

2021 BUDGET IN BRIEF

County of Adams

Adams County, Pennsylvania

117 Baltimore St

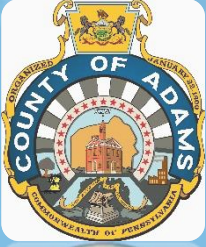
Gettysburg, PA 17325

Prepared by Sara Brensinger, Purchasing Coordinator

February 2021

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MISSION STATEMENT

Adams County will provide services which are responsive to the health, safety, and general welfare of County residents. The county government is dedicated to providing these 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 Overview

Adams County, 522 square miles, is situated in the south-central part of the Commonwealth of Pennsylvania, bounded on the east by York County, on the north by Cumberland County and on the west by Franklin County; the Maryland State line is its southern boundary. The area, named after the second U.S. president, John Adams, was created on January 22, 1800 from part of York County. The county seat sits in the Borough of Gettysburg which is surrounded on three sides by the Gettysburg National Military Park and is located 54 miles northwest of Baltimore, 78 miles northwest of Washington D.C. and 108 miles southwest of Philadelphia.

The Gettysburg area is rich in history by its connection with some of the most important trends and events in our nation's growth. Gettysburg was an early gateway to westward expansion with the first settlers coming to the County in 1734. The region gained fame in July 1863 when the most destructive and decisive battle ever fought on American soil took place. The Battle of Gettysburg was the turning point of the Civil War and the Battlefield was later the site of Abraham Lincoln's famed Gettysburg Address.

Today the Gettysburg National Military Park, situated on 3,500 acres, is the largest battlefield shrine in America. Tourism has a huge impact on the economy of Adams County. The more than 3.5 million people who visit annually drive the economy with a yearly impact that exceeds \$725.9 million. Tourism creates \$134 million in tax revenue annually.



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

County Overview

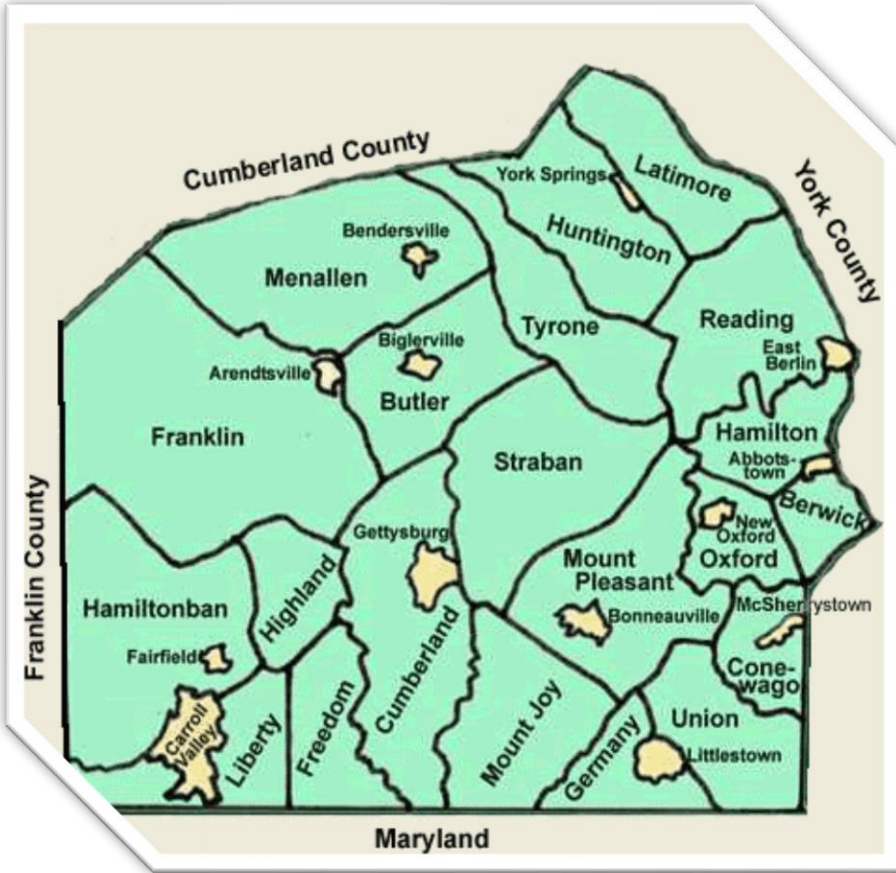
The fruit industry has been an important part of Adams County's history since the mid-nineteenth century. Farmers have driven the local economy since Adams County's beginnings and remain the heart of our economy today. Adams County is the top apple producing county in the Commonwealth and 6th in the nation. With a \$580 million impact from the Fruitbelt, there are over 20,000 acres of orchards and vineyards in the South Mountain region, which includes most of northern Adams County. The Adams County Fruitbelt contains a unique combination of soils, slopes, and a micro-climate that has been recognized as prime land for orchards.

