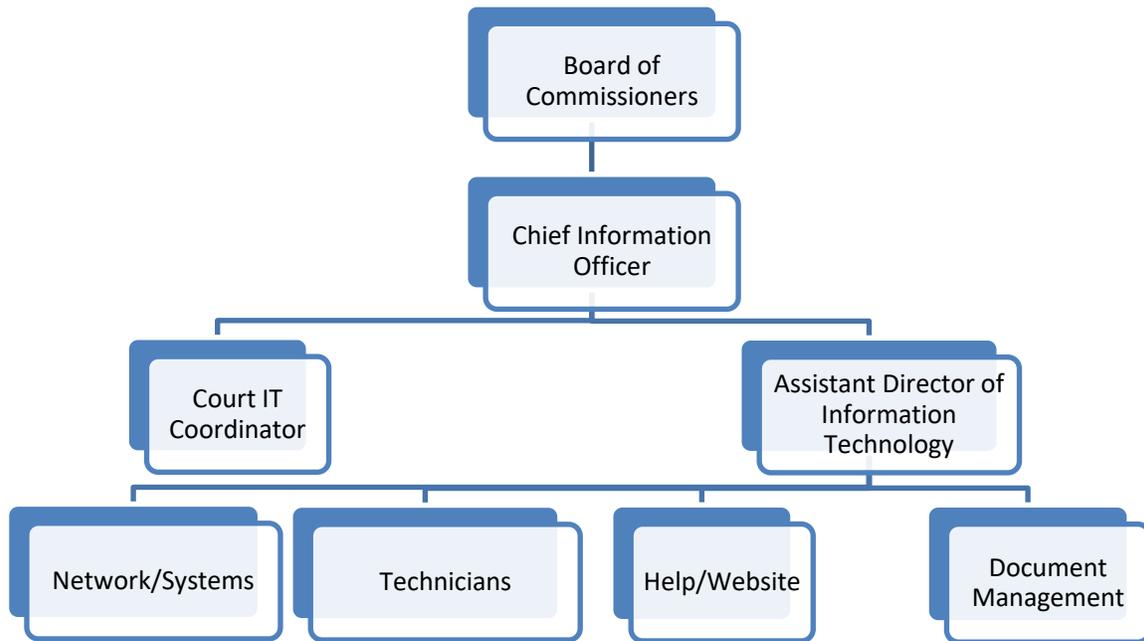
## 2024 ADAMS COUNTY BUDGET

Human Resources (continued)

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

| Account Description                    | 2021<br>Actuals<br>Audited | 2022<br>Actuals<br>Audited | 2023<br>Adopted<br>Budget | 2024<br>Final<br>Budget |
|----------------------------------------|----------------------------|----------------------------|---------------------------|-------------------------|
| <b><i>Revenues:</i></b>                |                            |                            |                           |                         |
| Charges for Services                   | -                          | -                          | -                         | -                       |
| Admin Fees                             | 399                        | 345                        | 200                       | 200                     |
| Miscellaneous                          | 1,460                      | 1,344                      | 20,005                    | 20,000                  |
| Flexible Spending Forfeiture           | 1,675                      | 120                        | -                         | -                       |
| <b><i>TOTAL REVENUES</i></b>           | <b>\$3,534</b>             | <b>\$1,809</b>             | <b>\$20,205</b>           | <b>\$20,200</b>         |
| <b><i>Expenses:</i></b>                |                            |                            |                           |                         |
| Professional Services                  | 229,304                    | 194,173                    | 236,178                   | 228,048                 |
| Legal Fees                             | 4,491                      | 1,022                      | 1,000                     | 1,000                   |
| Advertising                            | 5,964                      | 100                        | -                         | -                       |
| Dues/Memberships                       | 1,168                      | 1,526                      | 1,878                     | 1,953                   |
| Contracted Services                    | 2,271                      | 3,298                      | 2,289                     | 2,367                   |
| SBITA                                  | -                          | -                          | -                         | 3,000                   |
| Training                               | 2,566                      | 3,979                      | 26,250                    | 24,000                  |
| Conferences                            | 147                        | 1,040                      | 3,000                     | 3,000                   |
| Travel - Mileage                       | -                          | -                          | 125                       | 125                     |
| Travel - Meals                         | -                          | 87                         | 200                       | 200                     |
| Travel - Other                         | -                          | -                          | -                         | -                       |
| Travel - Lodging                       | -                          | 586                        | 1,500                     | 1,500                   |
| Building Repair Maintenance            | -                          | 992                        | -                         | 23,440                  |
| Equipment Repair Maintenance           | -                          | -                          | 300                       | 300                     |
| Telephone                              | 206                        | 821                        | 735                       | 735                     |
| Cell Phone                             | 1,620                      | 2,353                      | 1,920                     | 1,920                   |
| Internet                               | -                          | 133                        | 142                       | 622                     |
| Supplies                               | 2,746                      | 1,866                      | 1,926                     | 2,000                   |
| Publications Subscriptions             | 105                        | 143                        | 143                       | 143                     |
| Employee Recognition                   | 67                         | 860                        | 1,000                     | 1,000                   |
| Postage/Shipping                       | 136                        | 82                         | 30                        | 30                      |
| Gasoline for County Vehicles           | -                          | 52                         | -                         | -                       |
| Minor Equipment                        | (206)                      | 1,419                      | 2,950                     | -                       |
| <b><i>TOTAL OPERATING EXPENSES</i></b> | <b>\$250,585</b>           | <b>\$214,532</b>           | <b>\$281,566</b>          | <b>\$295,383</b>        |
| Salaries                               | 264,359                    | 259,020                    | 262,366                   | 272,873                 |
| FICA ER                                | 19,523                     | 18,802                     | 20,071                    | 20,875                  |
| Allocated Benefits                     | 100,425                    | 92,143                     | 95,058                    | 92,827                  |
| <b><i>TOTAL OPERATING BUDGET</i></b>   | <b>\$634,892</b>           | <b>\$584,497</b>           | <b>\$659,061</b>          | <b>\$681,958</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.

# 2024 ADAMS COUNTY BUDGET

Information Technology (continued)

## ***Budget Narrative***

The Information Technology Department completed numerous projects during the 2023 calendar year while navigating and supporting Adams County. The projects ranged from department-level upgrades to major system improvements within the County. The team was able to accomplish these IT projects through sound project management principles, interdepartmental collaboration, highly talented technical staff, and standard business practices. The department continues to center organizational objectives around a standardized approach to ensure the highest levels of customer satisfaction, efficiency, and economies of scale. By realizing such an approach, the IT Department will proficiently deliver modernized technologies in which all departments benefit. These standards will continue to be highlighted in both current practice and future strategic planning. The expedited adoption of technology due to COVID has continued to increase demand on technology adoption and general support. County, Court, and Elected Offices are reliant on technology to function at even the most basic level. The IT Department will be tasked with identifying issues at the time of impact to limit the negative effects on these critical business processes.

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 2024 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. The department continues to evaluate the balance between internal and external resources that will meet short- and long-term needs of the County. In closing, the IT Department will approach 2024 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.

# 2024 ADAMS COUNTY BUDGET

Information Technology(continued)

## Key Organizational Goals

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

## Key Technical Priorities:

- Digital records improvement county-wide
- Traditional desktop/laptop/tablet refresh and retooling.
- Microsoft Office 365 expansion and modifications
- Incremental cybersecurity improvements to reduce risk.
- Cisco ISE deployment
- Redesign and rebuild internal network infrastructure.
- Further deployment of security policies using National Institute of Standards and Technology (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 within 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 within IT Department
- Super user empowerment
- End-user education and training
- Improved cybersecurity posture of end users through education

# 2024 ADAMS COUNTY BUDGET

Information Technology (continued)

## ***Departmental Goals***

- Ensure system functionality, operability, and security of the County’s telephone, computer, and networking systems.
- Install, service, and upgrade standard software, hardware, and related equipment in a responsive and economical fashion.
- Provide system users with a secure and reliable Information Technology environment.
- Assist County offices and departments in acquiring and implementing more efficient technologies.
- Provide 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                                     | 2021 Actual | 2022 Actual         | 2023 Actual         | 2024 Projected      |
|-------------------------------------------------|---------------------------------------------|-------------|---------------------|---------------------|---------------------|
| <a href="#">Goal 1:</a><br>Efficient Government | Daily Work Order Completed                  | 3,047       | 2,667               | 2,902               | 2,903               |
|                                                 | IT Specific Projects Completed              | 29          | 12                  | 31                  | 32                  |
|                                                 | Department Requested Projects Completed     | 12          | 11                  | 15                  | 15                  |
|                                                 | Helpdesk Customer Service Satisfaction Rate | N/A         | 97.87% (47 surveys) | 96.49% (57 surveys) | 97.18% (52 surveys) |

## ***Position Count***

|                    | 2021 Budget | 2022 Budget | 2023 Budget | 2024 Budget |
|--------------------|-------------|-------------|-------------|-------------|
| Budgeted Positions | 15          | 14          | 14          | 12          |

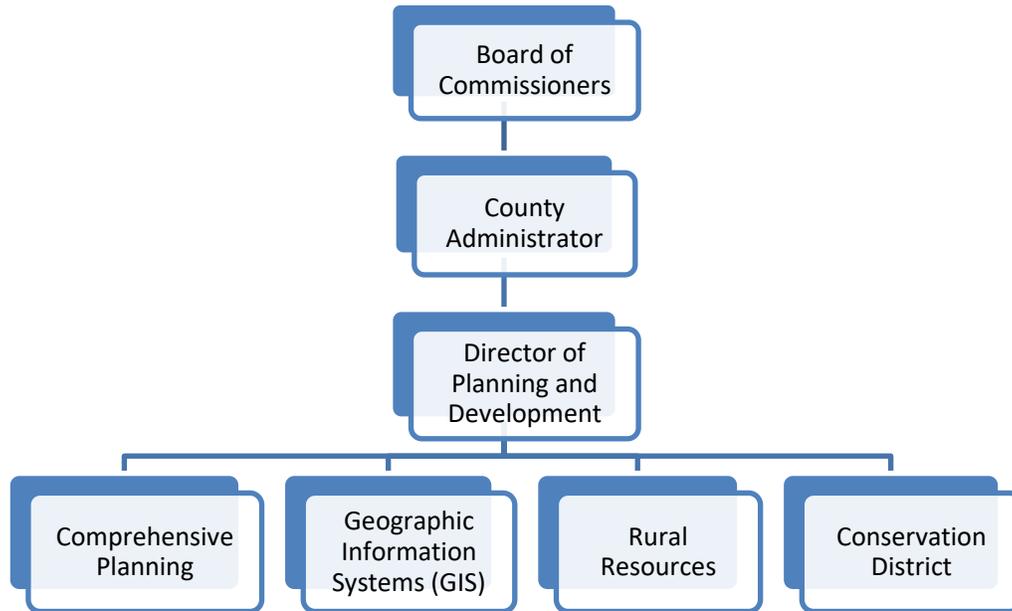
## 2024 ADAMS COUNTY BUDGET

Information Technology (continued)

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

| Account Description                    | 2021<br>Actuals<br>Audited | 2022<br>Actuals<br>Audited | 2023<br>Adopted<br>Budget | 2024<br>Final<br>Budget |
|----------------------------------------|----------------------------|----------------------------|---------------------------|-------------------------|
| <b><i>Revenues:</i></b>                |                            |                            |                           |                         |
| State Funding                          | 10,000                     | -                          | -                         | -                       |
| Web Hosting Fee                        | 1,380                      | 1,400                      | 4,400                     | 1,340                   |
| Charges for Services                   | 1,760                      | 40                         | 10                        | -                       |
| Miscellaneous                          | -                          | -                          | -                         | -                       |
| <b><i>TOTAL REVENUES</i></b>           | <b>\$13,140</b>            | <b>\$1,440</b>             | <b>\$4,410</b>            | <b>\$1,340</b>          |
| <b><i>Expenses:</i></b>                |                            |                            |                           |                         |
| Professional Services                  | 17,630                     | 63,649                     | 18,200                    | 137,000                 |
| Legal Fees                             | -                          | -                          | -                         | -                       |
| Advertising                            | -                          | 990                        | 500                       | 300                     |
| Contracted Services                    | 477,723                    | 493,464                    | 573,931                   | 218,606                 |
| SBITA                                  | -                          | -                          | -                         | 392,111                 |
| Training                               | 1,201                      | 2,696                      | 3,600                     | 2,500                   |
| Conferences                            | (49)                       | 260                        | 1,240                     | 350                     |
| Travel - Mileage                       | 567                        | 1,230                      | 1,700                     | 1,700                   |
| Travel - Meals                         | -                          | 32                         | 300                       | 100                     |
| Travel - Other                         | -                          | 13                         | 50                        | 50                      |
| Travel – Lodging                       | -                          | 293                        | 450                       | 300                     |
| Building Repair Maintenance            | -                          | 422                        | -                         | 8,000                   |
| Equipment Repair Maintenance           | 258                        | 11,789                     | 1,000                     | 500                     |
| Telephone                              | 26,053                     | 1,766                      | 1,614                     | 1,614                   |
| Cell Phone                             | 6,685                      | 7,458                      | 7,300                     | 6,400                   |
| Electric                               | 4,130                      | 3,378                      | 3,292                     | 3,400                   |
| Fuel Oil/Natural Gas                   | 1,509                      | 1,746                      | 1,760                     | 1,760                   |
| Water/Sewer                            | 323                        | 366                        | 364                       | 364                     |
| Disposal of Waste                      | 377                        | 826                        | 334                       | 334                     |
| Internet                               | 39,236                     | 4,977                      | 519                       | 1,483                   |
| Supplies                               | 1,015                      | 13,080                     | 9,660                     | 4,786                   |
| Publications Subscriptions             | -                          | -                          | -                         | -                       |
| Postage/Shipping                       | 19                         | -                          | 50                        | 50                      |
| Gasoline for County Vehicle            | -                          | -                          | -                         | -                       |
| Minor Equipment                        | 1,755                      | 16,251                     | 13,000                    | 14,950                  |
| <b><i>TOTAL OPERATING EXPENSES</i></b> | <b>\$578,432</b>           | <b>\$624,686</b>           | <b>\$638,864</b>          | <b>\$796,658</b>        |
| Salaries                               | 814,587                    | 832,631                    | 900,775                   | 769,918                 |
| FICA ER                                | 60,988                     | 62,433                     | 68,910                    | 58,899                  |
| Allocated Benefits                     | 237,586                    | 235,449                    | 260,421                   | 209,891                 |
| <b><i>TOTAL OPERATING BUDGET</i></b>   | <b>\$1,691,593</b>         | <b>\$1,755,199</b>         | <b>\$1,868,970</b>        | <b>\$1,835,366</b>      |

## PLANNING AND DEVELOPMENT



### ***Mission Statement***

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

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

### **Objectives:**

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

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

## 2024 ADAMS COUNTY BUDGET

Planning & Development (continued)

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

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

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

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

### ***Budget Narrative***

ACOPD has seen a transition back to more normal office practices in 2023 enabling us to increase collaboration efforts on projects that greatly enhance our workflow and performance. We continue to employ technology and remote work practices to remain efficient and effective. As a result, we are seeking 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 2022 Annual Report for the Department including the Conservation District can be found at <https://experience.arcgis.com/experience/1f9d85f3e3b642d995b622d57e1945b7/>. The annual report for 2023 will be available online after the 1st quarter of 2024.

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

- Increases in subdivision and land development activity throughout the county – ACOPD conducted more than 190 reviews last year,
- The provision of technical assistance and revisions to local ordinances pertaining to growth in community solar development – ACOPD provided direct planning assistance to 7 of Adams County’s 34 municipalities,
- The Long-Range Transportation Plan completed and adopted last year and the development of the next Transportation Improvement Program beginning in 2023 and continuing in 2024.
- The Agricultural Land Preservation Program preserved 24,650 acres on 194 farms to date with 827 acres on 8 farms preserved in 2023 alone.
- The Parks, Recreation and Green Space Grant Program leveraged \$260,000 to bring in over \$1M in federal funding to preserve 660 acres of farmland through the open space element of the PRGS program in 2023. Additionally, four park projects previously funded using Marcellus Shale funding were completed in 2022 and a new round of funding for this element of the program opened in June of 2023. We look forward to funding additional recreation and open space projects in 2024 and have requested funds in addition to the Marcellus Shale Legacy funds we receive from the state to support this program.

# 2024 ADAMS COUNTY BUDGET

Planning & Development (continued)

- Regional planning efforts including work with the South Mountain Partnership are ongoing and there are plans to conduct and update to the Natural Areas Inventory working cooperatively with Franklin, Cumberland, and York Counties to complete this project.
- CDBG grant administration including work with Gettysburg and Littlestown Entitlement Communities on their behalf with DCED.
- ACOPD continues to provide support and resources for projects with the Adams Economic Alliance, and
- Special projects with the Commissioner’s Office and other county offices as needed, including the Broadband Connectivity Initiative and special funding programs like FAIR and ARRF among others.

*Support documentation for the 2024 budget was included with this submission. Questions can be addressed to Sherri Clayton-Williams, Director of the Adams County Office of Planning and Development.*

## ***Departmental Goals***

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

## ***Performance Measures***

| Strategic Goal(s)                                   | Measure                                                                  | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Projected |
|-----------------------------------------------------|--------------------------------------------------------------------------|-------------|-------------|-------------|----------------|
| <a href="#"><u>Goal 2:</u></a><br>Conserve and Grow | Subdivision and land development plans reviewed                          | 134         | 121         | 137         | 131            |
|                                                     | New residential lots proposed                                            | 611         | 421         | 362         | 465            |
|                                                     | Average proposed residential lot site (acres)                            | <1          | <1          | <1          | <1             |
|                                                     | Acreage proposed for development                                         | 2,100       | 1,500       | 1,900       | 1,800          |
|                                                     | Acreage in Active Agriculture proposed for conversion to new development | 438         | 106         | 722         | 400            |

## 2024 ADAMS COUNTY BUDGET

Planning & Development (continued)

### *Position Count*

|                    | 2021 Budget | 2022 Budget | 2023 Budget | 2024 Budget |
|--------------------|-------------|-------------|-------------|-------------|
| Budgeted Positions | 16          | 16          | 16          | 16          |

### *Revenue & Expense Detail*

| Account Description          | 2021<br>Actuals<br>Audited | 2022<br>Actuals<br>Audited | 2023<br>Adopted<br>Budget | 2024<br>Final<br>Budget |
|------------------------------|----------------------------|----------------------------|---------------------------|-------------------------|
| <b><i>Revenues:</i></b>      |                            |                            |                           |                         |
| Federal Funding              | 245,772                    | 315,119                    | 476,000                   | 130,000                 |
| State Funding                | 48,541                     | 26,655                     | 176,000                   | 143,500                 |
| Charges for Services         | 10,535                     | 11,830                     | 15,000                    | 12,000                  |
| Copy Revenue                 | 59                         | 223                        | 200                       | 200                     |
| Admin Fees                   | 50,552                     | 29,907                     | 50,000                    | 50,000                  |
| Application Fees             | 45,503                     | 68,183                     | 55,000                    | 50,000                  |
| Permits-Zoning               | 7,510                      | 5,085                      | 5,000                     | 6,000                   |
| <b><i>TOTAL REVENUES</i></b> | <b>\$408,472</b>           | <b>\$457,002</b>           | <b>\$777,200</b>          | <b>\$391,700</b>        |

## 2024 ADAMS COUNTY BUDGET

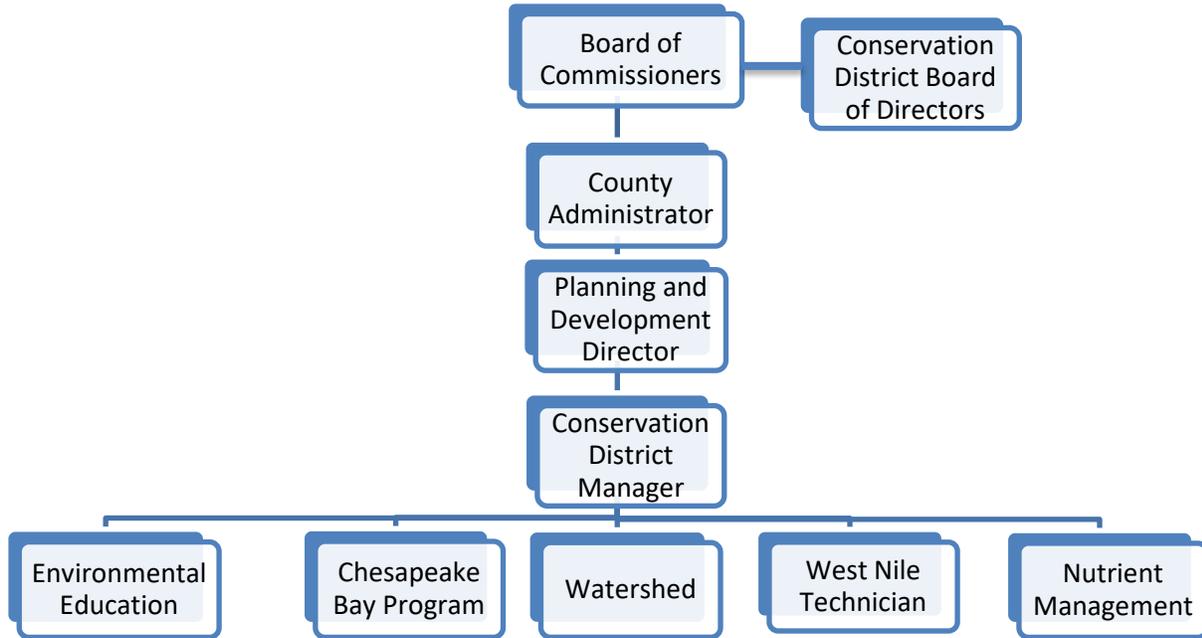
Planning & Development (continued)

### *Revenue & Expense Detail*

| Account Description                    | 2021<br>Actuals<br>Audited | 2022<br>Actuals<br>Audited | 2023<br>Adopted<br>Budget | 2024<br>Final<br>Budget |
|----------------------------------------|----------------------------|----------------------------|---------------------------|-------------------------|
| <b><i>Expenses:</i></b>                |                            |                            |                           |                         |
| Professional Services                  | 46,272                     | 41,552                     | 144,500                   | 121,500                 |
| Legal Fees                             | -                          | 1,175                      | 200                       | 2,000                   |
| Advertising                            | 4,602                      | 7,856                      | 6,500                     | 6,500                   |
| Dues/Memberships                       | 2,612                      | 3,009                      | 5,295                     | 5,795                   |
| Contracted Services                    | 68,208                     | 68,488                     | 72,528                    | 70,990                  |
| SBITA                                  | -                          | -                          | -                         | 4,101                   |
| Training                               | 361                        | 317                        | 4,650                     | 4,900                   |
| Conferences                            | 234                        | 1,691                      | 5,700                     | 5,700                   |
| Travel - Mileage                       | 1,589                      | 1,801                      | 1,500                     | 3,000                   |
| Travel - Meals                         | -                          | 98                         | 350                       | 350                     |
| Travel - Other                         | -                          | 45                         | 100                       | 100                     |
| Travel – Lodging                       | -                          | 1,083                      | 2,000                     | 2,000                   |
| Vehicle Repair/Maintenance             | 558                        | 534                        | -                         | -                       |
| Equipment Repair Maintenance           | 57                         | -                          | 250                       | 250                     |
| Rental of land and buildings           | 60,323                     | 60,323                     | 60,323                    | 65,070                  |
| Telephone                              | 335                        | 2,408                      | 2,164                     | 2,500                   |
| Cell Phone                             | -                          | 2,251                      | 2,880                     | 3,000                   |
| Internet                               | 2,140                      | 2,632                      | 1,091                     | 3,600                   |
| County Hosted Activities               | -                          | -                          | -                         | -                       |
| Human Services                         | 136,521                    | 200,166                    | 346,000                   | -                       |
| Public Services                        | 5,625                      | -                          | 4,000                     | 4,000                   |
| Supplies                               | 3,492                      | 4,802                      | 6,330                     | 4,560                   |
| Publications Subscriptions             | 439                        | 404                        | 500                       | 500                     |
| Postage/Shipping                       | 804                        | 1,237                      | 1,200                     | 1,200                   |
| Gasoline for County Vehicles           | 389                        | 620                        | 600                       | 600                     |
| Minor Equipment                        | 2,187                      | 7,874                      | 11,730                    | 7,799                   |
| Reimbursements                         | -                          | -                          | -                         | -                       |
| <b><i>TOTAL OPERATING EXPENSES</i></b> | <b>\$336,748</b>           | <b>\$410,366</b>           | <b>\$680,391</b>          | <b>\$320,015</b>        |
| Salaries                               | 914,139                    | 874,403                    | 967,105                   | 994,997                 |
| FICA ER                                | 67,626                     | 64,494                     | 73,984                    | 76,118                  |
| Allocated Benefits                     | 352,594                    | 373,998                    | 398,109                   | 391,956                 |
| <b><i>TOTAL OPERATING BUDGET</i></b>   | <b>\$1,671,107</b>         | <b>\$1,723,261</b>         | <b>\$2,119,589</b>        | <b>\$1,783,086</b>      |

