County of Adams 2027 Tentative Adopted Budget

Board of Commissioners:
Randy L. Phiel, Chairperson
James E. Martin, Vice-Chairperson
Mark A. Clowney, Commissioner

Adams County Board of Commissioners

Chairperson
Randy Phiel

Vice Chairperson
James Martin

Commissioner
Mark Clowney

Chief Clerk
Paula Neiman

County Administrator
Steve Nevada

Elected Officials

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

Judiciary

President Judge	Honorable Thomas Campbell
Judge	Honorable Shawn Wagner
Judge	Honorable Christina Simpson
Judge	Honorable Torren Ecker

2027 ADAMS COUNTY BUDGET

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Adams County

Pennsylvania

For the Fiscal Year Beginning

January 1, 2026

Christopher P. Morrill

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, 2026.** 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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TRANSMITTAL LETTER

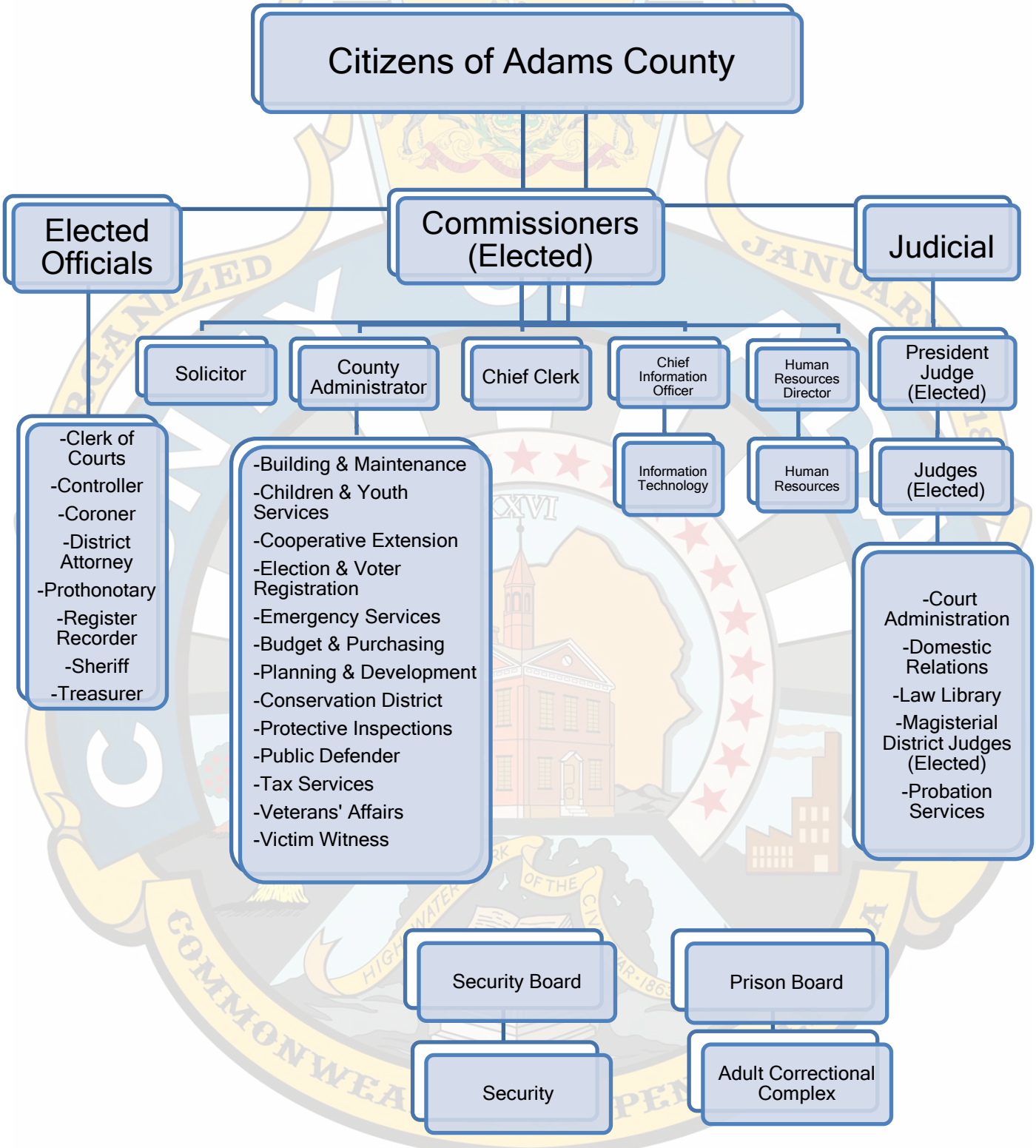
Commissioners of Adams County

Randy L. Phiel
Chairperson

James E. Martin
Vice Chairperson

Mark A. Clowney
Commissioner

TO BE INSERTED



Adams County Boards
Assessment Appeals Board
Election Board
Retirement Board
Salary Board
Zoning Appeals Board

Component Unit
Conservation District
General Financing Authority
Housing Authority
Industrial Development Authority
Planning Commission

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

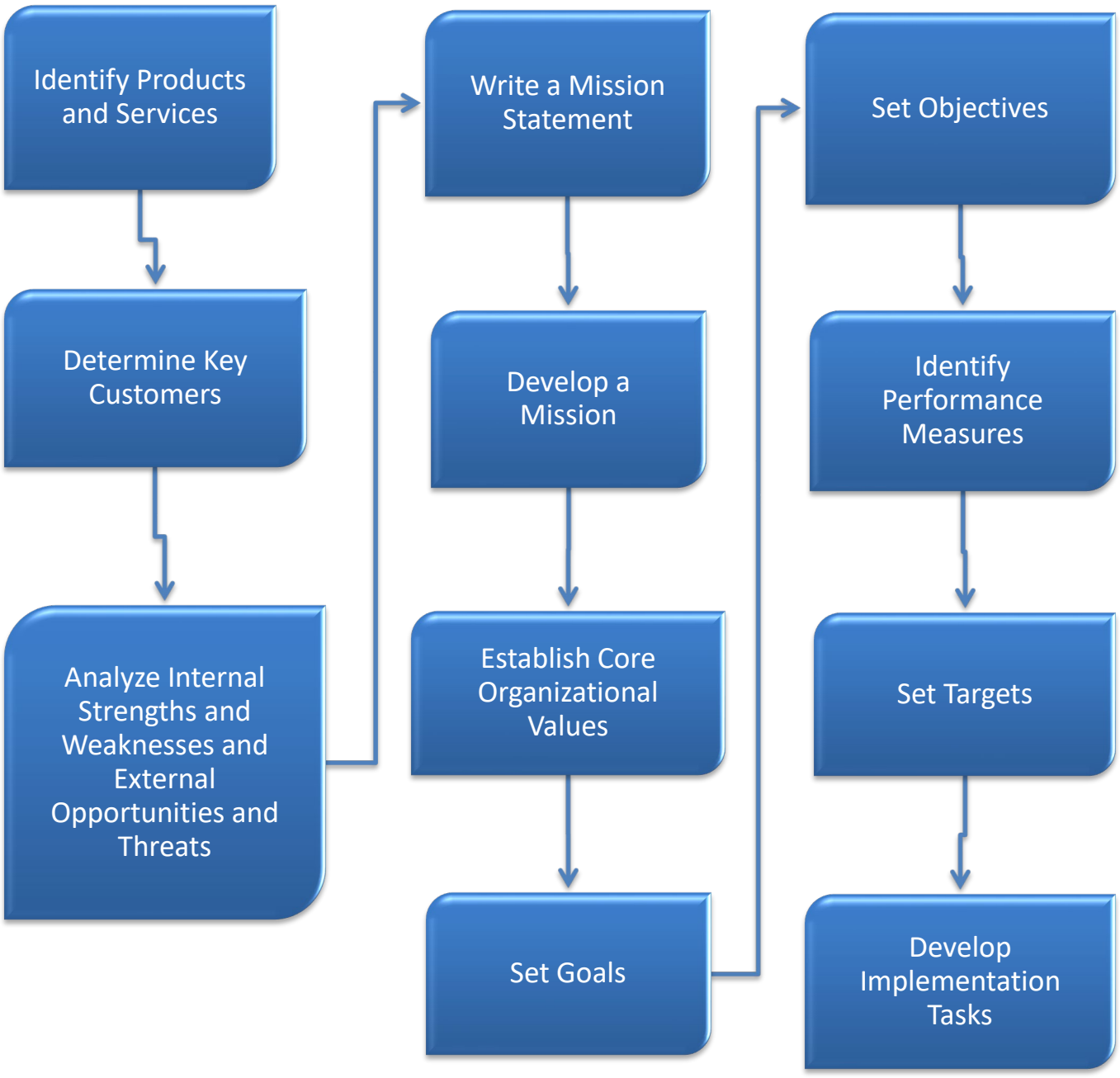
Strategic Plan

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



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

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



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.

MISSION STATEMENT

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

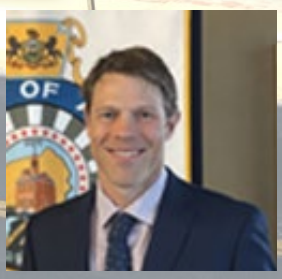
We strive to provide a healthy and safe community to enhance the quality of life for our citizens.











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 accommodation 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 continue serving. Although, one of the three resigned in the 3rd quarter of 2026 and the newly appointed Commissioner is Mark Clowney.



Chairman Randy Phiel



Vice Chairman Jim Martin



Commissioner Mark Clowney

BUDGET SUMMARY AND OVERVIEW

REVENUES

SOURCES	
Taxes	$57,631,000
Interest & Rents	1,493,436
Intergovernmental Revenue's	16,566,269
Charges for Services (Dept. Earnings)	5,497,643
License & Permits	155,900
Court Costs & Fines	1,597,025
Miscellaneous	1,134,814
Transfers-Other County Operations	6,577,789
Fund Balance Appropriated	6,523,484
TOTAL SOURCES	**$97,177,360**

EXPENDITURES

SERVICES PROVIDED/FUNCTION TYPE	
General Governmental-Admin	$18,771,488
General Governmental-Judicial	20,490,249
Public Safety	25,490,694
Public Works	816,300
Human Services	12,869,229
Culture & Recreation	3,357,657
Conservation/Development	1,93,155
Debt Service	6,150,178
Transfers-Other County Operations	7,298,410
TOTAL SERVICES	**$97,177,360**

Above, the total 2027 County Budget is balanced with both revenues and expenditures in at $97.2 million. This schedule, per GASB, is presented by Source type (revenues) and Function type (expenditures) for reporting purposes. Essentially, the function type groupings represent Public Services the County provides to its citizens. The following pages breakdown the budget by Fund and indentifies the highlights of the 2027 Budget. Overall, this budget was balanced utilizing reserves of approximately $6.5 million. The County is in good standing fiscally, which allows reserves to be used to balance.

BUDGET SUMMARY AND OVERVIEW~continued

The schedule presents the Tentative County Budget by Fund. Again, the County is in good financial position to be utilizing reserves of $6.5 million to balance with total Revenues and Expenditures at $97.2 million. Note the Appropriated Fund Balance highlighted in bold depicts the reserve amount used to balance the General Fund. Comparing this year's budget 2027 to last year's budget 2026, revenues have decreased by $2.9 million, from $93.5 million to $90.6 million or 3% primarily due to not rebudgeting ARRF funds. While Expenditures also decreased by $1.3 million from $98.5 million to $97.2 million or 1% primarily due to expired ARRF funds.

2027 TOTAL COUNTY BUDGET

FUND	REVENUES	EXPENDITURES	DEFICIT/ SURPLUS
GENERAL FUND	$ 67,502,473	$ 68,290,007	(787,534)
APPROPRIATED FUND BALANCE	**6,523,484**	-	**6,523,484**
911 TELECOMMUNICATIONS FUND	2,664,165	4,903,590	(2,239,425)
CHILDREN & YOUTH FUND	9,874,735	12,353,896	(2,479,161)
HAZARDOUS MATERIALS FUND	71,264	167,000	(95,736)
CONTRIBUTION FROM GF-SUBSIDY*	4,814,322	-	4,814,322
LIQUID FUELS FUND	616,080	606,250	9,830
ACT 13 BRIDGE IMPROVEMENT FUND	200,550	200,550	
HOTEL TAX FUND	3,487,657	3,357,657	130,000
TRANSFERS	1,422,630	7,298,410	(5,875,780)
TOTAL BUDGET	**$ 97,177,360**	**$ 97,177,360**	

A recurring contribution varies each year, provided by the General Fund to balance the Special Funds: 911 Telecommunications Fund, Children & Youth Services Fund and Hazardous Materials Fund. The 2027 budgeted contribution is $4,814,322.

Fund Highlights

The County of Adams budgets for eight 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 (Includes Transfers)

MILL LEVY RATE	remains at 5.1393 mills.
ASSESSED VALUTAION	$10,557,067,000
TOTAL REVENUES	$68,925,103
TOTAL EXPENDITURES	$75,448,587

General Fund Revenues decreased 5% over 2026 primarily due to expired ARRF funds.

DEPT. OF EMERGENCY SVCS. AND 911 TELECOMMUNICATIONS FUND

(COMBINED FOR REPORTING PURPOSES TO REPRESENT TOTAL COST OF OPERATIONS)
911 is a separate fund in the books, whereas, the Department of Emergency Services is a department within the General Fund, thus combining the two in this section only to see the total cost of operations for statistical purposes. (We are not counting them twice).

TOTAL REVENUES	$2,769,127	increased $31,689 or 1% over 2026 Adopted Budget
TOTAL EXPENDITURES	$5,410,004	increased $603,601 or 13% over 2026 Adopted Budget

CHILDREN & YOUTH SERVICES FUND AND INDEPENDENT LIVING

TOTAL REVENUES	$9,874,735	increased $193,369 or 2% over 2026 Adopted Budget
TOTAL EXPENDITURES	$12,353,896	increased $474,122 or 4% over 2026 Adopted Budget

HAZARDOUS MATERIALS FUND

TOTAL REVENUES	$ 71,264	increased $20,354 or 40% more than 2026 Budget
TOTAL EXPENDITURES	$167,000	increased $40,211or 32% over 2026 Adopted Budget

LIQUID FUELS FUND

TOTAL REVENUES	$549,450	increased $221,770 or 68% more than 2026 Adopted Budget
TOTAL EXPENDITURES	$606,250	decreased $84,250 or 12% more than 2026 Adopted Budget

ACT 13 BRIDGE IMPROVEMENTS FUND

TOTAL REVENUES	$140,000	decreased $8,000 or 5% less than 2026 Adopted Budget
TOTAL EXPENDITURES	$200,550	increased $20,050 or 11% over 2026 Adopted Budget

HOTEL TAX FUND

TOTAL REVENUES	$3,274,000	decreased $278,500 or 8% over 2026 Adopted Budget
TOTAL EXPENDITURES	$3,357,657	decreased $113,917 or 3% over 2026 Adopted Budget

CAPITAL BUDGET	$1,814,059	decreased $408,610 or 18% over 2026 Adopted Budget

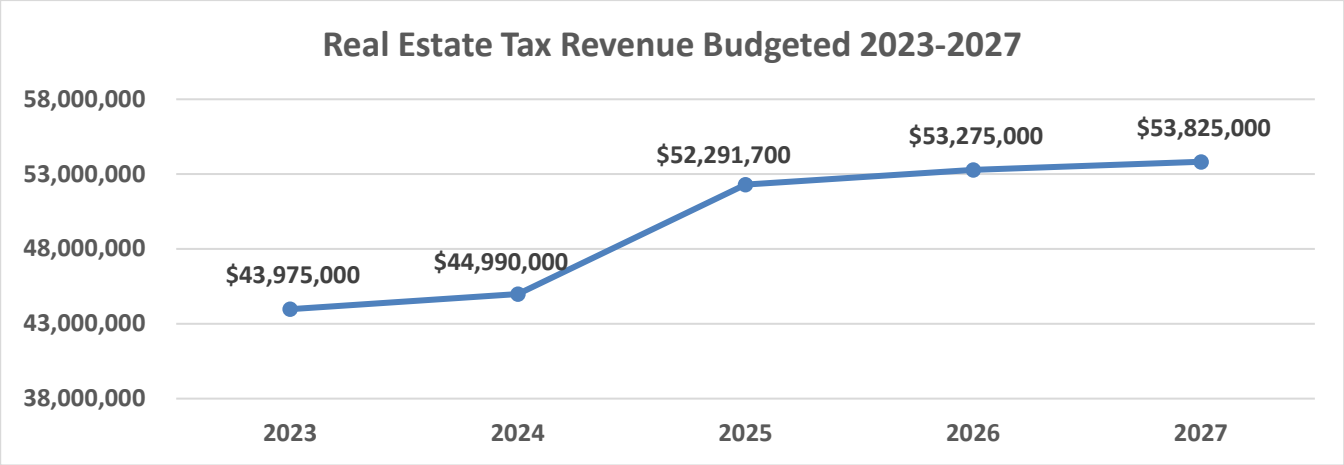
REVENUE TRENDS BY PROGRAMS AND DIVISIONS

General Fund

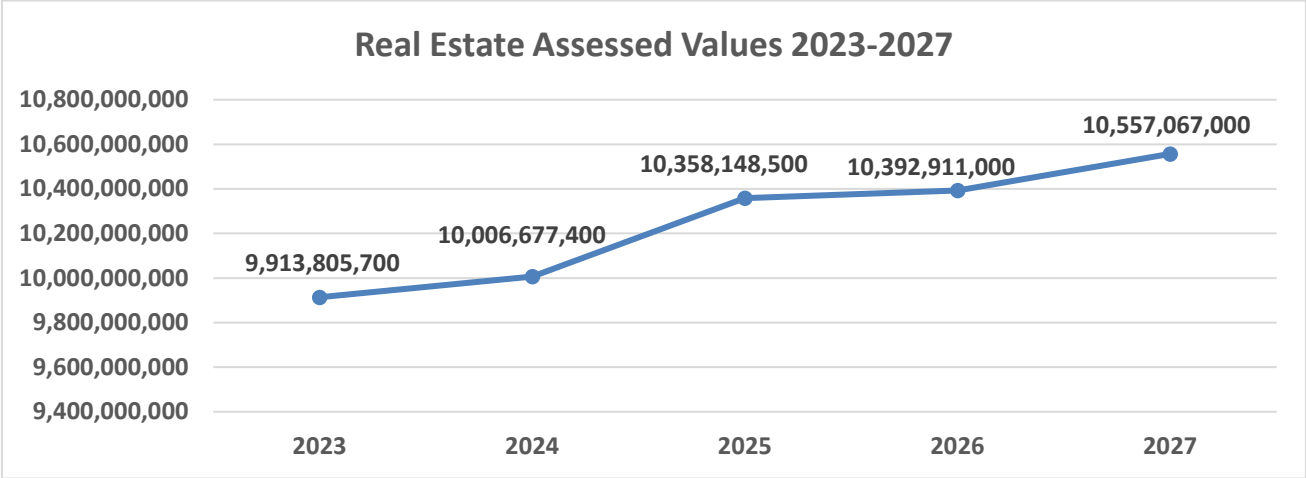
The County's largest major fund, the General Operating Fund, includes all operations except for what makes up the Special Revenue Funds and the Capital Funds. The General Operating Fund revenues adopted in 2027 are $68.9 million or a 5% decrease over 2026 General Fund revenues which were $72.6 million, prior to assigned fund balance. The majority of the 5% decrease in general fund revenues is due to the expired ARRF projects.

General Fund Revenue Trends

The County shows some areas of Revenue growth in 2027. Tax Services increased budgeted real estate tax collections and charges for services fees. In addition, the Adult Correctional Complex Facility boosted State Funding via new grants. While the 2027 County Budget has no tax increase, the County is witnessing stable growth in residential development, aside from the commercial real estate expansion. The trend below shows an overall steady increase between 2023 and 2027 of $9.8M or 22% over 5 years.

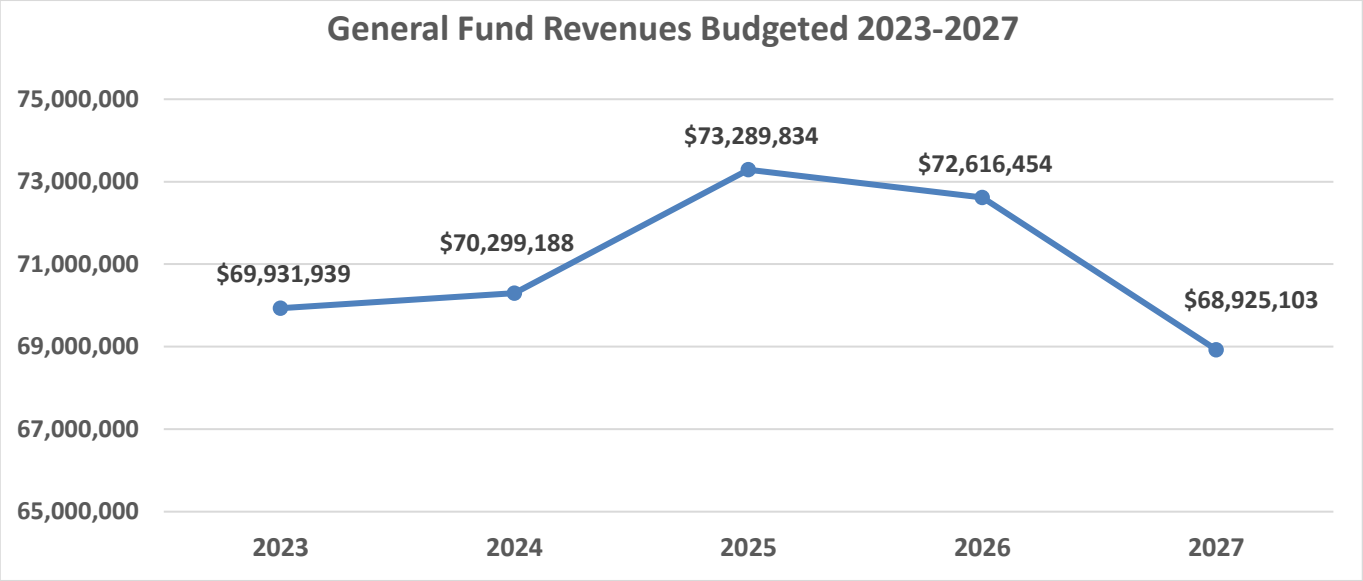


The County certifies the tax rolls annually and updates the assessed values for any changes due to appeals and other adjustments. The trend below shows an upward continuous increase over a 5-year span of 6% or $643 million.



GENERAL FUND Revenue Trends Continued

The General Fund revenue trend remains relatively flat between 2023 and 2024, however increases in 2025 due to a tax increase of .70 mills. The trend line then begins a gradual descent from 2025 to 2027 due to the spending down of the remaining ARRF projects. The overall trend from 2023 to 2027 decreased by approximately $1M dollars or 1%.



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General Fund Expenditure Trends

The General Operating Fund is the County's largest major fund and includes all operations except for what makes up the Special Revenue Funds and Capital Funds. The General Fund expenditures adopted in 2027, total $75.4 million, approximately $2.2 million or -3% decrease over 2026 adopted General Fund expenditures of $77.6 million.

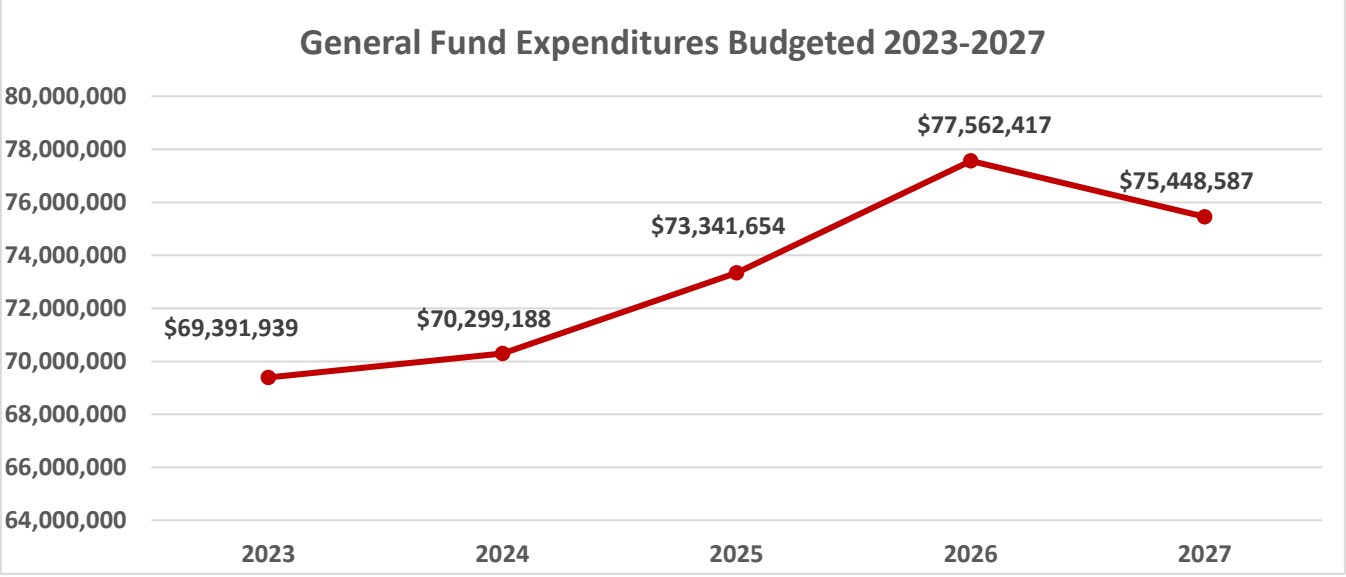
The 2027 General Fund Operational budget produces a deficit of approximately $6.5 million. Much of the deficit is due to increases in the following areas: Health Insurance 14%, Salaries 35%, Other Benefits 6%, Professional Services/Contracted services/legal 16%, Debt Service 7%, Subsidy/Grants 10%, Supplies 4%. All other expenditures total less than 4%.

While the County continues to see a trend of operational growth, the most notable areas:

- Health Insurance. The County has been challenged with a significant increase in Health Insurance costs over the past several years. For 2027, the budget impact is $13.5 million or 14% of the budget.

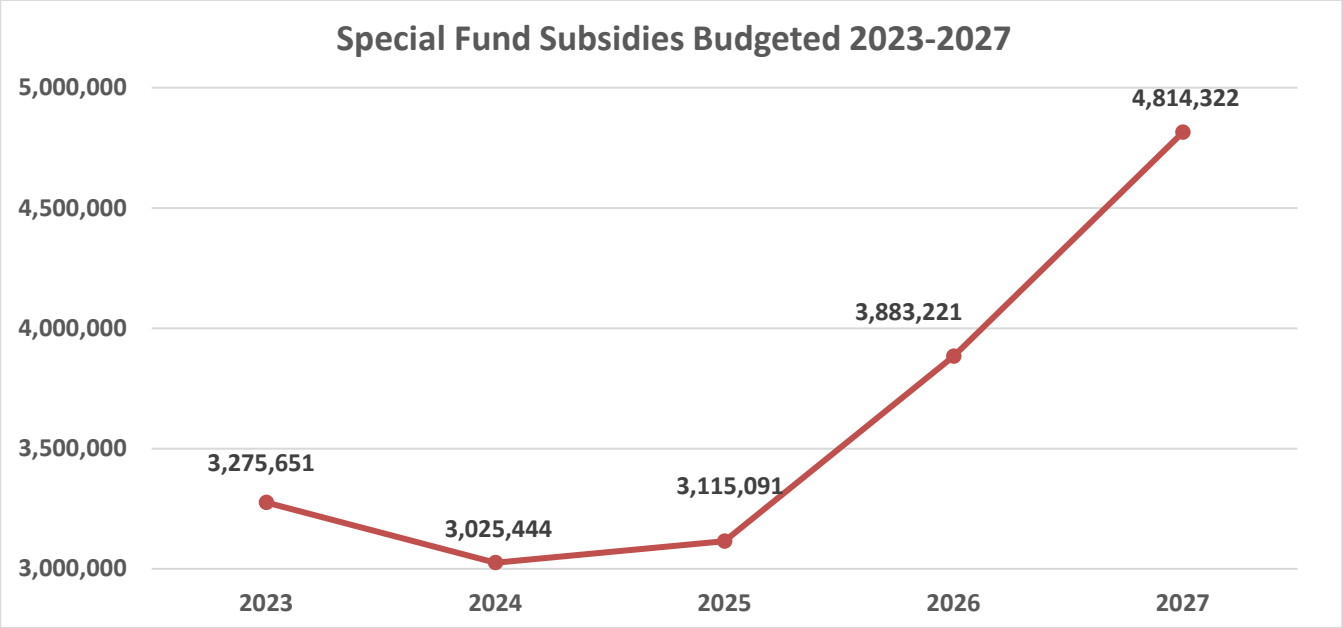
- Salaries and Other Benefits. The most significant growth in budgeted expenditure is most represented in salaries and benefits. The County's larger programs with the biggest staff such as the Adult Correctional Complex/Central Processing and the Courts see the largest increases but also represent the County's continued investment in public safety and criminal justice within Adams County.

The chart below represents the General Fund expenditures trend over the last five years- 2023 through 2027. The trend shows an increase from 2023 to 2026 that represents the impact of the Federal Government ARRF projects of approximately $10 million. Most of which was passed on through Community Grants and a Broadband Project. The increase also relates to increases in salaries, benefits (health insurance specifically), and contracted services. Just like the revenue side of the budget the decrease in expenditures in 2027 is due to the discontinuation of the ARRF projects. The overall change between 2023 and 2027 is $6 million dollars or 9%.



GENRAL FUND CONTRIBUTION (Subsidy trend) TO BALANCE SPECIAL FUNDS.

The County budgets recurring subsidies as a Transfer Out from the General Fund to balance the Special Funds. The 5-year trend below shows the average contribution is typically between $3.2 to $3.8 million. However, the trend is increasing to approximately $5 million. This is primarily due to contracted services and professional services for Children Services, 911 Telecommunications, and the Hazardous Materials program. The trend line shows an overwhelming increase over the 5- year span of $1.5 million or 47%. As you can see the Subsidy for 2027 is $4.8 million.



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Children & Youth Services Fund and Independent Living Program (combined for reporting purposes)

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

In 2027, budgeted revenues totaled $9.8 million or a 2% increase over 2026's budget, while expenditures came in at $12.3 million, a 4% increase over the 2026 budget.

Subsidy from the General Fund provided to the Children & Youth Program increases by 3% over last year, from $2,198,408 in 2026 to $2,479,161 in 2027. Primarily due to salaries, benefits, health insurance and new programs.

REVENUE TRENDS:

Children and Youth Services and Independent Living Program (combined for reporting purposes)

Aside from Salaries/Benefits, the trend for this fund has increased primarily due to additional grants from the State to fund human services operations and allows the County to expand services for much needed programs.

- Act 148 State funding is the primary source that covers specific operational programs within Children Services. Approximately, $6 million of this budget is from Act 148 funds (State), essentially same as in 2026, with a slight decrease of $225,000. Some examples of programs that are funded through the State Act-148 funding source are in-home services, community-based placement, institutional placement, plus a portion of administrative costs.

The following two trends show the change of Act 148 State Funds and All State Funds for Children Services Programs. Act 148 funds have remained the same in 2027 as in 2026 at $6 million. However, the State Funding trend shows an increase from 2025 to 2027 of $700,000 or 9%. (Includes the Independent Living Program)

Budgeted
Act 148 Funds Trend

2025	2026	2027
$6M	$6.2M	$6M

Budgeted
State Funding Trend

2025	2026	2027
$7.4M	$8.1M	$8.1M

REVENUE TRENDS CONTINUED Budget Overview (continued)

Independent Living Division- Revenue trended separately for tracking purposes

To emphasize the importance of this program, we have extracted division from the consolidated view above and are presenting below. Again, the Independent Living division is a separate division within the Children & Youth Program designed to support and empower youth to reach their full potential as they transition to adulthood. This program strives to increase the number of youths who have effective life skills, educational opportunities, safe and affordable housing and permanent connections to become self-sufficient, contributing members of the community. The 2027 budgeted revenues for the Independent Living program are $652,516, less than .001 percent of an increase of $255 over 2027, essentially remaining flat. See trend below.

Budgeted-Independent Living Division Revenues

2025	2026	2027
$617,071	$652,261	$652,516

EXPENDITURE TRENDS:

Independent Living Division- Expenditure trended separately for tracking purposes

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:

- **Professional Services**: The trend for professional services is primarily driven by, 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 Act 148 state funding grant. Overall, there is an increase in professional services of 17% from 2026 to 2027.

Budgeted-Professional Services Trend

2025	2026	2027
$3.5M	$4.2M	$4.3M

- **Employee salaries:** The trend shows employee salaries is primary costs for this program. A staff complement of 55 positions to perform operations is necessary to effectively provide these public services. The overall increase between 2025 and 2027 shows an 11% increase. See below 3-year trend.

Budgeted-Salary Trend

2025	2026	2027
$2.8M	$2.9M	$3.1M

- **Employee benefits:** The trend shows that employee benefits are the third largest cost for this program. As positions are added or filled, benefits increase. See below a 3-year trend on Children & Youth benefits representing an increase of $600,000 between 2025 to 2026 or 46%.

Budgeted-Benefit 3-year Trend

2025	2026	2027
$1.3M	$1.6M	$1.8M

Independent Living Division Expenditure Trends continued

- The trend below shows that overall Expenditures for the Independent Living Program have increased between 2025 and 2027 by $126.209 or 18%. See below.

Budgeted ALL Independent Living Division Expenditures

2025	2026	2027
$695,609	$777,547	$821,818

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911 Telecommunications Fund

Regarding public service, as the 911 Fund for 2027 continues to grow, we see very little increase with funding from the State. Expenditures are outpacing the revenues significantly. The subsidy provided by the General Fund for 2027 is $2.2 million to balance the program.

Revenue Trends

Revenues remain relatively flat for 2027, increasing by less than 1% or $26,165.