The agriculture industry is very diverse ranging from fruit farms, traditional dairy, livestock and crop operations. Adams County consists of 334,000 acres of land with approximately 174,595 acres of farmland and 190 preserved farms. Hanover Shoe Farms is the largest Standardbred breeding horse farm in the world. Their farms are located in several municipalities throughout southeast Adams County.



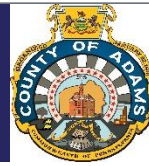
The Historic Round Barn & Farm
Market
298 Cashtown Road
Biglerville, Pa 17307

County Overview



Top 10 Employers as of Q2 2020

-  Gettysburg College
-  Gettysburg Hospital
-  Knouse Foods
-  Federal Government
-  PCA Corrugated LLC
-  The Brethren Home
-  Adams County Government
-  Plainville Farms
-  Pella Corporation
-  WellSpan Medical Group



County Statistics

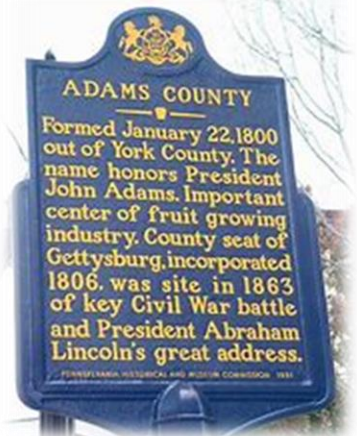
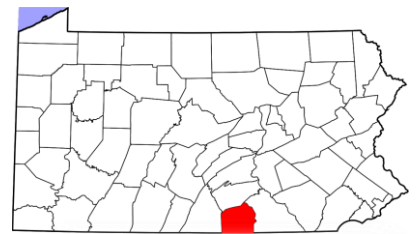
*As of Dec. 2020

Estimated
Population → 103,009

Median Age → 43.3

Average
Household → \$64,507
Income

Unemployment
Rate → 4.4%



County Commissioners

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

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

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

The current Board of Commissioners were first elected in 2012 and served a four year term. They were re-elected in 2016 and again in 2020 to another four year term.