# 2024 ADAMS COUNTY BUDGET

## CONSERVATION DISTRICT



### ***Mission Statement***

- See Planning and Development

### ***Budget Narrative***

- See Planning and Development

### ***Departmental Goals***

- See Planning and Development

## 2024 ADAMS COUNTY BUDGET

Conservation District (continued)

### *Performance Measures*

| Strategic Goal(s)                                   | Measure                                                                                       | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Projected |
|-----------------------------------------------------|-----------------------------------------------------------------------------------------------|-------------|-------------|-------------|----------------|
| <a href="#"><u>Goal 2:</u></a><br>Conserve and Grow | Number of Sites inspected for urban erosion and sediment control                              | 302         | 335         | 427         | 250            |
|                                                     | Number of agricultural best management practices planned, surveyed, designed, and implemented | 109         | 110         | 71          | 75             |
|                                                     | Acres of forest riparian buffers and native wildflower meadows installed                      | 36          | 28          | 3.5         | 30             |
|                                                     | Number of Dirt, Gravel, and Low Volume Road best management practices implemented             | 12          | 11          | 11          | 6              |
|                                                     | Number of Sites treated for mosquito-borne disease                                            | 203         | 146         | 90          | 100            |
|                                                     | Number of students directly reached through environmental education programming               | 600         | 1,000       | 830         | 800            |
|                                                     | Number of native trees and shrubs distributed to residents                                    | 600         | 23,063      | 21,540      | 20,000         |

### *Position Count*

|                    | 2021 Budget | 2022 Budget | 2023 Budget | 2024 Budget |
|--------------------|-------------|-------------|-------------|-------------|
| Budgeted Positions | 13          | 13          | 13          | 12          |

## 2024 ADAMS COUNTY BUDGET

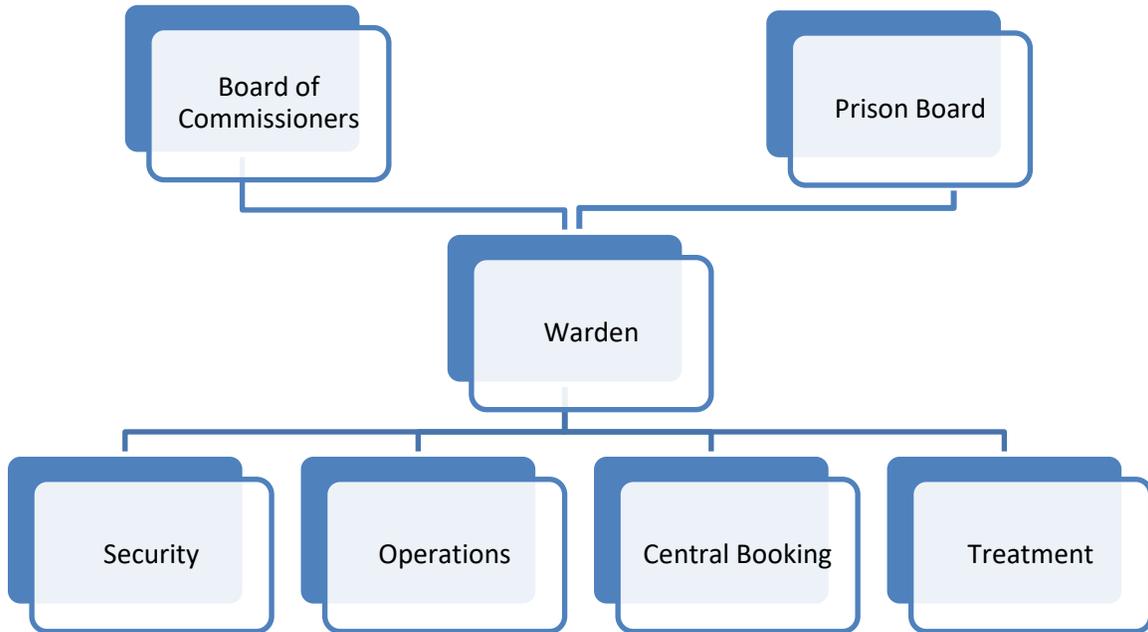
Conservation District (continued)

### *Revenue & Expense Detail*

| Account Description                    | 2021<br>Actuals<br>Audited | 2022<br>Actuals<br>Audited | 2023<br>Adopted<br>Budget | 2024<br>Final<br>Budget   |
|----------------------------------------|----------------------------|----------------------------|---------------------------|---------------------------|
| <b><i>Revenues:</i></b>                |                            |                            |                           |                           |
| State Funding                          | 430,886                    | 464,799                    | 487,000                   | 549,000                   |
| Salary Reimbursement                   | 115,000                    | 120,000                    | 120,000                   | 144,500                   |
| <b><i>TOTAL REVENUES</i></b>           | <b><i>\$545,886</i></b>    | <b><i>\$584,799</i></b>    | <b><i>\$607,000</i></b>   | <b><i>\$693,500</i></b>   |
| <b><i>Expenses:</i></b>                |                            |                            |                           |                           |
| Professional Services                  | 5,000                      | 5,000                      | 5,760                     | 5,000                     |
| Technical Services                     | -                          | 1,029                      | -                         | -                         |
| Advertising                            | 113                        | 108                        | 115                       | 115                       |
| Dues/Memberships                       | 2,835                      | 2,965                      | 3,390                     | 3,390                     |
| Contracted Services                    | 4,314                      | 6,315                      | 6,086                     | 5,643                     |
| Training                               | 75                         | -                          | 625                       | 50                        |
| Conferences                            | -                          | 190                        | 750                       | 750                       |
| Travel - Meals                         | 17                         | 20                         | 100                       | 100                       |
| Travel – Other                         | -                          | 26                         | 50                        | 50                        |
| Travel - Lodging                       | -                          | 265                        | 350                       | 350                       |
| Building Repair/Maintenance            | -                          | -                          | -                         | -                         |
| Vehicle Repair/Maintenance             | 1,302                      | 2,219                      | 2,400                     | 2,400                     |
| Equipment Repair Maintenance           | -                          | -                          | -                         | -                         |
| Rental of land and buildings           | 36,972                     | 36,972                     | 37,760                    | 40,592                    |
| Telephone                              | 32                         | 1,791                      | 1,651                     | 1,651                     |
| Internet                               | 887                        | 1,881                      | 974                       | 974                       |
| Insurance                              | -                          | -                          | -                         | -                         |
| Supplies                               | 350                        | 266                        | 520                       | 520                       |
| Postage/Shipping                       | 400                        | 399                        | 400                       | 400                       |
| Gasoline for County Vehicles           | 3,604                      | 4,594                      | 5,000                     | 5,000                     |
| Automobiles                            | -                          | -                          | -                         | -                         |
| <b><i>TOTAL OPERATING EXPENSES</i></b> | <b><i>\$55,901</i></b>     | <b><i>\$64,040</i></b>     | <b><i>\$65,931</i></b>    | <b><i>\$66,985</i></b>    |
| Salaries                               | 551,023                    | 564,651                    | 610,922                   | 686,162                   |
| FICA ER                                | 40,354                     | 41,607                     | 46,736                    | 52,492                    |
| Allocated Benefits                     | 302,282                    | 315,710                    | 297,688                   | 303,625                   |
| <b><i>TOTAL OPERATING BUDGET</i></b>   | <b><i>\$949,560</i></b>    | <b><i>\$986,008</i></b>    | <b><i>\$1,021,277</i></b> | <b><i>\$1,109,264</i></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 2023 average daily population (ADP) year to date is 208.44 inmates which is an increase from the (ADP) of 2022 which was 198.66 mainly because of the routine to pre-COVID-19 processes across the criminal justice field. The slight increase in population still allows the ACACC to operate with a significant decrease in population since 2020. This allows us to continue reducing the overall cost to operate the correctional facility per inmate; however, the costs associated with routine purchases, such as personal protective equipment and cleaning supplies did increase as supply and demand issues have

## 2024 ADAMS COUNTY BUDGET

Prison (continued)

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

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

We are continuing to focus moving into 2024 with the preventative maintenance direction relating to equipment repairs and replacement. There is impact visually, as well as monetarily, due to a facility that celebrated its 20th operational anniversary in 2023. Upgrades to several of the facility's major maintenance areas, such as the hot water heaters, boilers and HVAC system began in 2020 and were completed in early 2021. These upgrades are expected to provide energy savings, as well as reduce routine maintenance costs associated with the aging equipment that is being replaced. In late 2023 and early 2024, 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 2024 we continue to work through the regular occurrences of inmate hospital stays and emergency medical transports. We have experienced a slight increase in our total number of transports year to date compared to 2022, to include a decrease in the number of emergency transports, but an increase in transports for the United States Marshall Service. These factors can cause a rise in our overtime as there are necessary local and emergency transports that cannot be planned for.

Our Facility continues with intensive Drug and Alcohol Outpatient Treatment to provide a needed service to these inmates which in return will reflect a decrease over the long term with drug and alcohol related recidivism that has always been a factor in our facility. In 2019, several grants were obtained by the County of Adams for use at the ACACC to further expand our Drug and Alcohol treatment services, specifically by initiating medication assisted treatment programming. We have received no-cost extensions for those grants and continue to utilize the funds to expand our Drug and Alcohol treatment services. We also received a new grant that went into effect October 1, 2022, for a pilot project that will replace the previous programming in the Re-Entry building. The goals of this program include reducing recidivism, although the fiscal benefits and impact of the program will not be immediately evident. Once the program has been operational for a few years, participation and other relevant data will be used to provide evidence of its efficacy.

When comparing 2022 USMS revenue with 2023, we are continuing to see steady increases this year providing consistency much like we saw in 2019, pre-COVID. Continuing this course, we expect to exceed our budgeted amount in revenue by year end. We continue to provide the ability for the facility to work with additional outside agencies and to accommodate housing inmates which temporarily benefits the prison revenue. In May 2023, the ACACC took over responsibility for the administration of the work

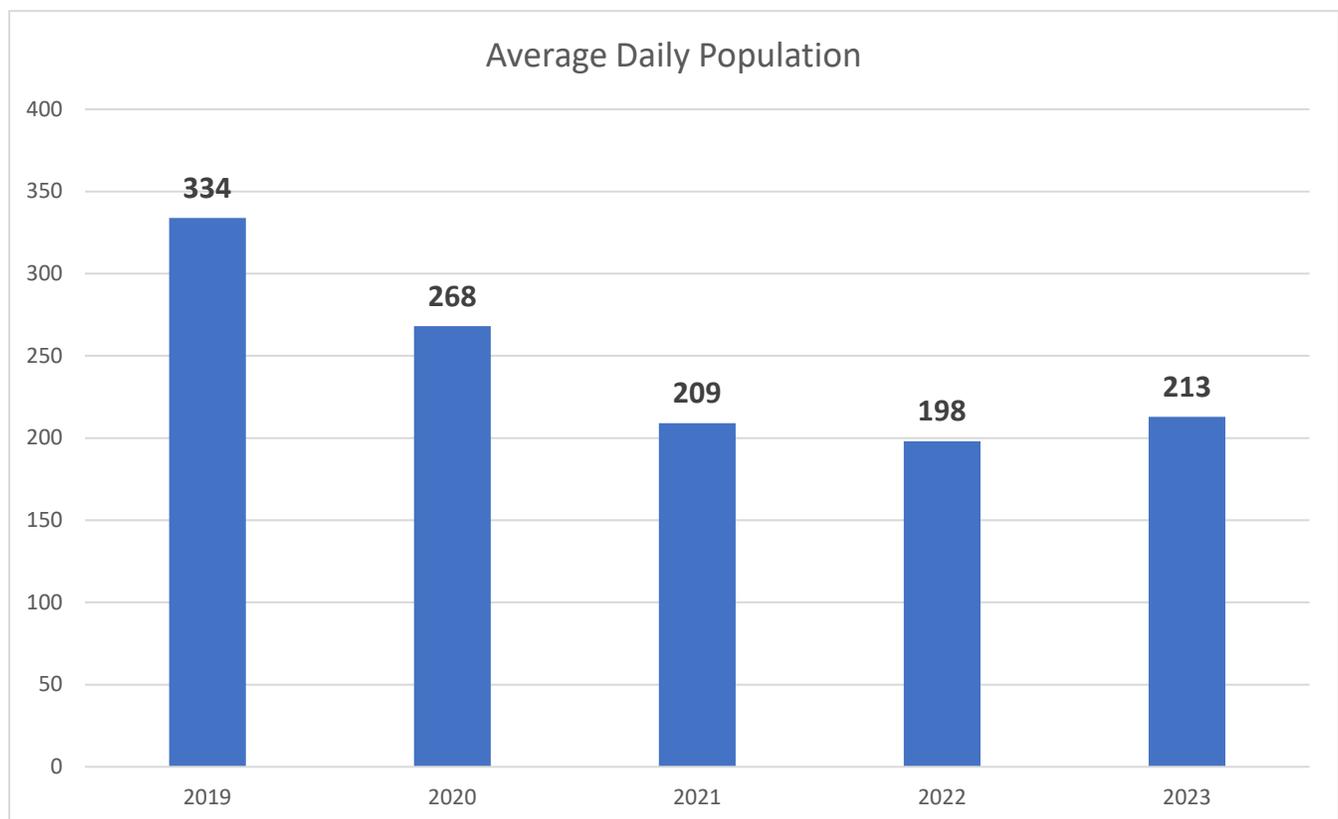
# 2024 ADAMS COUNTY BUDGET

Prison (continued)

release program. This will have a direct, positive impact on our annual revenue that we expect to continue to trend upwards for several years as we build and improve upon that program.

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.



## 2024 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                             | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Projected |
|---------------------------------------------|-------------------------------------|-------------|-------------|-------------|----------------|
| <a href="#">Goal 3:</a><br>Criminal Justice | Average Daily Population            | 209         | 198         | 213         | 216            |
|                                             | Admissions                          | 971         | 1,038       | 1,016       | 1,027          |
|                                             | Releases                            | 994         | 1,032       | 993         | 1,012          |
|                                             | Number of escapes from secure areas | -           | -           | -           | -              |

### ***Position Count***

|                    | 2021 Budget | 2022 Budget | 2023 Budget | 2024 Budget |
|--------------------|-------------|-------------|-------------|-------------|
| Budgeted Positions | 133         | 135         | 113         | 139         |

2024 ADAMS COUNTY BUDGET

Prison (continued)

***Revenue & Expense Detail***

| Account Description           | 2021<br>Actuals<br>Audited | 2022<br>Actuals<br>Audited | 2023<br>Adopted<br>Budget | 2024<br>Final<br>Budget |
|-------------------------------|----------------------------|----------------------------|---------------------------|-------------------------|
| <b><i>Revenues:</i></b>       |                            |                            |                           |                         |
| Federal Funding               | 12,844                     | 3,200                      | 81,712                    | 11,526                  |
| State Funding                 | 46,440                     | 5,634                      | 211,105                   | 302,162                 |
| Charges for Services          | 6,697                      | 3,349                      | 3,250                     | 3,300                   |
| Copy Revenue                  | 473                        | 245                        | 200                       | 200                     |
| Admin Fees                    | 1,416                      | 1,796                      | 1,500                     | 1,500                   |
| Medical Copay Revenue         | 4,868                      | 4,291                      | 6,000                     | 4,000                   |
| Weekender/Out of County Fees  | 1,211,955                  | 1,147,840                  | 1,250,000                 | 1,400,000               |
| Guard & Transport Fees        | 40,950                     | 55,242                     | 55,000                    | 50,000                  |
| Work Release Inmate Fees      | 199                        | 16,568                     | 100,000                   | 240,000                 |
| Commissions Earned            | 6                          | -                          | -                         | -                       |
| Vending Commissions           | 1,983                      | 7,954                      | 2,000                     | 2,000                   |
| Salary Reimbursement          | -                          | -                          | -                         | -                       |
| Restitution                   | 1,185                      | 1,440                      | 1,250                     | 1,250                   |
| Other Grants                  | -                          | 5,000                      | -                         | -                       |
| Education Sub Abuse – Act 198 | 31,882                     | 30,553                     | 35,000                    | 35,000                  |
| Interest Income               | 336                        | 101                        | -                         | 200                     |
| Miscellaneous                 | 7,276                      | 37,051                     | 10,500                    | 10,000                  |
| <b><i>TOTAL REVENUES</i></b>  | <b>\$1,368,510</b>         | <b>\$1,320,264</b>         | <b>\$1,757,517</b>        | <b>\$2,061,138</b>      |

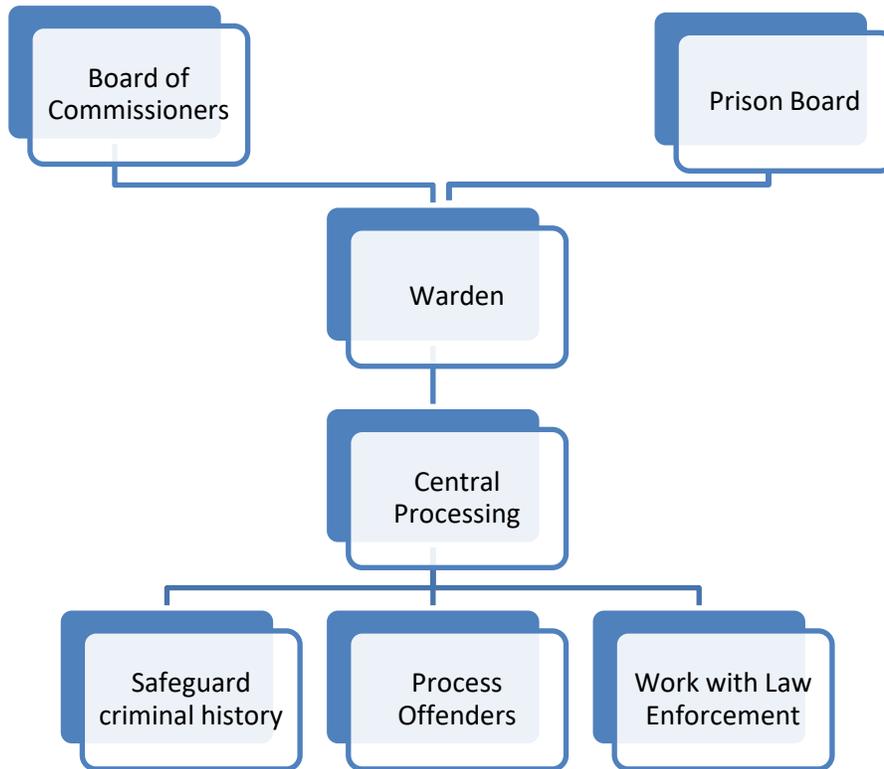
2024 ADAMS COUNTY BUDGET

Prison (continued)

**Revenue & Expense Detail**

| Account Description             | 2021<br>Actuals<br>Audited | 2022<br>Actuals<br>Audited | 2023<br>Adopted<br>Budget | 2024<br>Final<br>Budget |
|---------------------------------|----------------------------|----------------------------|---------------------------|-------------------------|
| <b><u>Expenses:</u></b>         |                            |                            |                           |                         |
| Professional Services           | 2,110,777                  | 2,449,371                  | 2,449,970                 | 2,542,738               |
| Technical Services              | -                          | 330                        | -                         | -                       |
| Legal Fees                      | 43,078                     | 4,977                      | 10,000                    | 10,000                  |
| Advertising                     | 2,230                      | 1,363                      | 2,500                     | 2,500                   |
| Dues/Memberships                | 1,075                      | 1,794                      | 1,655                     | 2,905                   |
| Application Filing Fee          | 400                        | -                          | 400                       | 400                     |
| Contracted Services             | 98,043                     | 149,179                    | 150,317                   | 173,633                 |
| Training                        | 5,538                      | 3,570                      | 5,558                     | 6,176                   |
| Conferences                     | 1,700                      | 3,450                      | 3,500                     | 4,250                   |
| Travel - Mileage                | 309                        | 368                        | 1,000                     | 1,202                   |
| Travel - Meals                  | -                          | -                          | 100                       | 100                     |
| Travel - Other                  | -                          | 42                         | 100                       | 100                     |
| Travel - Lodging                | -                          | -                          | 1,250                     | 1,000                   |
| Property Repair/Maintenance     | 5,496                      | 1,798                      | 5,500                     | 2,500                   |
| Building Repair/Maintenance     | 38,870                     | 58,675                     | 68,185                    | 55,000                  |
| Vehicle Repair/Maintenance      | 4,518                      | 8,999                      | 5,000                     | 5,000                   |
| Equipment Repair Maintenance    | 37,128                     | 26,913                     | 25,000                    | 77,500                  |
| Telephone                       | 10,998                     | 9,531                      | 7,151                     | 10,065                  |
| Cell Phone                      | 1,839                      | 1,308                      | 2,000                     | 2,000                   |
| Electric                        | 96,141                     | 108,567                    | 115,000                   | 110,000                 |
| Fuel Oil/Natural Gas            | 59,420                     | 86,979                     | 60,000                    | 64,000                  |
| Water/Sewer                     | 65,189                     | 68,100                     | 64,000                    | 68,100                  |
| Disposal of Waste               | 20,064                     | 20,034                     | 21,000                    | 21,000                  |
| Internet                        | 2,401                      | 11,805                     | 12,437                    | 13,186                  |
| Supplies                        | 74,719                     | 100,014                    | 206,495                   | 216,582                 |
| Publications Subscriptions      | 4,120                      | 4,367                      | 4,758                     | 4,758                   |
| Employee Recognition            | -                          | 2,381                      | 2,500                     | 3,000                   |
| Postage/Shipping                | 3,762                      | 1,863                      | 2,000                     | 2,000                   |
| Gasoline for County Vehicles    | 3,462                      | 5,346                      | 5,000                     | 6,000                   |
| Uniforms/Accessories            | 563                        | 385                        | 540                       | 6,411                   |
| Minor Equipment                 | 54,936                     | 31,500                     | 99,907                    | 111,353                 |
| Union Compliance                | 119,508                    | 129,418                    | 145,000                   | 145,000                 |
| Computer Systems and Equipment  | -                          | -                          | -                         | -                       |
| <b>TOTAL OPERATING EXPENSES</b> | <b>\$2,866,771</b>         | <b>\$3,292,427</b>         | <b>\$3,477,823</b>        | <b>\$3,668,459</b>      |
| Salaries                        | 5,794,814                  | 6,379,506                  | 6,810,430                 | 8,380,027               |
| FICA ER                         | 436,767                    | 478,896                    | 520,996                   | 641,071                 |
| Allocated Benefits              | 2,311,942                  | 2,177,102                  | 2,375,456                 | 2,887,035               |
| <b>TOTAL OPERATING BUDGET</b>   | <b>\$11,410,294</b>        | <b>\$12,327,931</b>        | <b>\$13,184,705</b>       | <b>\$15,576,592</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 ensure that criminal history information is properly safeguarded and to maximize local law enforcement's ability to coordinate their efforts in solving crime. We will also minimize the amount of time required to process offenders thereby allowing law enforcement officers the opportunity to maximize the services provided to their communities.