Budgeted Revenues 3-year Trend

2025	2026	2027
$2.5M	$2.6M	$2.7M

Expenditure Trends

While the County is challenged with meeting the demands and funding for 911 services, the operational growth continues and produces an increase of $539,706 or 12% over 2026. See below a 3-year.

- The primary drivers contributing to the growth in this budget are salary, benefits and health insurance increases; as well as contracted services. See the 3-year trend below:

Budgeted Expenditure 3-year Trend

2025	2026	2027
$4.1M	$4.4M	$4.9M

Emergency Services

Emergency Services is treated as a separate department under the General Fund which specifically houses the County's 911 Center. The County receives State reimbursement dollars for a portion of salaries and benefits to help cover the costs of operations.

Revenue Trends

The trend shows Revenues decreased by $50,348 between 2025 and 2027 or by 32%.

Budgeted Revenues 3-year Trend

2025	2026	2027
$155,310	$99,438	$104,962

Expenditure Trends

The trend below shows Expenditures decreased by slightly by $13,000 or 3%. The County is challenged with meeting the demands and funding operations for the 24/7 facility, this reimbursement is extremely beneficial in assisting with additional funding.

Budgeted Expenditure 3-year Trend

2025	2026	2027
$493,350	$442,519	$506,414

HOTEL TAX FUND

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

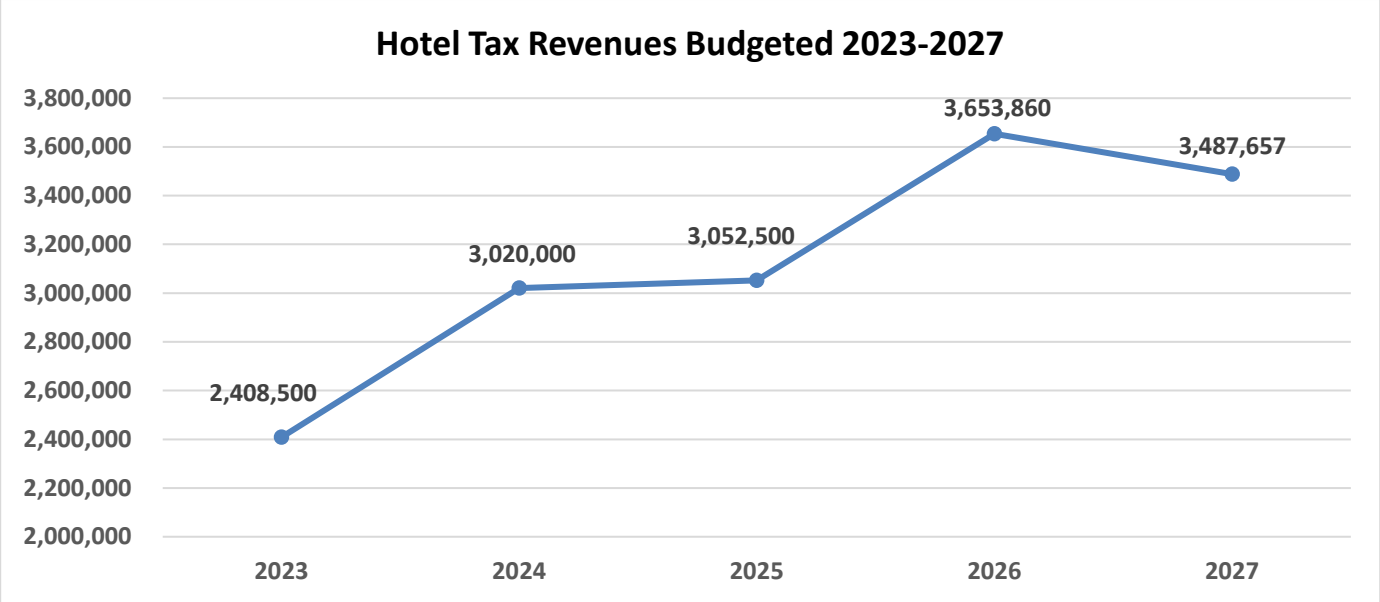
Revenue Trends

In the 2027 budget, the trend shows budgeted Revenues increased between 2025 and 2027 by $435,157 or 14% However, revenues remain relatively constant between 2026 and 2027 at $3.5 million.

Budgeted Revenues 3-year Trend

2025	2026	2027
$3M	$3.5M	$3.5M

The line graph below better depicts the stable and gradual increase between 2023 through 2026 and then drops slightly for 2027 due to an anticipated decrease in projections based on 2026 actuals.



Expenditure Trends

- While tourism continues to increase, so are costs to operate the program. The County continues to see stable growth in revenues, which also equate to the expenditure growth. The trend shows Expenditures have increased between 2025 to 2027 by approximately $435,157 or 14%. The growth not only shows that tourism continues, but also that the County continues to make investments in community organizations and tourist promotion through grants to the community and municipalities.

Budgeted Expenditure 3-year Trend

2025	2026	2027
$3M	$3.5M	$3.5M

CAPITAL BUDGET

Capital funds are used to procure goods costing $10,000 or more and have 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 General Fund reserves. In the past the 2020 General Obligation bond, Court Reserved Fund and Assigned Fund Balance-ARPA (Covid funds) were also utilized, to ensure a balanced Capital budget. The trend shows a $1.2 million dollar decrease between 2025 and 2027 due to the expiring 2020 Capital Bond proceeds.

Budgeted Revenues 3-year Trend

2025	2026	2027
$2.9M	$2.2M	$1.8M

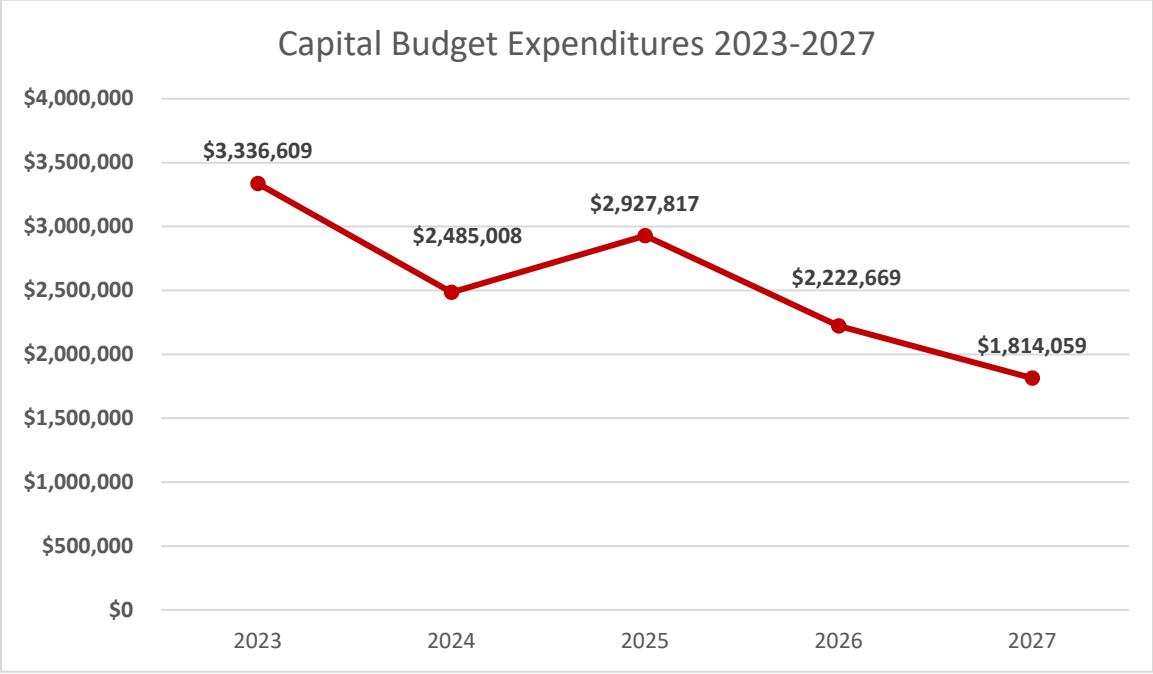
Expenditure Trends

Capital budget expenditures have consistently been decreasing as one-time building improvements and large equipment purchases have been made over the past several years. The peak year recently was in 2025 with the solar panel installation at the Human Services building. Other typical projects are HVAC upgrades 911 tower site upgrades, and county-wide computer purchases. The trend shows a $1.2 million dollar decrease between 2025 and 2027 due to the expiring 2020 Capital Bond proceeds.

Budgeted Expenditure 3-year Trend

2025	2026	2027
$2.9M	$2.2M	$1.8M

The chart below shows the Capital Budget expenditure decreasing between 2023 and 2027. The County is currently working on a 10-year rolling Long-term Capital plan.

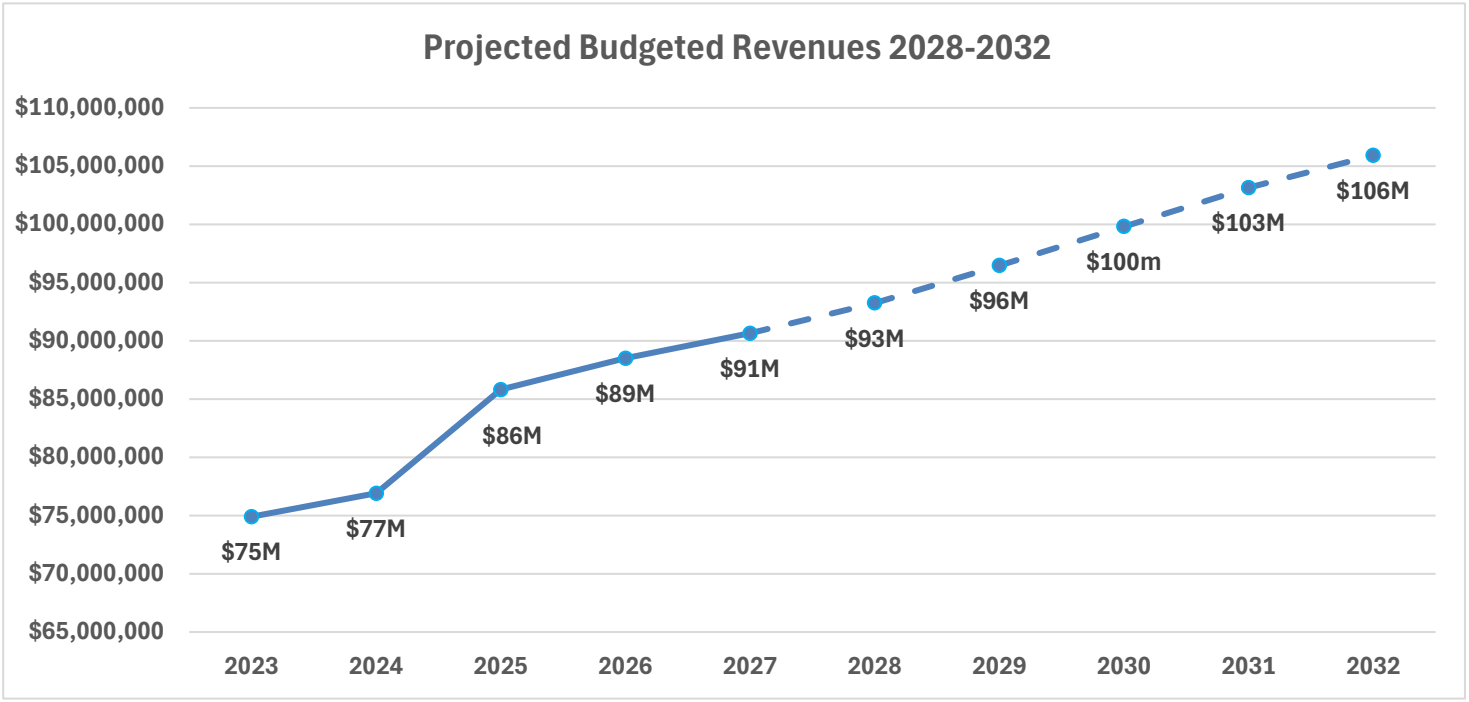


Overview of Revenue Forecasting

The County continues to practice revenue forecasting utilizing many analyses, trends, history, and assessments. The analytical process looks at actual revenue trends over a period of years and projects forward into the future to help identify upcoming trends. This gives the County an idea of what to expect for future budget models. Another factor considered is economic metrics. Overall, the revenue forecast is completed by establishing a 5- year historic forecast and comparing that to a linear regression forecast. The two models are compared, and the most realistic model is used.

There are times when unexpected events happen and revenues fall short, or expenditures are greater than expected. History shows us the County typically overstates expenditures and understates revenues. Although this is not County policy, using this practice works out at year end, given the fluctuation of personnel costs, actual to budget. It should be said that the slight increase/decreases net to a minimal amount.

The graph below depicts a Revenue trend over a 10-year span, from 2023 through 2032 based on budgeted numbers and forecasting 5 years out from current. Note the spike between 2024 & 2025 represents the most recent tax increase for the County. History shows us that the County typically increases taxes every four years. The chart below represents an example of the County's linear forecasting model utilized to monitor and maintain revenue sources. In comparing the projected revenues to the projected expenditures, it is noted that expenditures typically outpace the revenues. Although, through prudent management and budget practices, the County's actual expenditures typically trend downward of actual revenues.

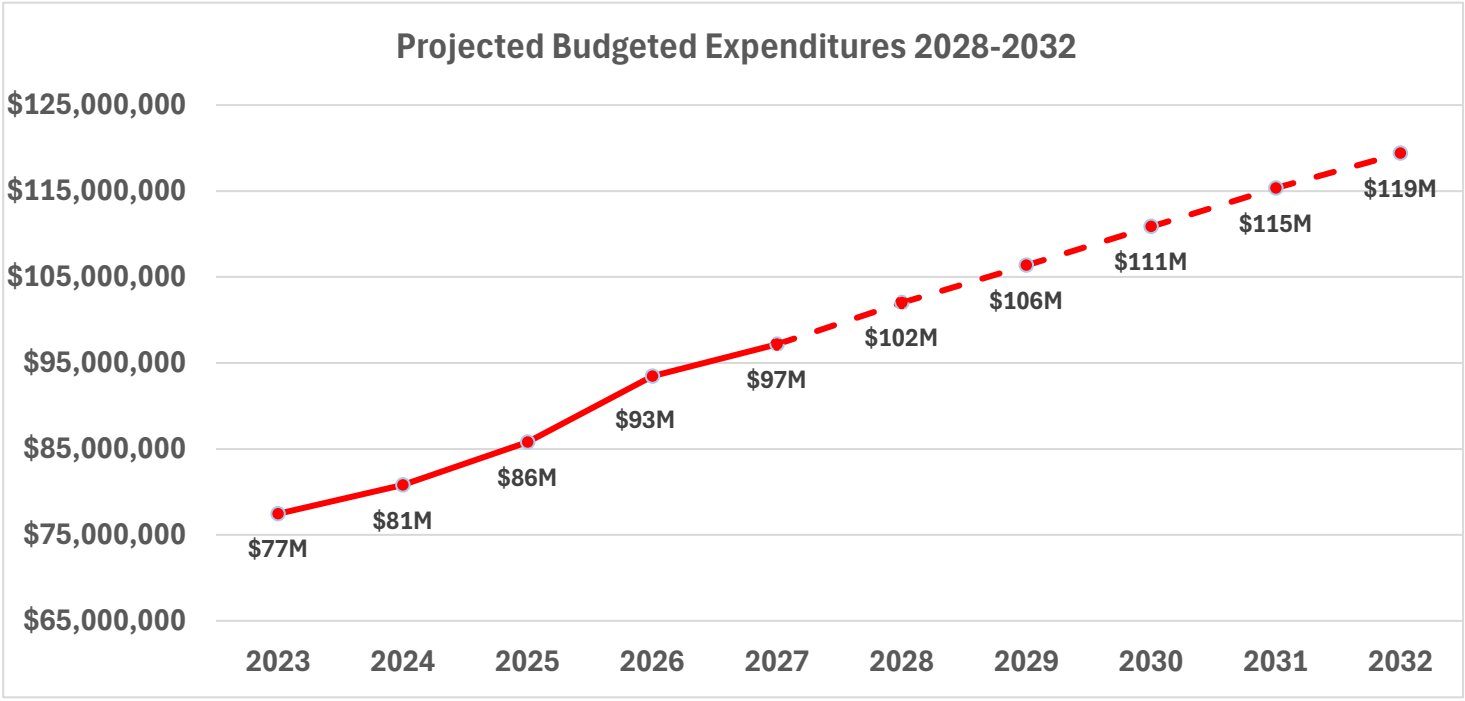


Overview of Expenditure Forecasting

For expenditure forecasting, the County employs various statistical methods reviewing trends, history, and current conditions that are used to assist in determining future budget models. To generate an expenditure Forecast, the County uses at least 5 previous years of budget numbers and a linear regression formula to create a forecast for future years.

There are times when unexpected events happen where expenditures are greater than expected. The County budgets conservatively, by slightly overstating expenditures. In addition, the County maintains a reserve account to assist with unanticipated expenditures. Likewise, the County budgets full capacity for personnel and benefits, and due to natural fluctuations, the County consistently reports expenditures coming in under budget on average 8% of budget.

The graph below depicts a 10-year Expenditure trend from 2023 through 2032. This trend is based on budgeted numbers and then forecasts 5 years out from current. Like the Revenue side, note the spike with expenditures between 2024 & 2025 representing an increase in demand for services, thus a tax increase on the revenue side. History shows us that the County typically increases taxes every four years to meet the growing demand for services. The chart below represents an example of the County's linear forecasting model being used to show the trend and assist in identifying the increasing demands the County faces and the amount that will be required to meet those forecasted demands.



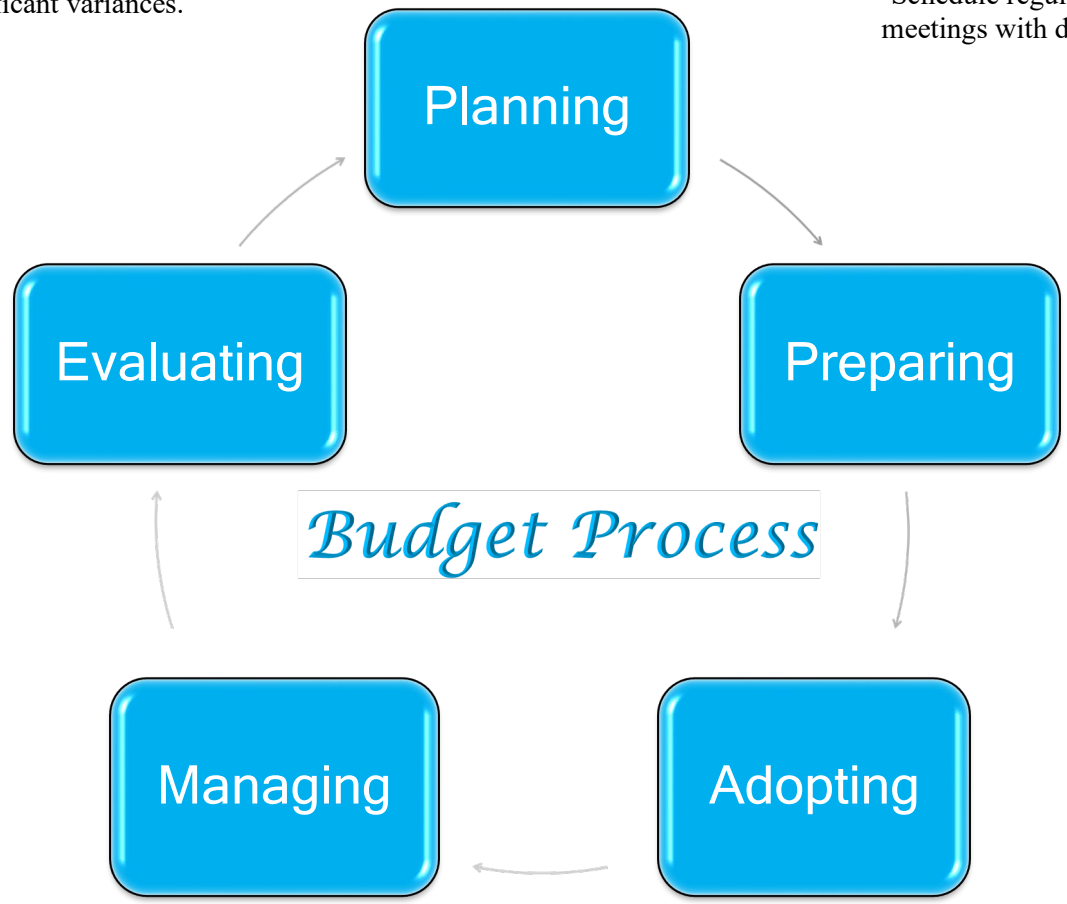
Budget Process Summary

The County budget cycle is based on a calendar year and runs January-December. The County adopts the budget each December for the following year. April through June begins the first phase of the annual budget process, where timelines for the new budget year are developed and worksheets are distributed to departments for new requests. Once departments requests are received, projections and further analysis begin. During third quarter, a consolidated budget is developed from all the department worksheets and presented to the Board for review and discussion. After budget meetings, deliberation by the Board, and final changes, Tentative Adoption occurs in mid-November. During this time, the budget is available for citizen review and comment for a period of 20 days. The Final Adopted budget occurs mid-December.

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

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.

Year	Assessed Valuation	Tax Rate Mills	Total Levy
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	10,100,341,600	4.4393	43,688,448
2025	10,282,731,300	5.1393	51,593,195
2026	10,557,067,000	5.1393	52,825,000

*County wide reassessment

Total Budget by Department/Fund

Fund/Department	Revenue	Expenses
General Fund		
Building/Maintenance	2,900	2,570,130
County Complex	-	300,816
Clerk of Courts	982,675	1,050,816
Commissioners	1,570,295	8,863,334
Controller	-	1,092,668
Cooperative Extension	-	643,633
Coroner	45,000	416,382
Courts Consolidated	2,032,773	12,613,083
District Attorney	423,752	2,440,287
Elections/Voter Registration	385,430	922,788
Emergency Services	104,962	506,414
Budget & Purchasing Office	-	665,245
Human Resources	25,456	738,318
Information Technology (IT)	-	2,525,562
Planning	403,380	2,074,542
Conservation District	833,000	1,289,522
Prison	2,207,132	17,461,170
Central Processing	440,000	1,177,240
Protective Inspections	9,700	134,479
Prothonotary	340,000	575,289
Public Defender	40,000	971,533
Register & Recorder	890,000	628,268
Security	50	724,419
Sheriff	212,600	2,150,451
Solicitor	-	621,215
Tax Services	55,196,619	3,806,377
Treasurer	1,181,600	420,249
Veterans' Affairs	-	326,987
Victim Witness	175,149	578,790
Transfers	1,422,630	7,158,580
General Fund Subtotals	68,925,103	75,448,587
Assigned Fund Balance	6,523,484	-
Total General Fund	**75,448,587**	**75,448,587**

Special Revenue Funds		
911 Telecommunications	2,664,165	4,903,590
Children & Youth	9,222,219	11,532,078
Independent Living	652,516	821,818
Hazardous Materials	71,264	167,000
Subsidy provided by General Fund	4,814,332	-
Total Special Revenue Funds	**17,414,486**	**17,414,486**
Hotel Tax Fund		
Hotel Tax Revenue	3,274,000	
Grants		553,793
Municipalities		419,300
Tourist Promotion		2,370,264
Operating Expenses		14,300
Hotel Tax Subtotal	3,274,000	3,357,657
Hotel Tax Reserves	213,657	
Transfer Out to General Fund		130,000
Total Hotel Tax Fund	**3,487,657**	**3,487,657**
Special Funds		
Act 13 Bridge Improvements	140,000	200,550
Act 13 Reserves	60,550	
	200,550	**200,550**
Liquid Fuels	549,450	606,250
Liquid Fuels Reserves	66,630	
Transfer Out to General Fund		9,830
Total Liquid Fuels	**616,080**	**616,080**
Total County Budget	**97,177,360**	**97,177,360**
Total Capital Budget	**1,814,059**	**1,814,059**

*The Capital Budget amount is budgeted as a transfer out in the General Fund and therefore is included in the Total County Budget amount of $97.2M. Ultimately, all capital will be funded by General Fund reserves until a new bond issuance occurs.

Budgeted Position Count

	2025	2026	2027	Variance '26 to '27
Building and Maintenance	23	23	24	1
County Complex	1	1	1	-
Clerk of Courts	12	12	12	-
Commissioners	9	8	8	-
Controller	8	8	8	-
Cooperative Extension	2	2	2	-
Coroner	8	8	8	-
Court Consolidated	142	143	138	(5)
District Attorney	19	19	19	-
Elections/Voter Registration	6	6	6	-
Emergency Services	2	2	2	-
Budget & Purchasing	4	4	4	-
Human Resources	4	4	4	-
Information Technology	12	12	12	-
Planning	16	16	16	-
Conservation District	13	13	13	-
Prison	139	142	142	-
Central Processing	9	9	9	-
Protective Inspections	1	1	1	-
Prothonotary	7	6	6	-
Public Defender	8	9	9	-
Register and Recorder	8	6	8	2
Security	13	13	13	-
Sheriff	20	20	21	1
Solicitor	4	4	4	-
Tax Services & Tax Collectors	47	47	46	(1)
Treasurer	6	6	6	-
Veterans' Affairs	3	3	3	-
Victim Witness	6	6	6	-
911 Telecommunications	37	37	37	-
Children and Youth Services	54	54	54	-
Independent Living	7	7	7	-
Hazardous Materials	1	1	1	-
Act 13 Bridge Improvements	-	-	-	-
Liquid Fuels	-	-	-	-
Hotel Tax	-	-	-	-
	651	652	650	(2)

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

Summary of Budgeted Position Count

The County showed an overall net decrease of 2 positions from the 2026 to 2027 budget. The County went from 652 budgeted positions in 2026 to 650 budgeted positions in 2027.

The County is cognizant that personnel levels must at times be adjusted to meet our required service levels.

At times, the County creates and abolishes positions to match those service levels to best meet the needs of county government. These adjustments reflect changes in workload and demand for services.

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

Position Changes

Courts Consolidated

- Due to restructuring in the Court, the following position changes occurred:
    - The Department of Operational Services was abolished. The elimination of this department included the abolishment of one Full-Time Fiscal Assistant position and one Full-Time Executive Director position.
    - The Court created one Full Time Director of Resource Development under Court Administration.
    - The Court created one Full-Time Paralegal position under the Domestic Relations Section.
    - The Court created one Full-Time Continuous Quality Improvement Coordinator position and one Full-Time Training Coordinator position under Probation Services.
    - The Court abolished four Probation Officer Intern positions under Probation Services.
    - The Court abolished one Full-Time Conference Officer position under the Domestic Relations Section.
    - The Court abolished two Full-Time Probation Officer positions under Probation Services.

Register and Recorder

- Two Part-Time positions were defunded for 2026 and are being refunded for 2027. Those positions are the Clerk floater position and the Paid Intern position.

Sheriff

- One Full-Time Deputy Sheriff position was split into two Part Time Deputy Sheriff positions.

Tax Services

- Due to retirement, one Full-Time Administrative Support Coordinator position was eliminated.

Revenues by Department

Department	2026 Final Budget	2027 Tentative Budget	Variance	% Change
Building and Maintenance	2,750	2,900	150	5%
County Complex	-	-	-	0%
Clerk of Courts	888,493	982,675	94,182	11%
Commissioners	1,344,714	1,570,295	225,581	17%
Community Grants Project - ARRF	-	-	-	0%
Broadband Project - ARRF	-	-	-	0%
Controller	-	-	-	0%
Cooperative Extension	-	-	-	0%
Coroner	45,000	45,000	-	0%
Courts Consolidated	2,045,775	2,032,773	(13,002)	-1%
District Attorney	401,695	423,752	22,057	5%
Elections/Voter Registration	388,856	385,430	(3,426)	-1%
Emergency Services	99,438	104,962	5,524	6%
Budget and Purchasing	-	-	-	0%
Human Resources	25,456	25,456	-	0%
Information Technology	7,730	-	(7,730)	-100%
Planning and Development	399,388	403,380	3,992	1%
Conservation District	769,500	833,000	63,500	8%
Prison	2,075,438	2,207,132	131,694	6%
Central Processing	440,000	440,000	-	0%
Protective Inspections	9,200	9,700	500	5%
Prothonotary	325,000	340,000	15,000	5%
Public Defender	31,700	40,000	8,300	0%
Register and Recorder	820,000	890,000	70,000	9%
Security	50	50	-	0%
Sheriff	212,600	212,600	-	0%
Solicitor	-	-	-	0%
Tax Services	54,515,080	55,196,619	681,539	1%
Treasurer	1,083,100	1,181,600	98,500	9%
Veterans' Affairs	-	-	-	0%
Victim Witness	193,937	175,149	(18,788)	-10%
911 Telecommunications	2,638,000	2,664,165	26,165	1%
Children and Youth	9,029,105	9,222,219	193,114	2%
Independent Living	652,261	652,516	255	0%
Hazardous Materials	50,910	71,264	20,354	40%
Act 13 Bridge Improvement	148,000	140,000	(8,000)	-5%
Liquid Fuels	327,680	549,450	221,770	68%
Hotel Tax Fund	3,552,500	3,274,000	(278,500)	-8%
Appropriated Fund Balance	-	-	-	0%
Assigned Fund Balance	5,000,000	-	(5,000,000)	-100%
Transfer into the General Fund	1,491,554	1,422,630	(68,924)	-5%
Hotel Tax Fund Reserves	101,360	213,657	112,297	0%
Liquid Fuels Reserves	373,688	66,630	(307,058)	0%
Act 13 Reserves	32,500	60,550	28,050	0%
Subsidy Provided	4,000,171	4,814,322	814,151	20%
	93,522,629	90,653,876	(2,868,753)	-3%

Expenditures by Department

Department	2026 Final Budget	2027 Tentative Budget	Variance	% Change
Building and Maintenance	2,332,282	2,570,130	237,848	10%
County Complex	204,065	300,816	96,751	47%
Clerk of Courts	1,040,066	1,050,816	10,750	1%
Commissioners	9,145,893	8,863,334	(282,559)	-3%
Community Grants Project - ARRF	1,800,000	-	(1,800,000)	-100%
Broadband Project - ARRF	3,200,000	-	(3,200,000)	-100%
Controller	981,790	1,092,668	110,878	11%
Cooperative Extension	636,985	643,633	6,648	1%
Coroner	359,394	416,382	56,988	16%
Courts Consolidated	11,643,365	12,613,083	969,718	8%
District Attorney	2,233,936	2,440,287	206,351	9%
Elections/Voter Registration	885,989	922,788	36,799	4%
Emergency Services	442,519	506,414	63,895	14%
Budget and Purchasing	625,079	665,245	40,166	6%
Human Resources	686,441	738,318	51,877	8%
Information Technology	2,648,505	2,525,562	(122,943)	-5%
Planning and Development	1,959,052	2,074,542	115,490	6%
Conservation District	1,214,217	1,289,522	75,305	6%
Prison	17,290,738	17,461,170	170,432	1%
Central Processing	1,153,391	1,177,240	23,849	2%
Protective Inspections	123,690	134,479	10,789	9%
Prothonotary	525,135	575,289	50,154	10%
Public Defender	844,062	971,533	127,471	15%
Register and Recorder	553,141	628,268	75,127	14%
Security	698,351	724,419	26,068	4%
Sheriff	1,899,960	2,150,451	250,491	13%
Solicitor	588,572	621,215	32,643	6%
Tax Services	3,707,561	3,806,377	98,816	3%
Treasurer	421,858	420,249	(1,609)	0%
Veterans' Affairs	304,337	326,987	22,650	7%
Victim Witness	539,203	578,790	39,587	7%
911 Telecommunications	4,363,884	4,903,590	539,706	12%
Children and Youth	11,102,227	11,532,078	429,851	4%
Independent Living	777,547	821,818	44,271	6%
Hazardous Materials	126,789	167,000	40,211	32%
Act 13 Bridge Improvement	180,500	200,550	20,050	0%
Liquid Fuels	690,500	606,250	(84,250)	-12%
Hotel Tax Fund	3,471,574	3,357,657	(113,917)	-3%
Transfer out of General Fund	6,872,840	7,158,580	285,740	4%
Liquid Fuels Transfer Out	10,868	9,830	(1,038)	-10%
Hotel Tax Transfer to General Fund	182,286	130,000	(52,286)	-29%
	98,468,592	97,177,360	(1,291,232)	-1%

Budget Process Details

The budget is designed to identify the needs of Adams County citizens for services to improve their quality of life, to quantify those needs, to categorize them into cost centers for accountability, and to determine the revenues which will be available to provide for those needs. The budget is used as a blueprint to allocate scarce resources. Citizen involvement is ongoing throughout the year, whether a resident calls the Commissioners' Office directly to schedule a meeting with the County Administrator or attend one of the public meetings held bi-weekly. 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 about 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, recommends 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 32 for a workflow of the budget process.

Budget Process Details - Continued

Basis of Budget

The budgets of governmental fund types (General Fund, Special Revenue Funds, Special Funds, and Capital) are prepared on a modified accrual basis (see definition in Budget Policy on page 50). Under this method, revenues are recognized when they are both measurable and available to finance expenditures of the fiscal period covered by the budget. Expenditures are recognized in the accounting and budgeting period in which fund liabilities are incurred, except for debt service which is recognized when due.

The County adopts its budget in conformity with generally accepted accounting principles (GAAP) and Governmental Accounting Standards Board (GASB). Reporting differences exist between the budget and the Annual Comprehensive Financial Report (ACFR) for the reporting of indirect costs, maintenance in lieu of rent, and allocated costs. These costs are charged to various federal and state programs based on a formal plan developed annually by the County. The Annual Report reports on 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. Appropriate budgets are integrated into the accounting system. Encumbrances, which are commitments related to purchase orders and contracts for goods and services not yet received, are recorded in the accounting system, and used as an element of budgetary control.