Chairman Randy Phiel

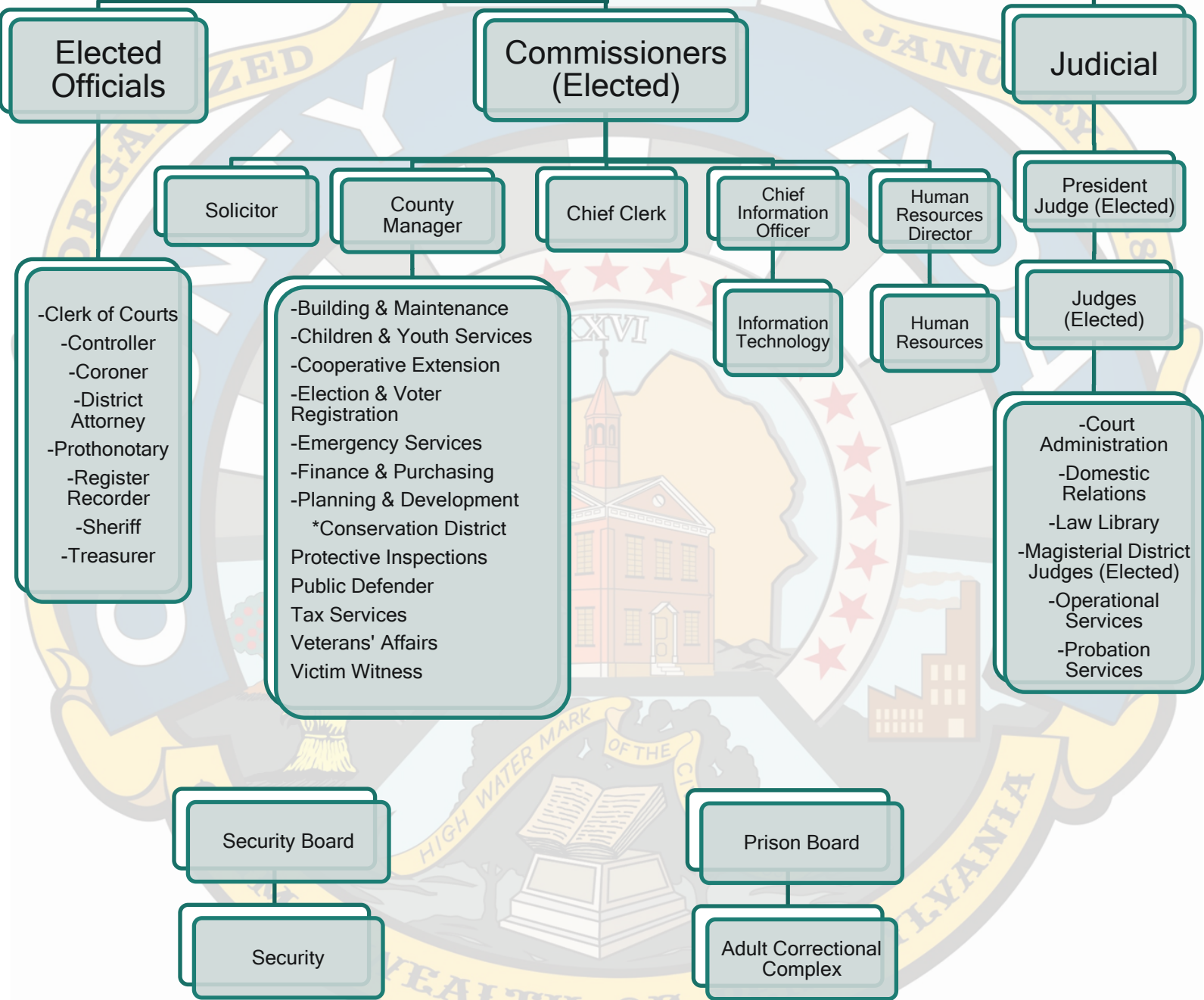


Vice Chairman Jim Martin



Marty Karsteter Qually

Citizens of Adams County



Budget Overview

Dear Board of County Commissioners and Adams County Residents:

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

Moreover, this budget embodies the organizational core values, strategic goals and planning efforts by the Commissioners to provide an overall better quality of life in Adams County. By providing a more efficient government; preserving agriculture and growing our economy; utilizing the criminal justice system; delivering emergency preparedness; and fostering healthy communities, these all encompass the elements of a successful strategic plan represented in Adams County, Pennsylvania's 2021 adopted budget. Our budget format is presented in summary by four sections; the General Fund; the Special Revenue Funds; the Hotel Tax Fund; and Special Funds (Bridge Funds). For each section you will find funding sources and expenditures broken out by function type according to Governmental Accounting Standards Board. (GASB).

First, an aggregate view for all budgeted funds (services) for 2021 where revenues and expenditures total \$71.3 million. This includes utilizing reserves in the amount of \$3.1 million. In addition, the County prepared a separate Capital Budget to be funded by the 2020 General Obligation Bonds Series A.