### ***Budget Narrative***

During the 2023 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 2024 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.

## 2024 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                                                                      | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Projected |
|---------------------------------------------|------------------------------------------------------------------------------|-------------|-------------|-------------|----------------|
| <a href="#">Goal 3:</a><br>Criminal Justice | Provide local law enforcement the correct information for criminal offenders | Yes         | Yes         | Yes         | Yes            |

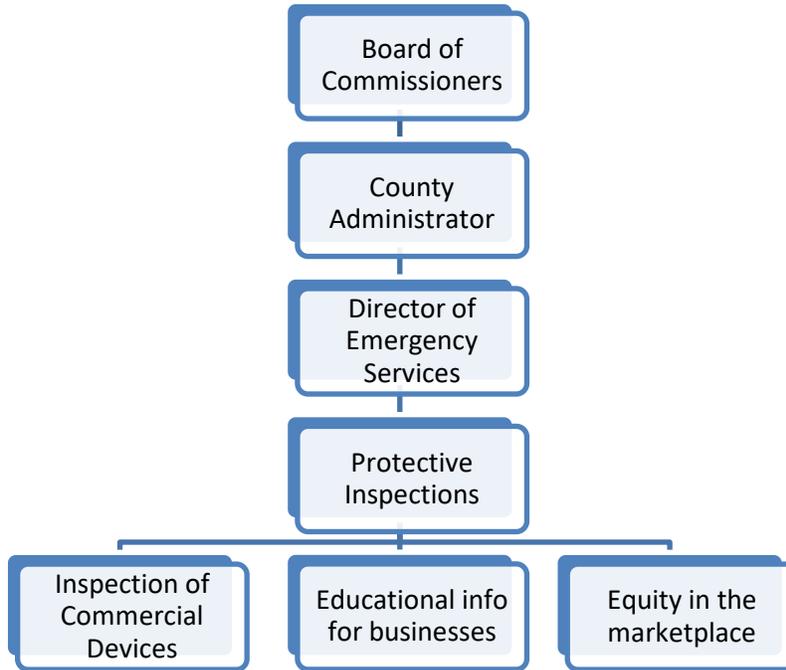
### ***Position Count***

|                    | 2021 Budget | 2022 Budget | 2023 Budget | 2024 Budget |
|--------------------|-------------|-------------|-------------|-------------|
| Budgeted Positions | 8           | 10          | 9           | 9           |

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

| Account Description                    | 2021 Actuals Audited | 2022 Actuals Audited | 2023 Adopted Budget | 2024 Final Budget  |
|----------------------------------------|----------------------|----------------------|---------------------|--------------------|
| <b><i>Revenues:</i></b>                |                      |                      |                     |                    |
| Federal Funding                        | 81,248               | -                    | -                   | -                  |
| Charges for Services                   | 414,898              | 420,770              | 440,000             | 440,000            |
| <b><i>TOTAL REVENUES</i></b>           | <b>\$496,146</b>     | <b>\$420,770</b>     | <b>\$440,000</b>    | <b>\$440,000</b>   |
| <b><i>Expenses:</i></b>                |                      |                      |                     |                    |
| Contracted Services                    | 7,470                | 7,336                | 8,469               | 8,441              |
| Supplies                               | 2,457                | 4,741                | 5,541               | 5,758              |
| Postage/Shipping                       | 631                  | 660                  | 1,000               | 750                |
| Minor Equipment                        | -                    | -                    | -                   | -                  |
| Union Compliance                       | 54                   | -                    | 1,000               | 3,500              |
| <b><i>TOTAL OPERATING EXPENSES</i></b> | <b>\$10,612</b>      | <b>\$12,737</b>      | <b>\$16,010</b>     | <b>\$18,449</b>    |
| Salary Expense                         | 668,457              | 680,537              | 632,215             | 718,246            |
| FICA ER                                | 50,289               | 50,635               | 48,364              | 54,946             |
| Allocated Benefits                     | 253,725              | 258,516              | 262,822             | 252,352            |
| <b><i>TOTAL OPERATING BUDGET</i></b>   | <b>\$983,083</b>     | <b>\$1,002,425</b>   | <b>\$959,411</b>    | <b>\$1,044,003</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.

# 2024 ADAMS COUNTY BUDGET

Protective Inspection (continued)

## ***Budget Narrative***

The 2024 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 Budget Department for 2024.

## ***Departmental Goals***

- Register and inspect, approve, or reject County weighing and measuring commercial devices by the end of 2024.
- Inform public regarding quick response to inquiries and selling/purchasing related information.

## ***Performance Measures***

| Strategic Goal(s)                                      | Measure                                                 | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Projected |
|--------------------------------------------------------|---------------------------------------------------------|-------------|-------------|-------------|----------------|
| <a href="#"><u>Goal 1:</u></a><br>Efficient Government | Number of inspected devices completed                   | 2,200       | 2,682       | 2,571       | 2,571          |
|                                                        | Number of devices rejected                              | 30          | 101         | 128         | 100            |
|                                                        | Number of consumer complaints investigated and resolved | 15          | 10          | 14          | 10             |

## ***Position Count***

|                    | 2021 Budget | 2022 Budget | 2023 Budget | 2024 Budget |
|--------------------|-------------|-------------|-------------|-------------|
| Budgeted Positions | 1           | 1           | 1           | 1           |

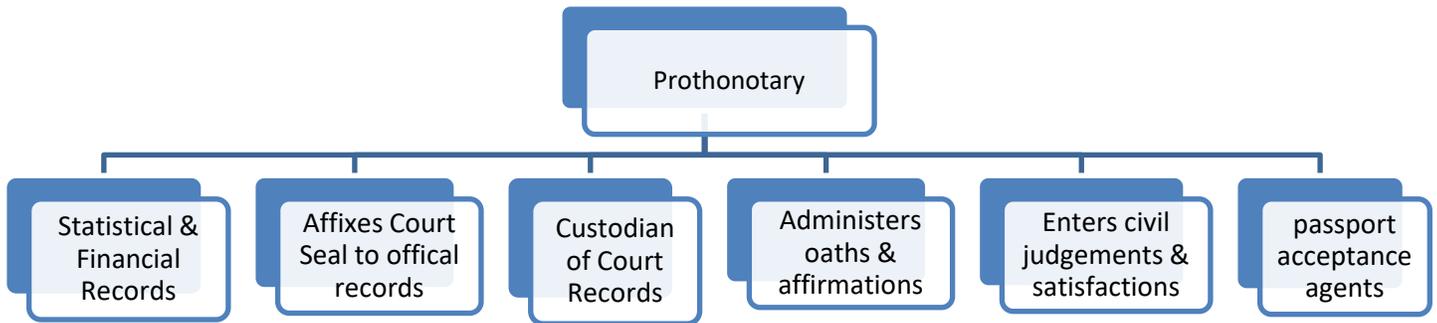
## 2024 ADAMS COUNTY BUDGET

Protective Inspection (continued)

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

| Account Description                    | 2021<br>Actuals<br>Audited | 2022<br>Actuals<br>Audited | 2023<br>Adopted<br>Budget | 2024<br>Final<br>Budget |
|----------------------------------------|----------------------------|----------------------------|---------------------------|-------------------------|
| <b><i>Revenues:</i></b>                |                            |                            |                           |                         |
| Charges for Services                   | 4,250                      | 9,355                      | 8,500                     | 9,000                   |
| <b><i>TOTAL REVENUES</i></b>           | <b>\$4,250</b>             | <b>\$9,355</b>             | <b>\$8,500</b>            | <b>\$9,000</b>          |
| <b><i>Expenses:</i></b>                |                            |                            |                           |                         |
| Dues/Memberships                       | -                          | -                          | 25                        | 25                      |
| Contracted Services                    | -                          | 100                        | 103                       | 103                     |
| Conferences                            | -                          | -                          | 150                       | 150                     |
| Travel - Lodging                       | -                          | -                          | 309                       | 300                     |
| Vehicle Repair/Maintenance             | 92                         | 399                        | 1,000                     | 1,000                   |
| Equipment Repair Maintenance           | -                          | -                          | -                         | -                       |
| Cell Phone                             | 301                        | 300                        | 310                       | 310                     |
| Internet                               | -                          | 23                         | 25                        | 25                      |
| Supplies                               | 273                        | 284                        | 275                       | 300                     |
| Postage/Shipping                       | 11                         | 30                         | 52                        | 52                      |
| Gasoline for County Vehicles           | 1,308                      | 2,563                      | 2,000                     | 2,600                   |
| <b><i>TOTAL OPERATING EXPENSES</i></b> | <b>\$1,985</b>             | <b>\$3,699</b>             | <b>\$4,249</b>            | <b>\$4,865</b>          |
| Salary Expense, Full Time              | 58,292                     | 63,099                     | 69,100                    | 70,304                  |
| FICA ER                                | 4,405                      | 4,770                      | 5,286                     | 5,378                   |
| Allocated Benefits                     | 26,686                     | 28,536                     | 30,139                    | 29,061                  |
| <b><i>TOTAL OPERATING BUDGET</i></b>   | <b>\$91,368</b>            | <b>\$100,104</b>           | <b>\$108,774</b>          | <b>\$109,608</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 2024***

- Continued implementation of new civil case management software program in 2022 and additional modules including integration with the Sheriff's Department, online dockets, and e-filing in 2024.
- 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.

## 2024 ADAMS COUNTY BUDGET

Prothonotary (continued)

### *Departmental Goals*

- Accept, docket, scan and process all filings for civil cases in a timely fashion.
- Collect filing fees in accordance with published fee schedule and state-mandated fees.
- Processing of Protection from Abuse Orders by the close of business on the day filed.
- Make records deemed accessible by the Courts available to the public.
- Certify and distribute Court Orders and Opinions to attorneys and parties involved in subject case.
- Timely and accurately report all funds collected and disbursed on monthly basis to County and State.
- 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                                                | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Projected |
|-------------------------------------------------|--------------------------------------------------------|-------------|-------------|-------------|----------------|
| <a href="#">Goal 1:</a><br>Efficient Government | Number of passports issued                             | 250         | 146         | 72          | 175            |
|                                                 | Revenue from Passports to County                       | \$8,750     | \$6,130     | \$2,880     | \$6,500        |
|                                                 | Custody Conciliation Fees collected                    | \$24,000    | \$23,616.66 | \$25,728    | \$25,000       |
|                                                 | Transcript Fees collected                              | \$3,000     | \$6,537.86  | \$8,300     | \$8,500        |
|                                                 | Process all legal documents within 24 hours of receipt | Yes         | Yes         | Yes         | Yes            |

### *Position Count*

|                    | 2021 Budget | 2022 Budget | 2023 Budget | 2024 Budget |
|--------------------|-------------|-------------|-------------|-------------|
| Budgeted Positions | 8           | 7           | 7           | 7           |

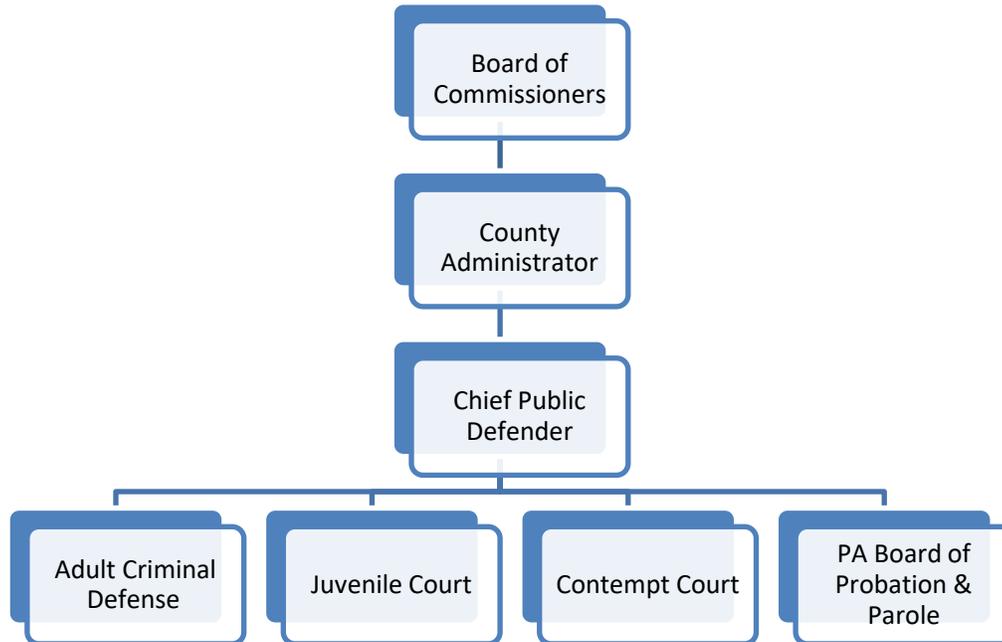
## 2024 ADAMS COUNTY BUDGET

Prothonotary (continued)

### Revenue & Expense Detail

| Account Description                    | 2021<br>Actuals<br>Audited | 2022<br>Actuals<br>Audited | 2023<br>Adopted<br>Budget | 2024<br>Final<br>Budget |
|----------------------------------------|----------------------------|----------------------------|---------------------------|-------------------------|
| <b><u>Revenues:</u></b>                |                            |                            |                           |                         |
| Charges for Services                   | 265,141                    | 266,194                    | 328,500                   | 280,000                 |
| Copy Revenue                           | 1,647                      | 1,298                      | 1,000                     | -                       |
| Offender Supervision Fee               | -                          | -                          | -                         | -                       |
| <b><i>TOTAL REVENUES</i></b>           | <b>\$266,788</b>           | <b>\$267,492</b>           | <b>\$329,500</b>          | <b>\$280,000</b>        |
| <b><u>Expenses:</u></b>                |                            |                            |                           |                         |
| Professional Services                  | 1,257                      | 10,372                     | 6,090                     | 1,090                   |
| Legal Fees                             | 2,000                      | 2,000                      | 2,000                     | 2,000                   |
| Advertising                            | 133                        | 253                        | 300                       | 300                     |
| Dues/Memberships                       | 625                        | 625                        | 625                       | 625                     |
| Contracted Services                    | 3,436                      | 3,794                      | 30,071                    | 26,313                  |
| Conferences                            | 375                        | 375                        | 425                       | 425                     |
| Travel - Mileage                       | 76                         | 263                        | 300                       | 100                     |
| Travel - Meals                         | -                          | -                          | -                         | -                       |
| Travel - Other                         | -                          | 12                         | 120                       | 100                     |
| Travel - Lodging                       | 586                        | 406                        | 940                       | 600                     |
| Property Repair/Maintenance            | 565                        | -                          | -                         | -                       |
| Building Repair/Maintenance            | -                          | 164                        | 4,500                     | -                       |
| Equipment Repair/Maintenance           | 337                        | -                          | 300                       | 300                     |
| Telephone                              | 27                         | 841                        | 826                       | 826                     |
| Cell Phone                             | 339                        | 506                        | 480                       | 480                     |
| Internet                               | -                          | 237                        | 253                       | 253                     |
| Supplies                               | 5,062                      | 4,036                      | 5,000                     | 6,000                   |
| Postage/Shipping                       | 2,880                      | 3,633                      | 4,800                     | 4,300                   |
| Minor Equipment                        | 3,180                      | 829                        | 3,500                     | 3,600                   |
| <b><i>TOTAL OPERATING EXPENSES</i></b> | <b>\$20,878</b>            | <b>\$28,346</b>            | <b>\$60,530</b>           | <b>\$47,312</b>         |
| Salaries                               | 249,971                    | 269,056                    | 297,009                   | 301,466                 |
| FICA ER                                | 18,108                     | 19,816                     | 22,721                    | 23,062                  |
| Allocated Benefits                     | 147,566                    | 138,481                    | 137,731                   | 144,208                 |
| <b><i>TOTAL OPERATING BUDGET</i></b>   | <b>\$436,523</b>           | <b>\$455,699</b>           | <b>\$517,991</b>          | <b>\$516,048</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 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. We plan to hire a part-time criminal investigator in 2024.

## 2024 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                                                                                                                                           | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Projected |
|---------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|-------------|-------------|-------------|----------------|
| <a href="#">Goal 3:</a><br>Criminal Justice | Timely file 100% of briefs at trial and appellate level                                                                                           | 100%        | 100%        | 99%         | 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%         | 99%         | 100%           |
|                                             | Within three weeks of plea day, contact (by letter, phone, or in-person meeting) any out-of-prison clients and document file concerning contact   | 98%         | 98%         | 99%         | 100%           |

### *Position Count*

|                    | 2021 Budget | 2022 Budget | 2023 Budget | 2024 Budget |
|--------------------|-------------|-------------|-------------|-------------|
| Budgeted Positions | 8           | 8           | 8           | 8           |

## 2024 ADAMS COUNTY BUDGET

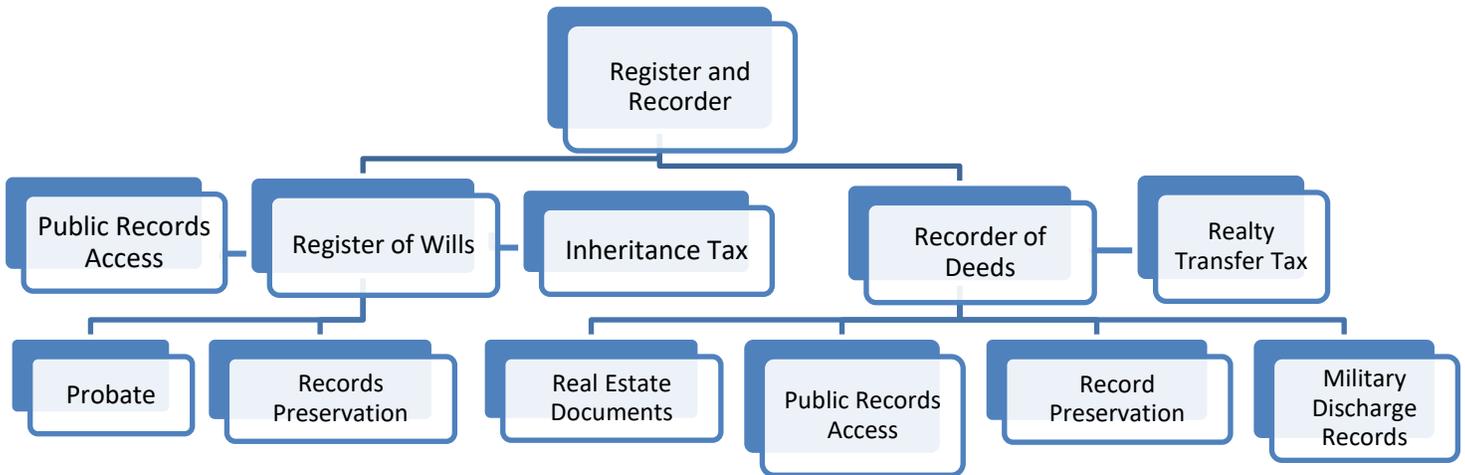
Public Defender (continued)

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

| Account Description                    | 2021<br>Actuals<br>Audited | 2022<br>Actuals<br>Audited | 2023<br>Adopted<br>Budget | 2024<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                  | 22,069                     | 26,476                     | 25,000                    | 25,000                  |
| Legal Fees                             | 74,312                     | 77,821                     | 58,000                    | 58,000                  |
| Advertising                            | 153                        | 750                        | 300                       | 300                     |
| Dues/Memberships                       | 3,402                      | 3,510                      | 3,776                     | 4,125                   |
| Contracted Services                    | 5,270                      | 6,155                      | 7,923                     | 11,073                  |
| Training                               | 1,749                      | 2,610                      | 4,000                     | 3,000                   |
| Conferences                            | -                          | 375                        | -                         | -                       |
| Travel - Mileage                       | 1,626                      | 1,869                      | 1,700                     | 1,700                   |
| Travel - Meals                         | -                          | -                          | -                         | -                       |
| Travel - Other                         | -                          | 15                         | -                         | 25                      |
| Travel - Lodging                       | -                          | -                          | 200                       | -                       |
| Telephone                              | 563                        | 1,182                      | 919                       | 919                     |
| Cell Phone                             | -                          | 2,038                      | -                         | 2,880                   |
| Television                             | -                          | -                          | -                         | -                       |
| Internet                               | 77                         | 124                        | 133                       | 133                     |
| Supplies                               | 1,665                      | 1,833                      | 2,740                     | 2,969                   |
| Publications Subscriptions             | 18,898                     | 17,716                     | 17,000                    | 17,000                  |
| Postage/Shipping                       | 2,464                      | 1,927                      | 1,800                     | 1,800                   |
| Minor Equipment                        | 668                        | 1,375                      | 5,900                     | 4,500                   |
| <b><i>TOTAL OPERATING EXPENSES</i></b> | <b>\$132,916</b>           | <b>\$145,776</b>           | <b>\$132,270</b>          | <b>\$133,424</b>        |
| Salaries                               | 422,648                    | 419,354                    | 441,620                   | 461,823                 |
| FICA ER                                | 31,171                     | 31,045                     | 33,784                    | 35,330                  |
| Allocated Benefits                     | 177,933                    | 194,557                    | 195,931                   | 176,469                 |
| <b><i>TOTAL OPERATING BUDGET</i></b>   | <b>\$764,668</b>           | <b>\$790,732</b>           | <b>\$803,605</b>          | <b>\$807,046</b>        |

# 2024 ADAMS COUNTY BUDGET

## REGISTER & RECORDER



### ***Mission Statement***

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

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

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

### ***Budget Narrative***

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

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

## 2024 ADAMS COUNTY BUDGET

Register & Recorder (continued)

### ***Departmental Goals***

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

### ***Performance Measures***

| Strategic Goal(s)                                      | Measure                           | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Projected |
|--------------------------------------------------------|-----------------------------------|-------------|-------------|-------------|----------------|
| <a href="#"><u>Goal 1:</u></a><br>Efficient Government | Number of deeds recorded          | 3,498       | 3,242       | 2,667       | 2,900          |
|                                                        | Mortgages recorded                | 5,606       | 4,178       | 2,927       | 3,100          |
|                                                        | Subdivisions recorded             | 143         | 93          | 107         | 110            |
|                                                        | Other Documents Recorded          | 12,641      | 6,856       | 5,353       | 5,400          |
|                                                        | Number of estates probated        | 443         | 465         | 435         | 440            |
|                                                        | Other Probate Documents Processed | 212         | 140         | 181         | 185            |

### ***Position Count***

|                    | 2021 Budget | 2022 Budget | 2023 Budget | 2024 Budget |
|--------------------|-------------|-------------|-------------|-------------|
| Budgeted Positions | 6           | 8           | 8           | 8           |