Budget Adjustment Policy

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

Budget Amendments

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

Budget Modification

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

Unused Funds

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

Fund Structure

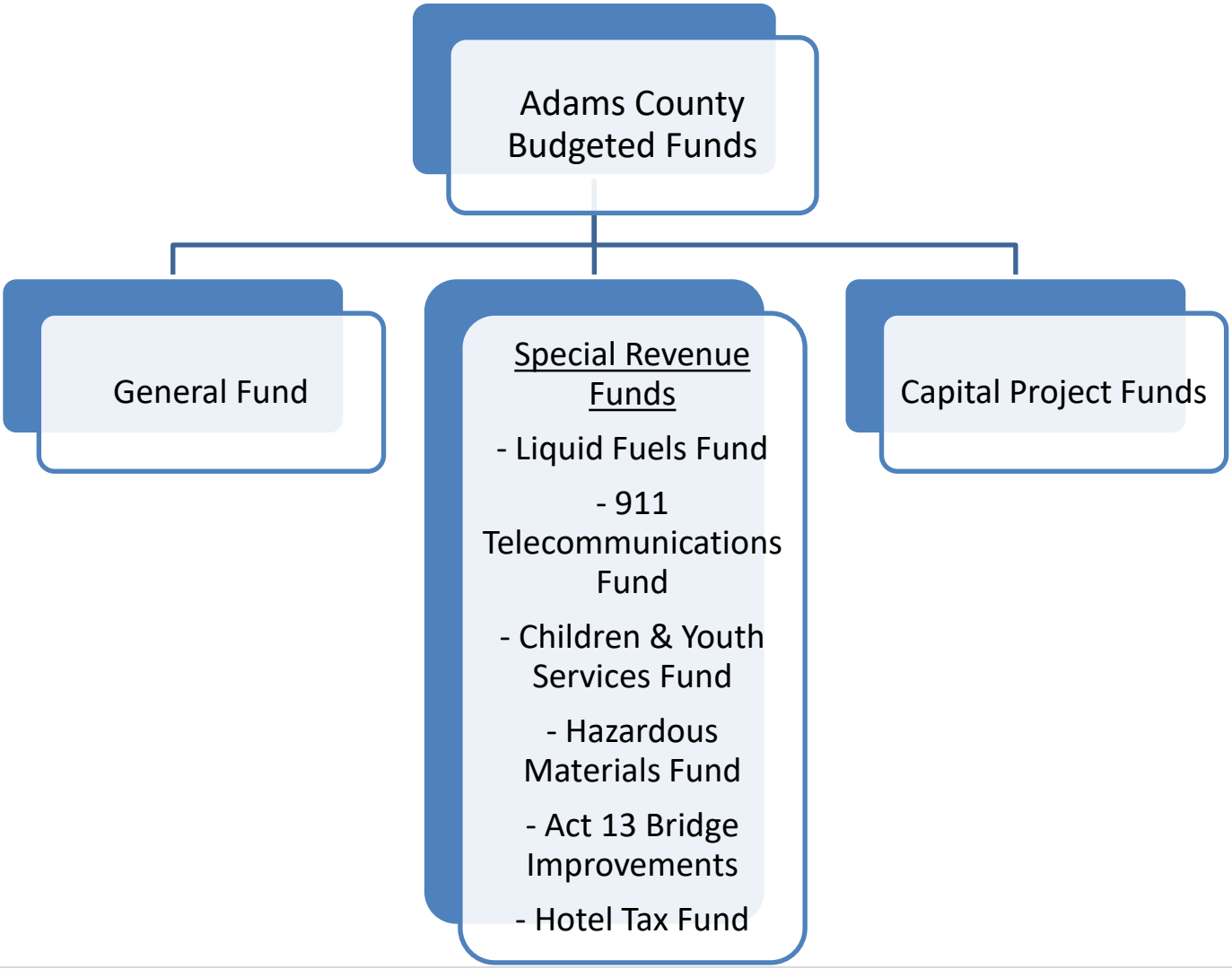
Department / Fund	General Fund	Children & Youth Services	Liquid Fuels	Hazardous Materials	Act 13 Bridge Improvements	911 Telecommunications	Capital Projects - Reserve
Building & Maintenance	■						■
County Complex	■						■
Clerk Of Courts	■						■
Commissioners	■						■
Controller	■						■
Cooperative Extension	■						
Coroner	■						■
Court Consolidated	■						■
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							■

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, Domestic Relations, Ag Land Administration, Affordable Housing, Court Reserved, Capital Project Fund 665 (2017 B/C Series), Capital Project Fund 666 (2020 Bond Issue), and Capital Project Fund (Series of 2016-Human Service Building).

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.



Fund Structure *(continued)*

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

Fund Types

Governmental Funds

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

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

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

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

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

Proprietary Funds

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

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

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

Major Funds

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

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

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

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

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 purpose 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.

Long Range Financial Planning

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

A long-range financial plan is needed as communication aid 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 expenditure 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 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 for 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.

Financial Policies

Purpose of Financial Policies

One primary responsibility Adams County has for 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 directing 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 opportunities, 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.

Financial Philosophies *(continued)*

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

This section contains information on the following key fiscal policies that apply to 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.

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 expenditure. 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 >= 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 with 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 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).

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.

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 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 starts, the amount of funds expected to be expended in each year of the CIP, the total cost impact of the project, and the way the expenditure will be funded.

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

6. Debt Policy

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

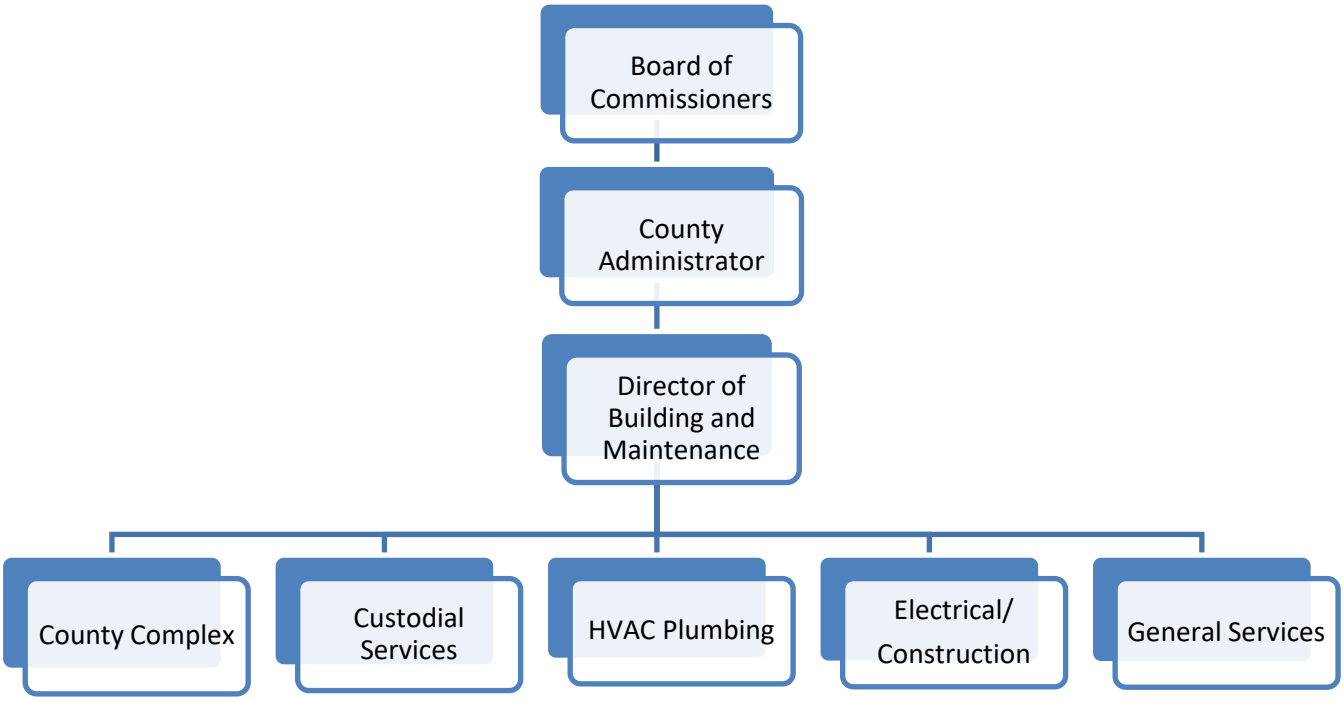
Debt Capacity – An analysis showing how the new issue combined with current debt impacts the County's debt capacity and conformance with County debt policies will accompany every future bond issue proposal.

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

Budgets by Function

General Governmental – Admin

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. 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 are too numerous to mention.

Budget Narrative

In the year 2025-26, the county maintenance accomplished quite a few projects again. We replaced all the heat tapes in all the down spouts on the Historic Courthouse to keep them from freezing up in the winter. The maintenance dept. repaired the New Courthouse water softener in house for around $6,000 instead of replacing it with a new unit for $12,000. The new courthouse and the maintenance dept. added a new IT closet on the 4th floor for expansion of the IT court systems. The Sachs Covered Bridge, we replaced all 8 of the bollards this year at both entrances so only bicycles and pedestrians can go through the bridge. The HSB building, we replaced the fire panel and controller for the fire pump in the pumphouse room by the pond. The County wide HVAC systems got an upgrade this year also with savings of $25,000. NRG had a promotion on the new Jace systems. The jury assembly room, the maintenance staff did a total remodel on the whole kitchen unit. It was almost 50 years old. The 911 building, we are replacing the 25-year-old hot water heater with 2 smaller and more efficient ones and 2 new rooftop HVAC units that are 25 years old. The 911 building also has a 4-ton mini split ac system in the computer room for redundance so it will keep the room cool 24 hours a day. 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 HSB building's main entrance way, the culvert 50 ft. X 4 Ft. got replaced this year also. The Manos Unidas House got a new roof system 19 West High St. The new Courthouse has got the slate part of the roof replaced and rubber gutters completed this year, and the 7000 sq. ft. rubber roof is good for at least another 5 years. At the Eisenhour Bridge we replaced large walking planks this year. I have too many numerous smaller projects that we will be working on next year also.

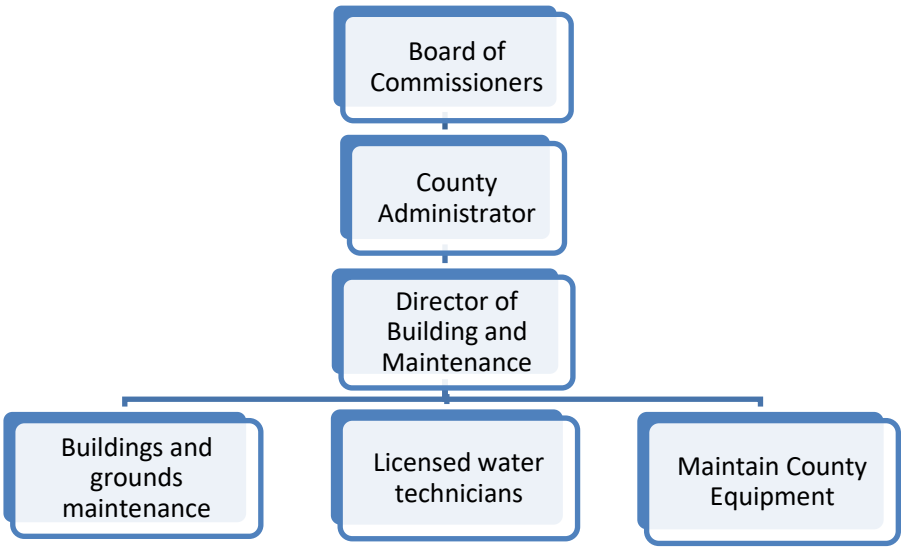
Position Count

	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Budgeted Positions	22	23	23	24

Account Description	2024 Actuals Audited	2025 Actuals Audited	2026 Adopted Budget	2027 Tentative Budget
Revenues:				
Charges for Services	300	450	250	400
Miscellaneous	2,077	1,790	2,500	2,500
Other Grants	12,020	36,305	-	-
TOTAL REVENUES	**$14,397**	**$38,545**	**$2,750**	**$2,900**
Expenses:				
Professional Services	100	4,706	3,250	6,000
Technical Services	95	1,765	500	500
Advertising	-	-	750	750
Application Filing Fee	170	535	300	250
Contracted Services	161,744	168,466	140,028	170,254
Training	300	2,700	3,100	3,100
Conferences	-	675	-	-
Travel - Mileage	-	272	50	50
Travel - Meals	55	139	150	150
Travel - Other	-	24	-	-
Travel – Lodging	-	573	800	800
Property Repair/Maintenance	33,402	49,556	59,300	110,300
Building Repair/Maintenance	14,913	85,255	85,600	71,600
Vehicle Repair/Maintenance	10,950	9,972	7,500	7,500
Equipment Repair Maintenance	15,241	16,715	23,600	25,000
Telephone	1,016	826	175	565
Cell Phone	11,310	9,534	9,760	9,760
Electric	106,071	134,323	118,500	123,600
Fuel Oil/Natural Gas	45,338	70,021	71,500	71,500
Water/Sewer	18,487	18,867	21,000	21,000
Disposal of Waste	11,746	11,041	12,800	12,800
Internet	2,848	1,533	1,350	2,500
Supplies	57,722	51,545	57,367	58,820
Postage/Shipping	58	77	500	550
Gasoline for County Vehicles	10,129	8,978	10,500	11,750
Uniforms/Tactical Gear	1,177	419	1,750	1,750
Minor Equipment	4,702	750	7,190	-
TOTAL OPERATING EXPENSES	**$507,574**	**$647,267**	**$637,320**	**$710,849**
Salaries	913,456	925,214	1,040,044	1,098,304
FICA ER	68,198	68,854	79,563	84,020
Allocated Benefits	439,114	399,885	575,355	676,957
TOTAL OPERATING BUDGET	**$1,928,342**	**$2,041,220**	**$2,332,282**	**$2,570,130**

Revenue & Expense Detail

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 cleanliness. The operator is alert to the system, 24/7, to maintain this safety factor.

Budget Narrative

In the year 2025-26, our County Maintenance techs continued with training courses to gain the knowledge and expertise to operate and comply with DEP standards, so our water treatment facility stayed safe and operational. We now have 3 licensed operators.

Our water quality test results for Microbiological Contaminants, Radioactive Contaminants, Inorganic Contaminants, and Volatile Organic Contaminants which consisted of 48 different water samples came back with no violations. We cut a hole in the block wall and added an air-cond. unit in well house 2 to help preserve the chemicals we treat the water with.

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 adjust our corrections 80% of the time so we don't get called in for an alarm thus saving on overtime expenses. Complex maintenance tech serviced both generators at the complex one at well2 and one at the sewer pumping station and the one at the 911 center. We will also continue to maintain the buildings, grounds, County water, and sewer operations at the County Complex.

There is a large container for recycling scrap metal and some money coming back into the County Maintenance Budget.

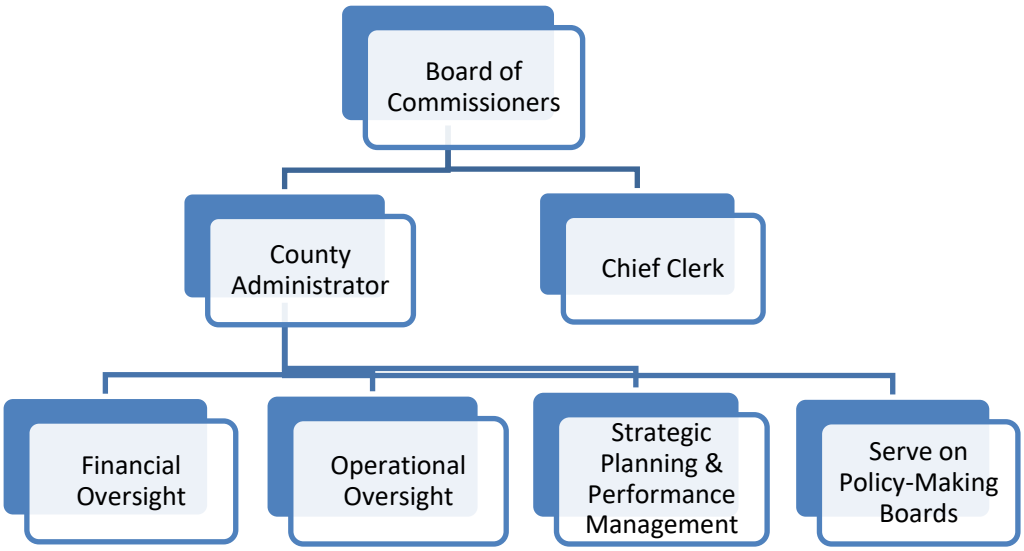
Position Count

	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Budgeted Positions	2	1	1	1

Revenue & Expense Detail

Account Description	2024 Actuals Audited	2025 Actuals Audited	2026 Adopted Budget	2027 Tentative Budget
Expenses:				
Professional Services	6,075	9,675	10,270	10,500
Technical Services	-	-	-	-
Dues/Memberships	956	967	600	600
Application Filing Fee	50	-	600	600
Contracted Services	5,915	13,394	11,150	11,900
SBITA	-	225	-	-
Training	-	-	950	1,500
Conferences	750	-	1,500	1,500
Travel – Meals	-	-	150	150
Travel – Lodging	926	-	750	750
Property Repair/Maintenance	438	842	1,500	85,500
Building Repair/Maintenance	2,490	707	5,000	6,950
Vehicle Repair/Maintenance	901	2,220	2,000	2,500
Equipment Repair/Maintenance	9,022	16,582	7,500	11,800
Cell Phone	-	-	-	-
Fuel Oil/Natural Gas	3,241	4,766	3,000	4,500
Disposal of Waste	-	-	-	-
Internet	-	-	-	-
Supplies	10,196	11,469	11,500	11,900
Postage/Shipping	-	-	-	-
Gasoline for County Vehicles	610	1,598	1,500	1,500
Uniforms/Tactical Gear	119	-	-	200
Minor Equipment	5,781	2,217	12,950	2,500
TOTAL OPERATING EXPENSES	**$47,470**	**$64,662**	**$70,920**	**$154,850**
Salaries	46,918	83,859	89,163	93,522
FICA ER	3,586	6,396	6,821	7,154
Allocated Benefits	13,757	28,476	37,161	45,290
TOTAL OPERATING BUDGET	**$111,731**	**$183,393**	**$204,065**	**$300,816**

COMMISSIONERS



Mission Statement

The Board of Commissioners, composed of three elected members, serves as the chief governing body of Adams County. Together with the County Administrator and department directors, the Commissioners manage the County organization with a mission to provide quality government services in an efficient and cost-effective manner. Elected every four years, the Commissioners are responsible for setting fiscal policy and overseeing the administration of County affairs. They also serve on the Salary, Prison, Retirement, York-Adams Joinder for MHIDD, and Election Boards, and act as the Board of Assessment Appeals. Additionally, they appoint members to various boards and commissions affiliated with the County.

Budget Narrative

Adams County Narrative – 2027 Budget

TO BE INSERTED

Position Count

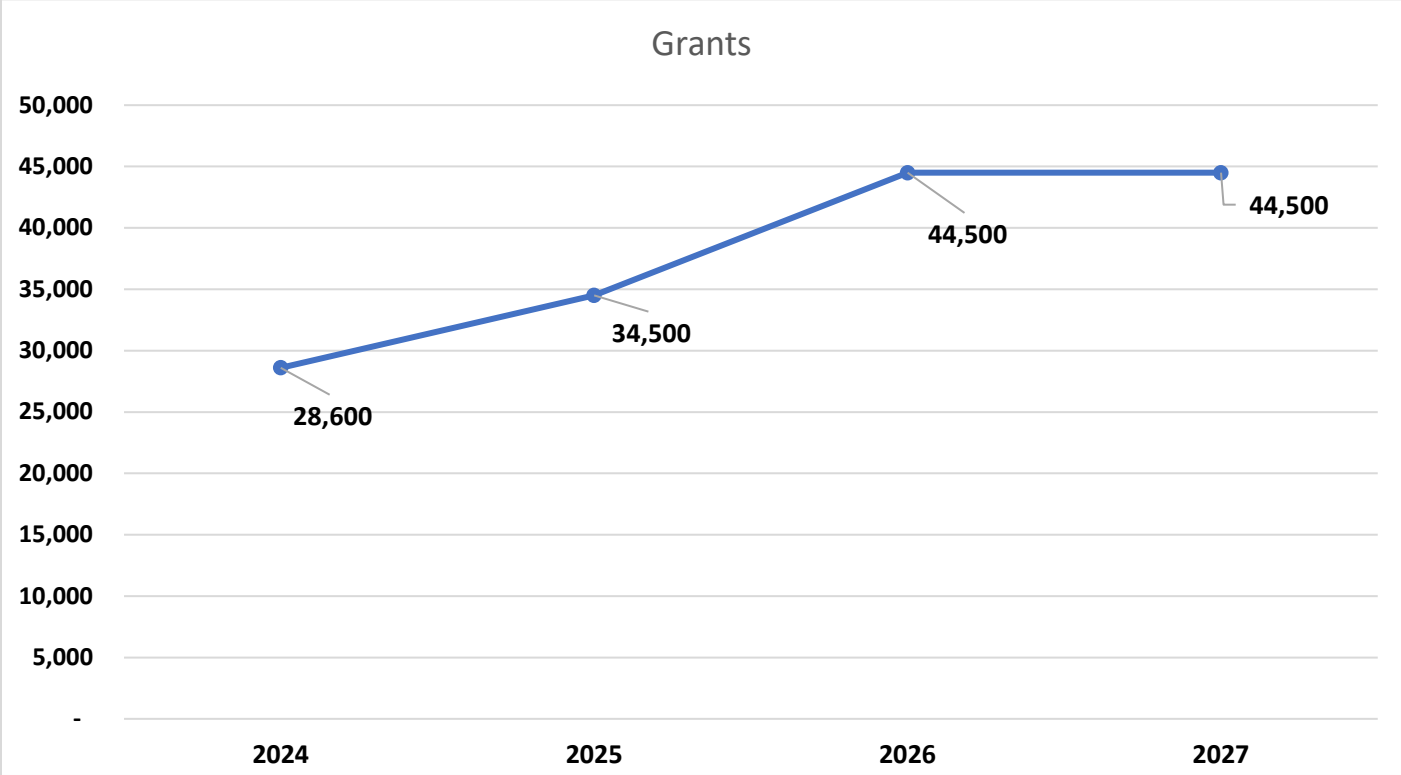
	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Budgeted Positions	8	9	8	8

Revenue & Expense Detail

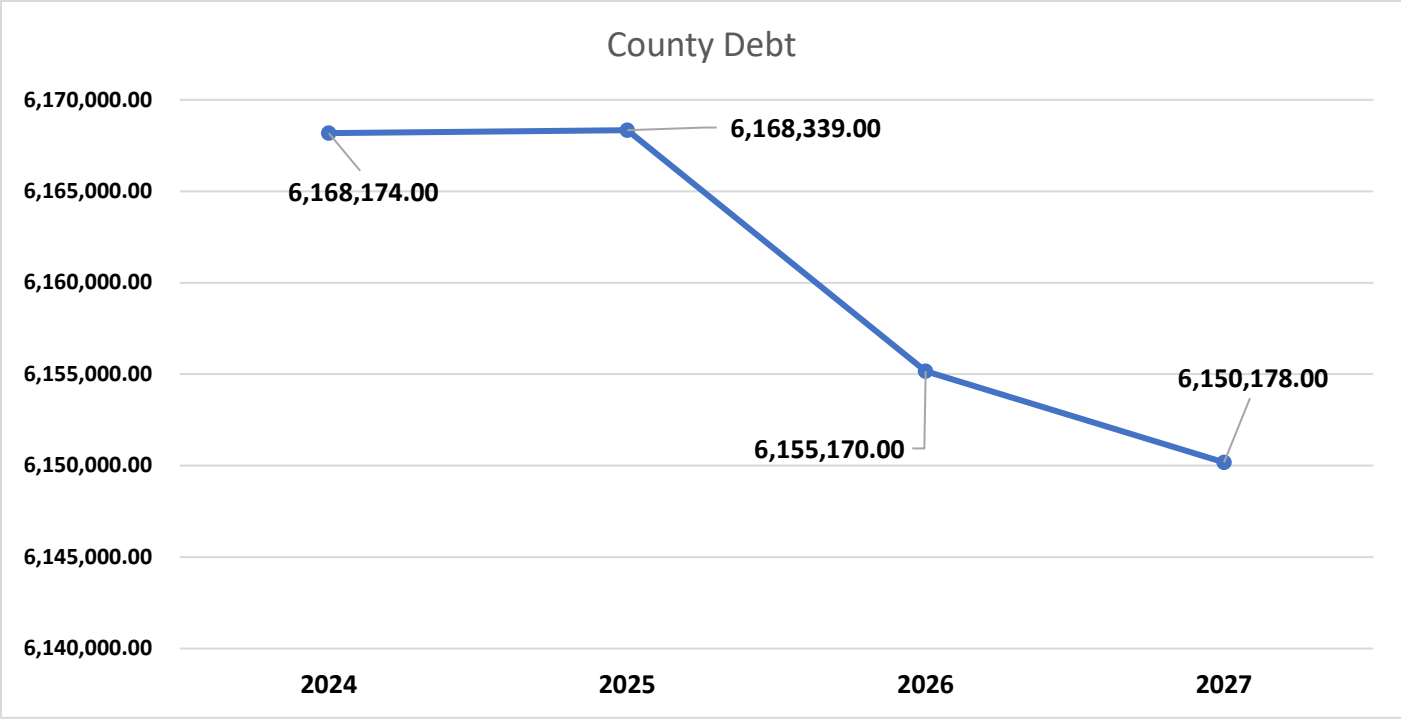
Account Description	2024 Actuals Audited	2025 Actuals Audited	2026 Adopted Budget	2027 Tentative Budget
Revenues:				
Per Capita Taxes-PY	35,050	36,601	32,000	33,000
Federal Funding	15,070	15,307	-	119,276
State Funding	119,585	121,539	177,102	58,000
Admin Fees	-	21,116	-	-
Commissions Earned	11,119	20,238	17,500	18,000
Restitution	1,087	1,377	-	-
Education Sub Abuse-Act	28,630	28,944	30,500	30,500
Interest Income	-	11,259	-	-
Rental Income	311,874	208,390	240	210,480
Lease Revenue	-	88,165	304,000	94,000
Miscellaneous	2,282	18,758	1,000	1,000
One-Time Revenues	377,774	387,750	200,000	375,000
Indirect Cost Reimbursement	565,738	579,406	582,372	631,039
Other Grants	1,132	-	-	-
Sale of an asset	-	441,923	-	-
TOTAL REVENUES	**$1,469,341**	**$1,980,773**	**$1,344,714**	**$1,570,295**
Expenses:				
Professional Services	78,991	91,880	184,800	184,000
Legal Fees	170,148	40,873	137,100	108,000
Witness Fees	-	-	5,000	3,000
Advertising	3,528	2,040	5,000	4,000
Dues/Memberships	26,478	26,471	27,445	28,200
Application Filing Fee	514	458	1,650	800
Contracted Services	3,353	3,305	4,444	12,683
Training	736	1,624	1,500	2,600
Conferences	4,116	4,147	4,600	4,600
Travel – Mileage	363	931	700	500
Travel – Meals	10	25	125	125
Travel – Other	46	155	150	150
Travel – Lodging	3,459	5,845	6,000	7,000
Property Repair Maintenance	1,707	-	5,000	3,000
Building Repair Maintenance	-	160	60,000	60,000
Vehicle Repair Maintenance	230	274	1,700	1,700
Telephone	896	685	550	550
Cell Phone	2,551	2,271	2,200	2,000
Television	211	202	225	240
Internet	1,311	709	1,020	1,020

Revenue & Expense Detail

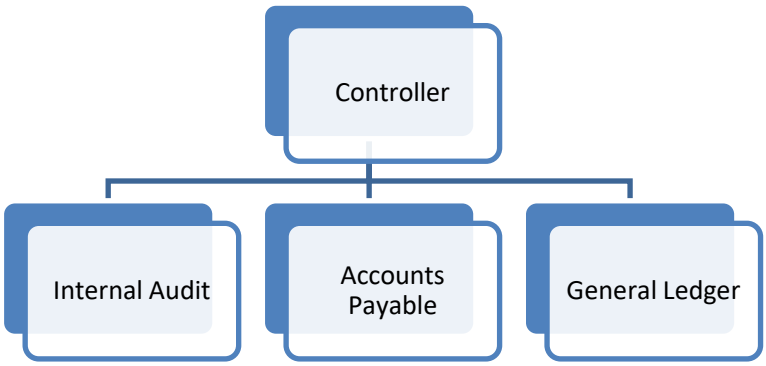
Account Description	2024 Actuals Audited	2025 Actuals Audited	2026 Adopted Budget	2027 Tentative Budget
Expenses:				
Insurance	509,638	539,757	590,000	625,000
Local County Grant	24,500	35,100	44,500	44,500
Human Services	134,924	124,155	177,102	177,276
York/Adams MH-IDD	40,847	1,114,128	245,000	253,000
Drug & Alcohol Program Costs	-	-	-	-
County Hosted Activities	2,107	-	-	-
Supplies	4,726	1,177	3,000	3,000
Publications Subscriptions	418	264	500	500
Employee Recognition	3,591	2,608	3,000	3,000
Postage/Shipping	102	190	200	200
Gasoline for County Vehicles	324	316	500	500
Minor Equipment	-	-	-	-
Miscellaneous	-	-	-	-
Bad Debt	-	67,972	-	-
Property Real Estate Taxes	23,208	15,999	12,500	14,500
Admin Fees	3,900	3,900	4,000	4,000
Debt Principal	4,500,000	4,640,000	4,770,000	4,850,000
Debt Interest	1,664,173	1,524,338	1,381,170	1,296,178
TOTAL OPERATING EXPENSES	**$7,211,106**	**$8,251,959**	**$7,680,681**	**$7,695,822**
Salaries	579,501	624,121	1,029,885	701,941
FICA ER	42,797	45,942	78,787	53,699
Allocated Benefits	275,927	284,196	356,540	411,872
TOTAL OPERATING BUDGET	**$8,109,431**	**$9,206,2018**	**$9,145,893**	**$8,863,334**



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 grants have been transferred to the Hotel Tax Fund.



CONTROLLER



Mission Statement

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

Budget Narrative

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

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

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

In 2026 the office issued the County's ninth consecutive Annual Comprehensive Financial Report (ACFR) and received its eighth consecutive GFOA Certificate of Achievement for Excellence in Financial Reporting, for the 2024 ACFR.

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

Departmental Goals

- Perform financial, compliance, and internal control audits, to ensure that fiscal affairs of the County are being executed in accordance with management and regulatory requirements and monitor for fraud, waste, and abuse.
- Reduce the probability of fraud involving County cash and other assets through internal control recommendations.
- Ensure that disbursements are in accordance with County payment policies and procedures
- Prepare the Annual Comprehensive Financial Report by the end of June 2027

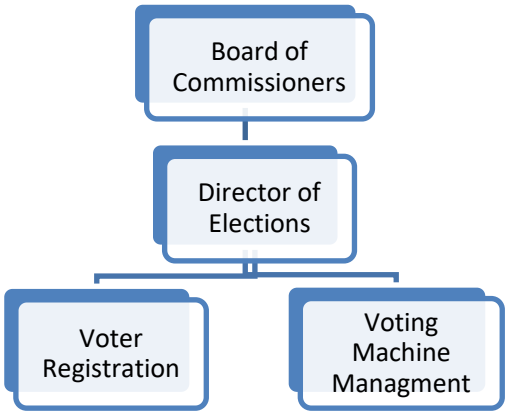
Position Count

	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Budgeted Positions	9	8	8	8

Revenue & Expense Detail

Account Description	2024 Actuals Audited	2025 Actuals Audited	2026 Adopted Budget	2027 Tentative Budget
Revenues:				
Other Grants	1,346	-	-	-
TOTAL REVENUES	**$1,346**	**$-**	**$-**	**$-**
Expenses:				
Professional Services	3,588	5,710	13,000	8,500
Legal Fees	1,000	2,000	2,000	2,000
Advertising	101	133	150	150
Dues/Memberships	1,790	1,425	1,665	1,765
Contracted Services	2,500	3,834	6,371	5,260
SBITA	11,560	11,560	12,000	12,000
Training	4,285	1,368	3,500	4,000
Conferences	1,650	2,100	4,575	5,325
Travel – Mileage	532	1,318	900	1,000
Travel – Meals	91	174	300	500
Travel – Other	25	103	100	200
Travel – Lodging	2,073	2,712	3,000	3,000
Telephone	967	685	500	600
Cell Phone	-	245	425	550
Internet	618	481	500	500
Supplies	4,853	3,134	3,195	3,895
Publications Subscriptions	235	86	200	200
Postage/Shipping	247	213	400	400
TOTAL EXPENSES	**$36,115**	**$37,281**	**$52,781**	**$49,845**
Salaries	478,270	507,142	583,994	601,738
FICA ER	35,168	37,240	44,676	46,033
Allocated Benefits	228,367	219,705	300,340	395,052
TOTAL OPERATING BUDGET	**$777,920**	**$801,368**	**$981,791**	**$1,092,668**

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

To Be Inserted

Departmental Goals

- To Be Inserted

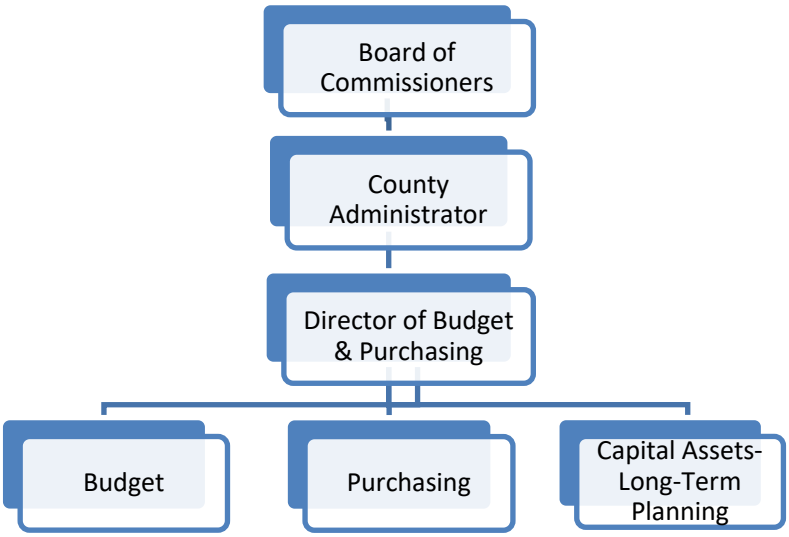
Position Count

	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Budgeted Positions	6	6	6	6

Revenue & Expense Detail

Account Description	2024 Actuals Audited	2025 Actuals Audited	2026 Adopted Budget	2027 Tentative Budget
Revenues:				
Federal Funding	-	500	-	-
State Funding	345,869	520,182	388,606	383,630
Charges for Services	190	1,845	250	1,800
Interest Income	-	527	-	-
Miscellaneous	-	30	-	-
TOTAL REVENUES	**$346,059**	**$523,084**	**$388,856**	**$385,430**
Expenses:				
Professional Services	167,821	207,515	197,120	202,720
Technical Services	13,139	2,327	13,500	-
Advertising	6,720	10,072	16,000	8,000
Dues/Membership	416	-	500	500
Contracted Services	70,459	72,414	89,161	92,987
SBITA	18,176	38,693	16,060	31,860
Training	-	10,549	5,100	-
Conferences	1,150	1,270	2,100	2,100
Travel - Mileage	392	162	600	600
Travel - Meals	164	182	200	200
Travel - Other	-	-	70	70
Travel - Lodging	1,587	1,357	2,000	2,000
Property Repair/Maintenance	-	669	-	-
Building Repair/Maintenance	910	855	3,411	-
Equipment Repair/Maintenance	4,458	13,567	500	500
Rental of land and buildings	8,000	9,800	8,000	10,600
Telephone	474	462	361	361
Cell Phone	510	326	425	432
Internet	265	268	263	269
Supplies	137,466	108,564	100,315	101,044
Publications Subscriptions	262	-	350	350
Postage/Shipping	50,825	45,610	60,000	50,000
Minor Equipment	17,364	181,875	-	4,620
Equipment	129,230	5,900	-	35,758
Computer Systems and Equipment	17,048	-	16,900	-
TOTAL OPERATING EXPENSES	**$646,836**	**$712,437**	**$532,936**	**$544,971**
Salaries	234,654	218,584	235,825	256,362
FICA ER	17,082	15,882	18,041	19,612
Allocated Benefits	98,062	81,801	99,187	101,843
TOTAL OPERATING BUDGET	**$996,634**	**$1,028,704**	**$885,989**	**$922,788**

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. This 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

2026 Accomplishments

Developed/Manage various Budget documents:
In 2026, the Office of Budget and Purchasing developed and maintained three budgets. First, our own department- Budget and Purchasing totaling $625 thousand dollars; Second, the County Operational Budget totaling $93.5 million, and third, the County Capital Budget totaling approximately $2.2 million. The Budget Office takes the lead, sets the timeline, coordinates, and ensures a successful budget process. We work closely with the County Administrator, the County Commissioners and all the Department Directors to maximize communication which augments the budget process.