General Fund

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

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

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

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

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

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

- Comparing 2021 to 2020, The Adams County General Fund shows a decrease in expenditures primarily due to the 2020 General Obligation Bond Issue of \$33,290,000. General Obligation Bonds, Series A of 2020 for \$9,670,000 is to be used to finance various capital projects and Series B Bonds for \$23,620,000 is to be used to refund as an advance refunding for federal tax purposes, a portion of the outstanding GO Series of 2012 and pay related costs. As a result of the structuring of the Series B refunding, the County' debt service presented an upfront savings of approximately \$1.5 million. Other factors such as growth in the following programs contributed to the overall net decrease in the general fund.
- Budgeted expenditures under the Courts increased approximately \$576,000 in 2021. The two main areas that expenditures increased the most are: line items related to personnel costs such as salaries and benefits and professional services. The personnel costs increased mainly due to the cost-of-living increase and a rise in health insurance cost. Professional services increased mainly due to an increased cost in electronic monitoring for adults.
- The Adams County Adult Correctional Complex also showed growth in expenditures of approximately \$350,000 between 2021 and 2020, attributed to professional services contracts for inmate medical & mental health services as well as an increase in the inmate food service program. This increase also includes growth in minor equipment for 2021 due to a safety project whereas a request for updated hand-held radios and updated Wi-Fi access points throughout the complex.

- The Office of Planning and Development has also contributed to the growth in budgeted expenditures by approximately \$322,000 in 2021. Most of the increase was due to a grant being budgeted in 2021. The emergency solutions grant had been budgeted for in previous years but was not included in the 2020 budgeted resulting in the variance between 2020 and 2021.

Special Revenue Funds

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

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

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

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

Hotel Tax Fund

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

Special Funds (Bridge Funds)

Under this section, the County budgets for the Act 13 Bridge Improvements and the Liquid Fuels grant. Both funds focus on improving and maintaining the 40 County- owned bridges.