2024 ADAMS COUNTY BUDGET

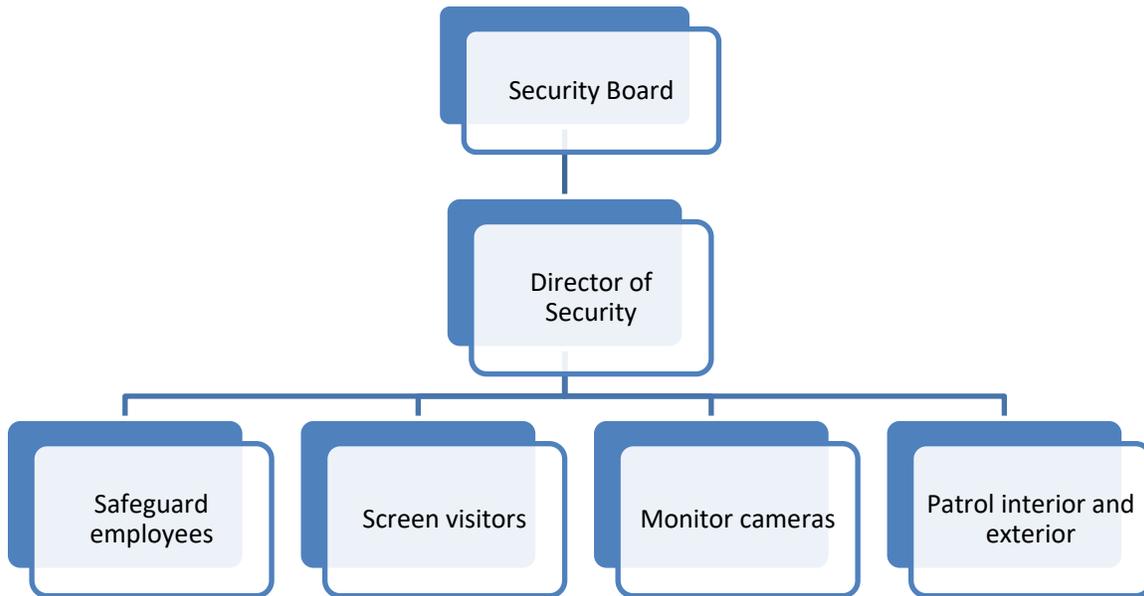
Register & Recorder (continued)

***Revenue & Expense Detail***

| Account Description                    | 2021<br>Actuals<br>Audited | 2022<br>Actuals<br>Audited | 2023<br>Adopted<br>Budget | 2024<br>Final<br>Budget |
|----------------------------------------|----------------------------|----------------------------|---------------------------|-------------------------|
| <b><i>Revenues:</i></b>                |                            |                            |                           |                         |
| Charges for Services                   | 938,001                    | 872,238                    | 900,000                   | 900,000                 |
| <b><i>TOTAL REVENUES</i></b>           | <b><i>\$938,001</i></b>    | <b><i>\$872,238</i></b>    | <b><i>\$900,000</i></b>   | <b><i>\$900,000</i></b> |
| <b><i>Expenses:</i></b>                |                            |                            |                           |                         |
| Professional Services                  | -                          | -                          | 100                       | 100                     |
| Legal Fees                             | 5,000                      | 5,000                      | 5,200                     | 5,000                   |
| Dues/Memberships                       | 1,250                      | 1,250                      | 1,250                     | 1,250                   |
| Contracted Services                    | 16,049                     | 16,459                     | 20,113                    | 18,441                  |
| SBITA                                  | -                          | -                          | -                         | 1,920                   |
| Training                               | -                          | -                          | 500                       | 250                     |
| Conferences                            | 800                        | 750                        | 3,000                     | 2,750                   |
| Travel - Mileage                       | 413                        | 310                        | 550                       | 500                     |
| Travel - Meals                         | -                          | 35                         | 60                        | 60                      |
| Travel - Other                         | 27                         | 22                         | 50                        | 50                      |
| Travel - Lodging                       | 1,273                      | 1,062                      | 4,020                     | 3,770                   |
| Building Repair/Maintenance            | 13,847                     | 309                        | -                         | -                       |
| Telephone                              | 175                        | 985                        | 919                       | 919                     |
| Cell Phone                             | 42                         | 169                        | 480                       | 480                     |
| Internet                               | -                          | 280                        | 299                       | 299                     |
| Supplies                               | 2,581                      | 1,842                      | 4,640                     | 3,640                   |
| Postage/Shipping                       | 957                        | 976                        | 1,100                     | 1,100                   |
| Minor Equipment                        | 5,903                      | -                          | 850                       | -                       |
| <b><i>TOTAL OPERATING EXPENSES</i></b> | <b><i>\$48,317</i></b>     | <b><i>\$29,449</i></b>     | <b><i>\$43,131</i></b>    | <b><i>\$40,529</i></b>  |
| Salaries                               | 278,883                    | 276,322                    | 297,358                   | 287,412                 |
| FICA ER                                | 20,625                     | 20,557                     | 22,748                    | 21,988                  |
| Allocated Benefits                     | 159,373                    | 161,509                    | 155,858                   | 125,666                 |
| <b><i>TOTAL OPERATING BUDGET</i></b>   | <b><i>\$507,198</i></b>    | <b><i>\$487,837</i></b>    | <b><i>\$519,095</i></b>   | <b><i>\$475,595</i></b> |

# 2024 ADAMS COUNTY BUDGET

## SECURITY



### ***Mission Statement***

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

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

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

### ***Budget Narrative***

In the last twelve (12) months, 88,849 individuals were processed through the Courthouse and Human Services Building security checkpoints. Officers detained 1,780 prohibited items, including 17 handguns belonging to individuals prohibited from carrying them onto county property. There were 91 requests for Security assistance by various county offices.

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

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

# 2024 ADAMS COUNTY BUDGET

Security (continued)

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, removing some analog systems and improving the picture quality.

Introducing a portable ballistic shield to our security posture, ongoing upgrades to older security cameras, and continuing 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                                                     | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Projected |
|----------------------------------------------------------|-------------------------------------------------------------|-------------|-------------|-------------|----------------|
| <a href="#"><u>Goal 4:</u></a><br>Emergency Preparedness | Number of individuals processed through security            | 66,962      | 85,119      | 86,598      | 88,000         |
|                                                          | Number of prohibited items confiscated from the public      | 2,627       | 1,883       | 1,579       | 1,600          |
|                                                          | Handguns confiscated from individuals not licensed to carry | 315         | 72          | 10          | 25             |

### ***Position Count***

|                    | 2021 Budget | 2022 Budget | 2023 Budget | 2024 Budget |
|--------------------|-------------|-------------|-------------|-------------|
| Budgeted Positions | 11          | 12          | 12          | 13          |

2024 ADAMS COUNTY BUDGET

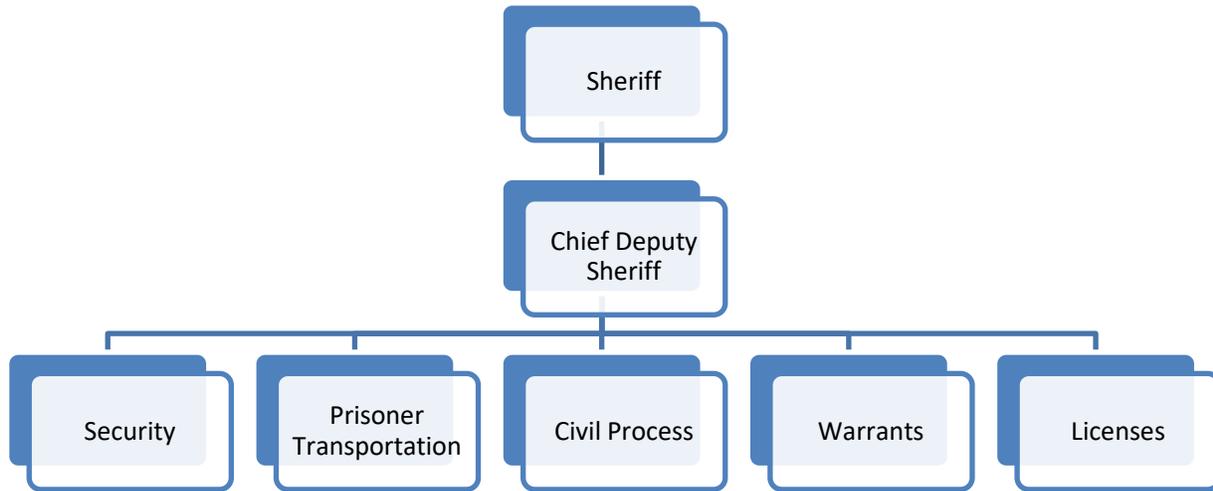
Security (continued)

***Revenue & Expense Detail***

| Account Description                    | 2021<br>Actuals<br>Audited | 2022<br>Actuals<br>Audited | 2023<br>Adopted<br>Budget | 2024<br>Final<br>Budget |
|----------------------------------------|----------------------------|----------------------------|---------------------------|-------------------------|
| <b><i>Revenues:</i></b>                |                            |                            |                           |                         |
| State Funding                          | -                          | -                          | -                         | -                       |
| Charges for Services                   | 40                         | 10                         | 50                        | 50                      |
| Miscellaneous                          | 4,477                      | -                          | -                         | -                       |
| <b><i>TOTAL REVENUES</i></b>           | <b>\$4,517</b>             | <b>\$10</b>                | <b>\$50</b>               | <b>\$50</b>             |
| <b><i>Expenses:</i></b>                |                            |                            |                           |                         |
| Professional Services                  | 60                         | 1,153                      | 945                       | 1,100                   |
| Technical Services                     | -                          | 1,029                      | -                         | -                       |
| Advertising                            | -                          | -                          | -                         | -                       |
| Dues/Memberships                       | 165                        | 150                        | 195                       | 150                     |
| Application Filing Fee                 | 800                        | 800                        | 800                       | 800                     |
| Contracted Services                    | 16,213                     | 10,842                     | 21,278                    | 22,177                  |
| Training                               | 95                         | -                          | 610                       | 1,050                   |
| Conferences                            | -                          | -                          | -                         | -                       |
| Travel - Mileage                       | -                          | -                          | 150                       | 75                      |
| Travel - Meals                         | -                          | -                          | 50                        | 50                      |
| Travel - Other                         | -                          | -                          | 50                        | 50                      |
| Building Repair/Maintenance            | 5,935                      | 419                        | 900                       | 500                     |
| Equipment Repair Maintenance           | 703                        | 2,075                      | 1,750                     | 1,950                   |
| Telephone                              | 11                         | 377                        | 396                       | 405                     |
| Cell Phone                             | 965                        | 1,013                      | 900                       | 1,000                   |
| Electric                               | 280                        | 251                        | 300                       | 300                     |
| Fuel Oil/Natural Gas                   | 117                        | 129                        | 135                       | 135                     |
| Water/Sewer                            | 24                         | 28                         | 50                        | 50                      |
| Disposal of Waste                      | 28                         | 31                         | 30                        | 30                      |
| Internet                               | -                          | 58                         | 62                        | 70                      |
| Supplies                               | 2,617                      | 4,713                      | 4,250                     | 4,550                   |
| Postage/Shipping                       | -                          | -                          | 35                        | 35                      |
| Uniforms/Accessories                   | 4,006                      | 2,317                      | 3,300                     | 7,500                   |
| Minor Equipment                        | 2,984                      | 10,239                     | 8,003                     | 6,405                   |
| <b><i>TOTAL OPERATING EXPENSES</i></b> | <b>\$35,003</b>            | <b>\$35,624</b>            | <b>\$44,189</b>           | <b>\$48,382</b>         |
| Salaries                               | 325,506                    | 359,594                    | 396,868                   | 421,605                 |
| FICA ER                                | 26,323                     | 26,533                     | 30,360                    | 32,252                  |
| Allocated Benefits                     | 133,297                    | 130,879                    | 142,339                   | 102,565                 |
| <b><i>TOTAL OPERATING BUDGET</i></b>   | <b>\$520,129</b>           | <b>\$552,630</b>           | <b>\$613,756</b>          | <b>\$604,804</b>        |

# 2024 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.

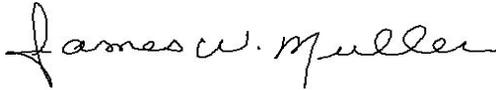
We will serve with integrity and distinction, whether providing security for court proceedings, serving warrants and civil process, conducting prisoner transports, providing community service, or fulfilling other law enforcement duties required or requested under law and statute.

### ***Budget Narrative***

In 2023, 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-2024 Budget Request will go toward the completion of the various tasks and duties of the Sheriff's Office. The following data show projected and actual accomplishments this year and 2024 goals:

- Projected year end warrants served – 1,484
- License to Carry Permits (year to date- July 2022) 2,691 - Projected year end 4,068
- PFA's served year to date - 135
- Out of county prisoner transports and all other transports other than inmate transports from Adams County Adult Correctional Center and Returns – 125 with a year-end projection of 249.
- The Sheriff's Office so far this year has used SGI-Avalon for long distance out of state inmate transports.
- Civil / Real Estate / Personal Property / Subpoenas – year to date 603
- 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.
- The ACSO is currently working with Lexipol in developing a new policy and procedure manual.
- One deputy was trained and certified as the Sheriff's Office defensive tactics instructor.



James W. Muller  
Sheriff

***Departmental Goals***

- Merge two vacant deputy sheriff part time positions into one full time position.
- Certify and re-certify several instructors in firearms, Taser, Stun-Tronics cuff, and Baton.
- Implement a department defensive tactics program.
- Continue to provide education and training to the public upon request.
- Set up and implement a new fingerprint system for criminal justice purposes, identification, and service to the public.
- Implement and train deputies in Project Life Saver (program for tracking and locating lost and missing special needs persons at risk).
- Contracted with “Accurint for Law Enforcement” – a comprehensive data base of public records for identification of people and other useful information.

2024 ADAMS COUNTY BUDGET

Sheriff (continued)

*Performance Measures*

| Strategic Goal(s)                                 | Measure                                               | 2021 Actual | 2022 Actual | 2023 Actual                | 2024 Projected |
|---------------------------------------------------|-------------------------------------------------------|-------------|-------------|----------------------------|----------------|
| <a href="#">Goal 4:</a><br>Emergency Preparedness | Number of licenses to carry concealed requests closed | 3,953       | 5,631       | 4,468                      | 4,000          |
| <a href="#">Goal 1:</a><br>Efficient Government   | Number of closed real estate sales                    | 53          | 66          | 81                         | 70             |
| <a href="#">Goal 3:</a><br>Criminal Justice       | Number of subpoenas closed                            | 412         | 469         | 422                        | 400            |
|                                                   | Warrants served                                       | 895         | 1,290       | 1,291                      | 1,000          |
|                                                   | Number of inmates transported for court appearances   | 325         | 315         | OFC/OFS – 247<br>ACP – 190 | 350            |
|                                                   | Civil Actions Closed                                  | 782         | 687         | 752                        | 700            |
|                                                   | Personal Property Closed                              | 95          | 88          | 78                         | 80             |
|                                                   | Protection from Abuse Closed                          | 225         | 304         | 289                        | 250            |
|                                                   | Indirect Criminal Contempt Closed                     | 23          | 38          | 30                         | 25             |

*Position Count*

|                    | 2021 Budget | 2022 Budget | 2023 Budget | 2024 Budget |
|--------------------|-------------|-------------|-------------|-------------|
| Budgeted Positions | 20          | 21          | 21          | 20          |

2024 ADAMS COUNTY BUDGET

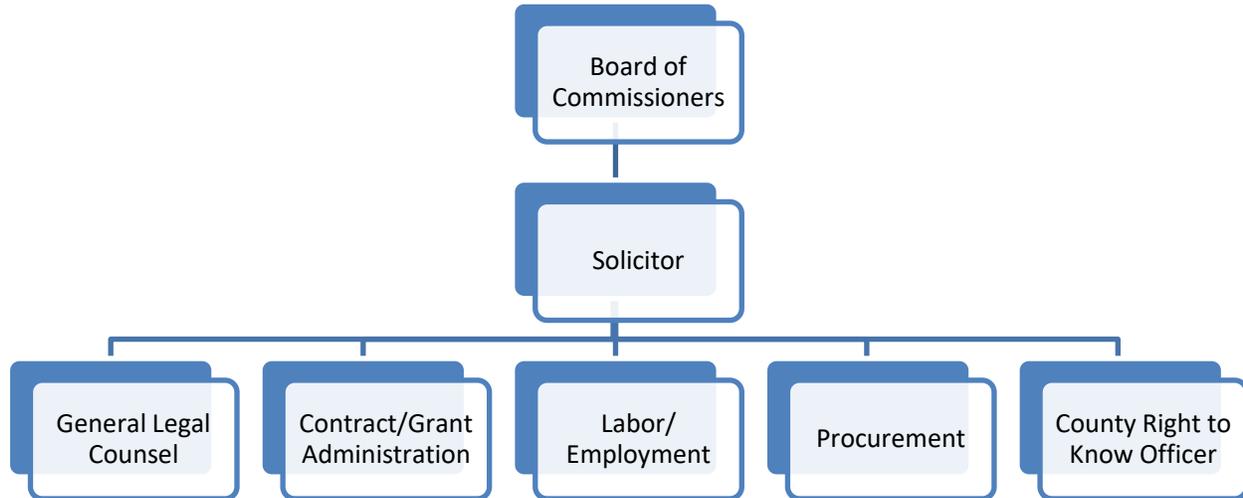
Sheriff (continued)

**Revenue & Expense Detail**

| Account Description             | 2021<br>Actuals<br>Audited | 2022<br>Actuals<br>Audited | 2023<br>Adopted<br>Budget | 2024<br>Final<br>Budget |
|---------------------------------|----------------------------|----------------------------|---------------------------|-------------------------|
| <b><u>Revenues:</u></b>         |                            |                            |                           |                         |
| Charges for Services            | 116,370                    | 123,186                    | 150,000                   | 150,000                 |
| MDJ Warrant Revenue             | 2,186                      | 1,410                      | 2,500                     | 2,500                   |
| DUI Checkpoint Reimbursement    | -                          | -                          | -                         | -                       |
| License-Precious Metals         | 100                        | 100                        | 100                       | -                       |
| Permits-Guns                    | 82,158                     | 106,023                    | 74,000                    | 100                     |
| Miscellaneous                   | 9,417                      | -                          | -                         | 90,000                  |
| <b>TOTAL REVENUES</b>           | <b>\$210,231</b>           | <b>\$230,719</b>           | <b>\$226,600</b>          | <b>\$242,600</b>        |
| <b><u>Expenses:</u></b>         |                            |                            |                           |                         |
| Professional Services           | 67,288                     | 110,877                    | 79,900                    | 85,150                  |
| Legal Fees                      | 1,146                      | 1,408                      | 1,000                     | 1,500                   |
| Advertising                     | 9,102                      | -                          | -                         | -                       |
| Dues/Memberships                | 1,403                      | 2,054                      | 2,055                     | 2,100                   |
| Contracted Services             | 67,782                     | 104,706                    | 105,838                   | 95,748                  |
| Training                        | 713                        | 85                         | 2,450                     | 2,450                   |
| Conferences                     | 100                        | 399                        | 3,320                     | 1,000                   |
| Travel - Mileage                | 404                        | 401                        | 250                       | 500                     |
| Travel - Meals                  | 403                        | 743                        | 500                       | 700                     |
| Travel - Other                  | 367                        | 832                        | 450                       | 800                     |
| Travel - Lodging                | 108                        | 317                        | 250                       | 250                     |
| Building Repair Maintenance     | 1,571                      | 130                        | -                         | -                       |
| Vehicle Repair/Maintenance      | 38,066                     | 6,257                      | 10,000                    | 10,000                  |
| Equipment Repair/Maintenance    | -                          | -                          | -                         | -                       |
| Telephone                       | 619                        | 2,355                      | 2,145                     | 2,145                   |
| Cell Phone                      | 7,951                      | 8,281                      | 8,500                     | 8,000                   |
| Internet                        | 3,185                      | 3,380                      | 3,533                     | 3,533                   |
| Supplies                        | 9,909                      | 7,665                      | 19,784                    | 24,541                  |
| Publications Subscriptions      | -                          | 853                        | 600                       | 300                     |
| Postage/Shipping                | 3,737                      | 3,567                      | 3,700                     | 3,700                   |
| Gasoline for County Vehicles    | 11,730                     | 17,563                     | 21,000                    | 21,000                  |
| Uniforms/Accessories            | 15,011                     | 13,214                     | 15,000                    | 22,750                  |
| Minor Equipment                 | 17,914                     | 6,091                      | 10,580                    | 21,247                  |
| <b>TOTAL OPERATING EXPENSES</b> | <b>\$258,509</b>           | <b>\$291,178</b>           | <b>\$290,855</b>          | <b>\$307,414</b>        |
| Salaries                        | 871,191                    | 936,004                    | 973,935                   | 1,028,675               |
| FICA ER                         | 63,321                     | 68,272                     | 74,505                    | 81,889                  |
| Allocated Benefits              | 439,305                    | 541,476                    | 503,341                   | 498,287                 |
| <b>TOTAL OPERATING BUDGET</b>   | <b>\$1,632,326</b>         | <b>\$1,836,930</b>         | <b>\$1,842,636</b>        | <b>\$1,916,265</b>      |

# 2024 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 and cyber-security issues; and
- Insurance coverage and risk management issues.

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

## ***Vision***

The vision for this office for the four (4) year period including 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 this (4) year time period.

## ***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 2023, the Solicitor's Office will be representing the Board of Assessment Appeals in approximately 15-20 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 8 appeals from 2022 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'

# 2024 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 cyber-security, data retention/destruction issues, and to better support technology-driven departments.