Monthly Budget Updates:
We continue to communicate monthly with all departments and the Board of Commissioners, presenting the current financial status of the County. We analyze budget to actuals, cashflow trends and Capital Budget status as well. Any other matters of interest and special projects too. As of July 2026, the County collected 73% of budgeted revenues and spent down 46% of budgeted expenditures. In addition, we consistently

analyze all department budgets and work with departments on their budgets regularly, identifying significant increases/decreases recommending budget modifications if necessary.

Tracking Expenditures:
Our Office reports on the biweekly expenditures during the public meetings and consistently monitors all expenditures through review processes. They are continuously identifying and proposing cost savings measures. The Budget & Purchasing Office takes the lead on this and is very effective in working with all departments.

Purchasing/Contracts:
Although the Purchasing Division works every day with departments on their budgets by reviewing and approving purchase requests, they also play a key role in the Procurement process with respect to County contracts. They coordinate and track all contracts through the Purchasing system, working closely with the department, legal and management to ensure the departments are meeting budget, the county is complying legally, and the needs of the department are met. Some examples of contracts include recurring maintenance agreements, software agreements/subscriptions, phone contracts, etc.

Cashflow:
The Office of Budget and Purchasing tracks, monitors and reports on the County cashflow and is responsible for maintaining compliance with the Fund Balance. During 2026, we re-evaluated in conjunction with the Finance Governance Team, our cashflow model, and made changes making the reporting more accurate and inclusive of all accounts.

L-Term Planning: 10-year rolling Plan:
During 2026, the Assistant Director, also known as the Capital Project Coordinator, drafted and presented to the Capital Improvement Committee, the County' first ever 10-year rolling Plan. This effort included many hours of time and research and working with all departments, and very closely with the Building & Maintenance Team as well as the County Administrator.

Debt:
Due to cashflow and prudent budget management, the County has been able to maintain a Aa2 Bond rating and the last Bond debt issue for the County was in 2020. The final Capital Solar project from that issue was completed in 2025/2026, which our Capital Project Coordinator was involved with and worked closely with legal and Project Committee. The 10-year rolling plan will greatly assist with L-term Planning and ongoing Capital needs.

GFOA Distinguished Budget Award Program
The Office of Budget and Purchasing have won the Government Finance Officers Association (GFOA) Distinguished Budget Award in 2026, for the eighth consecutive year. They won two years in a row with Special Recognition for Strategic Planning. See https://www.gfoa.org. The Adams County Office of Budget & Purchasing also publishes an annual Budget-in-Brief document that highlights the County Budget. See County website. https://www.adamscountypa.gov.

2027 Budget

The Office of Budget & Purchasing will continue to work on improving all duties explained above, providing timely and accurate reporting, budget services, and advising management on cost saving measures.

The anticipated challenges for the Office of Budget & Purchasing will eventually be staffing. Currently, the department has a small staff of 4 and services approximately 35 departments. As the volume of caseload for the entire County (from all departments) increases, so does the volume of caseload for Budget & Purchasing. Unfortunately, the staffing resources have not kept up with the consistent growth of the rest of the County departments. The current location of the department does not allow space for growth in staff. The current staff is stretched thin making it difficult for scheduling time off.

See our goals and objectives below.

2026 Office of Budget & Purchasing Unit Goals:

1. Improve Budget Planning & Execution.
2. Enhance Procurement Efficiency and Compliance.
3. Strengthen Financial Reporting and Accountability.
4. Advance Staff Capacity & Process Innovation.

Corresponding Unit Objectives:

1) a. Streamline the annual budget development process.
   b. Increase the accuracy of budget forecasts.

2) a. Reduce procurement cycle time.
   b. Increase vendor competition and transparency.
   c. Ensure compliance with procurement policies and regulations.

3) a. Deliver timely and accurate financial reports.
   b. Improve internal controls and audit readiness.

4) A. Invest in staff development and training.
   b. Leverage technology to improve workflows.

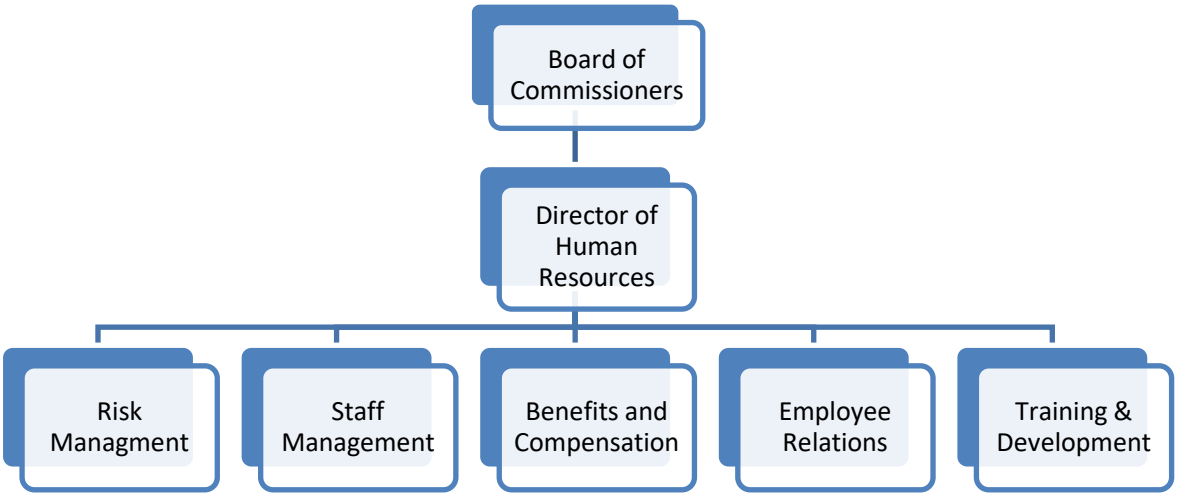
Position Count

	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Budgeted Positions	5	4	4	4

Revenue & Expense Detail

Account Description	2024 Actuals Audited	2025 Actuals Audited	2026 Adopted Budget	2027 Tentative Budget
Revenues:				
Other Grants	377	-	-	-
TOTAL REVENUES	**$377**	**$-**	**$ -**	**$ -**
Expenses:				
Professional Services	92,786	102,860	121,000	126,000
Dues/Memberships	950	755	1,835	1,935
Contracted Services	39,533	41,662	44,682	2,700
SBITA	-	-	-	32,000
Training	-	440	3,000	6,000
Conferences	450	525	2,790	3,000
Travel - Mileage	161	61	250	275
Travel - Meals	-	31	200	200
Travel - Other	-	230	100	500
Travel - Lodging	-	852	2,000	2,000
Telephone	706	514	400	400
Internet	2,013	1,218	1,500	900
Supplies	2,135	251	2,615	2,186
Inventory Adjustment Expense	489	(215)	1,000	1,000
Publications Subscriptions	134	148	500	500
Postage/Shipping	-	-	200	200
TOTAL OPERATING EXPENSES	**$139,357**	**$149,332**	**$182,072**	**$179,796**
Salaries	256,345	263,901	284,856	299,834
FICA ER	19,041	19,710	21,792	22,938
Allocated Benefits	97,359	105,774	136,359	162,677
TOTAL OPERATING BUDGET	**$512,102**	**$538,717**	**$625,079**	**$665,245**

HUMAN RESOURCES



Mission Statement

The Human Resources Department is dedicated to supporting the County of Adams by delivering comprehensive human resources services to approximately 627 full- and part-time employees. Under the leadership of the Director of Human Resources, the department oversees payroll, benefits administration, and risk management.

We are committed to recruiting, developing, and retaining skilled employees who provide the highest quality services for our community. As subject matter experts, we guide the County's management team in employee benefits, labor relations, employee relations, and wellness initiatives.

The Assistant Director also serves as the County's Risk Management Officer, ensuring employee safety and managing workers' compensation. Two Human Resources Generalists provide direct support to departments in recruiting and payroll. In addition, a Human Resources Manager is dedicated full-time to the Adams County Adult Correctional Facility.

Budget Narrative

- To Be Inserted

Departmental Goals

- To Be Inserted

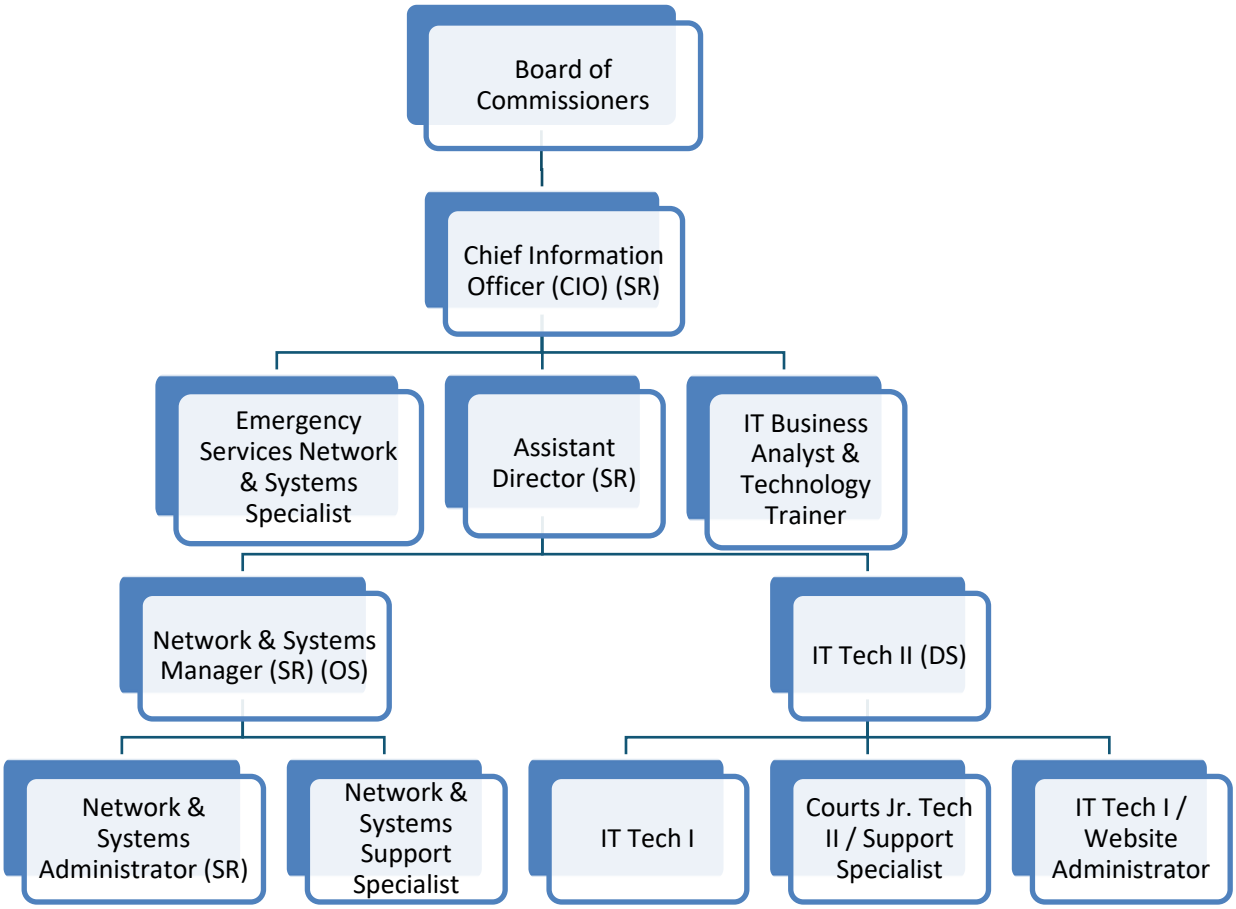
Position Count

	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Budgeted Positions	4	4	4	4

Revenue & Expense Detail

Account Description	2024 Actuals Audited	2025 Actuals Audited	2026 Adopted Budget	2027 Tentative Budget
Revenues:				
Admin Fees	362	365	456	456
Miscellaneous	-	-	25,000	-
Other Grants	24,502	8,649	-	25,000
TOTAL REVENUES	**$24,864**	**$9,014**	**$25,456**	**$25,456**
Expenses:				
Professional Services	216,687	194,676	224,517	241,517
Technical Services	875	-	-	-
Legal Fees	28,217	3,233	17,000	15,000
Advertising	11,467	-	300	300
Dues/Memberships	1,968	1,744	1,953	2,224
Contracted Services	3,678	2,981	2,510	2,617
SBITA	3,000	3,000	3,000	3,000
Training	872	80	27,500	27,500
Conferences	198	-	3,250	3,250
Travel - Mileage	258	89	125	125
Travel - Meals	13	218	200	200
Travel - Lodging	292	1,156	1,500	1,500
Building Repair Maintenance	11,971	-	-	-
Equipment Repair Maintenance	-	-	200	200
Telephone	687	514	350	375
Cell Phone	2,040	1,517	1,697	1,500
Internet	617	456	622	622
Supplies	8,553	6,242	1,500	1,500
Publications Subscriptions	322	491	132	132
Employee Recognition	546	546	775	775
Postage/Shipping	55	31	50	125
Minor Equipment	7,835	1,379	-	1,000
Miscellaneous	139	1,970	-	-
TOTAL OPERATING EXPENSES	**$300,290**	**$220,323**	**$287,181**	**$303,462**
Salaries	274,373	274,525	261,051	290,786
FICA ER	20,121	19,469	19,971	22,246
Allocated Benefits	82,074	76,034	118,238	121,824
TOTAL OPERATING BUDGET	**$676,858**	**$590,351**	**$686,441**	**$738,318**

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 highly performing and leading Pennsylvania county.

Budget Narrative

The Information Technology Department completed numerous projects during the 2026 calendar year while navigating and supporting Adams County. The projects ranged from department-level upgrades to major system improvements within the County. The team was able to accomplish these IT projects through sound project management principles, interdepartmental collaboration, highly talented technical staff, and standard business practices. The department continues to center organizational objectives around a standardized approach to ensure the highest levels of customer satisfaction, efficiency, and economies of scale. By realizing such an approach, the IT Department will proficiently deliver modernized technologies to which all departments benefit. These standards will continue to be highlighted in both current practice and future strategic planning. County, Court, and Elected Offices are reliant on technology to meet the requirements of each department's mission.

A prioritized effort in securing all aspects of the County network and infrastructure have continued. Current threats throughout the landscape require advanced tools and highly capable staff to effectively combat the threats and maintain a high-level functioning network and server environment. There is no end in sight to these cyber threats, which requires the department to diligently assess existing products for potential replacement. In addition, as the lifespan of IT hardware and software continues to decrease, it will require the department to plan for annual change. The success of the IT Department's security objectives will necessitate commitment in both current and future budgets.

As we approach the 2027 calendar year, "cloud" technologies continue to lead the shift in mission critical IT workloads. Adams County will realize cybersecurity benefits by shifting from a primarily on-premises data center to a hybrid model that includes cloud hosted workloads. The IT Department will continue to collaborate with the County Commissioners Association of Pennsylvania (CCAP) and other Pennsylvania Counties to determine an aggregate approach to manage the benefits of the hybrid approach.

A key component to the overall success of the department will be dependent on the ability to retain highly competent and skilled staff within the IT Department. The department continues to evaluate the balance between internal and external resources that will meet the short- and long-term needs of the County.
In closing, the IT Department will approach 2027 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 primary goal is to gain the most utility from the technology investments the County has made and will make in the future. 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 realizing the County's investment in up-to-date technology.

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

Key Technical Priorities:
- Digital records improvement county-wide
- Device refreshes focused on mobility
- Microsoft Office 365 expansion and modifications
- Incremental cybersecurity improvements to reduce risk and liability

• Network segmentation and network access controls
• Redesign and rebuild internal network infrastructure
• Further deployment of security policies using National Institute of Standards and Technology (NIST) and Center for Internet Security (CIS) templates
• Enhancing capabilities of remote work for County employees
• Updating legacy paper-based methods to electronic business

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

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

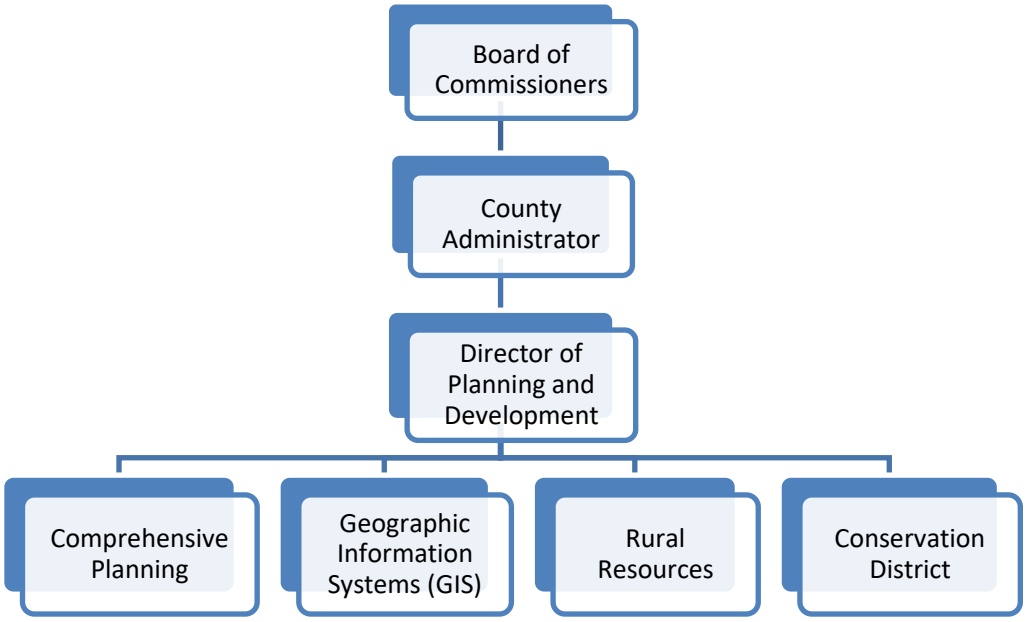
Position Count

	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Budgeted Positions	12	12	12	12

Revenue & Expense Detail

Account Description	2024 Actuals Audited	2025 Actuals Audited	2026 Adopted Budget	2027 Tentative Budget
Revenues:				
Federal Funding	-	-	6,310	-
Web Hosting Fee	1,340	1,880	1,420	-
Charges for Services	400	-	-	-
Other Grants	707	23,919	-	-
TOTAL REVENUES	**$2,447**	**$25,799**	**$7,730**	**$-**
Expenses:				
Professional Services	99,489	74,830	161,100	184,762
Technical Services	-	2,900	-	-
Advertising	-	-	100	-
Dues & Memberships	-	1,995	1,995	3,640
Contracted Services	173,897	192,799	193,097	347,945
SBITA	435,691	487,994	1,086,985	347,460
Training	1,220	-	-	3,300
Conferences	-	-	350	-
Travel - Mileage	1,623	2,543	1,300	1,050
Travel - Meals	-	-	100	100
Travel - Other	-	-	50	50
Travel – Lodging	-	-	300	-
Building Repair Maintenance	7,474	-	4,000	-
Equipment Repair Maintenance	-	-	250	250
Telephone	1,804	4,494	1,500	2,500
Cell Phone	7,845	6,999	6,925	6,925
Electric	3,999	2,902	3,600	1,800
Fuel Oil/Natural Gas	1,219	1,672	1,900	1,900
Water/Sewer	413	424	450	450
Disposal of Waste	158	213	250	250
Internet	1,468	1,299	1,182	1,238
Supplies	4,136	3,336	3,305	3,500
Postage/Shipping	110	-	50	50
Minor Equipment	7,643	34,967	2,656	14,000
Debt Principal	-	-	-	337,718
TOTAL OPERATING EXPENSES	**$748,189**	**$820,503**	**$1,471,445**	**$1,258,888**
Salaries	757,580	780,033	859,941	903,246
FICA ER	56,943	59,022	65,785	69,098
Allocated Benefits	190,272	178,498	251,333	294,330
TOTAL OPERATING BUDGET	**$1,752,984**	**$1,838,056**	**$2,648,504**	**$2,525,562**

PLANNING AND DEVELOPMENT



Mission Statement

The Adams County Office of Planning and Development (ACOPD) provides a coordinated approach to countywide planning, resource conservation, community development, and technical assistance. Through its divisions—Comprehensive Planning, Geographic Information Systems (GIS), Rural Resources, and the Conservation District—the Office delivers programs that support municipalities, County departments, residents, and partner organizations while advancing the County's long-term vision for responsible growth, economic vitality, and resource protection.

Objectives:

The FY 2027 budget investment in ACOPD supports professional staff, technical expertise, program administration, and partnerships necessary to address the increasingly complex challenges facing local governments and communities. Each division plays a critical role in implementing the County's planning objectives and ensuring Adams County remains a desirable place to live, work, and invest.

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Budget Narrative

Comprehensive Planning Division

The Comprehensive Planning Division serves as the County's primary resource for long-range planning, municipal assistance, transportation planning, community development, and implementation of County and regional planning initiatives. The Division provides professional planning support to municipalities and County departments by assisting with comprehensive plans, zoning and subdivision and land development issues, ordinance reviews, development proposals, and community planning efforts.

A key focus of the Division is providing technical assistance to Adams County's municipalities, many of which rely on County planning expertise to address complex land use, infrastructure, housing, and growth management challenges. The Division helps communities evaluate development patterns, plan for future needs, and implement policies that support strong neighborhoods, economic opportunities, and responsible growth.

The Division also administers and supports transportation planning activities, coordinating with municipal, regional, and state partners to identify transportation needs, improve mobility, enhance safety, and support infrastructure investments throughout the County. In addition, the Division manages community development initiatives, including administration of Community Development Block Grant (CDBG) programs, ensuring that available funding is effectively utilized to improve community facilities, housing opportunities, and quality-of-life projects.

Funding for the Comprehensive Planning Division supports the continued delivery of professional planning services, technical assistance, grant administration, and proactive planning efforts that help municipalities and County leadership make informed decisions.

Geographic Information Systems (GIS) Division

The GIS Division provides critical data management, mapping, and analytical services that support effective decision-making throughout County government and the community. GIS technology allows County departments, municipalities, emergency responders, and the public to better understand geographic information and make informed decisions related to planning, public safety, infrastructure, and service delivery.

The Division maintains and enhances County geographic databases, develops mapping applications, and provides specialized technical support to County departments and municipal partners. GIS services are essential to emergency response operations, including support for the Department of Emergency Services and Next Generation 911 (NG911) initiatives by maintaining accurate addressing, boundary, and location data necessary for reliable emergency communications.

The GIS Division also supports the Tax Services Department by providing geographic data and mapping resources related to property information and assessment services. Additional GIS support is provided for planning studies, transportation initiatives, environmental programs, public facilities, and community development projects.

As ACOPD continues to face challenges in technology related to security and artificial intelligence among others, the FY2027 budget will assist in supporting the necessary investment in GIS technology, data maintenance, system improvements, and professional expertise necessary to provide accurate, reliable, and accessible information for County operations and public services.

Rural Resources Division

The Rural Resources Division is dedicated to protecting Adams County's agricultural lands, natural resources, and open spaces while supporting programs that preserve the rural character and environmental assets of the County. The Division administers conservation programs designed to maintain working farms, protect scenic landscapes, and provide opportunities for recreation and community enhancement.

The primary objective of the Division is the preservation of farmland through the acquisition of agricultural conservation easements. These efforts help ensure that productive agricultural lands remain available for future generations while supporting the County's agricultural economy and heritage. The FY budget includes funding support for agricultural preservation initiatives, including approximately $425,000 for conservation easement activities.

The Division also administers open space and green space initiatives that protect important natural resources and enhance recreational opportunities for residents. The funding request of $285,199 for the open space preservation portion of the program provides for preservation efforts to establish parks preserve open space and environmentally significant areas and improve community amenities. The parks and recreation capital projects portion of this program are funded through the Marcellus Shale Legacy Fund Act 137.

Through partnerships with landowners, municipalities, conservation organizations, and state agencies, the Rural Resources Division continues to balance growth and development with the preservation of Adams County's unique rural landscape.

Conservation District

The Adams County Conservation District provides technical assistance, education, and regulatory support related to soil and water conservation, the best agricultural management practices, stormwater management, erosion and sediment control, and environmental stewardship. The Conservation District works directly with farmers, municipalities, developers, and residents to protect natural resources while supporting responsible land use practices.

The Division's work is essential in addressing water quality concerns, reducing erosion, protecting streams and watersheds, and promoting sustainable agricultural practices. Through technical reviews, permitting assistance, education programs, and conservation planning, the Conservation District helps ensure that development and agricultural activities occur in an environmentally responsible manner.

The Conservation District also collaborates with state and federal agencies to implement conservation programs and secure resources that benefit Adams County residents and natural systems. Continued funding allows the Conservation District to provide timely technical services, maintain strong community partnerships, and support environmental protection efforts throughout the County.

Summary

The Adams County Office of Planning and Development provides essential services that support informed decision-making, responsible growth, community investment, and resource preservation. Through the coordinated efforts of the Comprehensive Planning, GIS, Rural Resources, and Conservation District divisions, ACOPD continues to address current challenges while preparing Adams County for future opportunities.
The FY2027 budget ensures the Office has the professional staff, technology, and program resources necessary to assist municipalities, support County operations, leverage outside funding, protect valuable resources, and advance the County's long-term goals for a vibrant and sustainable future.

Position Count

	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Budgeted Positions	16	16	16	16

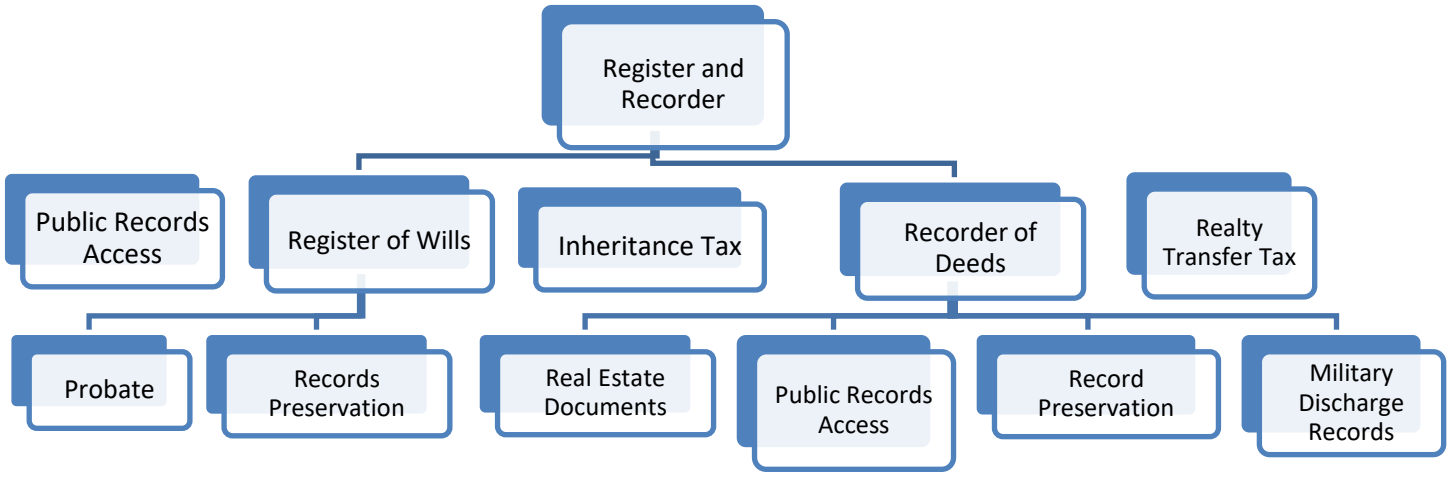
Revenue & Expense Detail

Account Description	2024 Actuals Audited	2025 Actuals Audited	2026 Adopted Budget	2027 Tentative Budget
Revenues:				
Federal Funding	117,875	130,971	150,000	150,000
State Funding	54,632	72,975	124,100	124,000
Charges for Services	11,067	10,194	12,500	12,500
Copy Revenue	449	8	500	100
Admin Fees	58,970	120,549	57,288	61,780
Application Fees	33,675	31,189	45,000	45,000
Permits-Zoning	7,990	4,810	10,000	10,000
Other Grants	3,155	-	-	-
TOTAL REVENUES	**$287,813**	**$370,696**	**$399,388**	**$403,380**

Revenue & Expense Detail

Account Description	2024 Actuals Audited	2025 Actuals Audited	2026 Adopted Budget	2027 Tentative Budget
Expenses:				
Professional Services	68,730	97,265	121,500	118,000
Technical Services	900	-	-	-
Legal Fees	6,418	7,947	4,000	7,500
Advertising	10,311	6,129	8,000	8,000
Dues/Memberships	2,685	1,596	6,795	4,945
Contracted Services	68,071	69,609	66,860	78,448
SBITA	4,101	-	7,151	12,436
Training	685	80	4,900	5,150
Conferences	1,640	1,337	5,700	6,000
Travel - Mileage	2,712	2,610	3,050	3,200
Travel - Meals	480	69	500	250
Travel - Other	132	264	200	350
Travel – Lodging	2,716	759	3,500	2,400
Vehicle Repair/Maintenance	948	780	1,000	1,000
Equipment Repair Maintenance	-	294	250	250
Rental of land and buildings	64,847	64,847	65,070	60,530
Telephone	2,373	1,850	2,500	2,000
Cell Phone	2,855	2,357	2,546	2,550
Internet	3,625	2,489	3,650	3,000
County Hosted Activities	-	19,000	-	-
Public Services	-	-	9,600	9,500
Supplies	6,898	3,514	4,803	4,265
Publications Subscriptions	424	642	500	500
Postage/Shipping	1,604	1,268	1,500	1,500
Gasoline for County Vehicles	603	596	600	600
TOTAL OPERATING EXPENSES	**$253,763**	**$285,733**	**$324,175**	**$332,374**
Salaries	956,669	1,042,104	1,093,384	1,127,759
FICA ER	71,073	77,573	83,644	86,274
Allocated Benefits	366,660	360,564	457,849	528,135
TOTAL OPERATING BUDGET	**$1,648,165**	**$1,765,974**	**$1,959,052**	**$2,074,542**

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 the recording of 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

To Be Inserted

Departmental Goals

- To Be Inserted

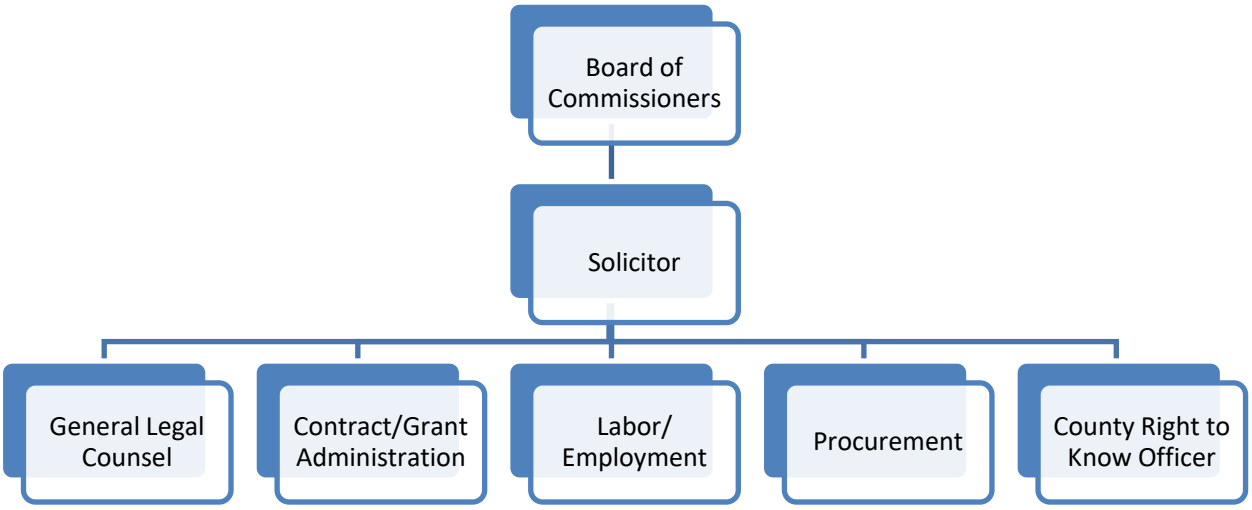
Position Count

	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Budgeted Positions	8	8	6	8

Revenue & Expense Detail

Account Description	2024 Actuals Audited	2025 Actuals Audited	2026 Adopted Budget	2027 Tentative Budget
Revenues:				
Charges for Services	744,222	832,946	820,000	890,000
Miscellaneous	-	1,691	-	-
TOTAL REVENUES	**$744,222**	**$834,637**	**$820,000**	**$890,000**
Expenses:				
Professional Services	-	-	100	200
Legal Fees	5,000	5,000	5,000	5,000
Dues/Memberships	1,250	1,250	1,250	1,250
Contracted Services	25,267	30,065	25,620	24,800
SBITA	8,776	3,696	3,696	3,692
Training	-	-	250	300
Conferences	-	-	2,750	2,750
Travel - Mileage	-	-	300	300
Travel - Meals	-	-	60	60
Travel - Other	-	-	50	50
Travel - Lodging	-	-	3,770	3,770
Telephone	861	599	408	431
Cell Phone	510	376	425	425
Internet	291	293	299	299
Supplies	1,783	2,448	3,210	4,310
Postage/Shipping	1,126	1,207	1,300	1,400
TOTAL OPERATING EXPENSES	**$44,864**	**$44,934**	**$48,488**	**$49,037**
Salaries	274,175	288,613	299,450	318,561
FICA ER	20,558	21,686	22,908	24,370
Allocated Benefits	127,561	118,596	182,295	236,300
TOTAL OPERATING BUDGET	**$467,158**	**$473,829**	**$553,141**	**$628,268**

SOLICITOR



Mission Statement

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

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

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

Vision

The vision for this office for the four (4) year period including 2026-2030 is to continue to evolve our service and accessibility model such that all departments are receiving timely and proactive legal services and advice. In addition, the department intends to continue developing policy objectives that address existing problems, provide the footprint for new initiatives, and broaden the scope of deliverable services to County residents. We intend to increase our educational outreach to all County departments and Elected Officials on legal and policy issues that touch their areas of practice and administration. The goal is for this Office to move to a paperless environment within this four (4) year period.