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

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

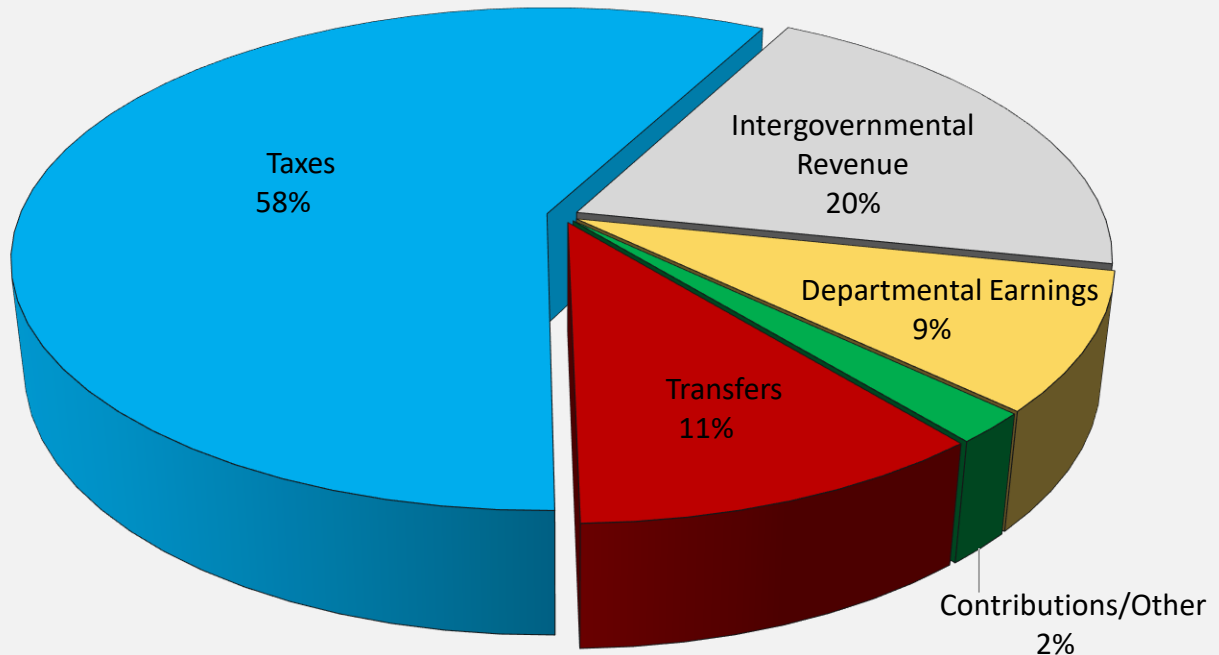
2021 Budget Summary

2021

	GENERAL FUND OPERATIONS	SPECIAL REVENUE FUNDS	BRIDGE & HOTEL FUNDS	TOTAL ALL SERVICES
FUNDING SOURCES				
Taxes	\$ 40,391,474	\$ -	\$ 1,041,000	\$ 41,432,474
Interest	567,380	810	9,150	577,340
Intergovernmental Revenue	2,860,133	11,039,058	708,000	14,607,191
Charges for Services (Dept. Earnings)	4,729,412	58,000	500	4,787,912
License and Permits	146,335	-	-	146,335
Court Costs and Fines	1,345,500	-	-	1,345,500
Contributions/Other	712,721	115,800	-	828,521
Transfers from Other County Operations	4,052,721	3,264,873	305,044	7,622,638
TOTAL FUNDING SOURCES	\$54,805,676	\$14,478,541	\$2,063,694	\$71,347,911
EXPENDITURES				
General Govmnt'l – Admin	\$ 14,269,772	\$ -	\$ -	\$ 14,269,772
General Govmnt'l – Judicial	14,599,719	-	-	14,599,719
Public Safety	15,259,347	4,236,173	965,500	20,461,020
Human Services	632,946	10,242,368	-	10,875,314
Culture & Recreation	119,500	-	1,098,194	1,217,694
Conservation & Economic Development	1,619,800	-	-	1,619,800
Debt Service	4,429,719	-	-	4,429,719
Transfers from Other County Operations	3,874,873	-	-	3,874,873
TOTAL EXPENDITURE SOURCES	\$54,805,676	14,478,541	\$2,063,694	\$71,347,911

➤ *The general fund contributes funds to the Special Revenue Funds such as Children and Youth and 911 Telecommunications. These are known as subsidies, and this year \$3,264,873 was budgeted to cover these special funds.*

Sources of Revenue



Taxes: **\$41,432,474**

The County is permitted by state law to levy real estate taxes up to 25 mills on every dollar of adjusted valuation for general County purposes inclusive of the requirements for the payment of interest and principal on bonded debt. For 2021, County real estate taxes were levied at the rate of 4.1893 mills. Real estate tax estimates, including interim taxes, are based upon assessed values, appeals, and delinquent tax collection estimates.

Intergovernmental Revenue **\$14,607,191**

Receipts from other governments (federal, state, and local) in the forms of grants, entitlements, or payments in lieu of taxes. Revenue is estimated using allocation letters or estimates of state and federal appropriations based on trends and information from federal, state and local agencies.

Charges for Services **\$6,279,747**

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

Contributions/Other **\$1,405,861**

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

Transfers **\$7,622,638**

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

Sources of Expenses



General Governmental Services: \$18,144,645

Costs related to the central administration of the County government as distinct from individual operating departments such as Commissioners, Voter Registration, Human Resources, Finance, Controller, Maintenance, and Tax Services. Transfers are also included in the Administration category.

Conservation and Economic Development: \$2,837,494

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

Judicial: \$14,599,719

Court Administration, District Attorney, Public Defender, Victim Witness, and Law Library are some of the departments that make up the costs in Court Services.

Debt Services: \$4,429,719

The amount of money required in a given period to pay for the interest expense and principal of an existing loan.

Human Services: \$10,875,314

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

Public Safety: \$20,461,020

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

General Fund Summary

FUNDING SOURCES

	2021 BUDGET	vs	2020 BUDGET	Variance
Taxes	\$40,391,474		\$40,824,500	(433,026)
Intergovernmental Revenue	2,860,133		2,385,997	474,136
Charges for Services	6,074,912		6,143,880	(68,968)
Interest and Rents	567,380		666,550	(99,170)
License and Permits	146,335		132,810	13,525
Miscellaneous	712,721		237,766	474,955
Total Funding Sources	\$50,752,955		\$50,391,503	\$361,452

Expenditures

General Gov't admin	\$14,269,771		\$14,492,274	(222,503)
General Gov't judicial	14,599,719		13,982,954	616,765
Public Safety	15,259,347		14,885,822	373,525
Human Services	632,946		350,182	282,764
Culture and Recreation	119,500		413,699	(294,199)
Conservation and Development	1,619,800		1,503,248	116,552
Debt Services	4,429,719		5,944,121	(1,514,402)
Total Expenditures	\$50,930,802		\$51,572,300	(\$641,498)