### ***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                                                   | 2021 Actual | 2022 Actual | 2023 Actual | 2024 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***

|                    | 2021 Budget | 2022 Budget | 2023 Budget | 2024 Budget |
|--------------------|-------------|-------------|-------------|-------------|
| Budgeted Positions | 4           | 4           | 3           | 4           |

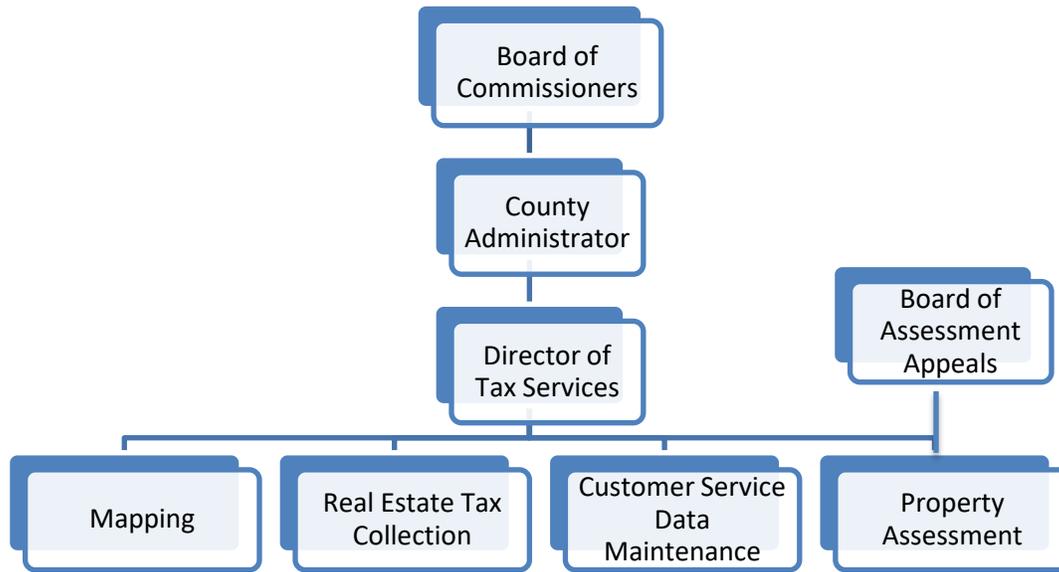
2024 ADAMS COUNTY BUDGET

Solicitor (continued)

***Revenue & Expense Detail***

| Account Description                    | 2021<br>Actuals<br>Audited | 2022<br>Actuals<br>Audited | 2023<br>Adopted<br>Budget | 2024<br>Final<br>Budget |
|----------------------------------------|----------------------------|----------------------------|---------------------------|-------------------------|
| <b><i>Revenues:</i></b>                |                            |                            |                           |                         |
| Open Records Fees                      | 140                        | -                          | 140                       | 140                     |
| <b><i>TOTAL REVENUES</i></b>           | <b>\$140</b>               | <b>\$-</b>                 | <b>\$140</b>              | <b>\$-</b>              |
| <b><i>Expenses:</i></b>                |                            |                            |                           |                         |
| Professional Services                  | 1,093                      | -                          | -                         | -                       |
| Legal Fees                             | 4,412                      | 1,092                      | 20,000                    | 10,000                  |
| Advertising                            | 600                        | -                          | 600                       | 600                     |
| Dues/Memberships                       | 1,155                      | 2,024                      | 4,300                     | 4,300                   |
| Application Filing Fee                 | -                          | 140                        | -                         | -                       |
| Contracted Services                    | 1,908                      | 2,567                      | 5,108                     | 3,306                   |
| Training                               | 1,811                      | 554                        | 5,000                     | 3,000                   |
| Conferences                            | 660                        | 1,255                      | 1,700                     | 1,700                   |
| Travel - Mileage                       | -                          | 127                        | 550                       | 550                     |
| Travel - Meals                         | -                          | 13                         | 200                       | 200                     |
| Travel - Other                         | -                          | 50                         | 100                       | 100                     |
| Travel - Lodging                       | -                          | 393                        | 1,700                     | 1,700                   |
| Building Repair/Maintenance            | -                          | -                          | -                         | -                       |
| Telephone                              | 99                         | 608                        | 551                       | 600                     |
| Cell Phone                             | 768                        | 1,495                      | 1,440                     | 1,440                   |
| Internet                               | 216                        | 688                        | 722                       | 722                     |
| Supplies                               | 927                        | 1,114                      | 2,605                     | 3,095                   |
| Publications Subscriptions             | 3,811                      | 4,329                      | 4,280                     | 4,500                   |
| Postage/Shipping                       | 59                         | 68                         | 350                       | 300                     |
| Minor Equipment                        | 710                        | 821                        | 1,594                     | 4,500                   |
| <b><i>TOTAL OPERATING EXPENSES</i></b> | <b>\$18,229</b>            | <b>\$17,338</b>            | <b>\$50,800</b>           | <b>\$40,343</b>         |
| Salaries                               | 253,096                    | 276,269                    | 290,924                   | 346,131                 |
| FICA ER                                | 18,839                     | 20,539                     | 22,256                    | 26,480                  |
| Allocated Benefits                     | 82,784                     | 102,425                    | 103,944                   | 116,371                 |
| <b><i>TOTAL OPERATING BUDGET</i></b>   | <b>\$372,948</b>           | <b>\$416,571</b>           | <b>\$467,924</b>          | <b>\$529,325</b>        |

## TAX SERVICES



### ***Mission Statement***

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

### ***Budget Narrative***

During 2023, 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 2024, 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, recent restructuring of some staff positions resulted 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. A move

# 2024 ADAMS COUNTY BUDGET

Tax Services (Continued)

to online tax sales may be on the horizon as well. 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 2024, it appears that the residential and commercial real estate development continues on a positive track. While the County may see some increased development in the short term, we will look to review certain areas, such as exempt properties and Clean and Green enrollments, to ensure that all properties are properly taxed. We will also continue to use new technology to assist in identifying parcels, whose owners may have not complied with mandated law requirements in regard to notifying the County of property improvements, to update those building records for proper taxation.

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

Staffing needs for 2024 will be identify ongoing continuing education opportunities for our current Certified Pennsylvania Evaluators, who, during 2024, will be starting a new certification renewal cycle. Furthermore, we remain flexible to rebuild and train staff in general, and to look into continued department restructuring, if required, due to retirements and staff turnover. Finally, all staff will be aware and asked to identify areas in which the Tax Services Department can increase efficiency and safety to keep costs down to all taxpayers as we work to administer legally mandated programs.

### ***Departmental Goals***

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

### ***Performance Measures***

| Strategic Goal(s)                                      | Measure                                   | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Projected |
|--------------------------------------------------------|-------------------------------------------|-------------|-------------|-------------|----------------|
| <a href="#"><u>Goal 1:</u></a><br>Efficient Government | New single-family building permits issued | 439         | 394         | 338         | 400            |
|                                                        | Number of parcels                         | 44,467      | 44,734      | 44,978      | 45,185         |
|                                                        | Appeals Processed                         | 84          | 95          | 79          | 100            |

2024 ADAMS COUNTY BUDGET

Tax Services (Continued)

**Position Count**

|                    | 2021 Budget | 2022 Budget | 2023 Budget | 2024 Budget |
|--------------------|-------------|-------------|-------------|-------------|
| Budgeted Positions | 53          | 49          | 48          | 47          |

**Revenue & Expense Detail**

| Account Description            | 2021<br>Actuals<br>Audited | 2022<br>Actuals<br>Audited | 2023<br>Adopted<br>Budget | 2024<br>Final<br>Budget |
|--------------------------------|----------------------------|----------------------------|---------------------------|-------------------------|
| <b>Revenues:</b>               |                            |                            |                           |                         |
| Real Estate Taxes-CY           | 38,956,694                 | 42,015,354                 | 43,000,000                | 44,000,000              |
| Real Estate Taxes –PY          | 1,117,016                  | 1,020,138                  | 975,000                   | 990,000                 |
| RE Taxes-Clean/Green RB        | 98,882                     | 98,104                     | 100,000                   | 130,000                 |
| PILT-Local                     | 60,000                     | 60,000                     | 60,000                    | 60,000                  |
| Per Capita Taxes-CY            | 328,907                    | 324,588                    | 333,300                   | 330,000                 |
| PILT-Federal Land              | 24,938                     | 19,639                     | 20,000                    | 25,000                  |
| State Funding                  | -                          | -                          | -                         | 350                     |
| PILT-State Game Lands          | 2,344                      | 2,344                      | 2,344                     | 2,344                   |
| PILT-Public Utility Realty Tax | 41,083                     | 41,873                     | 40,000                    | 41,000                  |
| PILT-State Forest Reserves     | 49,732                     | 49,732                     | 50,000                    | 50,000                  |
| Charges for Services           | 575,458                    | 557,273                    | 600,000                   | 550,000                 |
| Copy Revenue                   | 15,149                     | 162                        | 150                       | 150                     |
| Admin Fees                     | 6,592                      | 50                         | 1,200                     | 1,500                   |
| Application Fees               | -                          | 6,092                      | 5,402                     | 4,500                   |
| Interest Income                | 4,052                      | 2,649                      | 3,800                     | 3,000                   |
| Permits-Building               | 14,620                     | 18,530                     | 20,800                    | 10,000                  |
| Excess Proceeds of Tax Sale    | 496                        | 8,390                      | 4,822                     | 1,135                   |
| <b>TOTAL REVENUES</b>          | <b>\$41,295,963</b>        | <b>\$44,224,918</b>        | <b>\$45,216,818</b>       | <b>\$46,198,979</b>     |

2024 ADAMS COUNTY BUDGET

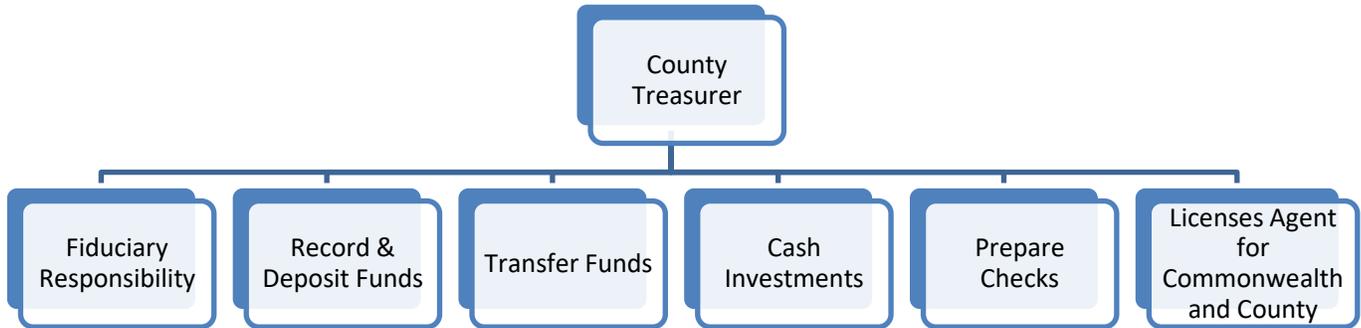
Tax Services (Continued)

***Revenue & Expense Detail***

| Account Description                    | 2021<br>Actuals<br>Audited | 2022<br>Actuals<br>Audited | 2023<br>Adopted<br>Budget | 2024<br>Final<br>Budget   |
|----------------------------------------|----------------------------|----------------------------|---------------------------|---------------------------|
| <b><i>Expenses:</i></b>                |                            |                            |                           |                           |
| Professional Services                  | 39,082                     | 33,550                     | 45,800                    | 47,700                    |
| Legal Fees                             | 6,503                      | 6,232                      | 8,000                     | 8,000                     |
| Advertising                            | 9,893                      | 9,923                      | 11,000                    | 12,500                    |
| Dues/Memberships                       | 11,760                     | 1,530                      | 9,102                     | 8,057                     |
| Application Filing Fee                 | 5,108                      | 5,655                      | 5,402                     | 4,500                     |
| Contracted Services                    | 114,363                    | 117,603                    | 118,658                   | 98,971                    |
| SBITA                                  | -                          | -                          | -                         | 38,995                    |
| Training                               | 50                         | 6,081                      | 3,600                     | 3,895                     |
| Conferences                            | 575                        | 600                        | 1,800                     | 1,800                     |
| Travel - Mileage                       | 187                        | 198                        | 500                       | 500                       |
| Travel - Meals                         | -                          | -                          | 250                       | 250                       |
| Travel - Other                         | -                          | 19                         | 100                       | 100                       |
| Travel - Lodging                       | -                          | -                          | 1,500                     | 1,200                     |
| Vehicle Repair/Maintenance             | 1,791                      | 3,338                      | 3,000                     | 3,000                     |
| Equipment Repair Maintenance           | -                          | -                          | -                         | -                         |
| Telephone                              | 735                        | 2,362                      | 1,835                     | 2,400                     |
| Cell Phone                             | 286                        | 1,490                      | 4,127                     | 5,351                     |
| Internet                               | -                          | 678                        | 404                       | 1,500                     |
| Insurance                              | -                          | 23,345                     | -                         | -                         |
| PILT-Distributions                     | 53,492                     | 48,658                     | 51,700                    | 50,835                    |
| Supplies                               | 11,696                     | 15,468                     | 10,202                    | 12,000                    |
| Publications Subscriptions             | 2,047                      | 12,770                     | 2,970                     | 3,275                     |
| Postage/Shipping                       | 87,513                     | 91,889                     | 95,000                    | 97,500                    |
| Gasoline for County Vehicles           | 3,992                      | 4,575                      | 4,600                     | 4,600                     |
| Minor Equipment                        | 349                        | 1,869                      | 3,572                     | 5,400                     |
| Bank Fees                              | -                          | -                          | -                         | 160                       |
| PY Tax Refunds                         | 7,321                      | 11,519                     | 24,500                    | 24,500                    |
| Library Tax                            | 1,146,650                  | 1,146,520                  | 1,146,530                 | 1,246,530                 |
| <b><i>TOTAL OPERATING EXPENSES</i></b> | <b><i>\$1,503,393</i></b>  | <b><i>\$1,545,872</i></b>  | <b><i>\$1,554,152</i></b> | <b><i>\$1,683,519</i></b> |
| Salaries                               | 934,298                    | 956,201                    | 1,033,100                 | 1,048,900                 |
| FICA ER                                | 69,644                     | 71,378                     | 79,032                    | 80,241                    |
| Allocated Benefits                     | 368,749                    | 398,318                    | 414,885                   | 413,892                   |
| <b><i>TOTAL OPERATING BUDGET</i></b>   | <b><i>\$2,876,084</i></b>  | <b><i>\$2,971,769</i></b>  | <b><i>\$3,081,169</i></b> | <b><i>\$3,226,552</i></b> |

# 2024 ADAMS COUNTY BUDGET

## TREASURER



### ***Mission Statement***

The mission of the Adams County Treasurer’s Office is to receive, invest, disburse, and safeguard all monies in the County. 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 2023 were inclusive to: offering more electronic payment options - continuing to navigate a more environmentally friendly record keeping system 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 in collaboration of representing the residents of Adams County in the best of manners.

# 2024 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                                      | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Projected |
|--------------------------------------------------------|----------------------------------------------|-------------|-------------|-------------|----------------|
| <a href="#"><u>Goal 1:</u></a><br>Efficient Government | Number of dog licenses issued                | 5,264       | 5,000       | 4,322       | 4,000          |
|                                                        | Number of fishing licenses issued            | 46          | 45          | 93          | 90             |
|                                                        | Number of hunting licenses issued            | 15,483      | 14,500      | 665         | 670            |
|                                                        | Number of Sportsman’s Firearm Permits issued | 10          | 10          | 9           | 10             |

**Note:** The decrease in the number of Hunting Licenses for 2023 is reflective to the 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***

|                    | 2021 Budget | 2022 Budget | 2023 Budget | 2024 Budget |
|--------------------|-------------|-------------|-------------|-------------|
| Budgeted Positions | 6           | 6           | 6           | 6           |

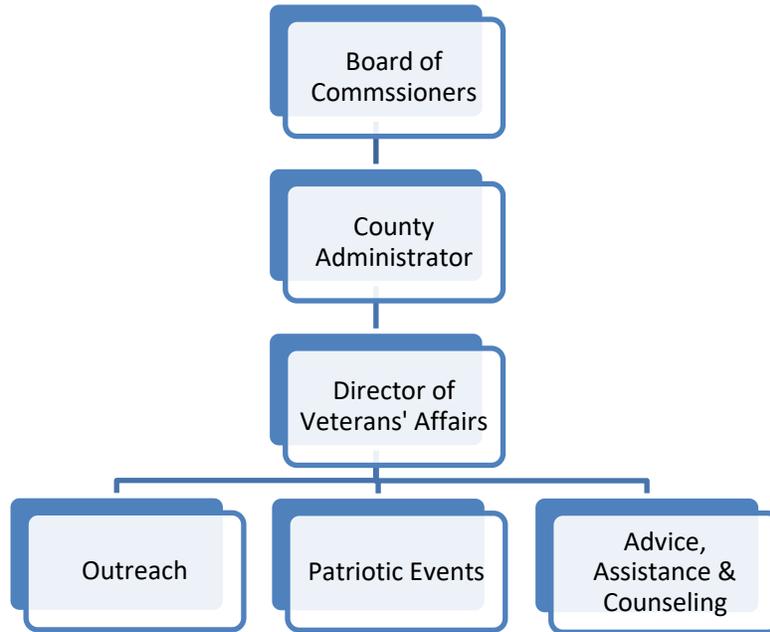
## 2024 ADAMS COUNTY BUDGET

Treasurer (continued)

### *Revenue & Expense Detail*

| Account Description                    | 2021<br>Actuals<br>Audited | 2022<br>Actuals<br>Audited | 2023<br>Adopted<br>Budget | 2024<br>Final<br>Budget |
|----------------------------------------|----------------------------|----------------------------|---------------------------|-------------------------|
| <b><i>Revenues:</i></b>                |                            |                            |                           |                         |
| Charges for Services                   | 8,099                      | 16,288                     | 12,000                    | 20,000                  |
| Interest Income                        | 152,924                    | 191,858                    | 160,000                   | 825,000                 |
| Net G/L Investments                    | -                          | -                          | -                         | -                       |
| License-Hunting                        | 15,491                     | 15,812                     | 15,000                    | 500                     |
| License-Fishing                        | 44                         | 67                         | 35                        | 70                      |
| License-Dog                            | 7,316                      | 7,467                      | 6,000                     | 6,500                   |
| License-Small Games                    | 17,720                     | 19,945                     | 16,500                    | 16,500                  |
| <b><i>TOTAL REVENUES</i></b>           | <b><i>\$201,594</i></b>    | <b><i>\$251,437</i></b>    | <b><i>\$209,535</i></b>   | <b><i>\$868,570</i></b> |
| <br>                                   |                            |                            |                           |                         |
| <b><i>Expenses:</i></b>                |                            |                            |                           |                         |
| Professional Services                  | 480                        | -                          | 800                       | 800                     |
| Legal Fees                             | -                          | -                          | 1,000                     | 1,000                   |
| Advertising                            | 306                        | -                          | -                         | -                       |
| Dues/Memberships                       | 625                        | 1,045                      | 925                       | 1,050                   |
| Contracted Services                    | 8,405                      | 5,255                      | 9,683                     | 8,060                   |
| Conferences                            | -                          | 1,700                      | 1,700                     | 2,200                   |
| Travel - Mileage                       | -                          | 331                        | 450                       | 450                     |
| Travel - Meals                         | -                          | -                          | -                         | -                       |
| Travel - Other                         | -                          | -                          | -                         | -                       |
| Telephone                              | 47                         | 588                        | 551                       | 560                     |
| Cell Phone                             | -                          | 815                        | 960                       | 1,011                   |
| Internet                               | -                          | 133                        | 142                       | 150                     |
| Supplies                               | 1,600                      | 2,212                      | 2,000                     | 2,845                   |
| Postage/Shipping                       | 4,383                      | 4,425                      | 5,000                     | 5,000                   |
| Gasoline for County Vehicle            | -                          | -                          | -                         | -                       |
| Minor Equipment                        | 2,884                      | 1,419                      | 2,450                     | 10,000                  |
| Bank Fees                              | 25                         | -                          | -                         | 720                     |
| <b><i>TOTAL OPERATING EXPENSES</i></b> | <b><i>\$18,755</i></b>     | <b><i>\$17,923</i></b>     | <b><i>\$25,661</i></b>    | <b><i>\$33,846</i></b>  |
| <br>                                   |                            |                            |                           |                         |
| Salaries                               | 181,285                    | 188,328                    | 193,488                   | 214,005                 |
| FICA ER                                | 13,000                     | 13,910                     | 14,801                    | 16,372                  |
| Allocated Benefits                     | 91,945                     | 102,107                    | 99,413                    | 100,071                 |
| <b><i>TOTAL OPERATING BUDGET</i></b>   | <b><i>\$304,985</i></b>    | <b><i>\$322,268</i></b>    | <b><i>\$333,363</i></b>   | <b><i>\$364,294</i></b> |

## VETERANS' AFFAIRS



### ***Mission Statement***

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

Our office is also responsible for keeping the burial records of all Veterans buried in Adams County. In addition, we oversee and direct the ordering, distribution, and placement of American flags on the graves of all County Veterans every Memorial Day. This involves the coordination and direction of over 30 organizations in placing over 9,000 flags in 90 cemeteries throughout the County.

Additionally, representation at community functions is provided to include, but not limited to: attending veterans service organization meetings and outreach to non-Veteran community service organizations. We are available to do presentations and question and answer sessions on all aspects of Veterans benefits to any group/organization that makes a request - at no charge to them.

### ***Budget Narrative***

This office continues to conduct Veterans outreach programs such as conducting program seminars at places such as, but not limited to, long term care facilities and Veteran's Service Organizations. We continue to share resources and referrals with 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

## 2024 ADAMS COUNTY BUDGET

Veterans Affairs (continued)

result of various application submissions, this office has been able to bring in substantial state and federal disability compensation and VA pension benefits to county Veterans and their families. We have also been successful in getting more Veterans enrolled in the VA Health Care System than any time in the past. This is in addition to other federal, state, and local benefits, both monetary and otherwise that are obtained for our Veterans and their families.

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

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

In consideration of the above duties, responsibilities, and obligations of the County Veterans Affairs Director, it is of the utmost importance that the budget, salary, benefits and staffing to efficiently operate this department are commensurate with same. This proposed 2024 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

## 2024 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                                                                     | 2021 Actual | 2022 Actual | 2023 Actual | 2024 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***

|                    | 2021 Budget | 2022 Budget | 2023 Budget | 2024 Budget |
|--------------------|-------------|-------------|-------------|-------------|
| Budgeted Positions | 2           | 2           | 2           | 3           |

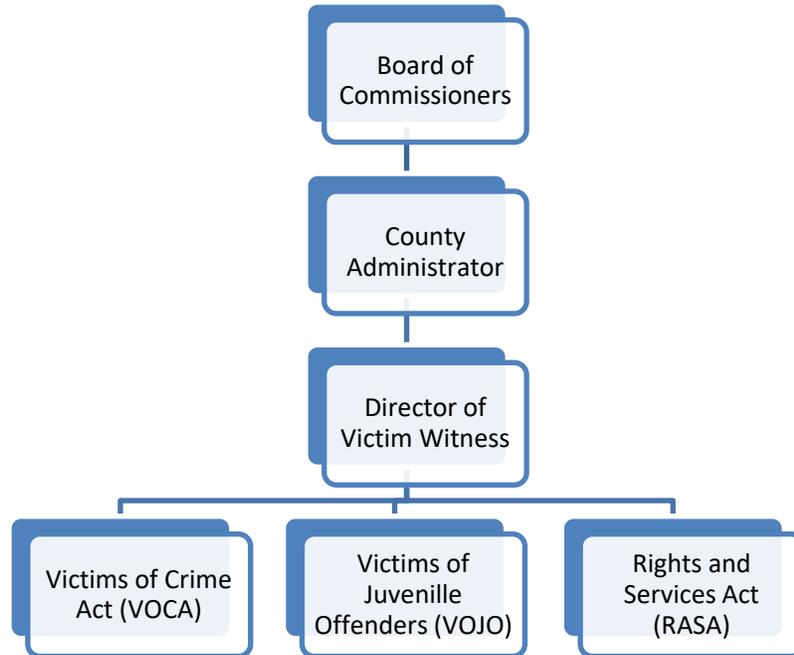
2024 ADAMS COUNTY BUDGET

Veterans Affairs (continued)

***Revenue & Expense Detail***

| Account Description                    | 2021<br>Actuals<br>Audited | 2022<br>Actuals<br>Audited | 2023<br>Adopted<br>Budget | 2024<br>Final<br>Budget |
|----------------------------------------|----------------------------|----------------------------|---------------------------|-------------------------|
| <b><i>Revenues:</i></b>                |                            |                            |                           |                         |
| Miscellaneous                          | 13                         | -                          | -                         | -                       |
| <b><i>TOTAL REVENUES</i></b>           | <b>\$ 13</b>               | <b>\$-</b>                 | <b>\$ -</b>               | <b>\$-</b>              |
| <b><i>Expenses:</i></b>                |                            |                            |                           |                         |
| Advertising                            | -                          | 621                        | 200                       | 1,500                   |
| Dues/Memberships                       | -                          | 310                        | 250                       | 500                     |
| Contracted Services                    | 1,137                      | 1,375                      | 1,386                     | 1,500                   |
| Training                               | -                          | -                          | 750                       | 750                     |
| Conferences                            | -                          | 300                        | 1,000                     | 1,500                   |
| Travel - Mileage                       | 81                         | 68                         | 750                       | 1,000                   |
| Travel - Meals                         | -                          | -                          | 150                       | 300                     |
| Travel - Other                         | 52                         | -                          | -                         | 75                      |
| Travel - Lodging                       | -                          | -                          | 750                       | 1,250                   |
| Telephone                              | 452                        | 329                        | 184                       | 600                     |
| Cell Phone                             | 508                        | 506                        | 480                       | 480                     |
| Internet                               | -                          | 43                         | 47                        | 81                      |
| Burial Exps/Marker Allow               | 7,800                      | 5,100                      | 12,500                    | 12,500                  |
| Supplies                               | 10,138                     | 16,638                     | 9,500                     | 14,213                  |
| Postage/Shipping                       | 135                        | 149                        | 200                       | 400                     |
| Minor Equipment                        | -                          | -                          | 850                       | 1,800                   |
| <b><i>TOTAL OPERATING EXPENSES</i></b> | <b>\$20,303</b>            | <b>\$25,439</b>            | <b>\$28,997</b>           | <b>\$38,449</b>         |
| Salaries                               | 105,746                    | 112,931                    | 119,029                   | 166,328                 |
| FICA ER                                | 7,941                      | 8,549                      | 9,106                     | 12,725                  |
| Allocated Benefits                     | 27,312                     | 21,601                     | 23,269                    | 38,391                  |
| <b><i>TOTAL OPERATING BUDGET</i></b>   | <b>\$161,302</b>           | <b>\$168,520</b>           | <b>\$180,401</b>          | <b>\$255,893</b>        |