Budget Narrative

Over the past five years, the Solicitor's Office has experienced an increase in litigation and other legal matters impacting the County. This year, the Office will represent the Board of Assessment Appeals in approximately 26 tax exemption appeals filed thus far. This includes drafting legal memoranda to assist the Board and representing the Board in commercial and residential valuation appeals as needed. Currently, the Solicitor's Office is litigating 9 appeals from 2025 Board decisions in the Court of Common Pleas, several of which have been favorably resolved.

Right-To-Know Law (RTKL) requests have increased, averaging around 250 requests per year, plus appeals. In 2025-2026, all RTKL appeals to the PA Office of Open Records were resolved in the County's favor.

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

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

Legal support for the Elections & Voter Registration Office has increased substantially since the 2020 Presidential Election cycle due to the contentious nature of election matters and related litigation. During election season, the Solicitor's Office works daily with the Director of Elections to ensure smooth primary and general elections, addressing court challenges raised by candidates and parties, and interpreting recent amendments to the Election Code and recent case law. In the past year, the County was named in various election-related lawsuits in state and federal courts. It is anticipated that election-related lawsuits will continue to be filed against the County in every election cycle. The Solicitor's Office has managed all election litigation in-house since 2020, saving the County significant outside legal fees.

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

Technology and data security continue to impact most County and Solicitor projects. The additional Assistant Solicitor position enables the Department to partner with the IT Department to stay updated on evolving cyber-security and data retention/destruction issues, and better support technology-driven departments. Following a CYS data breach that was discovered in 2023, the Office updated internal IT policy, assisted in mitigation efforts, and ensured compliance with state and federal notification requirements. The Office successfully worked with the federal Office of Civil Rights and the IT Department to ensure ongoing compliance and implement best practices. No penalty was levied by the Office of Civil Rights due to the County's diligent remediation efforts.

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

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 to offer proactive legal assistance

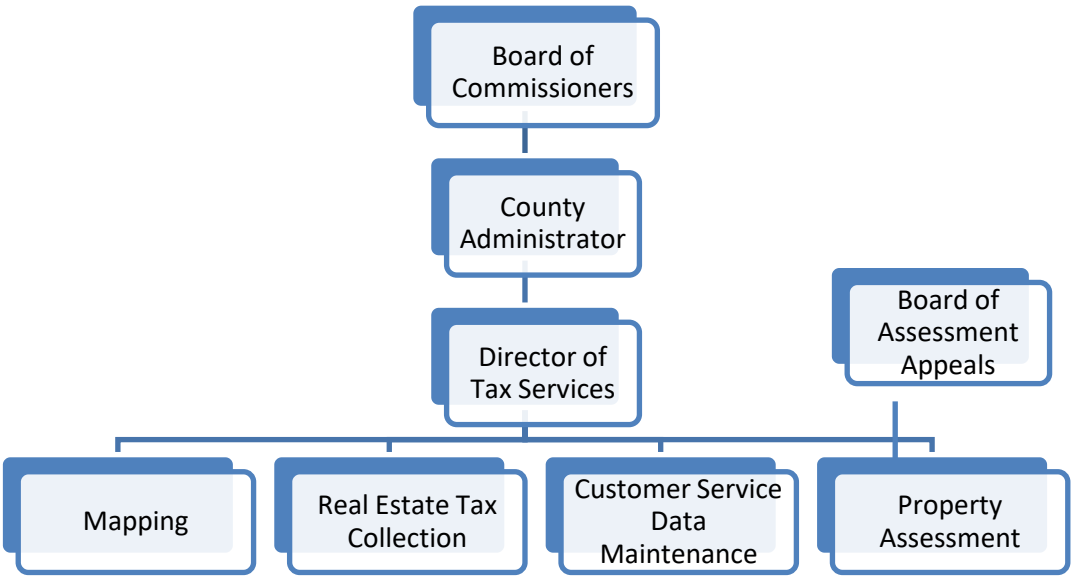
Position Count

	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Budgeted Positions	4	4	4	4

Revenue & Expense Detail

Account Description	2024 Actuals Audited	2025 Actuals Audited	2026 Adopted Budget	2027 Tentative Budget
Revenues:				
Admin Fees	-	1,336	-	-
-TOTAL REVENUES	**$-**	**$1,336**	**$-**	**$-**
Expenses:				
Legal Fees	-	-	5,000	-
Advertising	-	-	600	-
Dues/Memberships	2,494	2,168	3,300	3,300
Application Filing Fee	93	-	-	-
Contracted Services	2,543	2,470	2,896	2,491
SBITA	3,246	6,384	6,560	6,560
Training	623	946	3,000	3,000
Conferences	1,000	1,100	1,700	1,700
Travel – Mileage	-	84	550	550
Travel – Meals	-	(47)	200	200
Travel – Other	-	-	100	100
Travel – Lodging	397	420	1,700	1,700
Building Repair/Maintenance	-	1,930	-	-
Telephone	618	514	351	550
Cell Phone	1,530	1,129	1,273	1,296
Internet	696	256	695	695
Supplies	750	1,022	2,345	2,060
Publications Subscriptions	1,672	1,240	1,500	1,500
Postage/Shipping	158	112	220	220
TOTAL OPERATING EXPENSES	**$15,820**	**$19,728**	**$31,990**	**$25,922**
Salaries	292,527	318,543	385,039	404,700
FICA ER	22,747	23,747	29,456	30,960
Allocated Benefits	101,869	98,003	142,087	159,633
TOTAL OPERATING BUDGET	**$432,963**	**$460,021**	**$588,572**	**$621,215**

TAX SERVICES



Mission Statement

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

Budget Narrative

During 2026, Tax Services staff continued to provide courteous services while looking to further enhance the efficiency and services that we provide. The Tax Services webpage on the County's website continues to provide the public with department-related information without having to travel to the courthouse. On the site, the public can obtain Tax Services information regarding assessments, the Clean and Green and appeal processes, and pay delinquent taxes just to name a few. Downloadable and/or fillable documents can also be obtained. In 2027, we plan to continue to examine any new web services that may help to further eliminate the general public's need to visit the courthouse.

For 2027, we will also continue to examine how we operate and utilize greater efficiency to provide services and keep the tax rolls and other information updated. We continue to rely on online technology and email to serve our customers. Other remote activities such as online appeal hearings and remotely accessed meetings through Microsoft Teams have been successful and will continue.

A major technological addition that has been implemented in 2026 is the conversion of our computer assisted mass appraisal ("CAMA") system to the new, Vision 8 CAMA system. The new CAMA system's format is

state of the art and replaced an aging CAMA format that was difficult to maintain. Staff will continue to learn about the operation of the new CAMA to enhance department efficiency in the assessment/appraisal process.

In further looking to 2027, it appears that the residential and commercial real estate development continues a positive track. While the County may see some increased development in the short term, we will continue to look to review certain areas, such as exempt properties and clean and green enrollments, to ensure that all property is properly taxed. We will also continue to use aerial photography technology to assist in identifying parcels whose owners may not have complied with mandated law requirements about 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 2027 will be to identify ongoing continuing education opportunities for our current Certified Pennsylvania Evaluators, who will be renewing certification during 2027. Furthermore, we remain flexible to rebuild and train staff in general, and to investigate continued department restructuring, if required, due to retirements and staff turnover. Finally, all staff will be aware and asked to identify areas in which the Tax Services Department can continue to increase efficiency as to keep costs down to all taxpayers as we work to administer legally mandated programs.

TAX SERVICES DEPARTMENT GOALS – 2027

- Continue implementation of new VISION8 CAMA Software
- Timely updates to the real estate tax rolls in keeping up with County development
- Enhancements to the County's Clean and Green policy/best practices

Position Count

	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Budgeted Positions	47	47	47	46

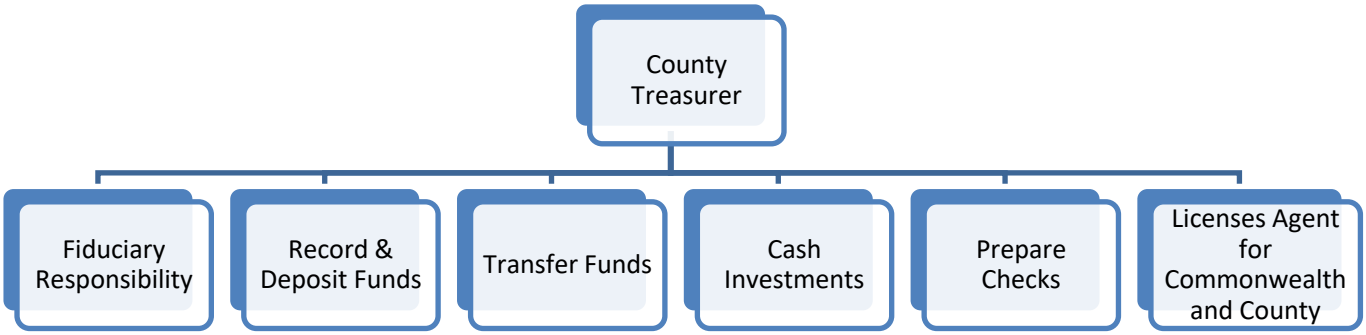
Revenue & Expense Detail

Account Description	2024 Actuals Audited	2025 Actuals Audited	2026 Adopted Budget	2027 Tentative Budget
Revenues:				
Real Estate Taxes-CY	43,417,414	51,279,344	52,300,000	52,825,000
Real Estate Taxes –PY	850,088	1,024,948	975,000	1,000,000
RE Taxes-Clean/Green RB	303,184	141,956	190,000	190,000
PILT-Local	60,000	60,000	60,000	60,000
Per Capita Taxes-CY	328,859	329,290	335,000	333,000
PILT-Federal Land	17,345	17,897	17,500	18,000
State Funding	513	639	450	450
PILT-State Game Lands	8,206	5,861	3,321	3,321
PILT-Public Utility Realty Tax	45,347	44,800	46,300	43,000
PILT-State Forest Reserves	84,545	74,599	60,507	75,000
Charges for Services	572,793	594,042	502,000	625,000
Copy Revenue	182	151	170	100
Admin Fees	1,100	1,900	1,500	1,500
Application Fees	4,274	4,514	4,500	4,300
Penalty Late Fee Charges	3,000	4,900	5,000	3,700
Interest Income	2,427	2,582	2,420	2,500
Permits-Building	11,000	11,095	11,000	10,500
Miscellaneous	-	15	-	-
Excess Proceeds of Tax Sale	1,167	11,276	412	1,247
TOTAL REVENUES	**$45,711,444**	**$53,609,809**	**$54,515,080**	**$55,196,619**

Revenue & Expense Detail

Account Description	2024 Actuals Audited	2025 Actuals Audited	2026 Adopted Budget	2027 Tentative Budget
Expenses:				
Professional Services	40,684	41,906	51,550	51,550
Legal Fees	7,500	7,500	8,000	8,000
Advertising	6,408	6,443	6,500	7,200
Dues/Memberships	1,125	3,270	1,729	2,879
Application Filing Fee	4,724	4,646	4,500	4,500
Contracted Services	119,408	133,460	114,305	94,732
SBITA	5,012	+	34,601	60,400
Training	1,050	2,040	8,317	5,560
Conferences	250	-	1,500	1,500
Travel - Mileage	-	18	500	500
Travel - Meals	-	-	250	250
Travel - Other	38	-	100	100
Travel - Lodging	-	-	1,200	1,200
Vehicle Repair/Maintenance	3,378	1,372	1,500	3,000
Telephone	2,335	1,538	1,100	1,100
Cell Phone	4,701	4,627	5,100	4,800
Internet	1,415	419	400	400
Insurance	-	-	25,000	-
PILT-Distributions	45,492	45,569	47,500	50,800
Supplies	16,329	15,389	14,164	14,000
Publications Subscriptions	9,135	9,426	9,010	9,395
Postage/Shipping	108,974	122,934	123,000	125,000
Gasoline for County Vehicles	2,843	2,887	4,000	4,000
Bank Fees	180	180	180	180
PY Tax Refunds	9,997	144,406	136,700	105,000
Library Tax	1,246,530	1,346,530	1,446,530	1,500,575
TOTAL OPERATING EXPENSES	**$1,637,508**	**$1,894,560**	**$2,047,236**	**$2,056,621**
Salaries	982,388	1,016,991	1,082,650	1,100,825
FICA ER	73,530	75,545	82,823	84,213
Allocated Benefits	419,541	387,075	494,852	564,718
TOTAL OPERATING BUDGET	**$3,112,967**	**$3,374,171**	**$3,707,561**	**$3,806,377**

TREASURER



Mission Statement

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

Budget Narrative

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

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

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

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

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

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

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

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

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

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

- Christine Redding

Treasurer

Departmental Goals

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

Position Count

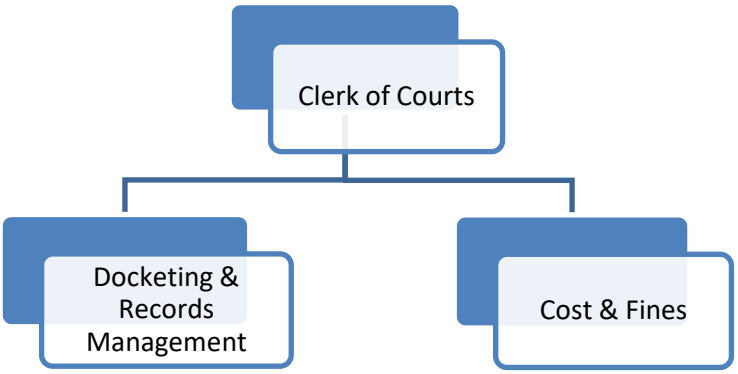
	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Budgeted Positions	6	6	6	6

Revenue & Expense Detail

Account Description	2024 Actuals Audited	2025 Actuals Audited	2026 Adopted Budget	2027 Tentative Budget
Revenues:				
Charges for Services	46,665	46,119	50,000	47,000
Interest Income	2,078,852	1,670,472	1,000,000	1,100,000
License-Hunting	631	612	500	500
License-Fishing	93	87	100	100
License-Dog	12,226	12,043	10,500	12,000
License-Small Games	21,555	22,335	22,000	22,000
Other Grants	395	-	-	-
TOTAL REVENUES	**$2,160,417**	**$1,751,668**	**$1,083,100**	**$1,181,600**
Expenses:				
Technical Services	495	-	-	-
Legal Fees	-	-	1,000	1,000
Dues/Memberships	925	805	1,050	1,050
Contracted Services	6,720	6,470	9,840	10,295
Training	1,500	-	1,500	1,500
Conferences	2,200	500	700	1,200
Travel - Mileage	288	-	700	700
Travel - Meals	9	-	-	25
Travel - Other	39	-	100	150
Travel - Lodging	-	1,200	2,500	2,500
Building Repair/Maintenance	137	-	-	-
Telephone	636	514	560	550
Cell Phone	1,020	753	800	810
Internet	137	139	150	145
Supplies	1,847	3,336	4,459	4,265
Postage/Shipping	6,643	7,301	8,500	8,500
Minor Equipment	486	1,180	-	-
Bank Fees	720	720	2,000	2,000
TOTAL OPERATING EXPENSES	**$23,802**	**$22,918**	**$33,859**	**$34,690**
Salaries	214,513	224,861	254,700	228,686
FICA ER	15,790	16,550	19,485	17,495
Allocated Benefits	101,982	90,776	113,814	139,378
TOTAL OPERATING BUDGET	**$356,087**	**$355,105**	**$421,858**	**$420,249**

General Government – Judicial

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 contact the public and have 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 assumed a new responsibility a few years ago generating criminal court orders for all primary court sessions. This task was previously handled by the Court Reporter. As a result, our office now requires a significantly higher skill set and has experienced a notable increase in workload, decision making, and responsibility.

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

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

We are also preparing for further automation within the Orphans' Court. While we anticipated that our proposed
Local Rules—authorizing electronic filing and case creation—would be approved and in effect by 2022, they have yet to receive Court approval. As per judicial requirements, e-filing must be in use for at least two years before it can be mandated. The judge was working on the rules a few months ago and has assured me she didn't forget. I remain hopeful that they will be approved soon.

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

Exceptions to the budget line include:

PERSONNEL
I am requesting funding for an additional staff position, with the goal of ultimately filling a Court Specialist I role. We recently implemented a new hiring process in which candidates begin in a general position to ensure they are a good fit before being promoted. Because we do not have a vacant workstation available, we will need to purchase a complete workstation and associated supplies for the new employee. As a result, the budget for minor equipment and supplies has increased.

Additionally, I am requesting that the New Case Clerk position be promoted to Court Specialist I in 2027, pending successful completion of her probationary period.

CONTRACTED SERVICES
FusionRMS is our vendor for our custom folders. They have changed their model and are now requiring an annual subscription at a cost of $1,050.25 per year. Previously, we only paid for the labels.

PROFESSIONAL SERVICES
Rapid Financial is our third-party vendor for distributing checks, including payments to victims who previously received their restitution through a debit card. They are discontinuing their current debit card process and moving to a new system in which the initial payment will be issued as a check. After that first payment, the recipient can select how they want to receive the remaining restitutions such as by check, ACH, or several other electronic options such as Venmo, PayPal, CashApp, etc.

Since we implemented their service in 2018, we have only been paying $0.49 per disbursement, which does not even cover the cost of postage. Under the new system, the cost will increase to $1.20 per disbursement. Although this is a notable increase, it remains cost effective because it reduces our administrative workload and provides victims with improved flexibility and service options.

Staff will spend significantly less time printing, mailing, reissuing, and tracking paper checks. Additionally, because Rapid Financial handles all escheatment responsibilities, it eliminates a considerable portion of follow-up work for our office. The new process also reduces the time required for bank reconciliation for both the Clerk of Courts and likely the Controller's Office.

Finally, this change removes the need for our office to maintain an inventory of debit cards, as well as the associated issuance and mailing responsibilities which save us postage, supplies, and staff time.

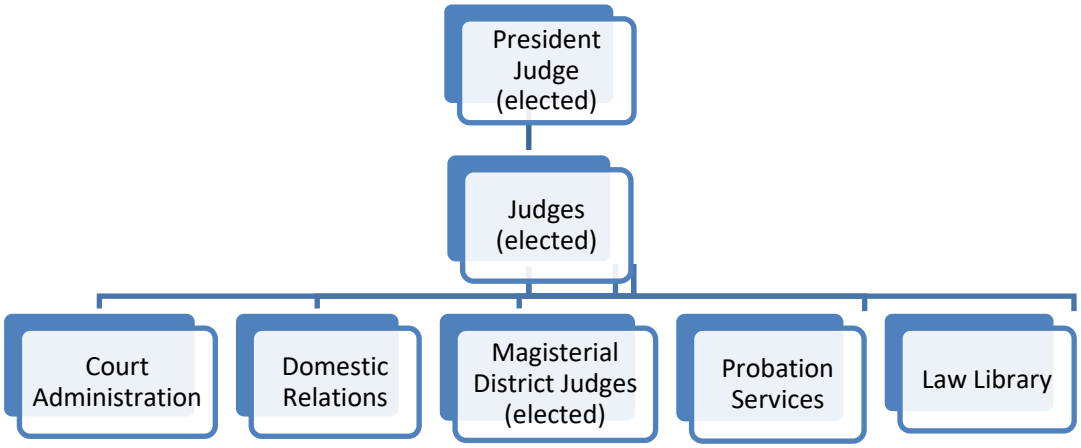
Position Count

	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Budgeted Positions	10	12	12	12

Revenue & Expense Detail

Account Description	2024 Actuals Audited	2025 Actuals Audited	2026 Adopted Budget	2027 Tentative Budget
Revenues:				
State Funding	14,764	17,308	16,200	21,000
Charges for Services	538,168	545,767	550,200	570,600
Copy Revenue	2,316	2,232	2,200	1,700
Addiction Diversionary Fee	2,227	2,077	2,000	2,000
Counseling Funds	750	450	675	450
DUI Fines	198,940	249,256	205,000	275,000
County Fines	91,213	73,239	91,000	78,475
Bail Forfeiture	4,612	6,876	4,500	1,700
Interest Income	249	251	218	260
License-Marriage	22,340	24,080	16,500	20,700
Miscellaneous	-	27	-	-
Other Grants	-	304	-	10,790
TOTAL REVENUES	**$875,579**	**$921,867**	**$888,493**	**$982,675**
Expenses:				
Professional Services	1,997	4,028	2,000	4,400
Legal Fees	1,000	1,000	1,000	1,000
Advertising	1,025	2,380	1,700	1,791
Dues/Memberships	1,250	1,250	1,250	1,250
Contracted Services	44,885	12,672	27,110	28,346
SBITA	6,235	36,138	12,844	13,230
Training	-	-	100	100
Conferences	-	-	-	500
Travel – Mileage	162	1,329	400	600
Building Repair/Maintenance	-	27	-	-
Equipment Repair/Maintenance	-	-	150	500
Telephone	1,424	1,056	695	804
Cell Phone	510	380	425	380
Internet	238	240	245	245
Supplies	7,502	8,484	8,980	10,063
Publications/Subscriptions	9,959	6,095	11,460	11,700
Postage/Shipping	16,976	21,116	17,100	19,790
Minor Equipment	-	-	-	10,790
Bank Fees	(408)	1,774	100	100
TOTAL OPERATING EXPENSES	**$92,755**	**$97,969**	**$85,559**	**$105,589**
Salaries	462,685	457,215	586,232	601,475
FICA ER	34,827	34,247	44,847	46,013
Allocated Benefits	188,181	208,511	323,428	297,739
TOTAL EXPENSES	**$778,448**	**$797,942**	**$1,040,066**	**$1,050,816**

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
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

Budget Narrative

The Courts have several significant technological upgrades planned in 2027: First, Court Administration will be purchasing a new jury management software program since the current program has been malfunctioning for the past year without proper technical support to resolve issues that remain ongoing. Implementation of the new jury program will begin in the fourth quarter of 2026 with the goal to begin using it in the beginning of 2027; there is an anticipated 6-month implementation process. Second, all courtroom WebEx video technology will be refreshed and updated. Third, an Information Technology closet will be created on the fourth floor to allow the County IT Department to better organize the Court's IT equipment. Fourth, it is anticipated that the Courts will upgrade the For the Record digital recording software since the current software has several versions behind having been last updated in 2021.

In 2026, the Courts are kicking off the beginning of leadership training with the Dering Consulting Group for all our Court managers with the goal of offering continuous leadership training annually. Such training has been recognized as a need among our managers and will hopefully help to provide the skills needed to lead others effectively, communicate appropriately, and achieve the Court's organizational goals.

The Adams County Department of Probation Services (DPS) relies on state funds for 30 percent of the annual budget for probation services. The other 70 percent of funding comes from county funds, supervision fees paid by offenders (a portion of which passes through the state treasury), and other sources that include various fees and grants. We must work toward becoming a data driven department by using evidence-based practices to guide us on the supervision of the individuals who have entered the court system. There is a need to constantly adjust and evolve with changes that impact our day-to-day operations, specifically with Probation Reform and Evidence Based Practices. New state legislative mandates are often imposed, requiring compliance in these areas. Due to this, there is a need to make changes regarding the supervision of individuals, specifically ensuring we do not over-supervise low-risk individuals while focusing supervision efforts on moderate-to-high-risk individuals. The challenge faced by DPS is the training requirement and sustainability of evidence-based practices, which becomes more difficult when officers leave employment after a short period of time. There is also an ongoing need to maintain a fleet of vehicles so that officers can attend training and provide community supervision to people in their homes, prison, school or juvenile placement facilities. Five of the current leased vehicles have come to the end of their lease and will need to be replaced by a newer model.

The Adams County Domestic Relations will continue to focus on serving families by elevating parents to help ensure children receive the financial, medical and emotional support they deserve. As new mandates continue to be received with the ever-changing environment, Domestic Relations will continue to raise awareness and promote one of the nation's most critical income support programs. The department recognizes the opportunity to strategically realign existing roles and organizational resources to better meet service demands. A key priority is expanding outreach and career development efforts for noncustodial parents, with the goal of increasing employment opportunities, fostering self-sufficiency, and improving their capacity to meet both personal and child support responsibilities.

The Court is proud of the hard work being accomplished in their departments and plans to continue to serve our community in the best way possible. Such devotion to excellence and community takes resources, focus, vision and dedication. The Court always refers to its well-established Vision and Mission statement for guidance and perspective.

As always, we look forward to serving the citizens of the County in 2027.

Position Coun

	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Budgeted Positions	142	142	143	138

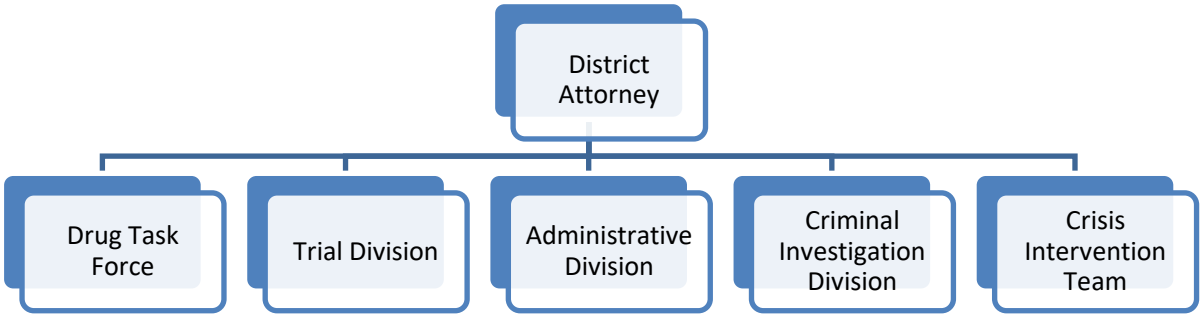
Revenue & Expense Detail

Account Description	2024 Actuals Audited	2025 Actuals Audited	2026 Adopted Budget	2027 Tentative Budget
Revenues:				
State Funding	1,016,831	204,171	482,000	484,000
Charges for Services	326,070	315,781	311,000	321,000
Copy Revenue	10	-	-	-
Admin Fees	107,036	97,598	105,000	95,000
Salary Reimbursement	24,877	24,400	26,273	26,273
Restitution	310	542	-	-
Offender Supervision Fee-CTY	594,884	471,389	400,000	400,000
Arbitration Board Reimb.	1,950	725	2,500	2,500
Conciliation Fee	23,850	26,175	27,000	25,000
CRN Fee	26,963	24,774	26,000	24,000
Drug & Alcohol Test Fee	21,793	22,405	23,000	22,000
DUI Education Fee	50,492	59,479	50,000	60,000
Electronic Monitoring Fee	299,460	189,202	180,000	180,000
Instate Compact Application Fee	3,597	5,155	3,000	3,000
Public Service Fees	37,838	38,483	40,000	40,000
County Fines	371,267	367,529	350,000	350,000
Miscellaneous	153,642	2,887	20,002	-
Other Grants	-	1,617	-	-
TOTAL REVENUES	**$3,060,870**	**$1,852,387**	**$2,045,775**	**$2,032,773**
Expenses:				
Professional Services	550,607	329,403	632,900	562,200
Technical Services	3,660	7,088	-	500
Legal Fees	122,571	136,189	112,500	80,000
Court Appointed Counsel	125,536	174,762	140,000	140,000
Arbitration Board	13,775	22,975	16,000	18,000
Jury Duty Fees	13,115	10,296	14,000	14,000
Advertising	908	166	1,000	2,000
Dues/Memberships	8,129	7,741	12,192	12,650
Application Filing Fee	-	143	130	-
Contracted Services	211,089	217,773	310,894	359,924
SBITA	47,006	59,741	59,720	59,582
Training	10,452	12,592	63,091	63,091
Conferences	11,835	13,900	20,880	20,880
Travel - Mileage	8,600	8,619	10,095	11,050
Travel - Meals	2,983	2,083	5,260	5,260
Travel - Other	833	711	1,302	1,502
Travel – Lodging	11,711	10,650	24,122	24,122

Revenue & Expense Detail

Account Description	2024 Actuals Audited	2025 Actuals Audited	2026 Adopted Budget	2027 Tentative Budget
Building Repair Maintenance	13,175	17,014	8,650	19,000
Vehicle Repair Maintenance	10,518	11,447	10,000	10,000
Equipment Repair Maintenance	1,038	50	100	600
Rental of land and buildings	58,767	60,100	74,500	76,000
Telephone	20,347	14,782	14,160	12,945
Cell Phone	37,755	29,929	31,400	33,325
Electric	40,438	32,751	46,650	27,340
Fuel Oil/Natural Gas	12,641	14,851	22,065	19,800
Water/Sewer	3,555	3,645	5,575	5,675
Disposal of Waste	1,357	2,000	3,587	3,870
Television	1,664	1,684	1,700	1,800
Internet	16,480	7,243	13,660	10,230
Insurance	1,020	-	-	1,650
Client Assistance	1,260	514	1,400	1,600
County Hosted Activities	645	-	2,000	2,000
Supplies	73,672	80,936	115,445	144,890
Publications Subscriptions	152,481	144,613	185,860	185,860
Postage/Shipping	96,420	97,178	117,900	116,900
Gasoline for County Vehicles	7,600	5,861	14,600	14,600
Uniforms/Tactical Gear	43,888	38,162	35,472	40,835
Minor Equipment	26,082	49,041	20,824	24,116
Bank Fees	1,260	1,260	960	960
Miscellaneous	300	1,050	-	-
Union Compliance	1.016	1,063	35,400	14,820
TOTAL OPERATING EXPENSES	**$1,766,189**	**$1,630,006**	**$2,185,994**	**$2,143,577**
Salaries	4,894,569	4,945,479	6,119,206	6,693,764
FICA ER	363,594	372,857	468,120	512,073
Allocated Benefits	2,149,953	1,986,042	2,870,045	3,263,669
TOTAL OPERATING BUDGET	**$9,174,305**	**$8,934,384**	**$11,643,365**	**$12,613,083**

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 24 hours a day, 365 days a year basis. The District Attorney's Office, through the District Attorney, supervises and controls the Adams County Drug Task Force.