Pennsylvania Monument
Gettysburg Battlefield



155th Re-enactment
Redding Farm

Tax Base History

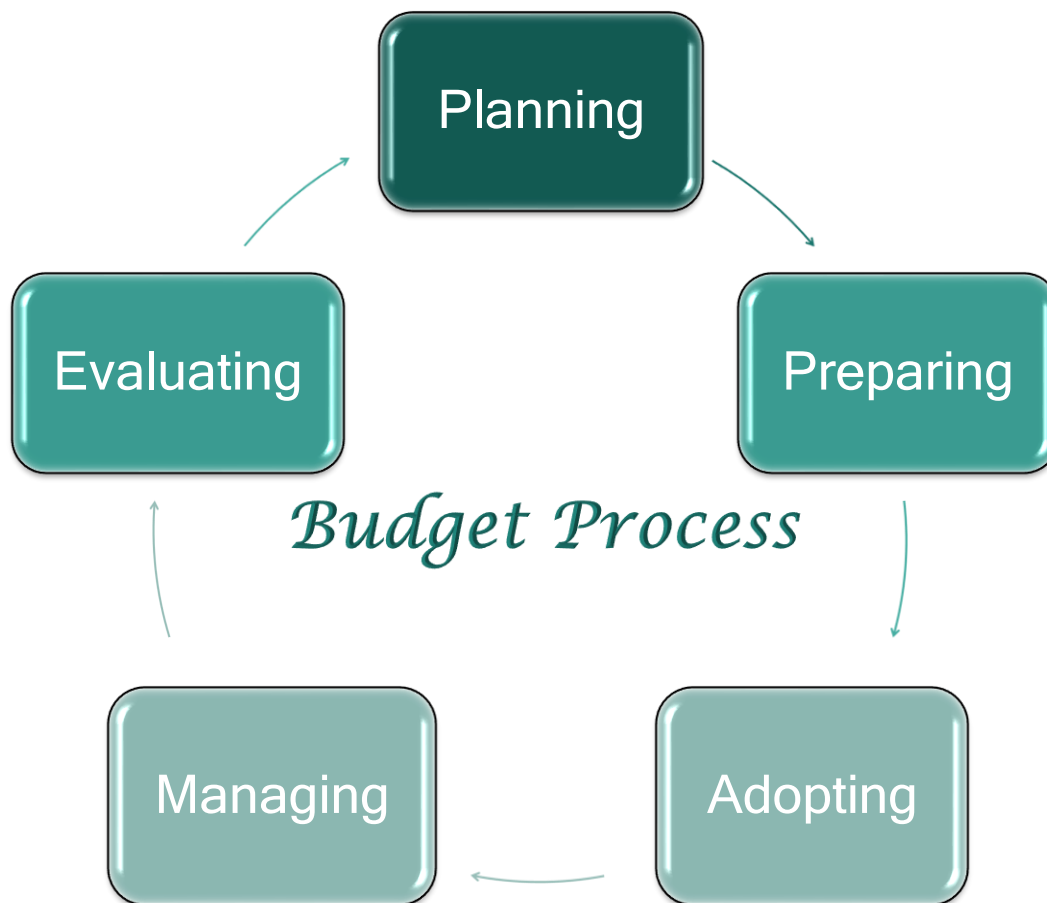
Real estate taxes are levied on property as of January 1st and are billed on March 1st. Taxes are collected at a 2% discount until April 30th, at face value from May 1st until June 30th and include a 10% penalty thereafter. Collections are made by elected tax collectors and delinquent taxes are turned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

Year	Assessed Valuation	Tax Rate Mills	Total Levy
2007	\$2,006,768,529	12.15	\$24,662,825
2008	2,047,789,431	14.15	28,976,220
2009	2,094,086,739	15.45	32,353,640
2010	2,095,684,104	15.45	32,378,319
2011*	9,123,834,400	3.5518	32,406,035
2012	9,078,016,500	3.7328	33,886,419
2013	9,065,451,400	3.7328	33,512,844
2014	9,082,272,700	3.9193	35,596,151
2015	9,172,798,600	3.9193	35,950,749
2016	9,256,931,500	3.9193	36,279,612
2017	9,331,317,200	3.9193	36,572,232
2018	9,410,600,700	4.1893	39,423,830
2019	9,457,957,100	4.1893	39,622,220
2020	9,534,255,300	4.1893	39,941,856
2021	9,599,350,400	4.1893	40,214,558