## VICTIM WITNESS



### ***Mission Statement***

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

### ***Budget Narrative***

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

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

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

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

## 2024 ADAMS COUNTY BUDGET

Victim Witness (continued)

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

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

### ***Departmental Goals***

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

### ***Performance Measures***

| Strategic Goal(s)                                  | Measure                                              | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Projected |
|----------------------------------------------------|------------------------------------------------------|-------------|-------------|-------------|----------------|
| <a href="#"><u>Goal 3:</u></a><br>Criminal Justice | Number of new victim assistance cases                | 1,357       | 1,163       | 1,067       | 1,196          |
|                                                    | % of new cases that are related to domestic violence | 9.04%       | 15%         | 12.84%      | 13%            |
|                                                    | % of new cases that are related to theft             | 17.9%       | 20%         | 30.10%      | 23%            |
|                                                    | % of new cases that are related to abuse             | 9.5%        | 10%         | 14.43%      | 12%            |
|                                                    | % of new cases that are related to assault           | 13.30%      | 10%         | 25.21%      | 17%            |
|                                                    | % of new cases that are related to DUI               | 15.58%      | 15%         | 14.71%      | 15%            |
|                                                    | Escort victims to and from court                     | Yes         | Yes         | Yes         | Yes            |

### ***Position Count***

|                    | 2021 Budget | 2022 Budget | 2023 Budget | 2024 Budget |
|--------------------|-------------|-------------|-------------|-------------|
| Budgeted Positions | 6           | 6           | 6           | 6           |

## 2024 ADAMS COUNTY BUDGET

Victim Witness (continued)

### *Revenue & Expense Detail*

| Account Description                    | 2021<br>Actuals<br>Audited | 2022<br>Actuals<br>Audited | 2023<br>Adopted<br>Budget | 2024<br>Final<br>Budget |
|----------------------------------------|----------------------------|----------------------------|---------------------------|-------------------------|
| <b><i>Revenues:</i></b>                |                            |                            |                           |                         |
| Federal Funding                        | 125,719                    | 102,278                    | 107,503                   | 107,503                 |
| State Funding                          | 109,406                    | 121,335                    | 108,786                   | 87,758                  |
| Charges for Services                   | 7,525                      | 8,866                      | 5,000                     | 5,000                   |
| Restitution                            | -                          | -                          | -                         | -                       |
| Miscellaneous                          | -                          | -                          | -                         | -                       |
| Contributions and Donations            | 1,254                      | 590                        | 1,000                     | 300                     |
| Other Grant                            | -                          | -                          | -                         | -                       |
| <b><i>TOTAL REVENUES</i></b>           | <b><i>\$243,904</i></b>    | <b><i>\$233,069</i></b>    | <b><i>\$222,289</i></b>   | <b><i>\$200,561</i></b> |
| <b><i>Expenses:</i></b>                |                            |                            |                           |                         |
| Professional Services                  | 14,294                     | 26,609                     | 21,627                    | 600                     |
| Dues/Memberships                       | -                          | -                          | 100                       | 100                     |
| Victim Assistance                      | 628                        | 510                        | 2,000                     | 1,500                   |
| Contracted Services                    | 722                        | 1,200                      | 1,422                     | 2,187                   |
| Training                               | 435                        | 40                         | 600                       | 600                     |
| Conferences                            | -                          | -                          | -                         | -                       |
| Travel - Mileage                       | 198                        | 275                        | 500                       | 500                     |
| Travel - Meals                         | 160                        | 82                         | 200                       | 400                     |
| Travel - Other                         | -                          | 12                         | 50                        | 50                      |
| Travel - Lodging                       | 605                        | -                          | -                         | 300                     |
| Building Repair/Maintenance            | -                          | -                          | -                         | 6,000                   |
| Telephone                              | 411                        | 823                        | 642                       | 642                     |
| Cell Phone                             | 809                        | 3,067                      | 2,880                     | 2,400                   |
| Internet                               | -                          | 104                        | 111                       | 111                     |
| Supplies                               | 558                        | 1,123                      | 2,474                     | 2,250                   |
| Postage/Shipping                       | -                          | -                          | -                         | -                       |
| Publications Subscriptions             | 172                        | 130                        | 170                       | 170                     |
| Minor Equipment                        | 2,586                      | -                          | 1,475                     | 800                     |
| Miscellaneous                          | -                          | -                          | -                         | -                       |
| <b><i>TOTAL OPERATING EXPENSES</i></b> | <b><i>\$21,578</i></b>     | <b><i>\$33,975</i></b>     | <b><i>\$34,251</i></b>    | <b><i>\$18,610</i></b>  |
| Salaries                               | 285,549                    | 277,073                    | 279,465                   | 294,778                 |
| FICA ER                                | 21,135                     | 21,145                     | 21,381                    | 22,551                  |
| Allocated Benefits                     | 111,157                    | 128,919                    | 127,441                   | 134,512                 |
| <b><i>TOTAL OPERATING BUDGET</i></b>   | <b><i>\$439,419</i></b>    | <b><i>\$461,112</i></b>    | <b><i>\$462,538</i></b>   | <b><i>\$470,451</i></b> |

2024 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.

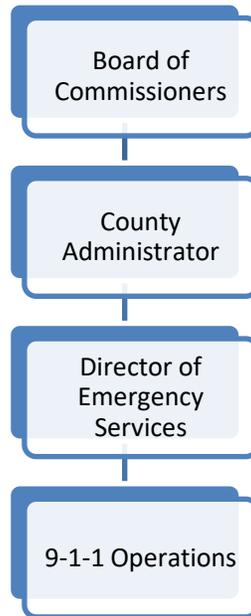
***Revenue & Expense Detail***

| Account Description              | 2021<br>Actuals<br>Audited | 2022<br>Actuals<br>Audited | 2023<br>Adopted<br>Budget | 2024<br>Final<br>Budget |
|----------------------------------|----------------------------|----------------------------|---------------------------|-------------------------|
| <b><i>Transfers In:</i></b>      |                            |                            |                           |                         |
| Affordable Housing Fund          | 42,267                     | 29,972                     | 25,000                    | 25,000                  |
| Court Reserved Fund              | -                          | -                          | 120,805                   | 69,352                  |
| Liquid Fuels Fund                | 8,000                      | 8,000                      | 8,000                     | 8,000                   |
| Domestic Relations               | 1,255,798                  | 1,311,798                  | 1,387,714                 | 1,100,000               |
| Hotel Tax Fund                   | 116,684                    | 123,270                    | 130,000                   | 142,000                 |
| ARPA Fund                        | -                          | 10,000,000                 | -                         | -                       |
| Unclaimed Money                  | 332                        | 421                        | -                         | -                       |
| <b><i>TOTAL TRANSFER IN</i></b>  | <b>\$1,423,081</b>         | <b>\$11,473,461</b>        | <b>\$1,671,519</b>        | <b>\$1,344,352</b>      |
| <b><i>Transfers Out:</i></b>     |                            |                            |                           |                         |
| Ag Land Fund*                    | 700,000                    | 360,000                    | 360,000                   | 400,000                 |
| Conservation District            | 403,675                    | 401,210                    | -                         | -                       |
| Open Space/Park and Recreation*  | -                          | 51,620                     | 260,000                   | 223,000                 |
| 911 Telecommunications Fund**    | 1,633,339                  | 1,745,524                  | 2,030,754                 | 1,954,387               |
| Children & Youth Fund**          | 3,218,464                  | 1,630,652                  | 1,182,885                 | 948,329                 |
| Independent Living Grant**       | 188,183                    | 137,611                    | 2,323                     | 51,647                  |
| Hazardous Materials Fund**       | 44,045                     | 71,851                     | 59,689                    | 71,081                  |
| Domestic Relations               | 254,076                    | 386,220                    | -                         | -                       |
| Capital Projects - Reserve       | -                          | 143,196                    | 120,805                   | 685,008                 |
| <b><i>TOTAL TRANSFER OUT</i></b> | <b>\$6,441,782</b>         | <b>\$4,927,884</b>         | <b>\$4,016,456</b>        | <b>\$4,333,452</b>      |

\*These items are found in the transfer out section of the contingency summary on page 64.

\*\*Note the amount of expenditures that exceed revenues for these funds is considered a contribution made by the General Fund (\$3,025,444).

## 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 2024 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 2024. In addition to training new dispatchers, continuing education for staff has been submitted in the operating budget for next year.

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

## ***Departmental Goals***

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

**2024 ADAMS COUNTY BUDGET**

911 Telecommunications (continued)

***Performance Measures***

| <b>Strategic Goal(s)</b>                 | <b>Measure</b>                                            | <b>2021 Actual</b> | <b>2022 Actuals</b> | <b>2023 Actual</b> | <b>2024 Projected</b> |
|------------------------------------------|-----------------------------------------------------------|--------------------|---------------------|--------------------|-----------------------|
| <b>Goal 4:</b><br>Emergency Preparedness | Police calls received for service                         | 197,734            | 204,955             | 198,505            | 200,000               |
|                                          | Police incidents recorded                                 | 43,276             | 44,854              | 44,675             | 45,000                |
|                                          | Fire/EMS incidents reported                               | 13,289             | 14,102              | 13,077             | 13,600                |
|                                          | Number of 9-1-1 calls                                     | 30,835             | 28,601              | 31,306             | 32,000                |
|                                          | Administrative 9-1-1 calls reported                       | 80,383             | 78,604              | 78,491             | 80,000                |
|                                          | Maintain a qualified and trained emergency response staff | Yes                | Yes                 | Yes                | Yes                   |

***Position Count***

|                    | <b>2021 Budget</b> | <b>2022 Budget</b> | <b>2023 Budget</b> | <b>2024 Budget</b> |
|--------------------|--------------------|--------------------|--------------------|--------------------|
| Budgeted Positions | 37                 | 37                 | 37                 | 37                 |

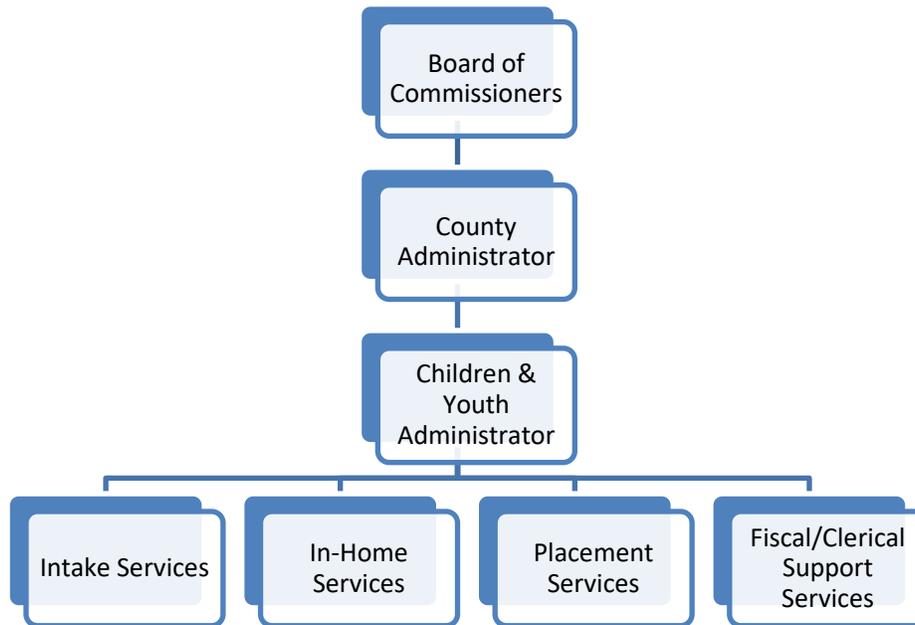
## 2024 ADAMS COUNTY BUDGET

911 Telecommunications (continued)

### Revenue & Expense Detail

| Account Description                    | 2021<br>Actuals<br>Audited | 2022<br>Actuals<br>Audited | 2023<br>Adopted<br>Budget | 2024<br>Final<br>Budget   |
|----------------------------------------|----------------------------|----------------------------|---------------------------|---------------------------|
| <b><u>Revenues:</u></b>                |                            |                            |                           |                           |
| State Funding                          | 118,288                    | 127,439                    | -                         | -                         |
| Charges for Services                   | 27,354                     | 28,974                     | 26,274                    | 28,000                    |
| Public Safety Telephone Fee            | 2,265,722                  | 2,213,485                  | 2,100,000                 | 2,220,222                 |
| Interest Income                        | 4,088                      | 2,586                      | 4,000                     | 3,250                     |
| <b><i>TOTAL REVENUES</i></b>           | <b><u>\$2,415,452</u></b>  | <b><u>\$2,372,484</u></b>  | <b><u>\$2,130,274</u></b> | <b><u>\$2,251,472</u></b> |
| <b><u>Expenses:</u></b>                |                            |                            |                           |                           |
| Professional Services                  | -                          | 33,291                     | -                         | 50,340                    |
| Technical Services                     | -                          | -                          | 20,000                    | 7,500                     |
| Advertising                            | 143                        | 177                        | 475                       | 550                       |
| Dues/Memberships                       | 2,318                      | 2,633                      | 2,555                     | 2,630                     |
| Contracted Services                    | 1,377,060                  | 1,318,625                  | 1,452,649                 | 1,311,152                 |
| SBITA                                  | -                          | -                          | -                         | 26,460                    |
| Training                               | 9,817                      | 9,287                      | 33,172                    | 15,000                    |
| Conferences                            | 250                        | 760                        | 2,575                     | 2,000                     |
| Travel - Mileage                       | 750                        | 1,656                      | 750                       | 2,000                     |
| Travel - Meals                         | 131                        | 393                        | 400                       | 500                       |
| Travel - Other                         | 1                          | 910                        | 500                       | 500                       |
| Travel - Lodging                       | 573                        | 1,143                      | 2,000                     | 2,000                     |
| Vehicle Repair Maintenance             | -                          | 42                         | 500                       | -                         |
| Equipment Repair/Maintenance           | 7,354                      | 3,977                      | 29,500                    | 25,000                    |
| Rental of land and buildings           | 383,676                    | 395,514                    | 407,902                   | 413,838                   |
| Telephone                              | 21,048                     | 21,093                     | 22,389                    | 22,389                    |
| Cell Phone                             | 301                        | 511                        | 780                       | 805                       |
| Electric                               | 41,752                     | 41,744                     | 42,445                    | 46,950                    |
| Fuel Oil/Natural Gas                   | 9,096                      | 9,338                      | 12,425                    | 11,400                    |
| Internet                               | 12,636                     | 3,433                      | 3,664                     | 3,664                     |
| Insurance                              | -                          | -                          | 200                       | -                         |
| Supplies                               | 4,379                      | 6,330                      | 20,153                    | 18,500                    |
| Postage/Shipping                       | 81                         | 91                         | 75                        | 50                        |
| Gasoline for County Vehicles           | 932                        | 319                        | 2,000                     | 1,500                     |
| Uniforms /Accessories                  | 61                         | 2,905                      | 3,000                     | 3,000                     |
| Minor Equipment                        | 15,736                     | 4,097                      | 13,700                    | 35,250                    |
| <b><i>TOTAL OPERATING EXPENSES</i></b> | <b><u>\$1,888,149</u></b>  | <b><u>\$1,858,269</u></b>  | <b><u>\$2,073,809</u></b> | <b><u>\$2,002,978</u></b> |
| Salaries                               | 1,431,513                  | 1,510,201                  | 1,414,558                 | 1,567,075                 |
| FICA ER                                | 105,826                    | 111,120                    | 108,214                   | 119,881                   |
| Allocated Benefits                     | 526,014                    | 541,126                    | 564,447                   | 515,925                   |
| <b><i>TOTAL OPERATING BUDGET</i></b>   | <b><u>\$3,951,502</u></b>  | <b><u>\$4,020,716</u></b>  | <b><u>\$4,161,028</u></b> | <b><u>\$4,205,859</u></b> |
| <b><u>Transfers:</u></b>               |                            |                            |                           |                           |
| Transfer In                            | 1,633,339                  | 1,745,524                  | 2,030,754                 | 1,954,387                 |
| <b><i>TOTAL TRANSFERS</i></b>          | <b><u>\$1,633,339</u></b>  | <b><u>\$1,745,524</u></b>  | <b><u>\$2,030,754</u></b> | <b><u>\$1,954,387</u></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.

# 2024 ADAMS COUNTY BUDGET

Children & Youth Services (continued)

## ***Budget Narrative***

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

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

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

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

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

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

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

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

## 2024 ADAMS COUNTY BUDGET

Children & Youth Services (continued)

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

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

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

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

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

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

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

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

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

# 2024 ADAMS COUNTY BUDGET

Children & Youth Services (continued)

We feel that Child Permanency and Safety are well defined by the Department of Human Services, but we have really been trying to focus on Child Well-Being. Including what it means to us and how we can integrate and assess it as part of our regular practice. We knew we wanted to assess the child from a holistic approach- how they are doing physically, emotionally, medically, behaviorally, cognitively, and what we can do to set them up for a successful future that may include eliminating recidivism and continued involvement in the system- short and long term. Promoting, advocating, understanding, and addressing child, youth, and caregiver functioning in physical, behavioral, social, and cognitive areas. A focus on well-being should be integrated into understanding what is best for a child and what permanency goal is best for them. We have begun with a focus on our 0-5 youth and what services, including Early Intervention, they are getting and how that affects their well-being.

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

## **Information & Referral Services**

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

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

## **In-Home Services**

### **Child Protective Services**

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

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

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

## **Family Support Services**

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

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

## **Permanency Services**

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

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

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

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

## ***Departmental Goals***

- Assure child safety in their home and community.
- Support and preserve child permanency with their family.
- Provide direct social services to children living in their own homes as well as referral and case management services all throughout 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.

## 2024 ADAMS COUNTY BUDGET

Children & Youth Services (continued)

### *Performance Measures*

| Strategic Goal(s)                                     | Measure                                                    | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Projected |
|-------------------------------------------------------|------------------------------------------------------------|-------------|-------------|-------------|----------------|
| <a href="#"><u>Goal 5:</u></a><br>Healthy Communities | Number of children served in Adams County                  | 1,300       | 1,713       | 2,093       | 2,100          |
|                                                       | Number of child abuse reports filed                        | 1,345       | 1,462       | 1,407       | 1,400          |
|                                                       | Number of adoptions                                        | 4           | 6           | 9           | 11             |
|                                                       | Number of placement days of care                           | 14,965      | 15,726      | 12,093      | 10,800         |
|                                                       | Percentage of children in out of home care placed with kin | 41%         | 44%         | 41%         | 45%            |

### *Position Count*

|                    | 2021 Budget | 2022 Budget | 2023 Budget | 2024 Budget |
|--------------------|-------------|-------------|-------------|-------------|
| Budgeted Positions | 51          | 52          | 52          | 54          |

## 2024 ADAMS COUNTY BUDGET

Children & Youth Services (continued)

### Revenue & Expense Detail

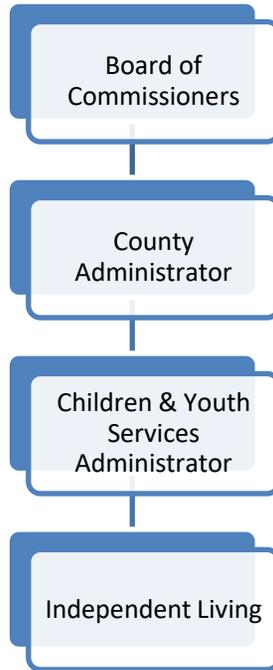
| Account Description          | 2021<br>Actuals<br>Audited | 2022<br>Actuals<br>Audited | 2023<br>Adopted<br>Budget | 2024<br>Final<br>Budget   |
|------------------------------|----------------------------|----------------------------|---------------------------|---------------------------|
| <b><u>Revenues:</u></b>      |                            |                            |                           |                           |
| Federal Funding              | 960,655                    | 1,319,825                  | 1,286,912                 | 1,362,859                 |
| State Funding                | 4,491,291                  | 5,945,177                  | 6,758,734                 | 7,179,263                 |
| Charges for Services         | -                          | -                          | -                         | -                         |
| Parental Support             | 84,861                     | 105,569                    | 110,000                   | 110,000                   |
| Interest Income              | -                          | -                          | -                         | -                         |
| Contributions and Donations  | -                          | -                          | -                         | -                         |
| Sale of an Asset             | 460                        | -                          | -                         | -                         |
| <b><i>TOTAL REVENUES</i></b> | <b><i>\$5,537,267</i></b>  | <b><i>\$7,370,571</i></b>  | <b><i>\$8,155,646</i></b> | <b><i>\$8,652,122</i></b> |
| <b><u>Expenses:</u></b>      |                            |                            |                           |                           |
| Professional Services        | 1,596,497                  | 1,726,502                  | 1,815,441                 | 3,187,823                 |
| Legal Fees                   | 58,800                     | 124,442                    | 145,200                   | 126,044                   |
| Court Appointed Counsel      | -                          | -                          | -                         | -                         |
| Foster Care-CY               | 1,367,335                  | 1,300,654                  | 1,300,000                 | -                         |
| Foster Care-JPO              | 26,244                     | -                          | 25,000                    | -                         |
| Instit'l Care-Dependents CY  | 940,132                    | 900,919                    | 820,000                   | -                         |
| Instit'l Care-Offenders JPO  | 532,578                    | 496,694                    | 450,000                   | -                         |
| Advertising                  | 672                        | 1,136                      | 1,800                     | 1,423                     |
| Dues/Memberships             | 3,715                      | 3,488                      | 4,000                     | 3,650                     |
| Application Filing Fee       | 1,611                      | 835                        | 800                       | 1,200                     |
| Subsidy                      | -                          | -                          | -                         | 1,316,695                 |
| Contracted Services          | 37,556                     | 42,125                     | 81,969                    | 100,437                   |
| SBITA                        | -                          | -                          | -                         | -                         |
| Training                     | 3,575                      | 634                        | 2,600                     | 2,600                     |
| Conferences                  | 3,300                      | 2,816                      | 3,500                     | 3,500                     |
| Travel - Mileage             | 12,558                     | 23,807                     | 24,000                    | 24,890                    |
| Travel - Meals               | 410                        | 683                        | 1,250                     | 1,850                     |
| Travel - Other               | 2,837                      | 1,218                      | 900                       | 882                       |
| Travel - Lodging             | -                          | 483                        | 1,000                     | 800                       |
| Vehicle Repair/Maintenance   | 3,592                      | 7,092                      | 4,000                     | 11,034                    |
| Equipment Repair/Maintenance | -                          | -                          | -                         | -                         |
| Rental of land and buildings | 197,301                    | 223,736                    | 225,230                   | 238,230                   |
| Telephone                    | 752                        | 6,474                      | 5,687                     | 6,400                     |
| Cell Phone                   | 31,774                     | 32,831                     | 28,793                    | 33,042                    |
| Electric                     | 13,688                     | 32,903                     | 33,900                    | 34,900                    |
| Fuel Oil/Natural Gas         | 4,780                      | 5,546                      | 5,000                     | 5,100                     |
| Water/Sewer                  | 1,966                      | 1,164                      | 750                       | 1,200                     |
| Disposal of Waste            | 1,445                      | 4,433                      | 1,560                     | 2,000                     |

## 2024 ADAMS COUNTY BUDGET

Children and Youth Services (continued)

| Account Description                    | 2021<br>Actuals<br>Audited | 2022<br>Actuals<br>Audited | 2023<br>Adopted<br>Budget | 2024<br>Final<br>Budget |
|----------------------------------------|----------------------------|----------------------------|---------------------------|-------------------------|
| Internet                               | 25,504                     | 29,037                     | 32,469                    | 33,399                  |
| Youth Stipends                         | -                          | 2,848                      | -                         | -                       |
| Client Healthcare                      | 512                        | 4,626                      | 300                       | 400                     |
| Supplies                               | 25,955                     | 28,644                     | 29,435                    | 26,775                  |
| Publications/Subscriptions             | 1,034                      | 1,014                      | 1,100                     | -                       |
| Postage/Shipping                       | 6,939                      | 8,035                      | 7,000                     | 9,391                   |
| Gasoline for County Vehicles           | 6,637                      | 11,062                     | 11,500                    | 8,500                   |
| Minor Equipment                        | 42,098                     | 29,364                     | 18,174                    | 900                     |
| Bank Fees                              | -                          | -                          | -                         | 312                     |
| Miscellaneous                          | -                          | -                          | -                         | -                       |
| Indirect Costs                         | 242,234                    | 244,290                    | 240,000                   | 271,972                 |
| <b><i>TOTAL OPERATING EXPENSES</i></b> | <b>\$5,194,031</b>         | <b>\$5,299,535</b>         | <b>\$5,322,358</b>        | <b>\$5,455,349</b>      |
| Salaries                               | 2,348,592                  | 2,430,758                  | 2,598,934                 | 2,753,454               |
| FICA ER                                | 174,256                    | 180,959                    | 198,350                   | 210,641                 |
| Allocated Benefits                     | 1,038,852                  | 1,089,973                  | 1,218,889                 | 1,181,007               |
| <b><i>TOTAL EXPENSES</i></b>           | <b>\$8,755,731</b>         | <b>\$9,001,225</b>         | <b>\$9,338,531</b>        | <b>\$9,600,451</b>      |
| <br><b><i>Transfers:</i></b>           |                            |                            |                           |                         |
| Transfer In                            | 3,218,464                  | 1,630,652                  | 1,182,885                 | 948,329                 |
| Transfer Out                           | -                          | -                          | -                         | -                       |
| <b><i>TOTAL TRANSFERS</i></b>          | <b>\$3,218,464</b>         | <b>\$1,630,652</b>         | <b>\$1,182,885</b>        | <b>\$948,329</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.