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

Budget Narrative

To Be Inserted

Position Count

	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Budgeted Positions	19	19	19	19

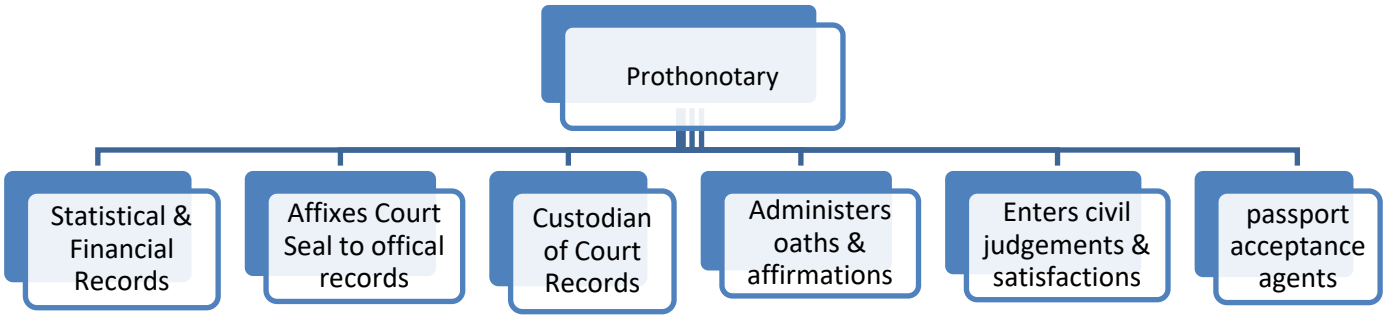
Revenue & Expense Detail

Account Description	2024 Actuals Audited	2025 Actuals Audited	2026 Adopted Budget	2027 Tentative Budget
Revenues:				
Federal Funding	117,825	119,197	125,000	125,000
State Funding	137,472	142,306	157,330	173,063
Charges for Services	2,912	2,508	11,495	12,644
Salary Reimbursement	1,151	3,344	4,950	5,445
Restitution	106,147	101,463	66,000	72,600
Rental Income	1,920	1,920	1,920	-
Forfeited Properties	15,466	6,568	35,000	35,000
Other Grants	-	750	-	-
TOTAL REVENUES	**$382,893**	**$378,056**	**$401,695**	**$423,752**
Expenses				
Professional Services	107,321	89,117	111,000	133,100
Technical Services	-	1,357	-	-
Legal Fees	29,484	22,500	46,750	51,425
Witness Fees	162	99	10,550	605
Advertising	3,475	1,449	605	665
Dues/Memberships	11,689	10,350	14,900	14,900
Application Filing Fee	653	1,626	1,760	1,936
Contracted Services	23,396	30,370	29,939	74,371
SBITA	6,491	12,768	13,173	14,490
Training	700	-	3,300	4,880
Conferences	5,050	425	5,500	6,050
Travel – Mileage	575	2,216	1,375	2,438
Travel – Meals	254	194	350	385
Travel – Other	98	302	275	332
Travel – Lodging	1,948	5,838	3,300	6,422
Vehicle Repair Maintenance	-	-	110	110
Telephone	1,915	1,538	290	2,143
Cell Phone	5,143	4,433	4,244	4,876
Internet	360	364	370	407
Human Services	44,502	65,383	62,500	62,500
County Hosted Activities	-	598	-	600
Supplies	7,556	11,955	14,300	15,608
Publications/Subscriptions	5,165	2,671	5,681	6,250
Postage/Shipping	5,582	4,227	6,820	6,820
Gasoline for County Vehicle	1,307	1,174	1,750	1,750
Uniforms/Tactical Gear	-	-	1,320	1,452
Minor Equipment	1,337	-	-	-
Miscellaneous	-	21,957	-	-
Bank Fees	540	540	540	540
Forfeiture Return	15,466	6,568	35,000	35,000
TOTAL OPERATING EXPENSES	**$280,169**	**$300,019**	**$375,702**	**$450,055**

District Attorney (continued)

Account Description	2024 Actuals Audited	2025 Actuals Audited	2026 Adopted Budget	2027 Tentative Budget
Salaries	988,102	1,018,212	1,253,803	1,289,317
FICA ER	71,698	73,530	95,916	98,633
Allocated Benefits	334,902	344,907	508,515	602,282
TOTAL OPERATING BUDGET	**$1,674,871**	**$1,736,668**	**$2,233,936**	**$2,440,287**

PROTHONOTARY



Mission Statement

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

Budget Narrative

The Department is committed to maintaining a close collaboration with the Court and its personnel to ensure the prompt and efficient processing of documents. We aim to enhance office productivity through advanced computer technology.
We are diligently advancing the rollout of several case management software modules, which will include online dockets, e-filing, and enhanced scanning capabilities. We are collaborating closely with the technology provider and coordinating with the County's IT team, court departments, and other relevant agencies to maximize efficiency, including benefits for the Sheriff's Department and the Clerk of Courts.

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

Goals for 2027

- Deployment of civil case management software modules, encompassing online dockets, electronic filing and digitizing microfiche.
- Advancement of document management systems to enhance efficiency, improve service delivery, and reduce operational costs the e-services.
- Cross-training initiatives to ensure prompt and accurate document processing.
- Maintenance of necessary certifications and accreditations.
- Enforcement of stringent financial controls.

Departmental Goals

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

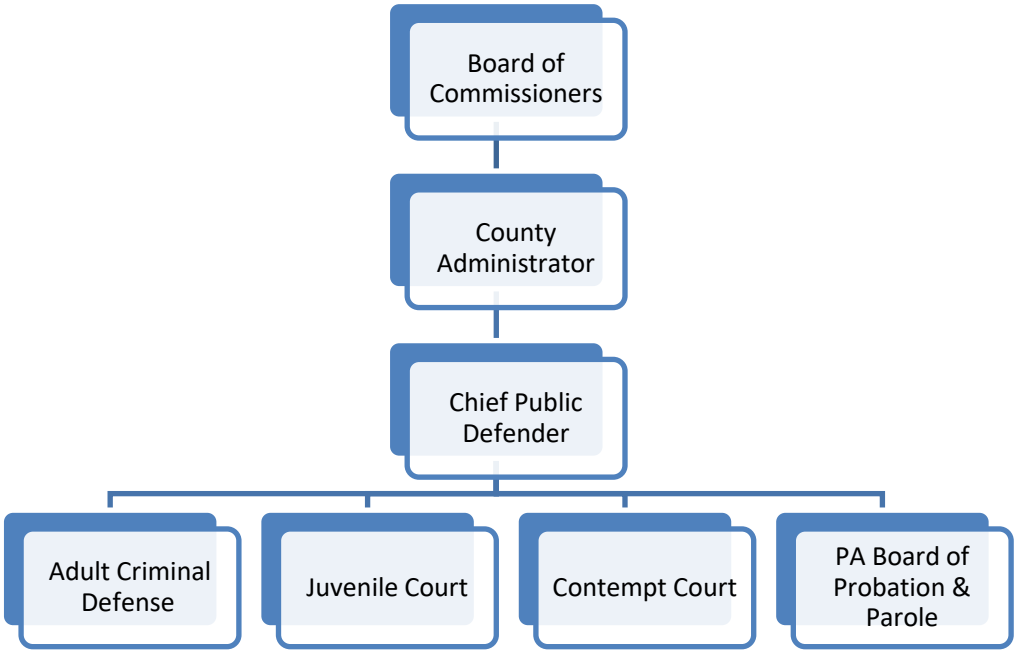
Position Count

	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Budgeted Positions	7	7	6	6

Revenue & Expense Detail

Account Description	2024 Actuals Audited	2025 Actuals Audited	2026 Adopted Budget	2027 Tentative Budget
Revenues:				
Charges for Services	295,330	342,965	325,000	340,000
Miscellaneous	-	446	-	-
TOTAL REVENUES	**$295,330**	**$343,411**	**$325,000**	**$340,000**
Expenses:				
Professional Services	-	-	990	240
Legal Fees	2,000	2,305	2,000	14,000
Advertising	119	372	500	500
Dues/Memberships	625	625	625	625
Contracted Services	17,719	4,740	26,330	31,080
Conferences	400	-	500	500
Travel - Mileage	149	161	300	300
Travel - Meals	-	-	50	50
Travel - Other	112	-	100	100
Travel - Lodging	165	176	1,040	1,040
Building Repair/Maintenance	6,086	-	-	-
Equipment Repair/Maintenance	525	-	700	700
Telephone	773	685	500	500
Cell Phone	510	443	450	400
Internet	247	250	175	175
Supplies	7,073	4,659	9,778	10,254
Publications Subscriptions	87	87	150	150
Postage/Shipping	4,520	5,471	6,025	7,000
Minor Equipment	3,720	2,470	13,650	6,000
Bad Debt	523	-	-	-
TOTAL OPERATING EXPENSES	**$45,353**	**$22,444**	**$63,863**	**$73,614**
Salaries	270,674	279,303	297,442	309,989
FICA ER	20,161	21,019	22,755	23,715
Allocated Benefits	118,404	100,520	141,075	167,971
TOTAL OPERATING BUDGET	**$454,592**	**$423,286**	**$525,135**	**$575,289**

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 by due process and the full protection of our state and federal Constitutions.

Budget Narrative

To Be Inserted

Departmental Goals

- To Be Inserted

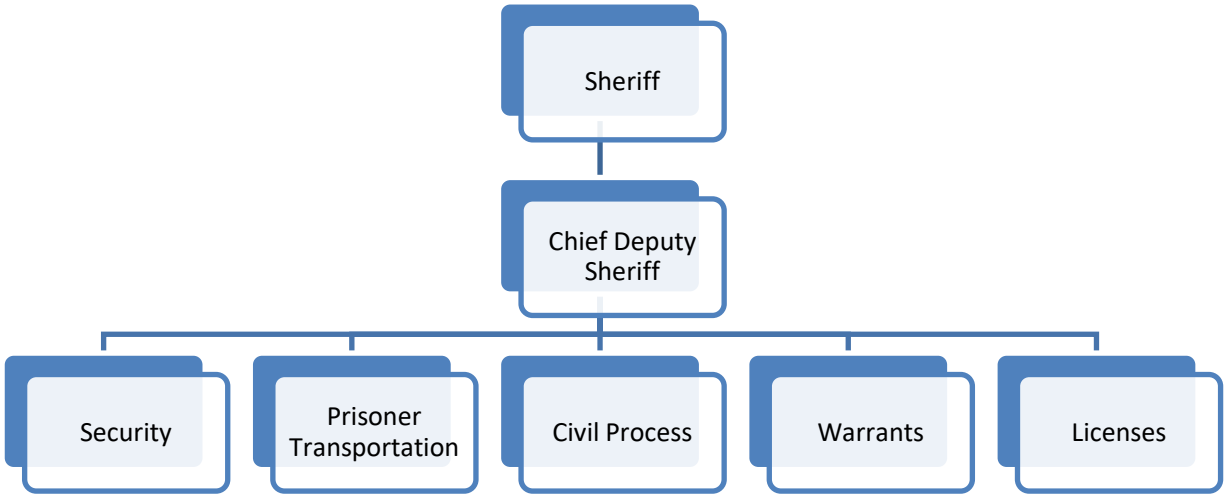
Position Count

	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Budgeted Positions	8	8	9	9

Revenue & Expense Detail

Account Description	2024 Actuals Audited	2025 Actuals Audited	2026 Adopted Budget	2027 Tentative Budget
Revenues:				
State Funding	-	1,065	31,700	40,000
TOTAL REVENUES	**$-**	**$1,065**	**$31,700**	**$40,000**
Expenses:				
Professional Services	12,062	20,141	20,000	41,000
Legal Fees	62,678	86,131	58,000	75,000
Advertising	725	999	300	300
Dues/Memberships	4,298	3,205	4,630	4,630
Contracted Services	3,833	11,712	11,426	12,385
SBITA	3,246	6,384	6,560	6,560
Training	1,723	1,773	3,300	3,300
Travel - Mileage	2,340	2,958	1,800	1,800
Travel - Other	87	84	60	60
Travel - Lodging	-	-	180	180
Telephone	1,073	856	584	584
Cell Phone	3,022	2,515	2,546	2,546
Television	-	18	-	-
Internet	140	142	133	133
Supplies	2,697	1,708	2,295	3,195
Publications Subscriptions	8,543	872	907	907
Postage/Shipping	2,430	2,305	2,000	2,000
Minor Equipment	-	-	-	20,000
TOTAL OPERATING EXPENSES	**$108,897**	**$141,803**	**$114,721**	**$174,580**
Salaries	455,622	431,385	522,402	553,699
FICA ER	34,221	32,404	39,964	42,358
Allocated Benefits	159,480	137,488	166,975	200,896
TOTAL OPERATING BUDGET	**$758,220**	**$743,080**	**$844,062**	**$971,533**

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 processes, conducting prisoner transport, providing community service or fulfilling other law enforcement duties required or requested under law and statute.

Budget Narrative

- To Be Inserted

2027 GOALS

To Be Inserted

Position Count

	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Budgeted Positions	20	20	20	21

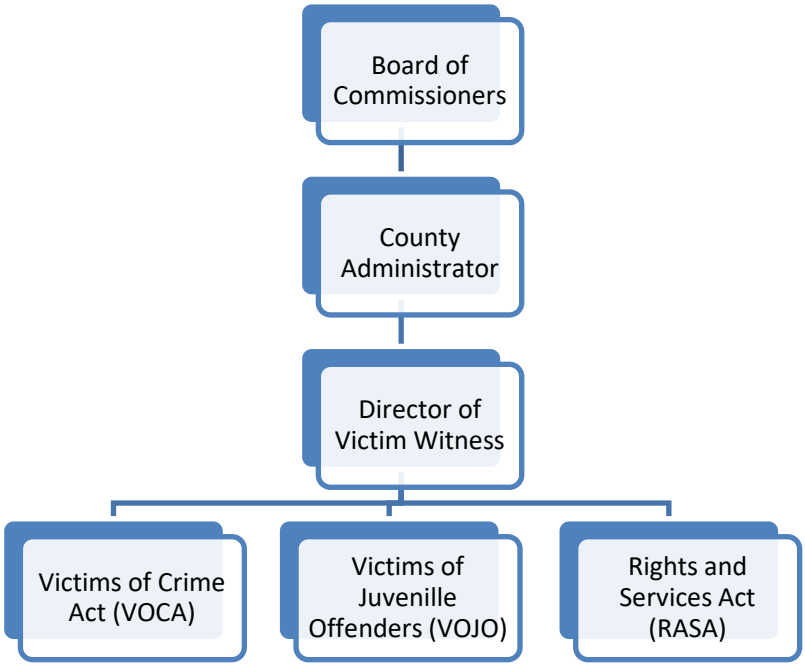
Revenue & Expense Detail

	2024 Actuals Audited	2025 Actuals Audited	2026 Adopted Budget	2027 Tentative Budget
Revenues:				
State Funding	-	8,700	-	-
Charges for Services	128,953	124,810	130,000	130,000
MDJ Warrant Revenue	1,288	941	1,500	1,500
PFA Surcharge	-	172	1,000	1,000
License-Precious Metals	200	100	100	100
Permits-Guns	72,361	75,478	80,000	80,000
Miscellaneous	-	1,046	-	-
Other Grants	3,104	-	-	-
TOTAL REVENUES	**$205,906**	**$211,247**	**$212,600**	**$212,600**
Expenses:				
Professional Services	83,495	108,178	75,000	106,250
Technical Services	125	-	-	-
Legal Fees	278	1,005	1,200	2,000
Advertising	-	397	-	-
Dues/Memberships	2,816	1,594	1,395	1,995
Contracted Services	88,422	93,887	115,226	239,490
SBITA	3,376	1,133	11,666	1,133
Training	3,215	1,329	8,490	7,100
Conferences	-	-	1,700	2,000
Travel - Mileage	1,802	3,639	3,000	4,000
Travel - Meals	204	224	750	750
Travel - Other	662	689	800	800
Travel - Lodging	846	147	250	250
Building Repair Maintenance	300	-	4,000	7,500
Vehicle Repair/Maintenance	8,033	9,804	7,500	7,500
Equipment Repair/Maintenance	-	34	-	-
Telephone	2,595	2,051	400	2,000
Cell Phone	8,970	7,959	8,200	7,500
Internet	3,432	2,305	3,500	2,500
Supplies	16,403	10,695	21,595	32,105
Publications Subscriptions	-	-	300	-
Postage/Shipping	3,832	5,297	3,700	4,000
Gasoline for County Vehicles	13,651	12,419	18,000	20,000
Uniforms/Tactical Gear	21,787	15,057	31,320	61,570
Minor Equipment	5,562	674	-	-
Bank Fees	360	360	360	360
Debt Principal	-	6,943	6,943	6,943
TOTAL OPERATING EXPENSES	**$270,166**	**$285,820**	**$325,295**	**$517,746**

Sheriff (continued)

	2024 Actuals Audited	2025 Actuals Audited	2026 Adopted Budget	2027 Tentative Budget
Salaries	997,710	915,735	1,043,708	1,076,970
FICA ER	73,182	68,062	79,844	82,388
Allocated Benefits	439,543	348,536	451,113	473,347
TOTAL OPERATING BUDGET	**$1,780,601**	**$1,618,153**	**$1,899,960**	**$2,150,451**

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

To Be Inserted

Departmental Goals

- To Be Inserted

Position Count

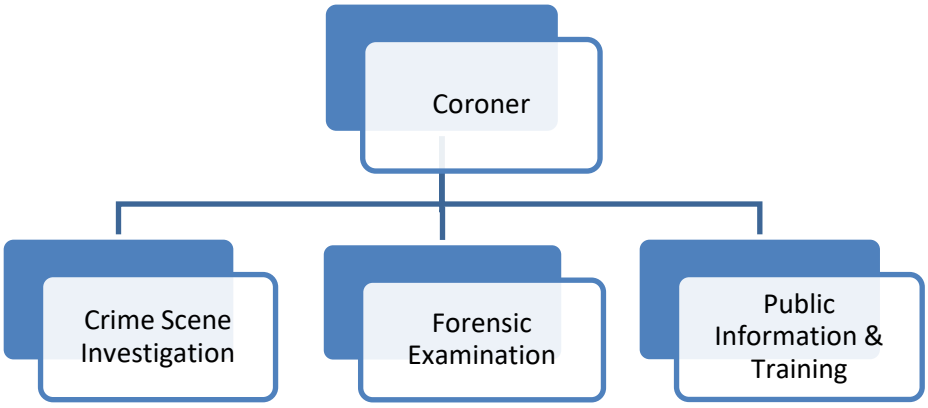
	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Budgeted Positions	6	6	6	6

Revenue & Expense Detail

Account Description	2024 Actuals Audited	2025 Actuals Audited	2026 Adopted Budget	2027 Tentative Budget
Revenues:				
Federal Funding	106,725	102,865	102,128	94,468
State Funding	90,558	83,347	83,224	77,096
Charges for Services	1,850	920	5,000	-
Contributions and Donations	275	250	300	300
Other Grants	195	-	3,285	3,285
TOTAL REVENUES	**$199,603**	**$187,382**	**$193,937**	**$175,149**
Expenses:				
Professional Services	195	-	600	-
Technical Services	-	100	-	-
Dues/Memberships	-	-	100	100
Victim Assistance	594	-	-	-
Contracted Services	1,214	1,208	1,105	1,236
Training	25	-	600	600
Conferences	-	-	200	200
Travel – Mileage	65	35	500	500
Travel – Meals	-	-	400	400
Travel – Other	10	-	50	50
Travel – Lodging	-	-	300	300
Building Repair/Maintenance	6,874	82	-	-
Telephone	880	704	196	433
Cell Phone	2,551	2,477	2,546	2,546
Internet	110	111	113	113
Client Assistance	395	573	1,500	1,500
Supplies	938	2,234	3,171	1,818
Publications Subscriptions	181	151	185	185
Minor Equipment	1,737	1,186	1,570	-
TOTAL OPERATING EXPENSES	**$15,769**	**$8,861**	**$13,136**	**$9,981**
Salaries	299,083	300,501	332,872	326,286
FICA ER	22,166	22,569	25,467	24,961
Allocated Benefits	137,136	129,511	167,728	217,562
TOTAL OPERATING BUDGET	**$474,154**	**$461,442**	**$539,203**	**$578,790**

Public Safety

CORONER



Mission Statement

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

Budget Narrative

To Be Inserted

Departmental Goals

- To Be Inserted

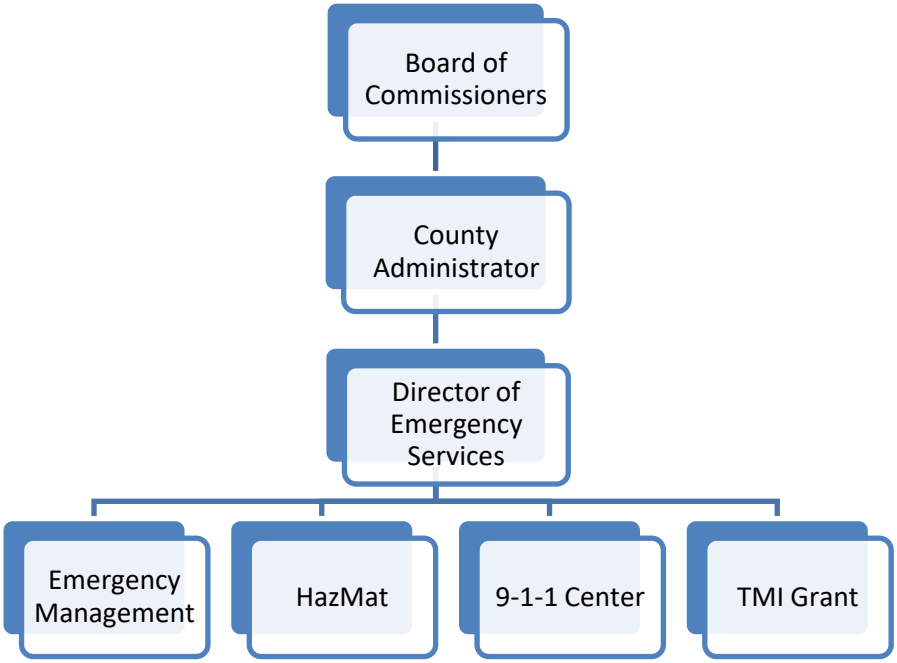
Position Count

	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Budgeted Positions	8	8	8	8

Revenue & Expense Detail

Account Description	2024 Actuals Audited	2025 Actuals Audited	2026 Adopted Budget	2027 Tentative Budget
Revenues:				
Federal Funding	20,000	20,000	10,000	10,000
Charges for Services	34,050	36,300	35,000	35,000
TOTAL REVENUES	**$54,050**	**$56,300**	**$45,000**	**$45,000**
Expenses:				
Professional Services	126,020	152,715	135,000	160,000
Legal Fees	-	-	3,000	3,000
Dues/Memberships	695	731	900	1,000
Contracted Services	3,650	1,825	2,955	13,388
Training	205	190	2,500	2,500
Conferences	850	1,700	2,000	2,000
Travel - Mileage	118	218	600	600
Travel - Meals	-	-	500	500
Travel - Other	16	16	100	200
Travel - Lodging	700	886	2,000	3,000
Building Repair/Maintenance	7,711	4,576	4,500	5,000
Vehicle Repair/Maintenance	649	923	1,500	3,000
Equipment Repair Maintenance	-	-	500	500
Telephone	508	342	232	300
Cell Phone	1,140	800	849	1,300
Electric	6,882	6,022	4,500	7,100
Fuel Oil/Natural Gas	2,413	3,333	3,200	4,425
Water/Sewer	2,961	2,961	2,900	3,046
Disposal of Waste	886	937	800	1,264
Internet	254	261	222	250
Supplies	2,982	3,683	5,000	7,000
Postage/Shipping	226	194	400	600
Gasoline for County Vehicles	2,563	2,607	4,000	6,000
Uniforms/Tactical Gear	-	-	1,000	1,500
Minor Equipment	1,193	-	-	-
Bad Debt	-	400	-	-
TOTAL OPERATING EXPENSES	**$162,622**	**$185,321**	**$179,158**	**$227,473**
Salaries	98,408	114,721	117,329	115,798
FICA ER	7,453	8,663	8,976	8,859
Allocated Benefits	32,056	42,528	53,971	64,252
TOTAL OPERATING BUDGET	**$300,539**	**$351,233**	**$359,394**	**$416,382**

DEPARTMENT OF EMERGENCY SERVICES



Mission Statement

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

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

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

Budget Narrative

The 2027 objectives for the Emergency Services Department and Emergency Management include improvements and enhancements to the training facility, continued training for the County's Emergency Operations Center staff, County municipal emergency management coordinators and local elected officials.

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

The Emergency Services Department continues to work closely with the South-Central Task Force to build and maintain vital regional resources 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 2027 to upgrade technology in the center.

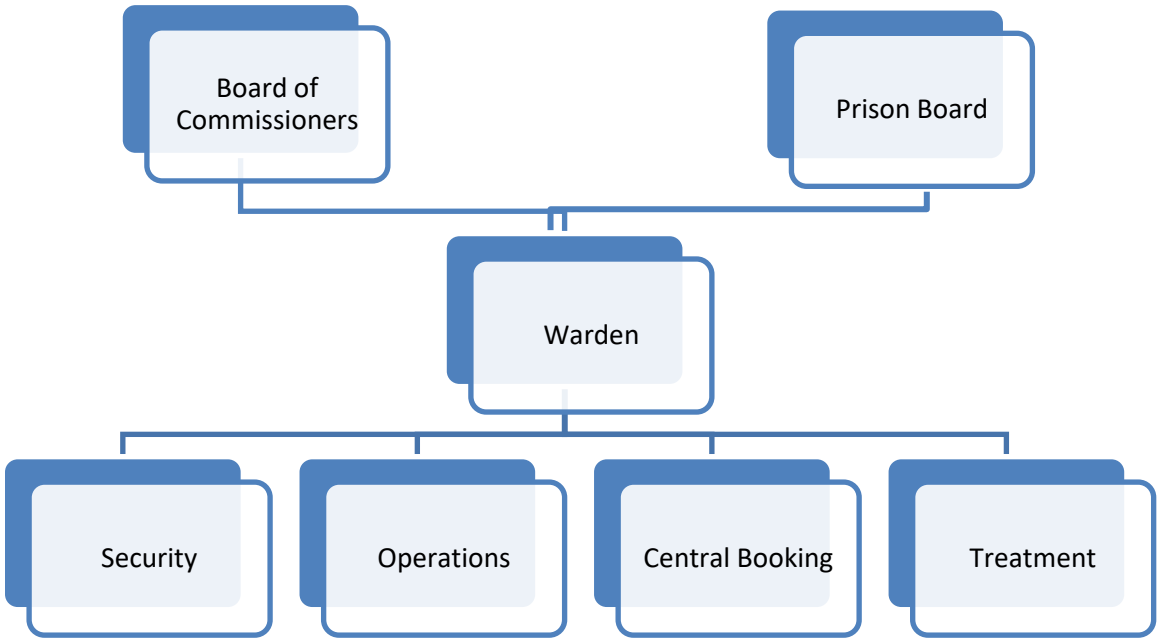
Position Count

	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Budgeted Positions	2	2	2	2

Revenue & Expense Detail

Account Description	2024 Actuals Audited	2025 Actuals Audited	2026 Adopted Budget	2027 Tentative Budget
Revenues:				
Federal Funding	59,336	6,469	59,336	59,336
State Funding	8,474	-	-	-
Charges for Services	1,538	2,985	3,076	8,600
Interest Income	-	1,373	-	-
Rental Income	35,406	-	-	-
Lease Revenue	513	35,324	37,026	37,026
TOTAL REVENUES	**$105,267**	**$46,151**	**$99,438**	**$104,962**
Expenses:				
Professional Services	-	8,625	4,080	80
Technical Services	-	277	-	-
Dues/Memberships	-	-	250	225
Contracted Services	27,196	28,688	57,684	65,377
SBITA	-	22,400	-	-
Training	355	252	500	500
Conferences	-	-	200	200
Travel - Mileage	-	-	150	150
Travel - Meals	-	-	100	100
Travel - Other	-	16	100	100
Travel - Lodging	-	-	400	400
Property Repair/Maintenance	755	1,738	1,500	1,500
Building Repair/Maintenance	5,576	8,061	10,000	11,800
Vehicle Repair/Maintenance	-	348	750	750
Equipment Repair Maintenance	1,852	-	500	750
Telephone	14,969	4,459	5,000	2,200
Cell Phone	510	396	425	490
Electric	65,885	61,881	60,000	66,250
Fuel Oil/Natural Gas	12,268	16,799	20,000	43,360
Water/Sewer	8,883	8,883	8,900	10,100
Disposal of Waste	3,001	3,608	3,565	4,004
Television	2,149	2,154	2,220	2,300
Internet	1,441	1,108	1,220	750
County Hosted Activities	-	-	500	500
Supplies	10,665	7,410	6,000	10,000
Publications/Subscriptions	475	-	-	-
Postage/Shipping	4	-	50	50
Gasoline for County Vehicles	-	504	600	900
Minor Equipment	3,878	-	-	2,700
TOTAL OPERATING EXPENSES	**$159,862**	**$177,607**	**$184,674**	**$225,536**
Salaries	159,896	167,239	173,821	183,107
FICA ER	11,747	12,176	13,297	14,008
Allocated Benefits	58,086	55,433	70,727	83,763
TOTAL OPERATING BUDGET	**$389,591**	**$412,455**	**$442,519**	**$506,414**

Adult Correctional Complex (Prison)



Mission Statement

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

Vision Statement

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

Budget Narrative

The average daily population (ADP) year to date is 184.53 inmates which is a slight increase from the (ADP) of 2025 which was 177.57. Costs for supplies required to operate the facility continue to be high and some items remain difficult to procure. Through these challenging and unprecedented times, the facility balanced fiscal responsibility with its mission to provide a safe and secure correctional facility.

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

Moving into 2027, we will continue to focus on preventative maintenance relating to equipment repairs and replacement. There is impact visually, as well as monetarily, due to a facility that celebrated its 20th operational anniversary in 2023. Upgrades to several of the facility's major maintenance areas, such as the hot water heaters, boilers and HVAC system began in 2020 and were completed in early 2021. These upgrades are expected to provide energy savings, as well as reduce routine maintenance costs associated with the aging equipment that is being replaced. In early 2024, we replaced two roof top units that provide heating and cooling to the facility. We expect to replace one more unit in 2026. Since the costly aspect of maintaining a 24/7 operation does not decrease, we continue to strive at establishing and maintaining a solid preventative maintenance schedule. The maintenance upkeep of a large correctional complex is important to provide the safety and security of the prison at its peak, which is where strict following of a detailed preventative maintenance schedule is a must.

In 2027 we will continue to work through the regular occurrences of inmate hospital stays and emergency medical transports. We have experienced no noticeable change in our total number of transports year to date compared to 2025. These factors can cause a rise in our overtime as there are necessary local and emergency transports that cannot be planned for.

Our Facility continues with Drug and Alcohol Outpatient Treatment to provide a needed service to these inmates which in return will reflect a decrease over the long term with drug and alcohol related recidivism that has always been a factor in our facility. Beginning in 2019, several grants were obtained by the County of Adams for use at the ACACC to further expand our Drug and Alcohol treatment services, specifically by initiating medication assisted treatment programming. We have received new grant funding and continue to utilize the funds to continue and expand our Drug and Alcohol treatment services. We also received a new grant that went into effect October 1, 2022, for a pilot project that will replace the previous programming in the Re-Entry building. The goals of this program include reducing recidivism, although the fiscal benefits and impact of the program will not be immediately evident. Once the program has been operational for a few years, participation and other relevant data will be used to provide evidence of its efficacy. The Transition to Success program officially became operational on August 18, 2024, and we were able to extend our project period through 2025 to continue growing this program with grant funding. The Work Release Program and its participants are a part of this program that we expect to have positive impacts on reducing recidivism and preparing returning citizens for successful reentry into the community.

When comparing 2025 USMS revenue with 2026, we are continuing to see consistent revenue generated by holding these inmates and conducting transportation services for the USMS. Continuing this course, we expect to meet our budgeted amount of revenue by year end. We continue to provide the ability to work with additional outside agencies and to accommodate housing inmates which temporarily benefits the prison revenue.