*County wide reassessment

Budget Process

The budget process is continuous throughout the year and from one year to the next. The cycle begins in January as the new year starts with the adopted budget. During the first part of the year department reports are reviewed and actual and projected results are evaluated from the previous year. Mid-year brings meetings with department directors, worksheets are developed and distributed to determine next year's targets, and projected operating revenues and expenditures are presented. The final few months are where next year's budget is created, reviewed, and adjusted by the Finance Department, department directors and the Board of Commissioners in preparation of the final adoption at the end of the year.



County Buildings



Adams County Courthouse

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

ADAMS COUNTY
 Formed January 22, 1800 out of York County. The name honors President John Adams. Important center of fruit growing industry. County seat of Gettysburg, incorporated 1806. was site in 1863 of key Civil War battle and President Abraham Lincoln's great address.



Human Services Building

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



County Buildings

Agricultural Building

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



Emergency Services Center

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

County Buildings



Adult Correctional Complex

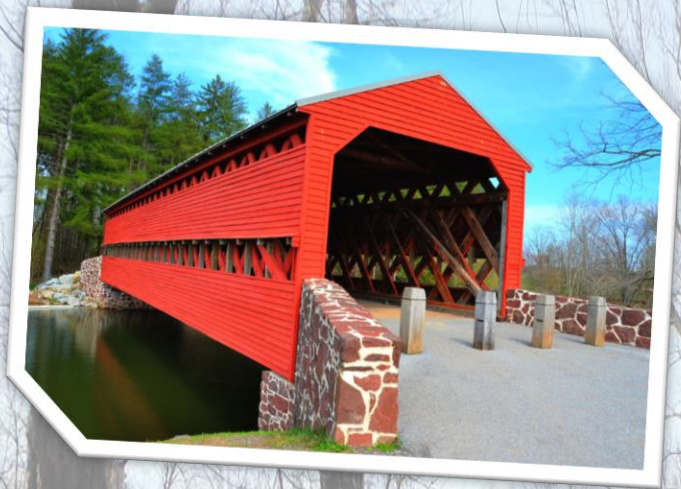
Built in 2003 and located at 45 Major Bell Lane, Gettysburg, this adult correctional complex has 210 beds for inmates. It is used for multiple jurisdictions for offenders who have short state sentences, probation violators and those awaiting trial, sentencing or other court appearances. You may call 717-334-7671 to speak with a case manager or counselor about an inmate.

Adams County Re-Entry

Located next to the Adult Correctional Complex, this Re-Entry facility is a Probation Services program that involves work release and programming for those subject to restrictive phases of probation. It provides opportunities to engage in the community prior to release from incarceration through employment.