### ***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.

2024 ADAMS COUNTY BUDGET

Independent Living (continued)

*Performance Measures*

| Strategic Goal(s)                              | Measure                                                                     | 2021 Actual | 2022 Actual | 2023 Actual | 2024 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           | 4              |

*Position Count*

|                    | 2021 Budget | 2022 Budget | 2023 Budget | 2024 Budget |
|--------------------|-------------|-------------|-------------|-------------|
| Budgeted Positions | 6           | 6           | 6           | 7           |

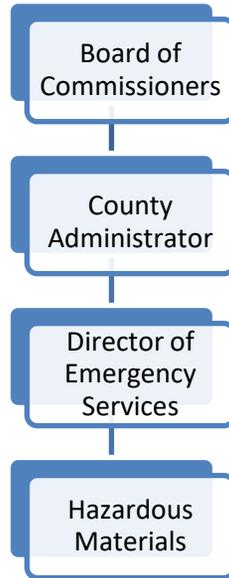
2024 ADAMS COUNTY BUDGET

Independent Living (continued)

***Revenue & Expense Detail***

| Account Description                    | 2021<br>Actuals<br>Audited | 2022<br>Actuals<br>Audited | 2023<br>Adopted<br>Budget | 2024<br>Final<br>Budget |
|----------------------------------------|----------------------------|----------------------------|---------------------------|-------------------------|
| <b><i>Revenues:</i></b>                |                            |                            |                           |                         |
| Federal Funding                        | 48,796                     | 183,530                    | 49,306                    | 51,711                  |
| State Funding                          | 330,902                    | 255,358                    | 493,055                   | 532,949                 |
| Other Grant                            | -                          | 6,500                      | 6,500                     | -                       |
| Contributions and Donations            | -                          | -                          | -                         | -                       |
| <b><i>TOTAL REVENUES</i></b>           | <b>\$379,698</b>           | <b>\$445,388</b>           | <b>\$548,861</b>          | <b>\$584,660</b>        |
| <b><i>Expenses:</i></b>                |                            |                            |                           |                         |
| Professional Services                  | 18,319                     | 4,743                      | 25,000                    | 20,000                  |
| Advertising                            | -                          | -                          | -                         | -                       |
| Application Filing Fee                 | -                          | -                          | -                         | -                       |
| Training                               | -                          | -                          | -                         | -                       |
| Conferences                            | 149                        | 360                        | 1,260                     | 1,000                   |
| Travel - Mileage                       | 777                        | 1,467                      | 2,000                     | 1,568                   |
| Travel - Meals                         | 172                        | -                          | 300                       | -                       |
| Travel - Other                         | -                          | -                          | -                         | -                       |
| Travel - Lodging                       | -                          | 506                        | 550                       | 750                     |
| Building Repair/Maintenance            | -                          | 242                        | 250                       | -                       |
| Vehicle Repair Maintenance             | 694                        | -                          | 500                       | -                       |
| Rental of land and buildings           | 21,066                     | 23,350                     | 23,400                    | 24,600                  |
| Television                             | 2,611                      | 3,894                      | 4,550                     | 3,500                   |
| Youth Stipends                         | 64,731                     | 96,504                     | 28,500                    | 28,000                  |
| Supplies                               | 8,728                      | 13,847                     | 5,500                     | 8,000                   |
| Publications Subscriptions             | -                          | -                          | -                         | -                       |
| Postage/Shipping                       | -                          | -                          | -                         | -                       |
| Minor Equipment                        | 1,459                      | -                          | -                         | -                       |
| <b><i>TOTAL OPERATING EXPENSES</i></b> | <b>\$118,706</b>           | <b>\$144,913</b>           | <b>\$91,810</b>           | <b>\$87,418</b>         |
| Salaries                               | 288,763                    | 289,543                    | 306,338                   | 380,187                 |
| FICA ER                                | 21,020                     | 21,210                     | 23,435                    | 20,085                  |
| Allocated Benefits                     | 139,392                    | 127,332                    | 129,601                   | 148,617                 |
| <b><i>TOTAL OPERATING BUDGET</i></b>   | <b>\$567,881</b>           | <b>\$582,998</b>           | <b>\$551,184</b>          | <b>\$636,307</b>        |
| <b><i>Transfers:</i></b>               |                            |                            |                           |                         |
| Transfer In                            | 188,183                    | 137,611                    | 2,323                     | 51,647                  |
| Transfer Out                           | -                          | -                          | -                         | -                       |
| <b><i>TOTAL TRANSFERS</i></b>          | <b>\$188,183</b>           | <b>\$137,611</b>           | <b>\$2,323</b>            | <b>\$51,647</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 2024, continued emphasis will be placed on planning and training and equipping the program for events involving exposure by first responders to hazardous materials.

# 2024 ADAMS COUNTY BUDGET

Hazardous Materials (continued)

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

In 2024, 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 2024, 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                                                                               | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Projected |
|---------------------------------------------------|---------------------------------------------------------------------------------------|-------------|-------------|-------------|----------------|
| <a href="#">Goal 4:</a><br>Emergency Preparedness | Number of Hazardous Materials Incidents responded to                                  | 8           | 3           | 4           | 3              |
|                                                   | Number of Pennsylvania Emergency Incident Reporting System (PEIRS) reported incidents | 51          | 58          | 62          | 60             |

### ***Position Count***

|                    | 2021 Budget | 2022 Budget | 2023 Budget | 2024 Budget |
|--------------------|-------------|-------------|-------------|-------------|
| Budgeted Positions | 1           | 1           | 1           | 1           |

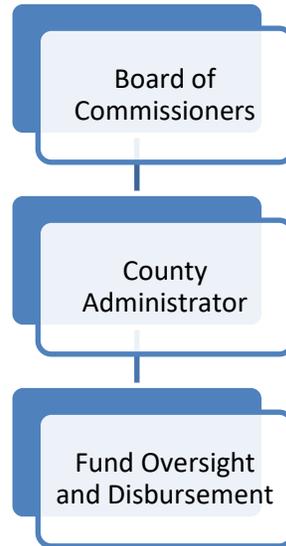
## 2024 ADAMS COUNTY BUDGET

Hazardous Materials (continued)

### *Revenue & Expense Detail*

| Account Description                    | 2021<br>Actuals<br>Audited | 2022<br>Actuals<br>Audited | 2023<br>Adopted<br>Budget | 2024<br>Final<br>Budget |
|----------------------------------------|----------------------------|----------------------------|---------------------------|-------------------------|
| <b><i>Revenues:</i></b>                |                            |                            |                           |                         |
| Federal Funding                        | 696                        | 9,385                      | 1,000                     | 4,120                   |
| State Funding                          | 26,450                     | 21,920                     | 17,341                    | 14,484                  |
| User Fees-Chemical                     | 31,425                     | 30,375                     | 30,000                    | 31,200                  |
| User Fees-Planning                     | 3,800                      | 3,700                      | 3,400                     | 3,500                   |
| Spill Reimbursement                    | -                          | 430                        | 1,500                     | 1,500                   |
| Interest Income                        | 1                          | 5                          | 10                        | 6                       |
| <b><i>TOTAL REVENUES</i></b>           | <b>\$62,372</b>            | <b>\$65,815</b>            | <b>\$53,251</b>           | <b>\$54,810</b>         |
| <b><i>Expenses:</i></b>                |                            |                            |                           |                         |
| Professional Services                  | -                          | 9,940                      | 8,000                     | 10,000                  |
| Advertising                            | -                          | -                          | 40                        | 40                      |
| Dues/Memberships                       | -                          | 265                        | 275                       | 275                     |
| Contracted Services                    | 698                        | 705                        | 705                       | 716                     |
| Training                               | -                          | 5,900                      | -                         | -                       |
| Conferences                            | 494                        | 739                        | 1,480                     | 1,550                   |
| Travel - Mileage                       | -                          | 78                         | 100                       | 360                     |
| Travel - Meals                         | 34                         | 72                         | 300                       | 600                     |
| Travel - Other                         | -                          | 54                         | 100                       | 100                     |
| Travel - Lodging                       | 342                        | 816                        | 1,800                     | 1,610                   |
| Vehicle Repair/Maintenance             | 492                        | 2,587                      | 2,000                     | 2,500                   |
| Equipment Repair/Maintenance           | -                          | 283                        | 500                       | 500                     |
| Internet                               | 481                        | 480                        | 480                       | 480                     |
| Hazardous Spill Distribution           | -                          | -                          | 1,500                     | 1,500                   |
| Supplies                               | 4,694                      | 4,438                      | 3,000                     | 3,000                   |
| Postage/Shipping                       | 104                        | 45                         | 100                       | 100                     |
| Gasoline for County Vehicles           | 237                        | 639                        | 750                       | 1,000                   |
| Minor Equipment                        | 1,680                      | 4,414                      | -                         | -                       |
| Equipment                              | -                          | -                          | -                         | 7,620                   |
| <b><i>TOTAL OPERATING EXPENSES</i></b> | <b>\$9,256</b>             | <b>\$31,455</b>            | <b>\$21,130</b>           | <b>\$31,951</b>         |
| Salaries                               | 54,898                     | 56,465                     | 58,071                    | 61,011                  |
| FICA ER                                | 3,852                      | 3,927                      | 4,442                     | 4,667                   |
| Allocated Benefits                     | 38,411                     | 38,869                     | 29,297                    | 28,262                  |
| <b><i>TOTAL OPERATING BUDGET</i></b>   | <b>\$106,417</b>           | <b>\$130,716</b>           | <b>\$112,940</b>          | <b>\$125,891</b>        |
| Transfer In                            | 44,045                     | 71,851                     | 59,689                    | 71,081                  |
| Transfer Out                           | -                          | -                          | -                         | -                       |
| <b><i>TOTAL TRANSFERS</i></b>          | <b>\$44,045</b>            | <b>\$71,851</b>            | <b>\$59,689</b>           | <b>\$71,081</b>         |

## ACT 13 BRIDGE IMPROVEMENTS FUND



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

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

### ***Departmental Goals***

- Replace priority County bridges with new structures.
- 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 2024.

## 2024 ADAMS COUNTY BUDGET

Act 13 Bridge Improvements (continued)

### *Performance Measures*

| Strategic Goal(s)                          | Measure                            | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Projected |
|--------------------------------------------|------------------------------------|-------------|-------------|-------------|----------------|
| <a href="#">Goal 3:</a><br>Conserve & Grow | # of County Bridges (Vehicular)    | 40          | 40          | 40          | 40             |
|                                            | # of Bridges rated Poor            | N/A         | 1           | 1           | 3              |
|                                            | % of Bridges consider Fair or Good | N/A         | N/A         | 97%         | 93%            |
|                                            | Average Sufficiency Rating         | N/A         | N/A         | 78.1        | 76.2           |

### *Position Count*

|                    | 2021 Budget | 2022 Budget | 2023 Budget | 2024 Budget |
|--------------------|-------------|-------------|-------------|-------------|
| Budgeted Positions | 0           | 0           | 0           | 0           |

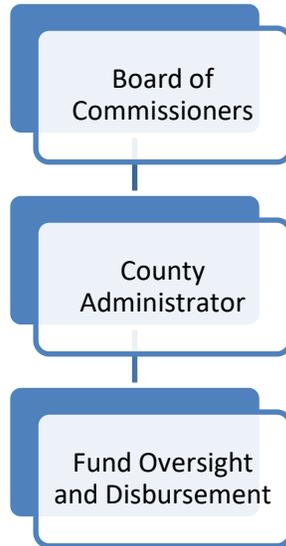
\*Employees for this department are included in the General Fund

### *Revenue & Expense Detail*

| Account Description             | 2021 Actuals Audited | 2022 Actuals Audited | 2023 Adopted Budget | 2024 Final Budget |
|---------------------------------|----------------------|----------------------|---------------------|-------------------|
| <b><u>Revenues:</u></b>         |                      |                      |                     |                   |
| State Funding                   | 100,830              | 171,686              | 170,000             | 147,000           |
| Interest Income                 | 3,872                | 1,792                | 500                 | 3,000             |
| <b>TOTAL REVENUES</b>           | <b>\$104,702</b>     | <b>\$173,478</b>     | <b>\$170,500</b>    | <b>\$150,000</b>  |
| <b><u>Expenses:</u></b>         |                      |                      |                     |                   |
| Advertising                     | -                    | -                    | -                   | -                 |
| Property Repair/Maintenance     | 620,318              | 92,078               | -                   | 150,000           |
| <b>TOTAL OPERATING EXPENSES</b> | <b>\$620,318</b>     | <b>\$92,078</b>      | <b>\$-</b>          | <b>\$150,000</b>  |

# 2024 ADAMS COUNTY BUDGET

## LIQUID FUELS FUND



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

### *Departmental Goals*

- Replace priority County bridges with new structures.
- 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 2024.

### *Performance Measures*

| Strategic Goal(s)                          | Measure                            | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Projected |
|--------------------------------------------|------------------------------------|-------------|-------------|-------------|----------------|
| <a href="#">Goal 3:</a><br>Conserve & Grow | # of County Bridges (Vehicular)    | 40          | 40          | 40          | 40             |
|                                            | # of Bridges rated Poor            | N/A         | 1           | 1           | 3              |
|                                            | % of Bridges consider Fair or Good | N/A         | N/A         | 97%         | 93%            |
|                                            | Average Sufficiency Rating         | N/A         | N/A         | 78.1        | 76.2           |

2024 ADAMS COUNTY BUDGET

Liquid Fuels (continued)

**Position Count**

|                    | 2021 Budget | 2022 Budget | 2023 Budget | 2024 Budget |
|--------------------|-------------|-------------|-------------|-------------|
| Budgeted Positions | 0           | 0           | 0           | 0           |

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

***Revenue & Expense Detail***

| Account Description                    | 2021<br>Actuals<br>Audited | 2022<br>Actuals<br>Audited | 2023<br>Adopted<br>Budget | 2024<br>Final<br>Budget |
|----------------------------------------|----------------------------|----------------------------|---------------------------|-------------------------|
| <b><i>Revenues:</i></b>                |                            |                            |                           |                         |
| Federal Funding                        | -                          | 63,277                     | -                         | -                       |
| State Funding                          | 491,726                    | 316,710                    | 516,000                   | 354,000                 |
| Charges for Services                   | -                          | -                          | -                         | -                       |
| Interest Income                        | 3,405                      | 3,018                      | 2,800                     | 3,300                   |
| Miscellaneous                          | -                          | -                          | -                         | -                       |
| <b><i>TOTAL REVENUES</i></b>           | <b>\$495,131</b>           | <b>\$383,005</b>           | <b>\$518,00</b>           | <b>\$357,300</b>        |
| <b><i>Expenses:</i></b>                |                            |                            |                           |                         |
| Advertising                            | -                          | -                          | 500                       | 500                     |
| Property Repair/Maintenance            | 410,721                    | 128,211                    | 702,000                   | 300,000                 |
| <b><i>TOTAL OPERATING EXPENSES</i></b> | <b>\$410,721</b>           | <b>\$128,211</b>           | <b>\$702,500</b>          | <b>\$300,500</b>        |
| <b><i>Transfers:</i></b>               |                            |                            |                           |                         |
| Transfer In                            | -                          | -                          | -                         | -                       |
| Transfer Out                           | 8,000                      | 8,000                      | 8,000                     | 8,000                   |
| <b><i>TOTAL TRANSFERS</i></b>          | <b>\$8,000</b>             | <b>\$8,000</b>             | <b>\$8,000</b>            | <b>\$8,000</b>          |

## 2024 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             | 2021<br>Actuals<br>Audited | 2022<br>Actuals<br>Audited | 2023<br>Adopted<br>Budget | 2024<br>Final<br>Budget |
|---------------------------------|----------------------------|----------------------------|---------------------------|-------------------------|
| <b><u>Revenues:</u></b>         |                            |                            |                           |                         |
| Hotel Room Rental Tax           | 2,574,457                  | 2,940,089                  | 2,400,000                 | 3,000,000               |
| Penalty Late Fee Charges        | 9,872                      | 7,239                      | 4,000                     | 5,000                   |
| Interest Income                 | 8,238                      | 8,279                      | 4,500                     | 15,000                  |
| <b>TOTAL REVENUES</b>           | <b>\$2,592,567</b>         | <b>\$2,955,607</b>         | <b>\$2,408,500</b>        | <b>\$3,020,000</b>      |
| <b><u>Expenses:</u></b>         |                            |                            |                           |                         |
| Professional Services           | -                          | -                          | -                         | 8,500                   |
| Contracted Services             | -                          | -                          | -                         | 6,000                   |
| Local County Grant              | 597,932                    | 791,751                    | 390,215                   | 835,651                 |
| Tourist Promotion               | 1,851,678                  | 2,118,914                  | 1,800,000                 | 1,800,000               |
| PY Tax Refunds                  | -                          | 17,292                     | -                         | -                       |
| <b>TOTAL OPERATING EXPENSES</b> | <b>\$2,449,610</b>         | <b>\$2,927,957</b>         | <b>\$2,190,215</b>        | <b>\$2,650,151</b>      |
| <b><u>Transfers:</u></b>        |                            |                            |                           |                         |
| Transfer Out                    | 116,684                    | 123,270                    | 130,000                   | 142,000                 |
| <b>Total Transfers</b>          | <b>\$116,684</b>           | <b>\$123,270</b>           | <b>\$130,000</b>          | <b>\$142,000</b>        |
| Budgeted Surplus                | -                          | -                          | <b>\$88,285</b>           | <b>\$227,849</b>        |

## 2024 ADAMS COUNTY BUDGET

### CAPITAL BUDGET

Capital expenditures are defined as goods that costs \$5,000 or more with a life of 12+ months. The yearly capital budget is created in conjunction with the county operating budget with departments completing worksheets with the project/item and cost as well as providing a quote for that project/item. The Building and Maintenance department assists with quotes on building projects and the IT department works with the departments when it comes to computer hardware and software to make sure the quotes are complete and accurate. Each department’s requests are reviewed by the Commissioners and the items are approved primarily on the safety and well-being of county employees and visitors, the necessity of the item or project, and the cost. This year, the capital budget is funded by utilizing \$1,800,000 from the 2020 bond issue, \$615,656 from re-budgeted ARRF funds, and a contribution from the Court Reserved Fund of \$69,352 for a total Capital budget of \$2,485,008. A breakdown of the 2024 capital budget follows:

***Revenue Detail***

| Account Description          | 2021<br>Actuals<br>Audited | 2022<br>Actuals<br>Audited | 2023<br>Adopted<br>Budget | 2024<br>Final<br>Budget |
|------------------------------|----------------------------|----------------------------|---------------------------|-------------------------|
| <b><i>Revenues:</i></b>      |                            |                            |                           |                         |
| Federal Funding              | -                          | -                          | -                         | -                       |
| State Funding                | -                          | -                          | -                         | -                       |
| Interest Income              | 35,778                     | 16,697                     | -                         | -                       |
| Contributions & Donations    | -                          | -                          | -                         | -                       |
| Miscellaneous                | 19,752                     | 26,998                     | -                         | -                       |
| Issuance of Debt             | -                          | -                          | -                         | -                       |
| <b><i>TOTAL REVENUES</i></b> | <b>\$ 55,530</b>           | <b>\$43,695</b>            | <b>\$-</b>                | <b>\$-</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).