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

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

Position Count

	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Budgeted Positions	139	139	142	142

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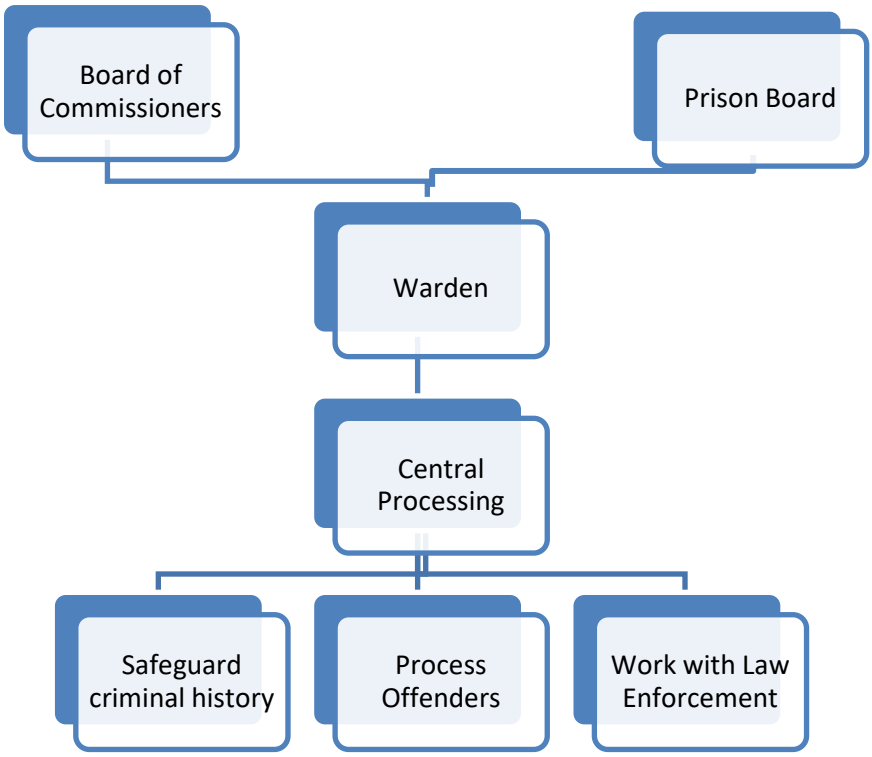
Revenue & Expense Detail

Account Description	2024 Actuals Audited	2025 Actuals Audited	2026 Adopted Budget	2027 Tentative Budget
Revenues:				
Federal Funding	205,188	111,661	45.000	144,855
State Funding	324,530	180,242	224,338	248,977
Charges for Services	2,565	2,100	2,750	2,750
Copy Revenue	347	630	350	350
Admin Fees	1,620	1,617	1,300	1,500
Medical Copay Revenue	6,202	5,939	5,000	5,000
Weekender/Out of County Fees	1,656,000	1,481,319	1,500,000	1,500,000
Guard & Transport Fees	65,666	74,220	60,000	65,000
Work Release Inmate Fees	208,813	166,389	200,000	200,000
Commissions Earned	-	597	-	-
Vending Commissions	2,422	2,388	1,250	2,250
Restitution	1,316	2,460	1,250	1,250
Other Grants	16,318	-	-	-
Education Sub Abuse – Act 198	28,630	28,944	30,000	30,000
Interest Income	326	312	200	200
Miscellaneous	5,590	6,404	4,000	5,000
Other Grants	-	5,428	-	-
TOTAL REVENUES	**$2,525,533**	**$2,070,650**	**$2,075,438**	**$2,207,132**

Revenue & Expense Detail

Account Description	2024 Actuals Audited	2025 Actuals Audited	2026 Adopted Budget	2027 Tentative Budget
Expenses:				
Professional Services	2,576,737	2,492,810	3,018,780	3,089,403
Technical Services	566	-	-	-
Legal Fees	4,611	45,858	10,000	10,000
Advertising	-	-	1,500	1,500
Dues/Memberships	2,331	1,245	1,495	2,400
Application Filing Fee	520	520	520	520
Contracted Services	177,260	197,842	204,958	253,998
SBITA	-	-	91,450	62,298
Training	3,135	19,343	10,431	4,060
Conferences	4,850	3,950	4,650	4,650
Travel - Mileage	1,717	1,808	1,900	1,900
Travel - Meals	-	-	100	100
Travel - Other	682	912	100	100
Travel – Lodging	607	-	1,000	1,000
Property Repair/Maintenance	3,049	580	30,250	3,117
Building Repair/Maintenance	94,676	24,056	83,236	63,359
Vehicle Repair/Maintenance	4,369	4,733	5,000	6,000
Equipment Repair Maintenance	20,776	54,490	90,680	88,380
Telephone	10,409	8,866	6,000	6,500
Cell Phone	2,040	512	425	425
Electric	147,021	208,280	150,000	200,000
Fuel Oil/Natural Gas	78,564	106,074	80,000	110,000
Water/Sewer	86,851	86,852	73,000	78,500
Disposal of Waste	34,814	37,654	35,000	40,000
Internet	12,165	12,109	13,000	12,250
Supplies	309,921	114,448	122,819	207,539
Publications Subscriptions	-	1,285	-	1,000
Employee Recognition	2,972	2,257	3,000	3,000
Postage/Shipping	2,296	2,544	2,000	2,000
Gasoline for County Vehicles	6,314	5,641	6,000	7,500
Uniforms/Tactical Gear	10,212	9,259	10,000	27,750
Minor Equipment	50,433	13,701	52,106	17,532
Bank Fees	180	180	180	180
Union Compliance	141,881	152,772	140,000	150,000
TOTAL OPERATING EXPENSES	**$3,791,959**	**$3,610,581**	**$4,249,580**	**$4,456,961**
Salaries	7,350,495	7,644,068	8,651,499	8,251,831
FICA ER	551,239	575,445	658,498	631,265
Allocated Benefits	2,713,821	2,531,044	3,731,161	4,121,113
TOTAL OPERATING BUDGET	**$14,407,514**	**$14,361,138**	**17,290,738**	**$17,461,170**

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 year 2026 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 promotes retention in a challenging career field.

During the 2027 budget year we will plan to intelligently implement new and improved changes and processes and will continuously monitor the operation of the booking center to ensure the smooth implementation of the changes.

Departmental Goals

- Provide service to County law enforcement agencies by making positive identification of criminal defendants and collecting related information.
- Provide service to County law enforcement agencies by processing and coordinating preliminary arraignments for criminal defendants.
- Process after-hours bail payments for criminal defendants.

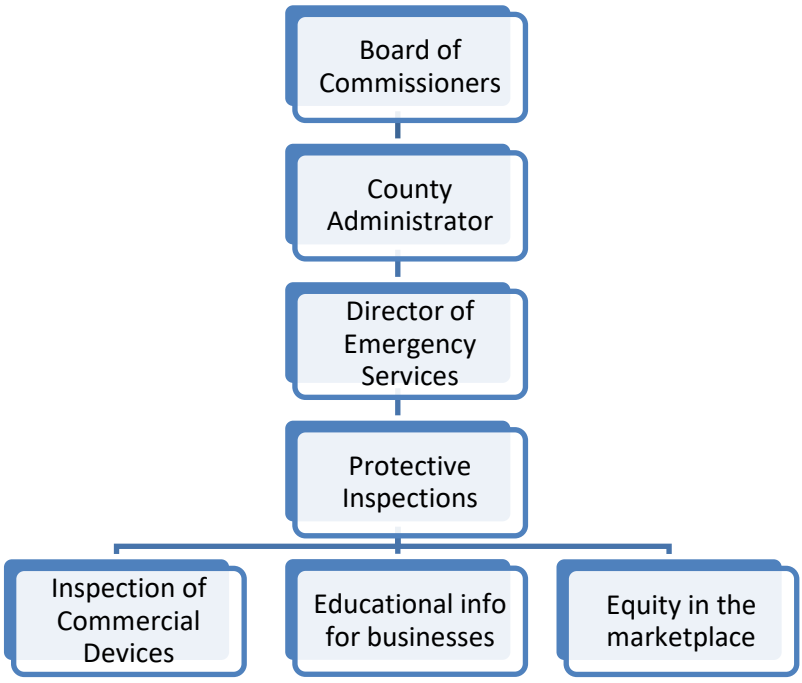
Position Count

	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Budgeted Positions	9	9	9	9

Revenue & Expense Detail

Account Description	2024 Actuals Audited	2025 Actuals Audited	2026 Adopted Budget	2027 Final Budget
Revenues:				
Charges for Services	391,670	363,038	440,000	440,000
TOTAL REVENUES	**$391,670**	**$363,038**	**$440,000**	**$440,000**
Expenses:				
Professional Services	-	-	2,000	-
Contracted Services	7,864	7,435	8,826	11,600
Supplies	8,325	4,928	4,857	5,210
Publications Subscriptions	113	-	-	-
Postage/Shipping	3	10	500	500
Minor Equipment	-	-	1,300	2,849
Union Compliance	721	744	1,000	1,000
TOTAL OPERATING EXPENSES	**$17,026**	**$13,117**	**$18,483**	**$21,159**
Salary Expense	613,197	590,312	789,271	780,540
FICA ER	46,020	43,730	60,379	61,498
Allocated Benefits	230,444	191,907	285,258	314,043
TOTAL OPERATING BUDGET	**$906,687**	**$839,066**	**$1,153,391**	**$1,177,240**

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.

Budget Narrative

The 2027 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 expected to remain the same. However, adjustments have been made to reflect potential changes to consumer prices such as gasoline, supplies, and conference costs. The testing equipment used for inspections is in excellent condition, but annual maintenance of cleaning and repainting will need to continue as well as regular service for the vehicle. There are no capital requests this year. Overall, this proposed budget has stayed within the parameters set by the Finance Department for 2027.

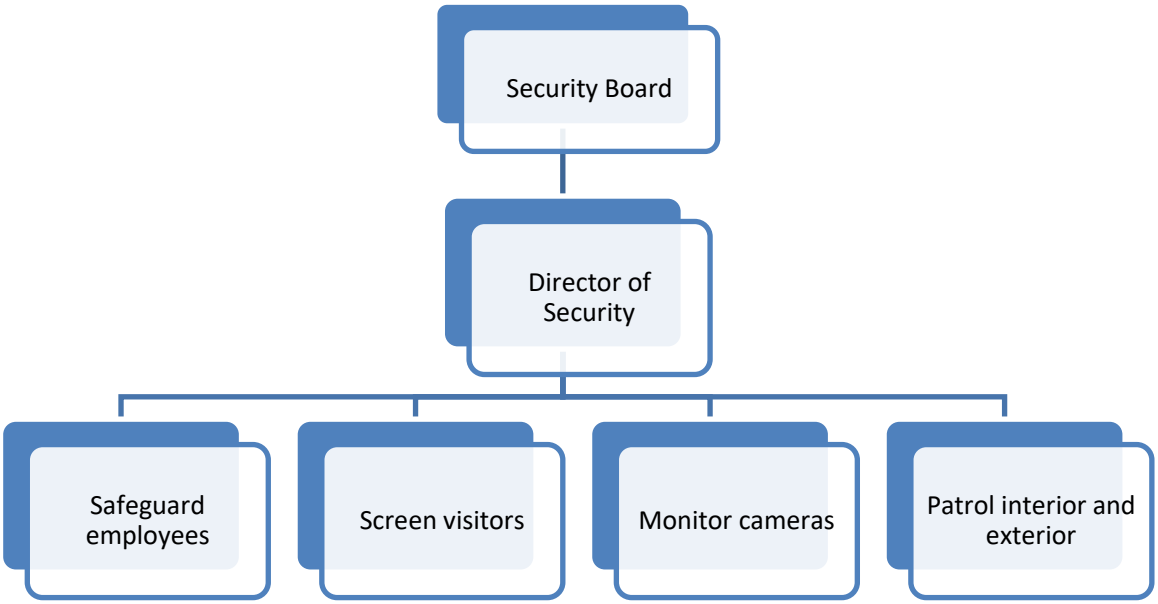
Position Count

	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Budgeted Positions	1	1	1	1

Revenue & Expense Detail

Account Description	2024 Actuals Audited	2025 Actuals Audited	2026 Adopted Budget	2027 Tentative Budget
Revenues:				
Charges for Services	9,885	9,480	9,200	9,700
TOTAL REVENUES	**$9,885**	**$9,480**	**$9,200**	**$9,700**
Expenses:				
Dues/Memberships	-	-	25	25
Contracted Services	97	83	103	103
Conferences	-	-	150	150
Travel - Lodging	-	-	300	300
Vehicle Repair/Maintenance	2,062	290	1,000	1,000
Cell Phone	304	378	425	432
Internet	24	25	25	25
Supplies	338	358	300	400
Postage/Shipping	29	35	50	60
Gasoline for County Vehicles	2,408	1,920	2,600	2,200
Bad Debt	460	1,180	-	-
TOTAL OPERATING EXPENSES	**$5,722**	**$4,269**	**$4,978**	**$4,695**
Salary Expense, Full Time	66,104	68,791	76,794	80,642
FICA ER	4,999	5,203	5,875	6,169
Allocated Benefits	28,633	27,120	36,043	42,973
TOTAL OPERATING BUDGET	**$105,458**	**$105,383**	**$123,690**	**$134,479**

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 monitoring 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, 78,235 individuals were processed through the Courthouse and Human Services Building (HSB) security checkpoints. Visitors relinquished 1,455 prohibited items, including 14 handguns, that are prohibited from being carried onto county property. There were 671 requests for Security assistance by various county offices.

The mere presence of active security checkpoints has been proven to discourage most individuals from executing attacks on facilities. The variety of security measures utilized discourages individuals from concealing items at our checkpoints.

Renovated in 2018, HSB has intrusion detection alarms, security cameras, and ID badge management all monitored by on-site security. Similar systems were installed at the Courthouse in 2015, and a system upgrade began during late 2025. We will remove more analog camera systems and install newer digital units to improve picture quality and increased field of view.

Officers are continually training in the proper use of their equipment including portable ballistic shields and TASER less-lethal devices. At the end of 2025 we replaced a nearly 20-year-old x-ray machine at the Courthouse, and we continue to upgrade our security systems and implement what is known as Crime Prevention Through Environmental Design (CPTED).

Having started in the summer of 2026 we are continuing to work with the Maintenance and IT Departments to upgrade our silent alarm and card reader access systems. We will replace a 15+ year old walk-through magnetometer in late 2026 and a 10+ year old machine in 2027.

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

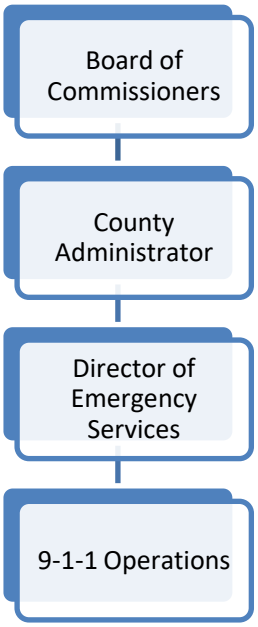
Position Count

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

Revenue & Expense Detail

Account Description	2024 Actuals Audited	2025 Actuals Audited	2026 Adopted Budget	2027 Tentative Budget
Revenues:				
Charges for Services	-	-	50	50
Other Grants	17,147	790	-	-
TOTAL REVENUES	**$17,147**	**$790**	**$50**	**$50**
Expenses:				
Professional Services	-	-	2,000	2,500
Technical Services	-	1,185	-	-
Dues/Memberships	165	165	195	195
Application Filing Fee	1,040	1,040	1,040	1,040
Contracted Services	7,695	34,404	33,635	33,635
Training	225	1,100	1,675	2,875
Travel - Mileage	-	223	150	150
Travel - Meals	-	-	50	50
Travel - Other	-	-	50	50
Building Repair/Maintenance	7,378	4,038	6,300	6,600
Equipment Repair Maintenance	293	114	2,450	2,950
Telephone	407	374	205	255
Cell Phone	1,403	1,255	1,275	1,300
Electric	296	215	300	150
Fuel Oil/Natural Gas	90	124	135	135
Water/Sewer	31	32	50	50
Disposal of Waste	12	16	30	30
Internet	49	49	70	70
Supplies	6,533	4,709	5,800	6,400
Postage/Shipping	1	2	45	50
Uniforms/Tactical Gear	7,328	11,626	11,500	15,000
Minor Equipment	4,753	-	5,000	-
TOTAL OPERATING EXPENSES	**$37,699**	**$60,671**	**$71,955**	**$73,485**
Salaries	365,507	351,806	441,903	464,453
FICA ER	27,021	25,924	33,805	35,530
Allocated Benefits	112,410	100,891	150,686	150,951
TOTAL OPERATING BUDGET	**$542,637**	**$539,292**	**$698,349**	**$724,419**

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, people 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 in 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 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. Communication 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 2027 operating budget for the County's 9-1-1 Center reflects increasing expenses, mostly associated with the ongoing operation of the 800 MHz P25 Digital Public Safety Radio System, expenses associated with maintaining the Public Safety Answering Point (PSAP), training the 9-1-1 Telecommunicators, utility costs, and the maintenance contracts needed for 24/7 operations.

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

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

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

Position Count

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

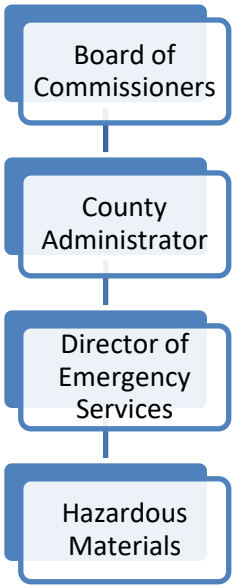
Revenue & Expense Detail

Account Description	2024 Actuals Audited	2025 Actuals Audited	2026 Adopted Budget	2027 Tentative Budget
Revenues:				
State Funding	46,969	25,000	25,000	25,000
Charges for Services	19,207	665	-	665
Public Safety Telephone Fee	2,555,314	2,619,662	2,612,000	2,636,000
Interest Income	785	1,584	1,000	2,500
TOTAL REVENUES	**$2,622,275**	**$2,646,911**	**$2,638,000**	**$2,664,165**
Expenses:				
Professional Services	14,222	57,326	58,400	58,000
Technical Services	-	-	5,000	5,000
Advertising	-	193	550	550
Dues/Memberships	2,500	2,660	3,065	3,065
Contracted Services	1,236,721	1,046,669	1,163,142	1,415,730
SBITA	62,696	17,136	32,084	61,515
Training	10,163	12,063	19,907	5,580
Conferences	620	1,085	2,775	2,775
Travel - Mileage	-	567	1,037	1,201
Travel - Meals	-	113	650	650
Travel - Other	407	-	100	100
Travel - Lodging	-	1,275	4,800	5,100
Building Repair/Maintenance	-	158	-	-
Vehicle Repair Maintenance	122	145	750	1,500
Equipment Repair/Maintenance	10,380	7,949	103,955	112,000
Rental of land and buildings	418,801	431,485	444,788	458,136
Telephone	20,494	19,474	21,000	15,000
Cell Phone	814	781	850	1,560
Electric	55,976	65,099	60,850	84,012
Fuel Oil/Natural Gas	7,157	6,833	11,925	15,100
Internet	3,389	3,495	3,564	3,500
Insurance	250	250	250	250
Supplies	12,593	5,830	13,000	16,000
Employee Recognition	660	-	1,000	1,000
Postage/Shipping	47	3	50	50
Gasoline for County Vehicles	304	736	750	1,200
Uniforms /Tactical Gear	921	2,209	5,000	5,000
Minor Equipment	2,674	3,042	3,290	14,870
Debt Principal	54,735	57,143	57,143	57,143
Debt Interest	6,660	6,859	6,859	6,859
TOTAL OPERATING EXPENSES	**$1,923,306**	**$1,750,578**	**$2,026,534**	**$2,352,446**

Revenue & Expense Detail

Account Description	2024 Actuals Audited	2025 Actuals Audited	2026 Adopted Budget	2027 Tentative Budget
Salaries	1,579,772	1,582,306	1,591,945	1,648,699
FICA ER	116,875	118,044	121,784	124,213
Allocated Benefits	493,109	444,878	623,621	778,232
TOTAL OPERATING BUDGET	**$4,113,062**	**$3,895,806**	**$4,363,884**	**$4,903,590**
Transfers:				
Transfer In	1,490,787	1,248,895	$1,725,884	2,239,425
TOTAL TRANSFERS	**$1,490,787**	**$1,248,895**	**$1,725,884**	**$2,239,425**

HAZARDOUS MATERIALS



Mission Statement

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

The County's Hazardous Materials ("HAZMAT") program is fully compliant with Commonwealth Law as defined in Act 165 of Title 35. Among the responsibilities outlined in Act 165 is the requirement that all businesses or institutions which utilize hazardous materials must file an emergency plan for dealing with possible hazardous materials spills or leaks which might threaten public safety or public health. It is the job of the County's HAZMAT Coordinator to guarantee that these facilities file an updated plan each year and further require 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 2027, continued emphasis will be placed on planning and training and equipping the program for events involving exposure by first responders to hazardous materials.

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

In 2027 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 2027, we are continuing upkeep on the Ford F550, the trailers, service on the Altair 5 gas meter and calibration of Ludlums. We will continue to go to conferences for training and for the betterment of our community. All these listed items would be funded partially by grant monies from three sources- Federal Hazardous Materials Emergency Preparedness Fund and State Hazardous Materials Response Fund.

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

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

Position Count

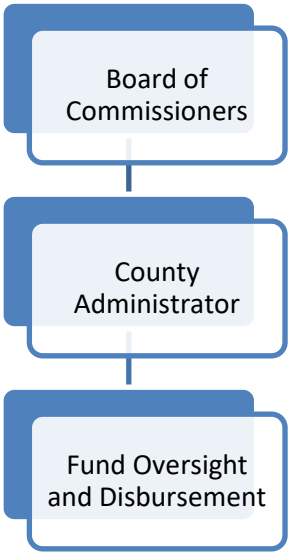
	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Budgeted Positions	1	1	1	1

Revenue & Expense Detail

Account Description	2024 Actuals Audited	2025 Actuals Audited	2026 Adopted Budget	2027 Tentative Budget
Revenues:				
Federal Funding	765	844	1,320	24,672
State Funding	15,242	5,781	13,570	11,572
User Fees-Chemical	35,100	31,425	31,000	30,000
User Fees-Planning	3,800	3,800	3,500	3,500
Spill Reimbursement	10,518	72,424	1,500	1,500
Interest Income	43	9	20	20
TOTAL REVENUES	**$65,468**	**$114,283**	**$50,910**	**$71,264**
Expenses:				
Professional Services	8,000	8,000	8,000	8,000
Advertising	68	70	40	75
Dues/Memberships	187	65	285	285
Contracted Services	716	716	716	716
Training	-	-	-	26,300
Conferences	425	425	450	450
Travel - Mileage	331	170	220	220
Travel - Meals	11	46	150	150
Travel - Other	86	72	100	100
Travel - Lodging	434	512	500	500
Vehicle Repair/Maintenance	849	610	1,500	1,500
Equipment Repair/Maintenance	-	374	2,000	2,000
Cell Phone	-	360	425	490
Internet	480	37	-	-
Hazardous Spill Distribution	7,295	65,469	1,500	1,500
Supplies	2,923	2,347	3,000	4,000
Publications/Subscriptions	475	-	-	-
Postage/Shipping	10	28	25	30
Gasoline for County Vehicles	746	231	500	500
Minor Equipment	-	-	500	-
Equipment	7,143	-	-	-
TOTAL OPERATING EXPENSES	**$30,180**	**$79,532**	**$19,991**	**$46,816**
Salaries	62,739	67,814	66,588	72,759
FICA ER	4,427	4,771	5,094	5,348
Allocated Benefits	29,410	28,059	35,196	42,077
TOTAL OPERATING BUDGET	**$126,756**	**$180,176**	**$126,789**	**$167,000**
Transfer In	61,288	$65,893	75,879	95,736
TOTAL TRANSFERS	**$61,288**	**$65,893**	**$75,879**	**$95,736**

Public Works

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 on the TIP. Municipalities should work with their respective county to identify opportunities to utilize these funds. All projects should utilize the Linking Planning and NEPA process.

Departmental Goals

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

Position Count

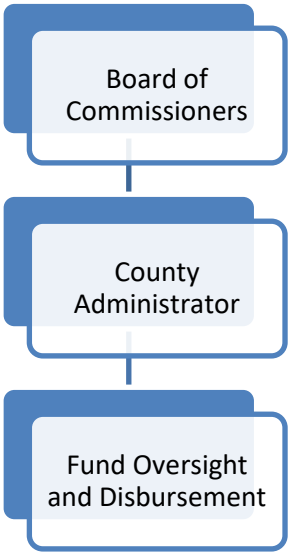
	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Budgeted Positions	0	0	0	0

*Employees for this department are included in the General Fund

Revenue & Expense Detail

Account Description	2024 Actuals Audited	2025 Actuals Audited	2026 Adopted Budget	2027 Tentative Budget
Revenues:				
State Funding	129,821	117,245	125,000	115,000
Interest Income	28,262	25,178	23,000	25,000
TOTAL REVENUES	**$158,083**	**$142,423**	**$148,000**	**$140,000**
Expenses:				
Advertising	-	-	500	550
Property Repair/Maintenance	-	-	180,000	200,000
TOTAL OPERATING EXPENSES	-	-	**$180,500**	**$200,550**
Budgeted Surplus/(Deficit)	-	**142,423**	**(32,500)**	**(60,550)**

LIQUID FUELS FUND



The Liquid Fuels Program funds a range of projects to support construction, reconstruction, maintenance and repair of bridges. 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 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 bridge construction, reconstruction, and maintenance projects.

Departmental Goals

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

Position Count

	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Budgeted Positions	0	0	0	0

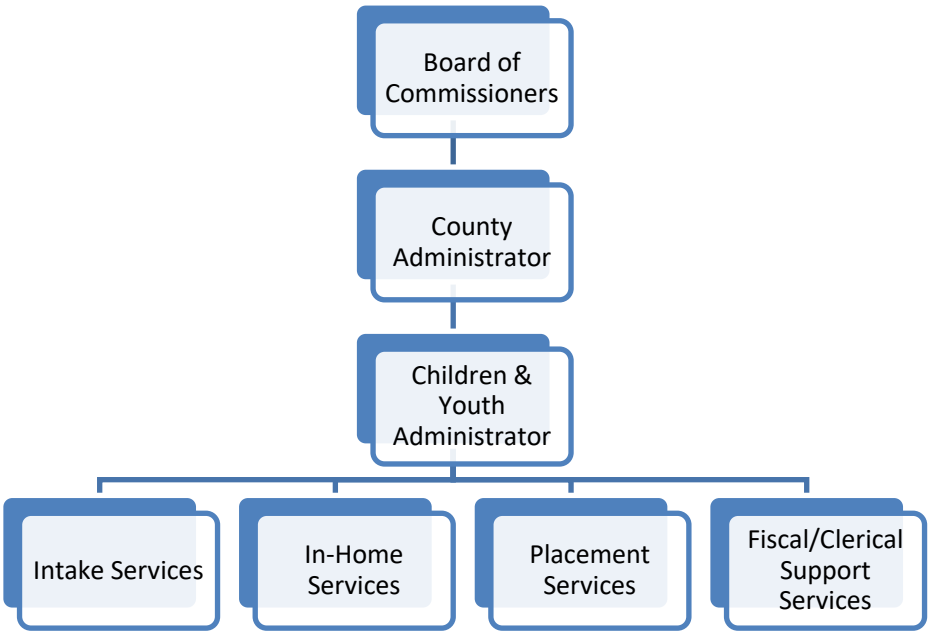
*Employees for this department are included in the General Fund

Revenue & Expense Detail

Account Description	2024 Actuals Audited	2025 Actuals Audited	2026 Adopted Budget	2027 Tentative Budget
Revenues:				
Federal Funding	67,980	197,807	23,000	240,000
State Funding	316,396	312,464	301,000	308,000
Charges for Services	-	-	480	-
Interest Income	2,957	3,013	3,200	1,450
TOTAL REVENUES	**$387,333**	**$513,284**	**$327,680**	**$549,450**
Expenses:				
Advertising	-	472	500	-
Property Repair/Maintenance	507,762	785,377	690,000	606,250
TOTAL OPERATING EXPENSES	**$507,762**	**$785,849**	**$690,500**	**$606,250**
Transfers:				
Transfer Out	8,000	2,516	10,868	9,830
TOTAL TRANSFERS	**$8,000**	**$2,516**	**$10,868**	**$9,830**

Human Services

CHILDREN & YOUTH SERVICES



Mission Statement

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

Children & Youth have had a multitude of accomplishments over the last year. Some positive data to share includes as of March of 2025, Adams County CYS shows a higher rate of permanency (reunification, adoption, etc.) established within 12 months compared to our same class county sizes as well as the state. The Agency's retention rate has increased by approximately 25% in the last year. Maintaining well-trained staff has shown stronger positive outcomes for children & families.

During the 2025 calendar year, the Agency worked closely with Early Intervention to update our screening and referral process. The 2nd Annual Truancy Conference was hosted by CYS, the audience included most of the school districts who are partnering and teaming together on ways to support truancy prevention.

Future goals of the Agency include re-formatting the Children's Roundtable to form several new work groups to address Congregate Care placements, housing, transportation & Mental Health. Additionally, the Agency will be seeking to enhance the number of kinship resources available for children in placement and attempt to reduce the number of congregate care placements. Collaboration with families and community partners will continue to strengthen and promote reunification or adoption while reducing the number of days in Agency care. Our Agency is working to finalize all updated policies and assure they match legal standards. Additionally, contracting with Climbing Mountains to support staff's professional growth and wellness will be an objective for 2027.

The Agency will continue to partner with community members and to serve families with best practice. Partnerships with Law Enforcement, CAC, Schools, Mental Health, Drug & Alcohol, and many others are vital to helping to prevent child abuse. Training and support for our staff will continue to strengthen by utilizing contracted providers, the Child Welfare Resource Center and internally assuring staff are building their knowledge and experience.

In Summary, Adams County Children & Youth prioritizes child safety, permanency & well-being. We believe a child's family of origin is best if the child's safety can be assured, and the Agency will continue to advocate and focus on prevention services. The Agency staff's well-being is also paramount to ensure best practices are being provided.

Position Count

	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Budgeted Positions	54	54	54	54

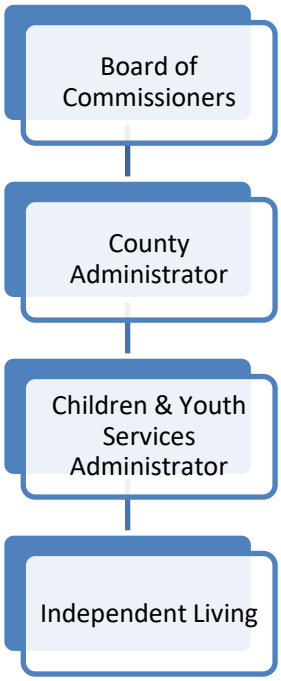
Revenue & Expense Detail

Account Description	2024 Actuals Audited	2025 Actuals Audited	2026 Adopted Budget	2027 Tentative Budget
Revenues:				
Federal Funding	1,568,031	1,293,028	1,411,915	1,728,836
State Funding	7,767,354	7,240,133	7,572,190	7,447,483
Parental Support	54,459	44,442	45,000	45,900
Miscellaneous	-	334	-	-
Other Grants	-	40	-	-
Sale of an Asset	-	200	-	-
TOTAL REVENUES	**$9,389,844**	**$8,578,177**	**$9,029,105**	**$9,222,219**
Expenses:				
Professional Services	4,251,845	4,657,794	4,210,298	4,349,497
Legal Fees	146,068	136,279	204,212	173,533
Advertising	13,487	6,042	3,000	2,850
Dues/Memberships	3,612	3,664	5,100	5,100
Application Filing Fee	904	1,518	1,670	2,218
Subsidy	1,150,197	1,207,959	1,218,689	1,152,007
Contracted Services	80,373	79,563	142,465	143,382
Training	5,756	500	2,400	9,400
Conferences	5,029	6,936	5,700	10,900
Travel - Mileage	32,073	17,203	21,800	17,376
Travel - Meals	1,320	1,905	1,970	1,965
Travel - Other	1,038	2,266	1,825	1,825
Travel - Lodging	4,249	4,135	3,350	3,350
Building Repair/Maintenance	-	90	-	-
Vehicle Repair/Maintenance	7,260	8,263	8,500	8,008
Rental of land and buildings	229,826	208,230	208,230	208,230
Telephone	7,016	5,616	5,800	6,144
Cell Phone	36,724	28,366	29,370	57,014
Electric	21,837	9,222	13,100	6,650
Fuel Oil/Natural Gas	4,357	5,311	5,100	5,200
Water/Sewer	1,697	1,346	1,400	1,320
Disposal of Waste	4,221	675	650	793
Internet	33,138	4,515	4,212	2,138
Youth Stipends	-	186	-	-
Client Assistance	31,704	72,334	79,700	76,486
Supplies	50,458	26,441	27,818	29,532
Publications/Subscriptions	-	155	-	-
Postage/Shipping	11,240	8,742	9,080	9,694
Gasoline for County Vehicles	10,189	10,752	12,500	11,147

Revenue & Expense Detail

Account Description	2024 Actuals Audited	2025 Actuals Audited	2026 Adopted Budget	2027 Tentative Budget
Minor Equipment	6,852	30,134	14,478	15,000
Bank Fees	360	360	360	360
Indirect Costs	261,214	264,094	273,055	279,199
TOTAL OPERATING EXPENSES	**$6,414,044**	**$6,810,596**	**$6,515,832**	**$6,590,318**
Salaries	2,550,494	2,570,260	2,911,548	3,081,894
FICA ER	190,677	191,374	222,737	235,765
Allocated Benefits	1,072,779	1,018,040	1,452,110	1,624,101
TOTAL EXPENSES	**$10,227,994**	**$10,590,270**	**$11,102,227**	**$11,532,078**
Transfers:				
Transfer In	838,150	2,012,093	2,073,122	2,309,859
Transfer Out	-	-	-	-
TOTAL TRANSFERS	**$838,150**	**$2,012,093**	**$2,073,122**	**$2,309,859**

INDEPENDENT LIVING



Mission Statement

The mission of the Adams County Independent Living Program is to provide youth ages 14-22 who are in foster care, and others referred with an identified need, opportunities to obtain essential skills, resources, mentoring, and support for their transition to living independently.

Budget Narrative

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

Departmental Goals

1. To plan and monitor services that meet the current needs of youth being served.
2. To actively recruit and retain volunteers to serve as Project Hope mentors.

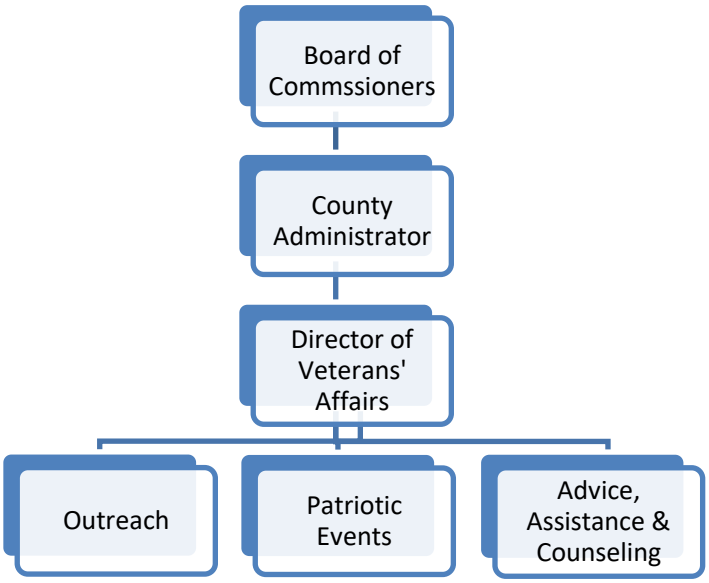
Position Count

	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Budgeted Positions	7	7	7	7

Revenue & Expense Detail

Account Description	2024 Actuals Audited	2025 Actuals Audited	2026 Adopted Budget	2027 Tentative Budget
Revenues:				
Federal Funding	48,314	68,582	55,216	55,216
State Funding	333,920	641,867	597,045	597,300
TOTAL REVENUES	**$382,234**	**$710,449**	**$652,261**	**$652,516**
Expenses:				
Professional Services	15,000	24,000	27,500	28,050
Advertising	190	-	200	250
Contracted Services	-	600	3,600	24,444
Training	-	1,000	-	-
Conferences	965	540	1,100	1,122
Travel - Mileage	2,657	1,194	2,400	2,400
Travel - Meals	251	20	275	275
Travel - Other	40	36	50	-
Travel - Lodging	1,040	1,323	1,550	2,000
Building Repair/Maintenance	-	60	-	-
Vehicle Repair Maintenance	-	-	1,000	1,000
Rental of land and buildings	24,600	25,070	25,140	25,642
Internet	2,140	2,199	4,400	2,400
Youth Stipends	26,744	24,776	28,000	28,000
Client Assistance	427	3,532	4,000	4,080
Supplies	16,902	9,638	10,900	11,185
TOTAL OPERATING EXPENSES	**$90,956**	**$99,388**	**$110,115**	**$130,848**
Salaries	313,536	384,172	435,055	448,618
FICA ER	22,972	28,801	33,282	34,320
Allocated Benefits	131,060	169,186	199,095	208,032
TOTAL OPERATING BUDGET	**$558,524**	**$676,147**	**$777,547**	**$821,818**
Transfers:				
Transfer In	176,290	-	125,286	169,302
TOTAL TRANSFERS	**$176,290**	**$-**	**$125,286**	**$169,302**

VETERANS' AFFAIRS



Mission Statement

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

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

Budget Narrative

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

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 2026 budget reflects a continuing commitment in setting an appropriate course of direction to support our Adams County Veterans.