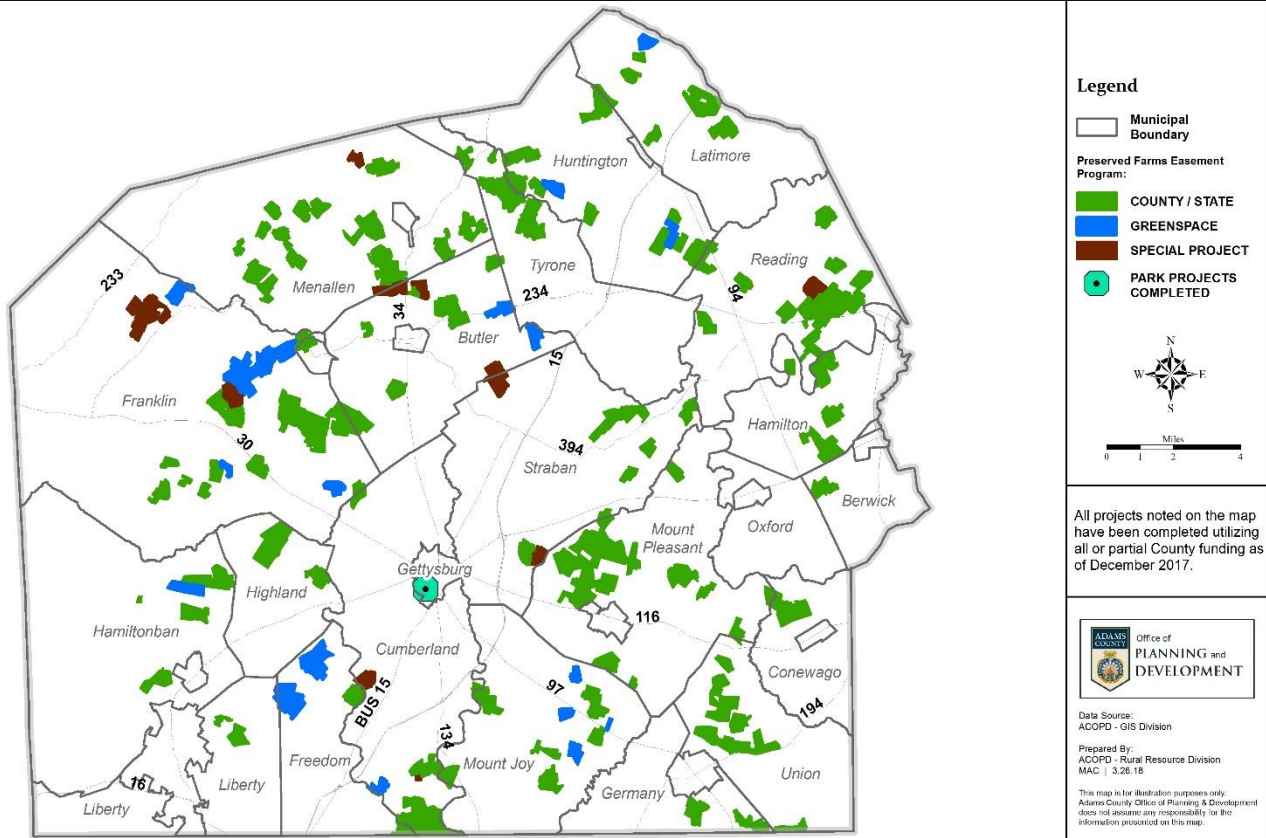
County Bridges



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



Adams County Preserved Lands & Park Projects Utilizing County Funds



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

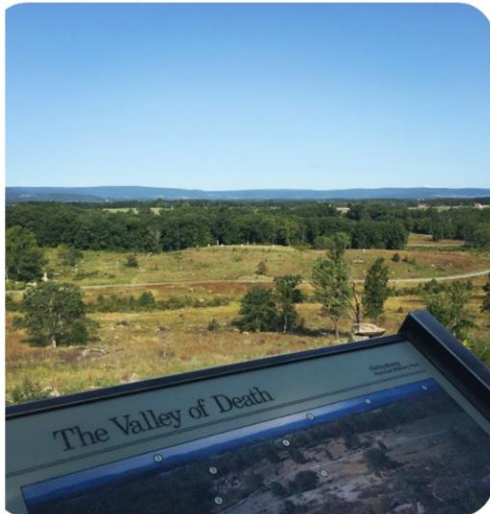
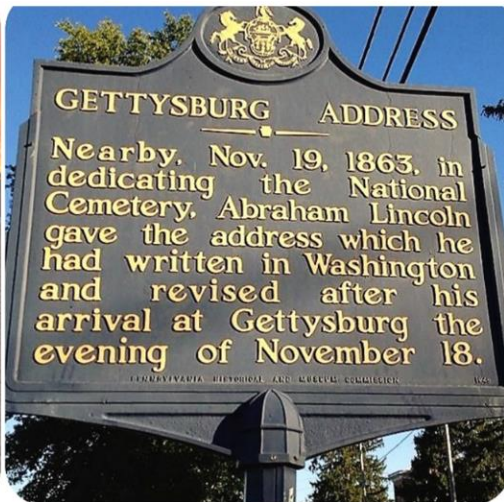
Revenue

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

Expenditures

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

Thank you Adams County!



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