## 2024 ADAMS COUNTY BUDGET

Capital Budget (continued)

***Expense Detail***

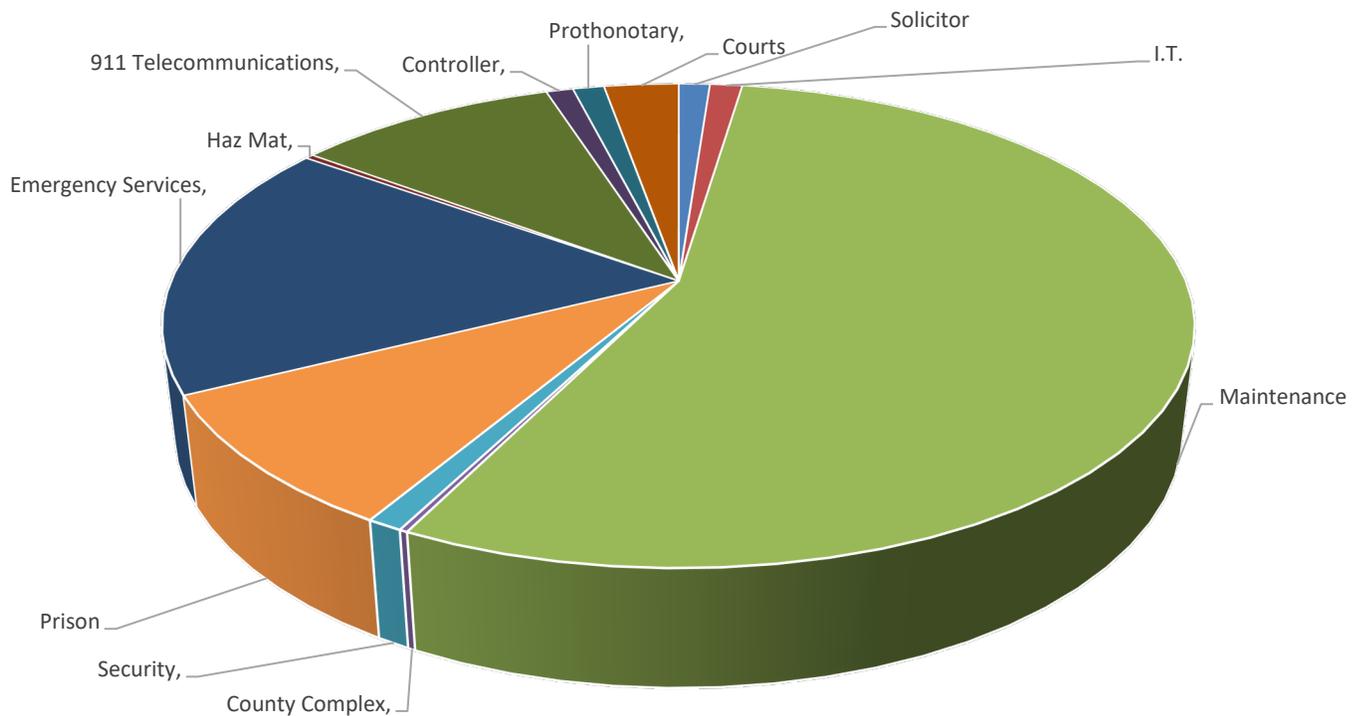
| Account Description                   | 2021<br>Actuals<br>Audited | 2022<br>Actuals<br>Audited | 2023<br>Adopted<br>Budget | 2024<br>Final<br>Budget |
|---------------------------------------|----------------------------|----------------------------|---------------------------|-------------------------|
| <b><i>Expenses:</i></b>               |                            |                            |                           |                         |
| Building and Maintenance              | 1,327,125                  | 2,098,211                  | 1,133,891                 | 1,366,449               |
| County Complex                        | 4,960                      | -                          | -                         | 5,500                   |
| Controller                            | 11,628                     | -                          | -                         | 25,039                  |
| Coroner                               | -                          | -                          | 7,207                     | -                       |
| Courts Consolidated                   | 306,188                    | 32,739                     | 144,205                   | 69,352                  |
| Elections/Voter Registration          | -                          | 52,944                     | -                         | -                       |
| Emergency Services                    | 2,579                      | 3,749                      | 80,000                    | 430,020                 |
| HAZMAT                                | -                          | -                          | -                         | 7,620                   |
| Information Technology                | 10,200                     | 79,754                     | 268,070                   | 30,000                  |
| Prison                                | 254,619                    | 140,571                    | 1,217,757                 | 225,000                 |
| Prothonotary                          | 131,555                    | 36,151                     | 72,720                    | 29,000                  |
| Security                              | -                          | -                          | -                         | 23,700                  |
| Sheriff                               | 19,752                     | 20,840                     | 5,200                     | -                       |
| Solicitor                             | -                          | -                          | 28,851                    | 28,851                  |
| 911 Telecommunications                | 13,378                     | 109,361                    | 378,708                   | 244,477                 |
| <b><i>TOTAL CAPITAL PURCHASES</i></b> | <b>\$2,081,984</b>         | <b>2,574,320</b>           | <b>\$3,336,609</b>        | <b>\$2,485,008</b>      |
| <br>                                  |                            |                            |                           |                         |
| Transfer In                           | 280,000                    | 143,196                    | 736,461                   | 69,352                  |
| <b><i>TOTAL TRANSFERS</i></b>         | <b>\$280,000</b>           | <b>143,196</b>             | <b>\$736,461</b>          | <b>\$69,352</b>         |

# 2024 ADAMS COUNTY BUDGET

Capital Budget (continued)

| <b><i>Capital Budget by Department</i></b> |                    |
|--------------------------------------------|--------------------|
| <i>Solicitor</i>                           | 28,851             |
| <i>Information Technology</i>              | 30,000             |
| <i>Building and Maintenance</i>            | 1,366,449          |
| <i>County Complex</i>                      | 5,500              |
| <i>Security</i>                            | 23,700             |
| <i>Prison</i>                              | 225,000            |
| <i>Emergency Services</i>                  | 430,020            |
| <i>Hazardous Materials</i>                 | 7,620              |
| <i>911 Telecommunications</i>              | 244,477            |
| <i>Controller</i>                          | 25,039             |
| <i>Prothonotary</i>                        | 29,000             |
| <i>Courts Consolidated</i>                 | 69,352             |
|                                            | <b>\$2,485,008</b> |

## 2024 Capital Budget By Department

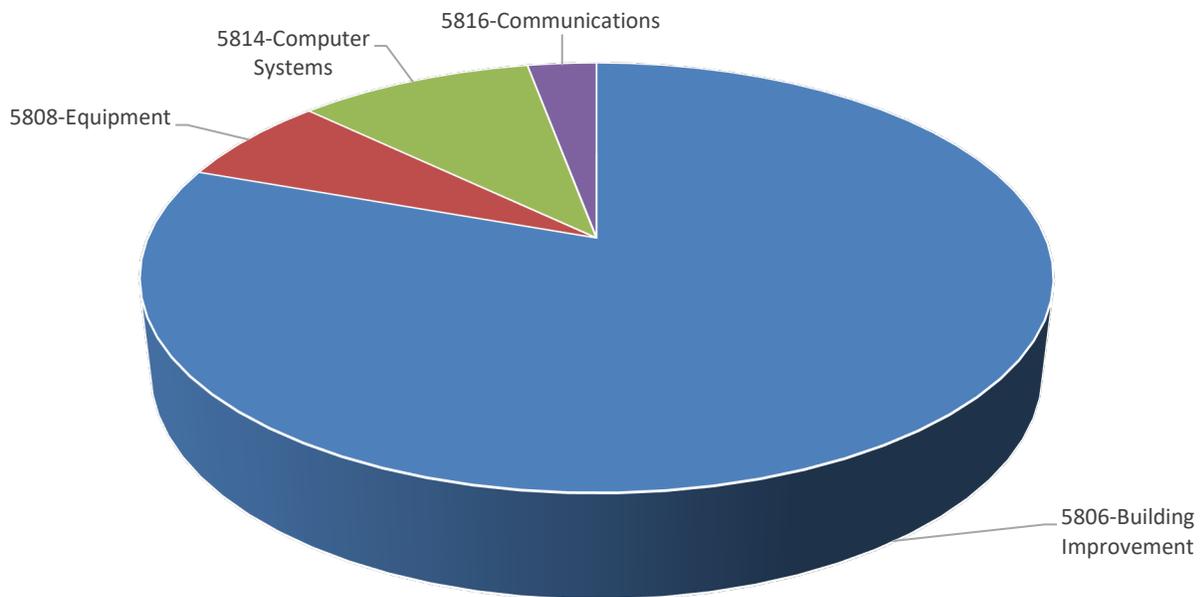


2024 ADAMS COUNTY BUDGET

Capital Budget (continued)

| <b><i>Capital Budget by Classification</i></b> |                    |
|------------------------------------------------|--------------------|
| <i>5806 – Building Improvement</i>             | \$1,999,449        |
| <i>5808 – Equipment</i>                        | \$165,792          |
| <i>5814 – Computer Systems</i>                 | \$247,367          |
| <i>5816 – Communications</i>                   | \$72,400           |
|                                                | <b>\$2,485,008</b> |

**2024 Capital Budget By Classification**



***Major Non-Recurring Capital projects for 2024*****5806 - Building Improvement**

The most notable capital project in 2024 is the installation of solar panels on the roof of the Human Services Building. The solar panels are expected to generate enough electricity to supply the whole building. Other projects include HVAC unit replacement and fire alarm system replacement at the Emergency Services Building, and security system upgrades at the Prison.

**5808 - Equipment**

A new X-Ray machine has been budgeted for the Courthouse lobby to replace the current one that is over 15 years old. The Maintenance Department is requesting a snow removal push box for the complex, as well as an electric forklift for the storage area at the Human Services Building; and Emergency Services has been approved for a traffic sign trailer with a portion of that cost being shared with the HMRF and RERF grants.

**5814 - Computer Systems**

The I.T. Department will again continue its yearly refresh of switches and routers throughout county facilities in 2024. 911 Telecommunications will continue to implement new CAD software for their call center and the virtual warrant project continues as well.

**5816 - Communications**

Emergency Services will be installing HyperReach emergency alerting software and 911 Telecommunications has budgeted for a Carbyne telephone system as well.

## 2024 ADAMS COUNTY BUDGET

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

Below is a chart that contains all the budgeted Capital projects or purchases in the 2024 Capital Budget. Included with the chart is an Estimated Operating Cost Impact for each Capital Item.

| Description                                          | 2024               |
|------------------------------------------------------|--------------------|
| Solicitor Computer Software                          | 28,851             |
| Information Technology Equipment                     | 30,000             |
| Maintenance Equipment                                | 47,500             |
| Maintenance Building Improvements                    | 1,324,449          |
| Security Equipment                                   | 23,700             |
| Prison Building Improvements                         | 225,000            |
| Emergency Services Building Improvements             | 400,000            |
| Emergency Services Equipment                         | 7,620              |
| Emergency Services Computer Software & Equipment     | \$22,400           |
| 911 Telecommunications Building Improvement          | 50,000             |
| 911 Telecommunications Equipment                     | 10,000             |
| 911 Telecommunications Computer Software & Equipment | 134,477            |
| 911 Telecommunications Communications                | 50,000             |
| HazMat Equipment                                     | 7,620              |
| Controller Computer Software                         | 25,039             |
| Prothonotary Software                                | 29,000             |
| Courts Computer Software & Equipment                 | 69,352             |
| <b>Total</b>                                         | <b>\$2,485,008</b> |

### **Estimated Operating Cost Impact**

- ◆ **Solicitor Software** – Assumes a maximum of \$6,251 per year for software maintenance/support.
- ◆ **I.T. Equipment** – Assumes approximately \$2,500 per year for switch support.
- ◆ **Maintenance Equipment** – No increases to operational costs
- ◆ **Maintenance Building Upgrades**– No increases to operational costs
- ◆ **Security Equipment** – Assumes approximately \$6,000 in maintenance and certification.
- ◆ **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.
- ◆ **Emergency Services Equipment** – No increase to operational costs
- ◆ **Emergency Services Computer Software & Equipment** – Assumes approximately \$1,500 in software support.
- ◆ **911 Building Improvements** – No increase to operational costs
- ◆ **911 Communications Equipment** – Assumes \$3,500 in maintenance/support.
- ◆ **911 Telecommunications Computer Software & Equipment** – Assumes \$9,500 in maintenance/support.
- ◆ **911 Telecommunications Communications** – No increases to operational costs.
- ◆ **HazMat Equipment** – No increase to operational costs
- ◆ **Controller Computer Software & Equipment** – Assumes approximately \$18,372 in software support.

## 2024 ADAMS COUNTY BUDGET

- ◆ **Prothonotary Software** – Assumes \$21,500 annually for software maintenance/support.
- ◆ **Court Computer Software & Equipment** – Assumes \$3,500 annually for maintenance/support of the courtroom technology.

### **Impact on Salaries**

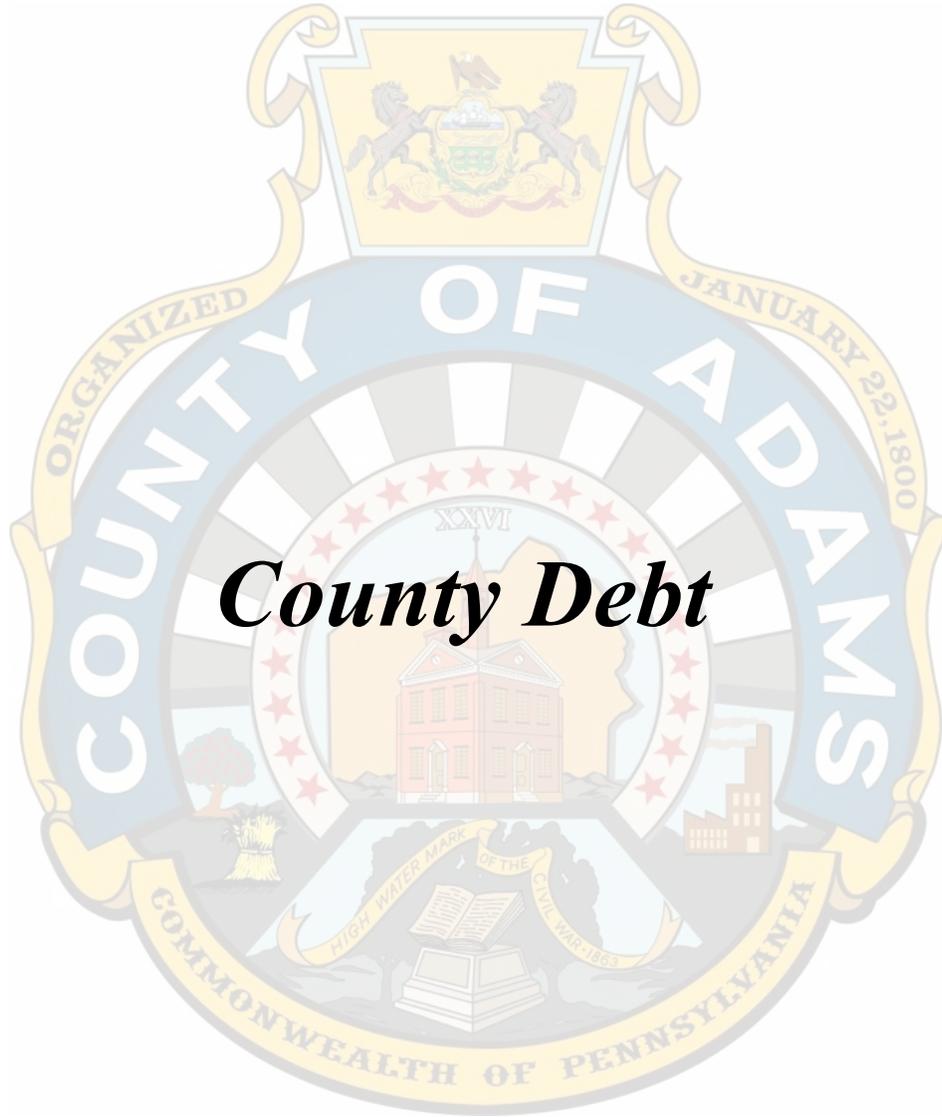
All the listed capital items above assume no increase in staffing levels.

### **Funding Sources**

The funding for the 2024 budgeted capital projects and purchases come from three 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 and a contribution from the Courts Supervision fund.

### **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***

## 2024 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, 2023, the total outstanding Bonded debt for the County was \$67,397,295 which equates to 26.75% of the County’s legal debt limit for General Obligation Bonds. The 2023 legal debt limit was \$251,997,953 which would mean that the County’s legal debt margin equated to \$184,600,658. As of December 31, 2023, the total general obligation debt including no lease rent debt was \$67,397,295 which equated to 20.06% 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 \$335,997,271 which means that the legal debt margin also increased to the amount of \$268,599,976.

| <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> |
| 2024                            | 2,495,000                            | 841,934                   | 3,336,934                     |                                      |
|                                 | 2,005,000                            | 822,239                   | 2,827,239                     | <b>6,164,173</b>                     |
|                                 | <b>4,500,000</b>                     | <b>1,664,173</b>          | <b>6,164,173</b>              | <b>6,164,173</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 three General Obligation Bond series. The 2016 series were 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 245 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.

2024 ADAMS COUNTY BUDGET

| <b>COUNTY OF ADAMS, PENNSYLVANIA</b>                                           |                    |                    |                    |
|--------------------------------------------------------------------------------|--------------------|--------------------|--------------------|
| <b>Computation of Legal Debt Margin</b>                                        |                    |                    |                    |
|                                                                                | 2022 Actual        | 2023 Actual        | 2024 Budgeted      |
| <b>Borrowing Base Revenues</b>                                                 |                    |                    |                    |
| Two Years Prior                                                                | 77,369,007         | 74,428,488         | 88,664,357         |
| Prior Year                                                                     | 74,428,488         | 88,664,357         | 88,905,108         |
| Current Year                                                                   | 88,664,357         | 88,905,108         | 88,394,996         |
| <b>Total Revenues</b>                                                          | <b>240,461,852</b> | <b>251,997,953</b> | <b>265,964,461</b> |
| <b>Debt Limit For General Obligation Bonds</b>                                 |                    |                    |                    |
| Average Borrowing Base Revenues                                                | 80,153,951         | 83,999,318         | 88,654,820         |
| Debt Limit Percentage                                                          | 300%               | 300%               | 300%               |
| Debt Limit                                                                     | 240,461,852        | 251,997,953        | 265,964,461        |
| Total Outstanding Bonded Debt                                                  | 71,887,475         | 67,397,295         | 62,897,295         |
| <b>Legal Debt Margin</b>                                                       | <b>168,574,377</b> | <b>184,600,658</b> | <b>203,067,166</b> |
| Total Outstanding Bonded Debt<br>As A Percentage Of Debt Limit                 | 29.90%             | 26.75%             | 23.65%             |
| <b>Debt Limit For General Obligation Bonds<br/>And Lease Rental Debt</b>       |                    |                    |                    |
| Average Borrowing Base Revenues                                                | 80,153,951         | 83,999,318         | 88,654,820         |
| Debt Limit Percentage                                                          | 400%               | 400%               | 400%               |
| Debt Limit                                                                     | 320,615,803        | 335,997,271        | 354,619,281        |
| Total Amount of Debt Applicable to<br>Debt Limit                               | 71,887,475         | 67,397,295         | 62,897,295         |
| <b>Legal Debt Margin</b>                                                       | <b>248,728,328</b> | <b>268,599,976</b> | <b>291,721,986</b> |
| Total Amount Of Debt Applicable To Debt<br>Limit As a Percentage Of Debt Limit | 22.42%             | 20.06%             | 17.74%             |
| <b>Note: The 2023 Actuals are based off of Pre-Audited numbers.</b>            |                    |                    |                    |

## 2024 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 243.

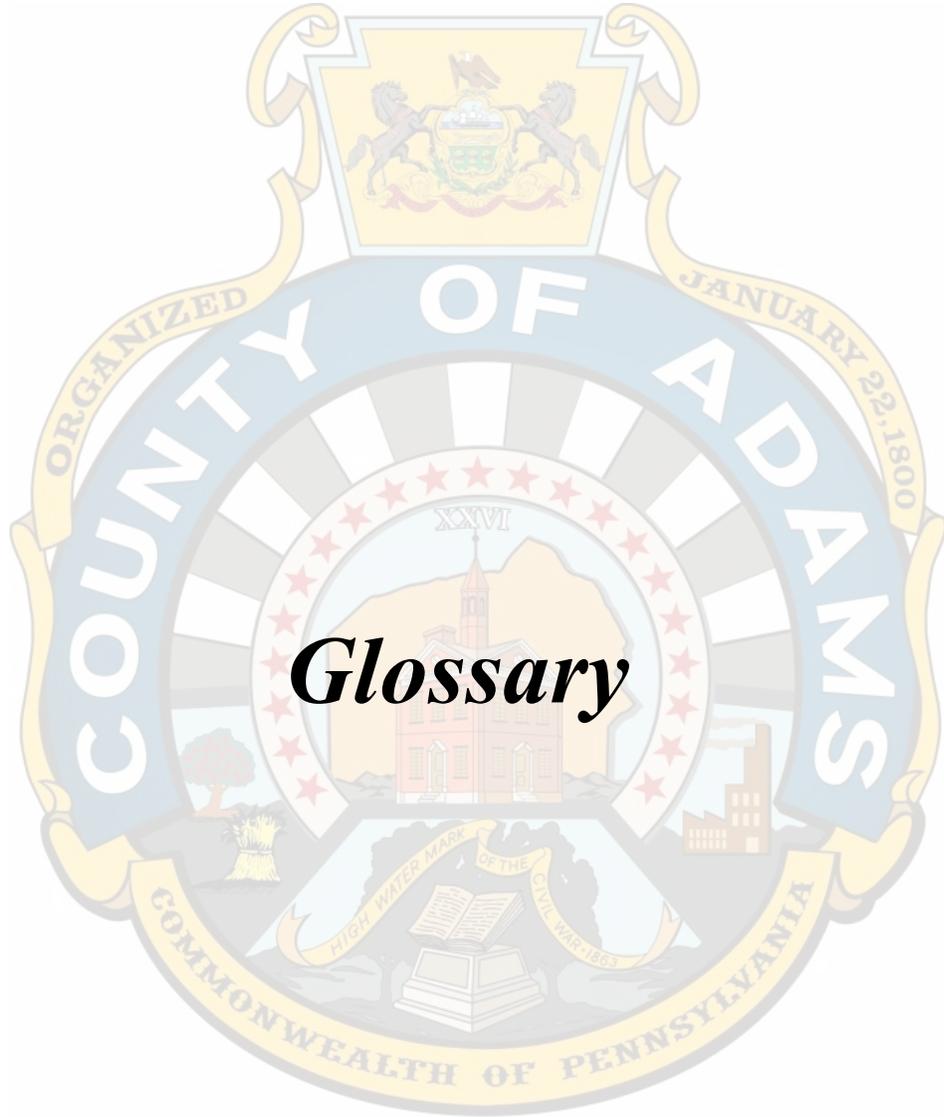
### SUMMARY OF OUTSTANDING DEBT

| FISCAL YEAR   | Aggregate Principal Outstanding | Aggregate Interest Repayment | Aggregate Principal Repayment | Aggregate Debt Service Budget Impact |
|---------------|---------------------------------|------------------------------|-------------------------------|--------------------------------------|
| 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>495,075,000</b>              | <b>12,831,873</b>            | <b>65,520,000</b>             | <b>78,351,873</b>                    |

2024 ADAMS COUNTY BUDGET

**General Obligation Debt Issues (As of December 31<sup>st</sup>, 2023)**

| GENERAL OBLIGATION ISSUES & PURPOSE                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Principal Balance Outstanding | Interest Balance Outstanding | Total Balance Outstanding |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|------------------------------|---------------------------|
| <p><b><u>General Obligation Bonds - Series of 2016 - Fund 664</u></b><br/>                     Issued 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>                                                                                                                                                                                                                                                                                                                                                                                                | 12,585,000                    | 4,495,075                    | 17,080,075                |
| <p><b><u>General Obligation Bonds - Series A, B &amp; C of 2017 (Taxable) – Fund 665</u></b><br/>                     Issued Series A bonds to fund a termination payment associated with the cancellation of the 2008 fixed swap was paid in full in 2022. 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> | 23,345,000                    | 4,304,334                    | 27,649,334                |
| <p><b><u>General Obligation Bonds - Series A &amp; B of 2020 – Fund 666</u></b><br/>                     Issued Series A Bonds 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> <p>Source: 2023 Pre-Audit numbers and Aggregate Debt Service Schedule</p>                                                                                                  | 29,590,000                    | 4,032,465                    | 33,622,465                |



***Glossary***

## GLOSSARY

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

## 2024 ADAMS COUNTY BUDGET

*Glossary (continued)*

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

COUNTY ACRONYMS

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

## 2024 ADAMS COUNTY BUDGET

*Acronyms (continued)*

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