Respectfully submitted,

Stan Clark

Director of Adams County Veterans Affairs

Departmental Goals

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

Position Count

	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Budgeted Positions	3	3	3	3

Revenue & Expense Detail

Account Description	2024 Actuals Audited	2025 Actuals Audited	2026 Adopted Budget	2027 Tentative Budget
Revenues:				
Miscellaneous	-	-	-	-
TOTAL REVENUES	**$-**	**$-**	**$ -**	**$-**
Expenses:				
Technical Services	600	-	-	-
Advertising	85	-	2,000	1,000
Dues/Memberships	350	300	600	600
Contracted Services	2,992	2,591	2,724	2,618
Training	-	-	750	1,000
Conferences	150	600	1,500	1,500
Travel - Mileage	1,660	2,423	3,000	3,000
Travel - Meals	5	133	300	300
Travel - Other	95	264	150	300
Travel - Lodging	327	1,492	1,500	1,500
Building Repair/Maintenance	674	-	-	-
Telephone	382	256	176	257
Cell Phone	510	103	425	432
Internet	63	80	80	80
Burial Exps/Marker Allow	7,000	5,900	10,000	10,000
Supplies	21,955	10,692	16,000	16,000
Postage/Shipping	76	137	300	300
Minor Equipment	4,044	-	-	-
TOTAL OPERATING EXPENSES	**$40,968**	**$24,971**	**$39,505**	**$38,887**
Salaries	160,487	167,169	180,697	190,580
FICA ER	12,065	12,611	13,824	14,427
Allocated Benefits	33,773	40,345	70,311	83,093
TOTAL OPERATING BUDGET	**$247,293**	**$245,096**	**$304,337**	**$326,987**

Culture and Recreation

2027 ADAMS COUNTY BUDGET

HOTEL TAX FUND

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

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

After deducting a 4.5% administrative fee—capped at $138,092.31 in 2027 and 2028—the remaining funds are distributed as follows:

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

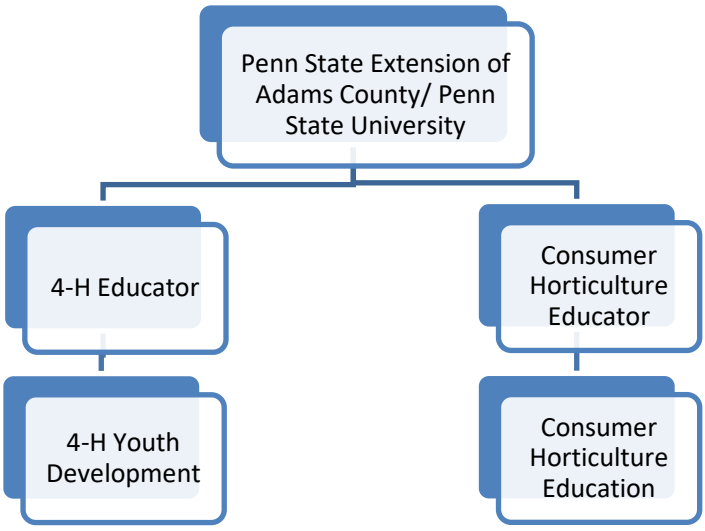
To ensure compliance and accountability, all lodging operators are subject to an annual audit conducted by the Adams County Controller's Office.

Revenue & Expense Detail

Account Description	2024 Actuals Audited	2025 Actuals Audited	2026 Adopted Budget	2027 Tentative Budget
Revenues:				
Hotel Room Rental Tax	3,128,583	3,234,638	3,500,000	3,250,000
Penalty Late Fee Charges	563	7,666	2,500	4,000
Interest Income	62,942	38,796	50,000	20,000
TOTAL REVENUES	**$3,192,088**	**$3,281,100**	**$3,552,500**	**$3,274,000**
Expenses:				
Professional Services	8,400	-	4,000	4,000
Contracted Services	4,500	3,150	6,615	6,700
SBITA	1,500	-	-	-
Local County Grant	924,912	1,150,085	1,090,195	973,093
Tourist Promotion	2,270,191	2,315,312	2,370,264	2,370,264
PY Tax Refunds	499	6,480	500	3,600
TOTAL OPERATING EXPENSES	**$3,210,002**	**$3,475,027**	**$3,471,574**	**$3,357,657**
Transfers:				
Transfer Out	174,238	164,107	182,286	130,000
Total Transfers	**$174,238**	**$164,107**	**$182,286**	**$130,000**

Conservation and Development

COOPERATIVE EXTENSION



Mission Statement

Penn State Extension empowers farmers, agribusinesses, youth, and communities with science-based education and innovative solutions to advance agriculture, enhance a healthy and safe food supply, and promote responsible natural resource stewardship across Pennsylvania and beyond.

The Fruit Research and Extension Center (FREC) in Biglerville provides site-specific conditions for research, and the facility increases opportunities for growers, consultants, consumers, and students to observe experiments and to consult with scientists.

Budget Narrative

Program Overview (County Outreach)

12,275 visits to the extension.psu.edu website from Ip addresses in Adams County
838 attended webinars and online courses
942 attended in person workshops
5426 received on farm/site visits or small program events

Extension Program Volunteers

- 66 Master Gardener Volunteers (13 newly trained) led by Mary Ann Ryan, Consumer Horticulture provided 54 educational outreach presentations, 76 gardening articles, and 11 schools with education reaching 768 first grade students.
- 47 4-H Volunteers are led by Alexis Lansford and Jenna Waynebright, reaching 246 youth members in 16 clubs, adding a new clu4-H Future First Responders Club. An additional 1,556 youth reached through school enrichment programs.
- 41 Master Watershed Steward Volunteers (a 40% increase) are led by Karen Kaslow, MWS Coordinator, with 11 trained, and 11 absorbed from another program. She is growing this program with the Conservation District and the Watershed Alliance visiting 3 school districts & Vida Charter. A branch of the Riparian Rangers program was started last year to assist the Alliance for the Chesapeake Bay with regular maintenance of riparian buffer plantings in the county.

Commercial/Production Agriculture Programing Impacts

- **The Fruit, Research and Extension Center along with Daniel Weber, Ph.D. Tree Fruit Educator**, provides outreach to local producers to address pest and disease problems, pesticide applicator training and equipment calibration, new technologies, and workforce development training in English and Spanish. Extensive support was provided to the tree fruit industry in 2026 due to the historic frost.

- **Ashley Bigge, Ph.D., Poultry Educator Ashley** continues to help local flock owners and provide educational programming on topics such as poultry management and product quality. In early 2026, she assisted with HPAI response as a compost subject matter expert. There have been no confirmed cases of HPAI in Adams County so far this year.

- **2 new Commercial Educators** have been added to Adams County Staff, Scott Weikert – Forest Resources and Cae Sales, Agronomy Educator. Scott, a returning Adams County native, has specialties in Wood Products, Kiln Drying Lumber, Maple Syrup and Forestry He also works closely with Southern Appalachian Woodland Network in Pennsylvania and is the lead for the PA Forest Seminar Series. Cae will be working with field and forage crop producers across southeastern Pennsylvania with a focus on Integrated Pest Management and Nutrient Management for crops.

Community Health Program Impacts

- **Amy Santarelli, Nutrition Links Educational Advisor**, offers free nutrition education programs to participants eligible for public assistance to develop the knowledge and skills necessary to achieve a healthful diet on a limited budget. Amy works with the following community groups: Adams County Children and Youth, SCCAP, Head Start, iu5 Migrant Education, and New Hope Ministries with 345 contacts. Starting Fall 2026, she will be collaborating with Gettysburg Pediatrics to offer a 'Families Eating Smart, Moving More' series for families.
- **Sarah Davis, Health & Wellness Educator**, also offers free Alzheimer's programming and an interactive cooking and nutrition series, "Let's Cook." These are often held at external partners, like Hollabaugh Bros. Inc., to highlight how to use fresh local produce.

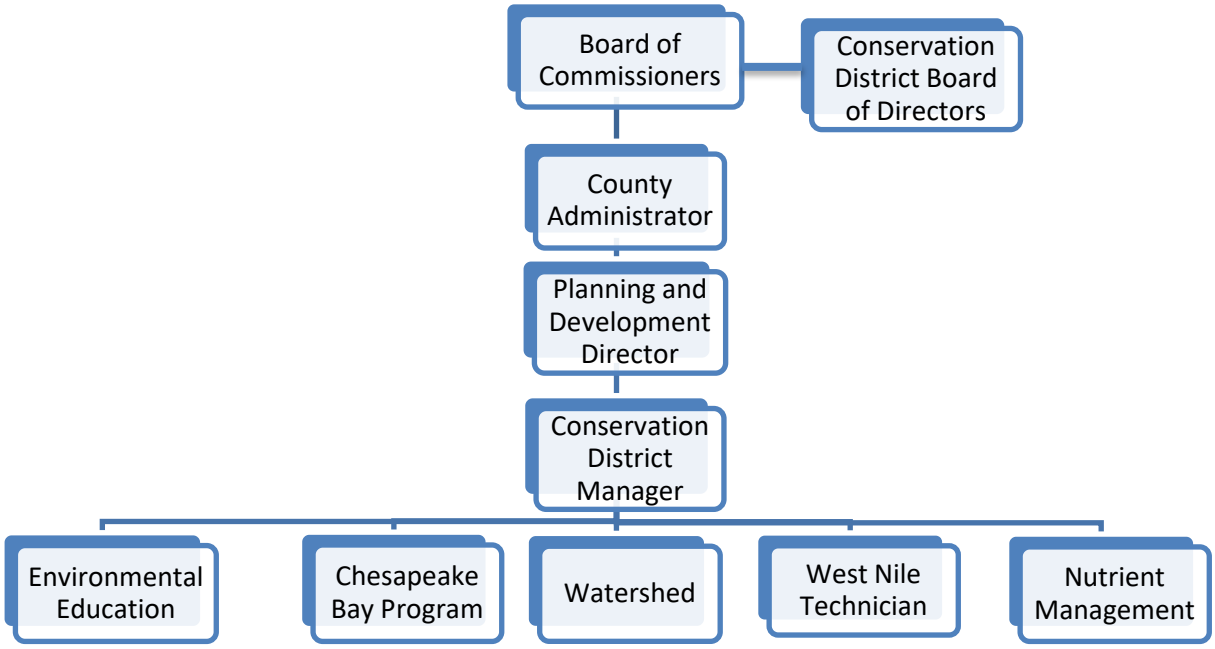
Position Count

	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Budgeted Positions	3	2	2	2

Revenue & Expense Detail

Account Description	2024 Actuals Audited	2025 Actuals Audited	2026 Adopted Budget	2027 Tentative Budget
Expenses:				
Professional Services	198,745	293,945	325,693	335,464
Contracted Services	10,138	11,255	11,260	12,775
Training	200	185	500	500
Travel - Mileage	3,582	7,456	7,500	8,000
Travel - Meals	-	-	200	-
Travel - Other	3,622	12	100	-
Travel - Lodging	-	-	1,000	1,000
Equipment Repair/Maintenance	-	-	500	500
Rental of land and buildings	104,592	104,592	104,592	96,300
Telephone	1,521	937	1,800	1,800
Internet	2,498	2,622	2,200	2,800
Supplies	2,735	1,983	2,500	2,500
Postage/Shipping	2,099	1,697	2,800	2,500
Minor Equipment	2,274	1,167	1,800	1,800
TOTAL OPERATING EXPENSES	**$332,006**	**$425,851**	**$462,445**	**$465,939**
Salaries	114,327	95,753	101,270	106,555
FICA ER	8,497	6,793	7,748	8,152
Allocated Benefits	53,203	50,900	65,522	62,987
TOTAL OPERATING BUDGET	**$508,033**	**$579,297**	**$636,985**	**$643,633**

CONSERVATION DISTRICT



Mission Statement

- See Planning and Development

Budget Narrative

- See Planning and Development

Departmental Goals

- See Planning and Development

Position Count

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

Revenue & Expense Detail

Account Description	2024 Actuals Audited	2025 Actuals Audited	2026 Adopted Budget	2027 Tentative Budget
Revenues:				
State Funding	549,000	552,000	577,000	603,000
Salary Reimbursement	144,500	184,500	192,500	230,000
TOTAL REVENUES	**$693,500**	**$736,500**	**$769,500**	**$833,000**
Expenses:				
Professional Services	5,000	6,600	5,000	5,000
Advertising	110	117	120	140
Dues/Memberships	3,165	3,390	3,465	3,865
Contracted Services	6,812	9,109	8,271	8,508
SBITA	-	-	1,689	1,794
Training	-	-	50	50
Conferences	719	359	725	725
Travel - Meals	19	120	100	100
Travel – Other	49	22	50	50
Travel - Lodging	293	706	350	700
Vehicle Repair/Maintenance	2,328	2,583	2,500	2,500
Rental of land and buildings	39,745	39,745	40,592	37,760
Telephone	1,869	1,455	1,000	1,500
Internet	949	667	1,000	1,300
Supplies	515	1,402	2,556	550
Postage/Shipping	401	438	430	430
Gasoline for County Vehicles	3,141	3,635	4,000	4,000
Minor Equipment	-	6,973	-	-
TOTAL OPERATING EXPENSES	**$65,115**	**$77,321**	**$71,898**	**$69,404**
Salaries	662,611	692,679	740,832	773,456
FICA ER	49,592	51,715	56,674	59,170
Allocated Benefits	293,295	265,706	344,813	387,492
TOTAL OPERATING BUDGET	**$1,070,613**	**1,087,421**	**$1,214,217**	**$1,289,522**

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

Capital

2027 ADAMS COUNTY BUDGET

CAPITAL BUDGET

Capital expenditures are defined as goods that cost $10,000 or more with a life of 12+ months. The yearly capital budget is created in conjunction with the county operating budget with departments completing worksheets with the project/item and cost as well as providing a quote for that project/item. The Building and Maintenance department assists with quotes on building projects, and the IT department works with the departments when it comes to computer hardware and software to make sure the quotes are complete and accurate. Each department's requests are reviewed by the Commissioners, and the items are approved primarily on the safety and well-being of county employees and visitors, the necessity of the item or project, and the cost. This year, the capital budget of $1,814,059 is funded by utilizing General Fund reserves and a grant for the Prison security system. See breakdown of the 2026 capital budget below and on the following page.

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

Revenue Detail

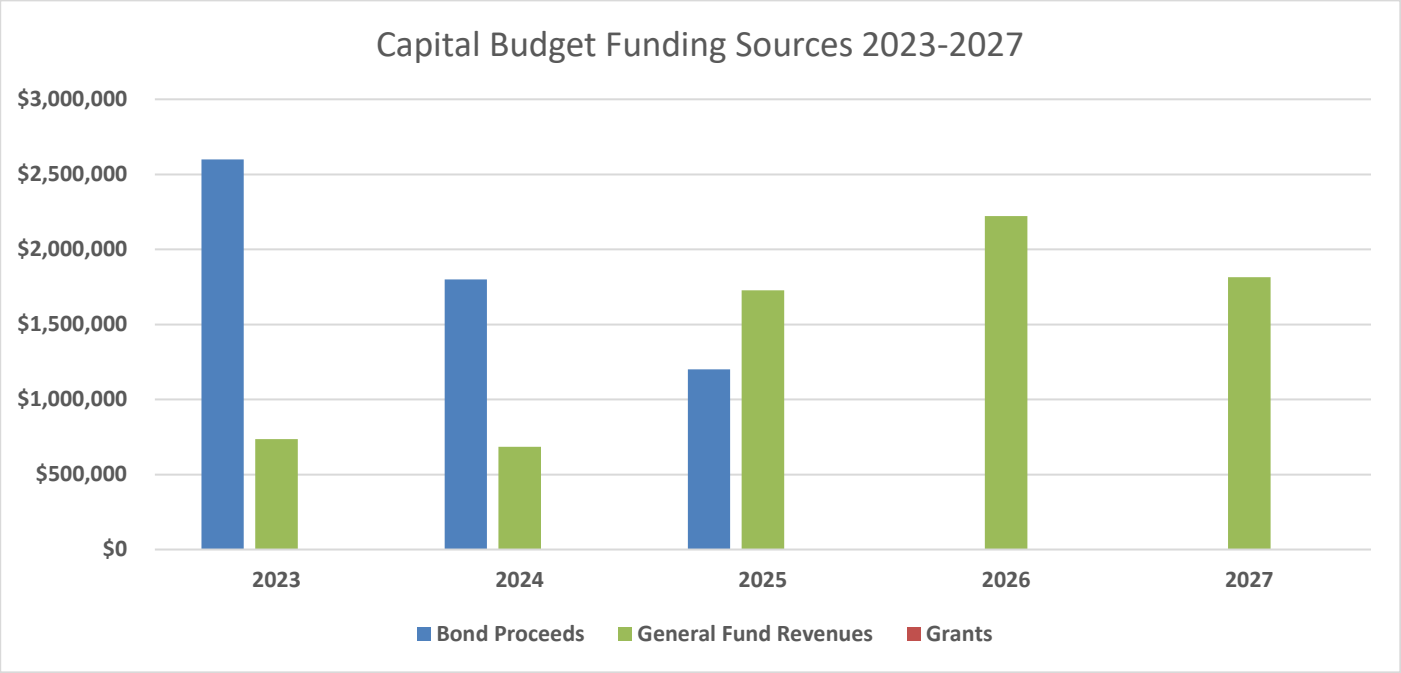
Account Description	2024 Actuals Audited	2025 Actuals Audited	2026 Adopted Budget	2027 Tentative Budget
Revenues:				
Federal Funding	-	-	-	-
State Funding	-	-	-	-
Interest Income	5,347	3,254	-	-
Contributions & Donations	-	-	-	-
Other Grants	-	-	-	-
Miscellaneous	-	-	-	-
Issuance of Debt	-	-	-	-
TOTAL REVENUES	**$5,347**	**$3,254**	**$-**	**$-**

Expense Detail

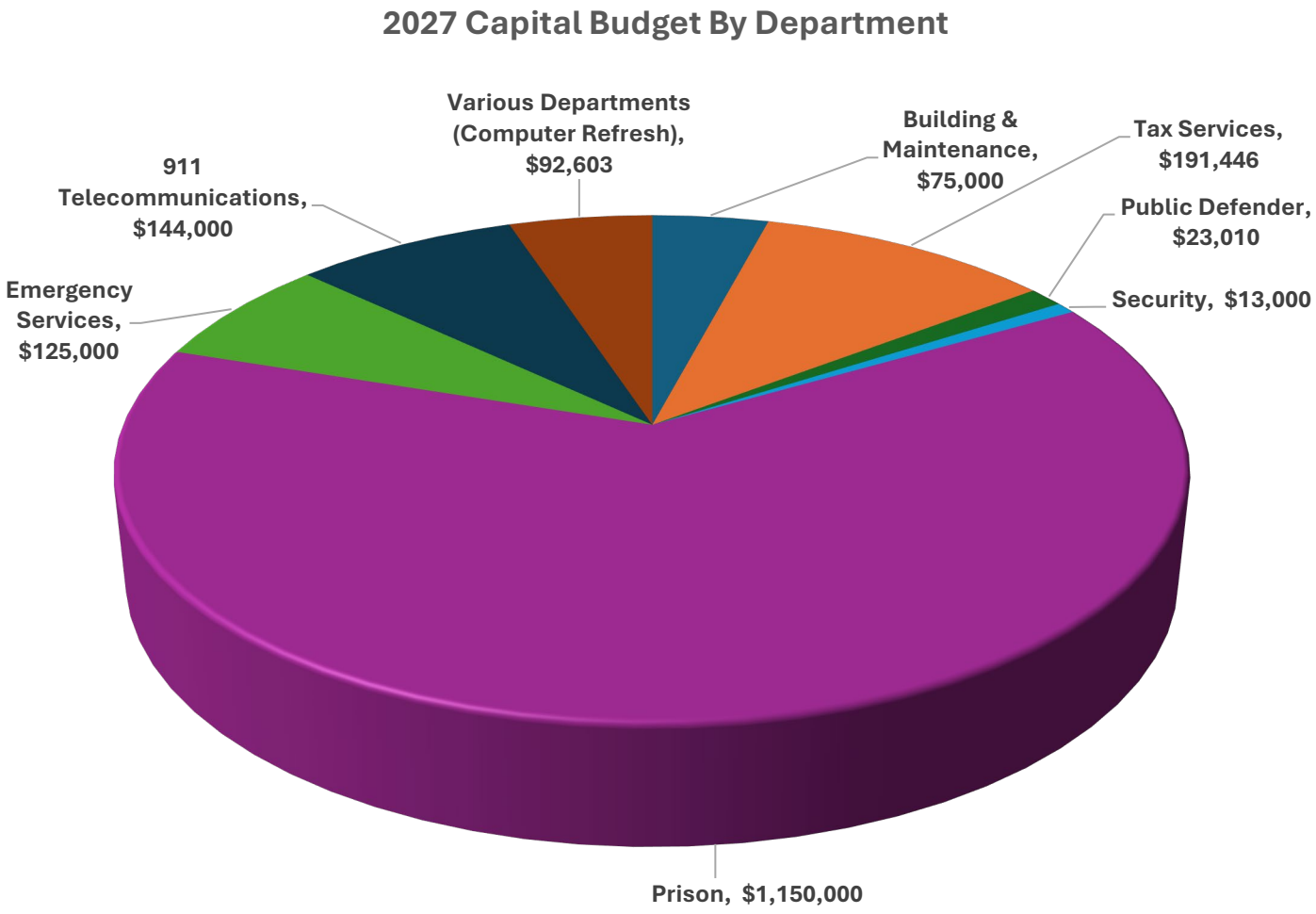
Account Description	2024 Actuals Audited	2025 Actuals Audited	2026 Adopted Budget	2027 Tentative Budget
Expenses:				
Building and Maintenance	55,275	1,051,835	110,395	1,810
Central Processing	-	3,203	-	-
Clerk of Courts	-	3,712	9,160	1,810
County Complex	5,500	82,034	-	75,000
Commissioners	4,504	1,310	2,290	-
Conservation District	-	6,973	9,160	7,700
Controller	26,390	1,278	1,200	5,595
Coroner	-	1,310	-	-
Courts Consolidated	41,263	30,257	59,540	33,084
Budget and Purchasing	1,267	-	1,145	1,810
District Attorney	3,801	1,310	4,580	7,240
Elections/Voter Registration	-	-	2,085	2,794
Emergency Services	22,400	395,861	400,000	125,000
Human Resources	-	2,620	-	-
Information Technology	19,461	11,154	485,148	-
Planning	4,200	7,793	1,460	2,555
Prison	253,548	94,786	682,727	1,157,295
Prothonotary	-	6,624	4,580	-
Public Defender	3.801	801	1,145	23,010
Register and Recorder	-	7,643	-	3,620
Security	1.385	28,801	94,284	13,000
Sheriff	15,750	8,215	-	15,480
Solicitor	3,801	-	2,085	-
Tax Services	4,504	53,893	157,736	191,446
Treasurer	3,801	1,310	1,145	1,810
Veterans' Affairs	703	801	-	-
Victim Witness	-	-	5,725	-
911 Telecommunications	90,753	20,926	187,079	144,000
TOTAL CAPITAL PURCHASES	**$562,107**	**$1,824,450**	**$2,222,669**	**$1,814,059**
Transfer In	33,308	$1,109,515	2,222,669	1,814,059
TOTAL TRANSFERS	**$33,308**	**$1,109,515**	**$2,222,669**	**$1,814,059**

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

Capital Budget (continued)



Capital Budget by Department	
Building and Maintenance	*75,000*
Tax Services	*191,446*
Public Defender	*23,010*
Security	*13,000*
Prison	*1,150,000*
Emergency Services	*125,000*
911 Telecommunications	*144,000*
Various Departments (Computer Refresh)	*92,603*
	$1,814,059



Capital Budget (continued)

Major Non-Recurring Capital projects for 2027

5806 - Building Improvement

- Tar & Chip Greenamyer Lane at the Complex Building.
- Prison Security System replacement.
- HVAC system units will be replaced at the Emergency Services building and the Prison.

5814 - Computer Systems

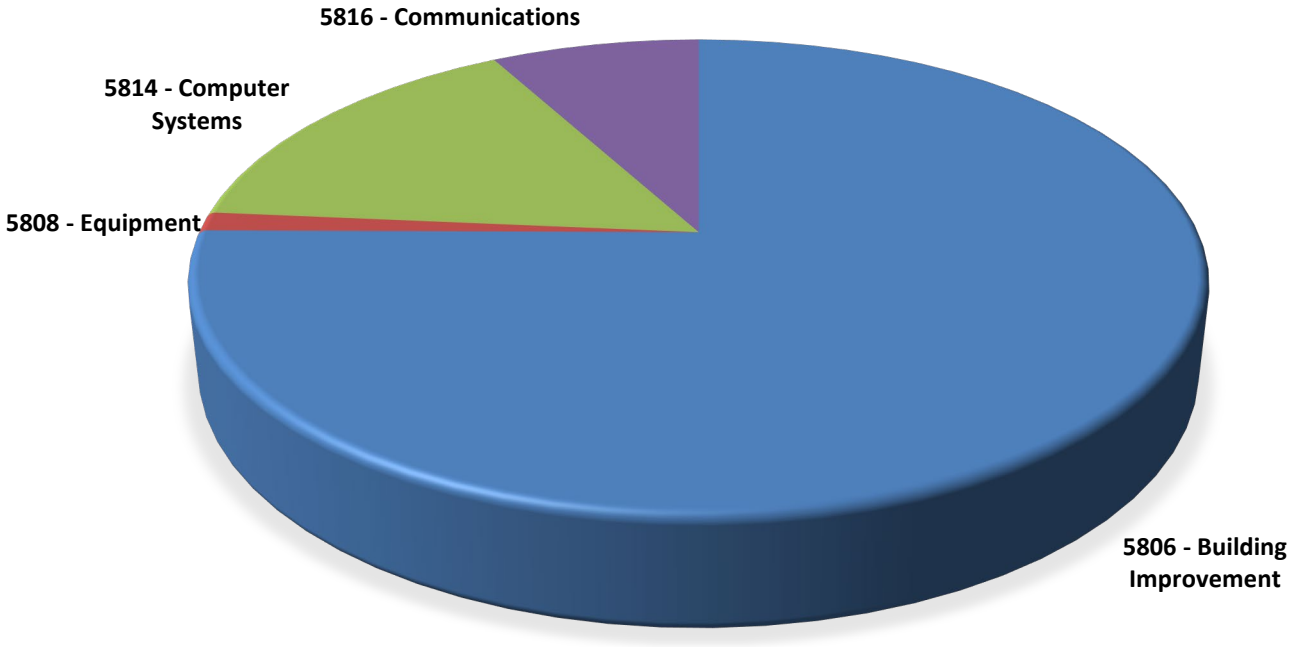
- The I.T. department will continue replacing laptop and desktop computers in county departments.
- Tax Services will be installing new CAMA software

5816 – Communications

- Continuing Microwave Radio / Tower Site backhaul (4 Tower Sites)

Capital Budget By Type	
5806 – Building Improvement	$1,363,000
5808 – Equipment	$23,010
5814 – Computer Systems	$284,049
5816 – Communications	$144,000
Total	**$1,814,059**

2027 CAPITAL BUDGET BY TYPE



Transfers

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	2024 Actuals Audited	2025 Actuals Audited	2026 Adopted Budget	2027 Tentative Budget
Transfers In:				
Affordable Housing Fund	23,445	27,335	25,000	25,000
Court Reserved Fund	-	-	-	-
Liquid Fuels Fund	8,000	2,516	10,868	9,830
Domestic Relations	1,445,711	1,317,767	1,273,400	1,257,800
Hotel Tax Fund	174,238	164,107	182,286	130,000
Human Services Development Fund	-	539	-	-
ARPA Fund	-	-	-	-
Unclaimed Money	3,582	2,740	-	-
TOTAL TRANSFER IN	**$1,654,976**	**$1,515,004**	**$1,491,554**	**$1,422,630**
Transfers Out:				
Ag Land Fund*	400,000	400,000	400,000	400,000
Conservation District	377,111	350,919	-	-
Open Space/Park and Recreation*	205,966	-	250,000	130,199
911 Telecommunications Fund**	1,490,787	1,248,897	1,725,884	2,239,425
Children & Youth Services**	838,147	1,977,793	2,073,122	2,309,859
Independent Living**	176,287	-	125,286	169,302
Hazardous Materials Fund**	61,288	65,892	75,879	95,736
Domestic Relations	304,524	315,312	-	-
Capital Projects - Reserve	33,308	1,109,515	2,222,669	1,814,059
TOTAL TRANSFER OUT	**$3,887,418**	**$5,468,328**	**$6,872,840**	**$7,158,580**

*These Transfer out amounts is included in the Total Transfer out figure of $7.2 million under the General Fund section on page 34 -Total Budget by Departments/Funds.

**Note the number of expenditures that exceed revenues for these funds is considered a contribution made by the General Fund and for 2027 is approximately $4.8 million.

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- includes the following: Children and Youth Advisory Board, Criminal Justice Advisory Board, Water Resources Advisory, Ag Land Preservation, Economic Development Committee
- Appropriation – An authorization granted by the Board of County Commissioners to expend certain funds and incur obligations for specific purposes. There is a time limit on when funds may be expended.
- American Rescue Plan Act-Federal funds distributed to counties because of the Pandemic.
- Asset – Property owned by the County which has monetary value.
- Audit – a systematic and independent examination of an entity's financial statements, records, accounts, and related operations to determine whether they are presented in accordance with applicable accounting standards.
- Balanced Budget – Revenues + Fund Balance + Transfers >= Expenditures
- Board of Commissioners (BOC) – The governing body of public officials elected to represent Adams County.
- Bond – A means for long-term borrowing of funds to finance capital projects.
- Budget – An annual financial plan that identifies revenues; specifies the type and level of services to be provided; and establishes the amount of money which may be spent within a certain time upon Commissioners' approval.
- Budget Document – The instrument used by the budget-making authority to present a comprehensive financial program to the appropriate governing body.
- Capital Assets – Capital assets have significant value and a useful life of several years. Capital assets are referred to commonly as fixed assets.
- Capital Expenditures- are defined as goods that cost $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 Unit – A legally separate organization for which a primary government is financially accountable and therefore must be included in that governments' financial reporting.
- 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.
- Deficit – expenditures exceed revenues

Glossary (continued)

- 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.
- 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.
- Full Time Equivalent – a standardized measure that converts the total hours worked by all employees into the number of full-time employees those hours represent.
- Fund – a fund is a self-balancing set of books. Includes Assets, Liabilities, Revenues, Expenditures, and Fund Balance.
- 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.
- Major Fund - a governmental or enterprise fund whose financial data is significant enough that it must be reported separately in the basic financial statements, rather than being combined with other funds. A fund is considered Major if it meets either of these two criteria: A) its assets, liabilities, revenues, or expenditures are at least 10% of the corresponding total for all funds of the same category or type. B) that the same element is at least 5% of the corresponding total for all governmental and enterprise funds combined.
- 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.
- Modified Accrual – is the basis of accounting in which revenues are recognized when they are both measurable and available, and expenditures are recognized when the related liability is incurred.
- 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.

- Proprietary Fund – a fund used to account for a government's business-type activities, where operations are financed in a manner like private enterprises through user fees.
- 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 so 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
- FTE – Full-Time Equivalent
- 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

Acronyms (continued)

- HAZMAT – Hazardous Materials
- 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
- MH-IDD – Mental Health/Intellectual & Developmental Disabilities
- MPO/RPO – Metropolitan or Rural Planning Organization
- NCOA – National Change of Address
- NMS – National Medical Services
- NPDES – National Pollutant Discharge Elimination System
- NVRA – National Voter Registration Act
- PEIRS – Pennsylvania Emergency Incident Reporting System
- PennDOT – Pennsylvania Department of Transportation
- PFA – Protection from Abuse
- PILT – Payment in Lieu of Taxes
- PSACC – Pennsylvania State Association County Controllers
- PVRA – Pennsylvania Voter Registration Act
- PY – Prior Year
- RASA – Rights and Services Act
- RFP – Request for Proposal
- RTF – Residential Treatment Facility
- RTKL – Right to Know Law
- SBITA-Subscription-based Information Technology Arrangement
- SCI – State Correctional Institution
- SCR – Shared Care Responsibility
- SPCA – Society for the Prevention of Cruelty to Animals
- STOP (Grant) – Services Training Officers Prosecutors
- THP – Transitional Housing Program
- TIP – Transportation Improvement Program
- TIR – Traumatic Incident Reduction
- TSD – Transport Service Division
- TTHM - Trihalomethane
- HAA5 – Haloacetic Acids
- UPI – Universal Parcel Identification
- USDA – United State Department of Agriculture
- VA – Veterans' Affairs
- VOCA – Victims of Crime Act
- VOCs – Volatile organic compounds
- VOIP – Voice over Internet Protocol
- VOJO – Victims of Juvenile Offenders
- VPN – Virtual Private Network