

2023 BUDGET IN BRIEF

County of Adams

Adams County, Pennsylvania

117 Baltimore St

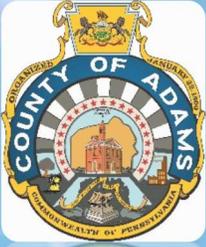
Gettysburg, PA 17325

Prepared by Adams County Budget Team

May 8, 2023

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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 in providing various public services through the effective use of the County's resources in a caring and honest manner.

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

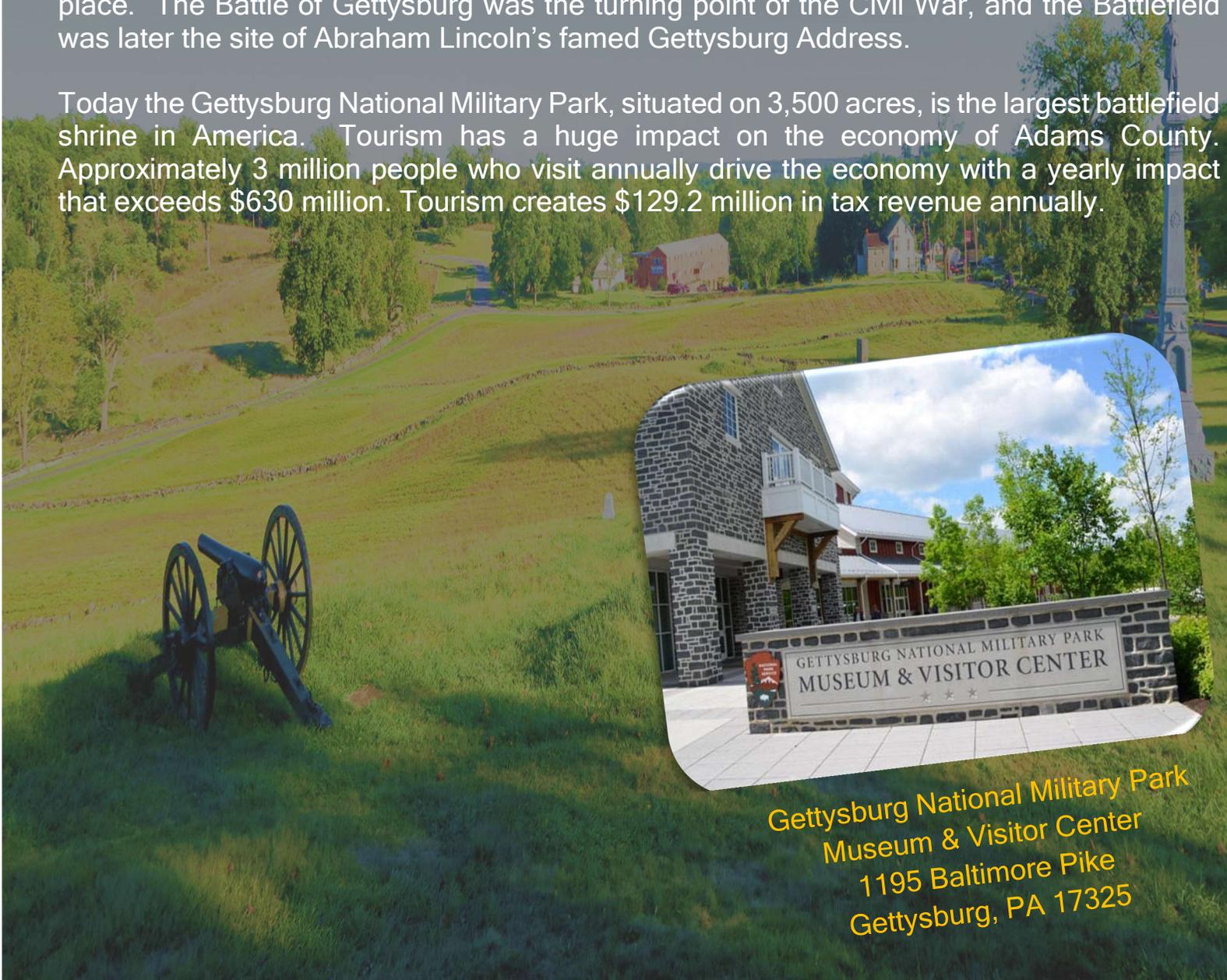


County Overview

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. Approximately 3 million people who visit annually drive the economy with a yearly impact that exceeds \$630 million. Tourism creates \$129.2 million in tax revenue annually.



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

County Overview

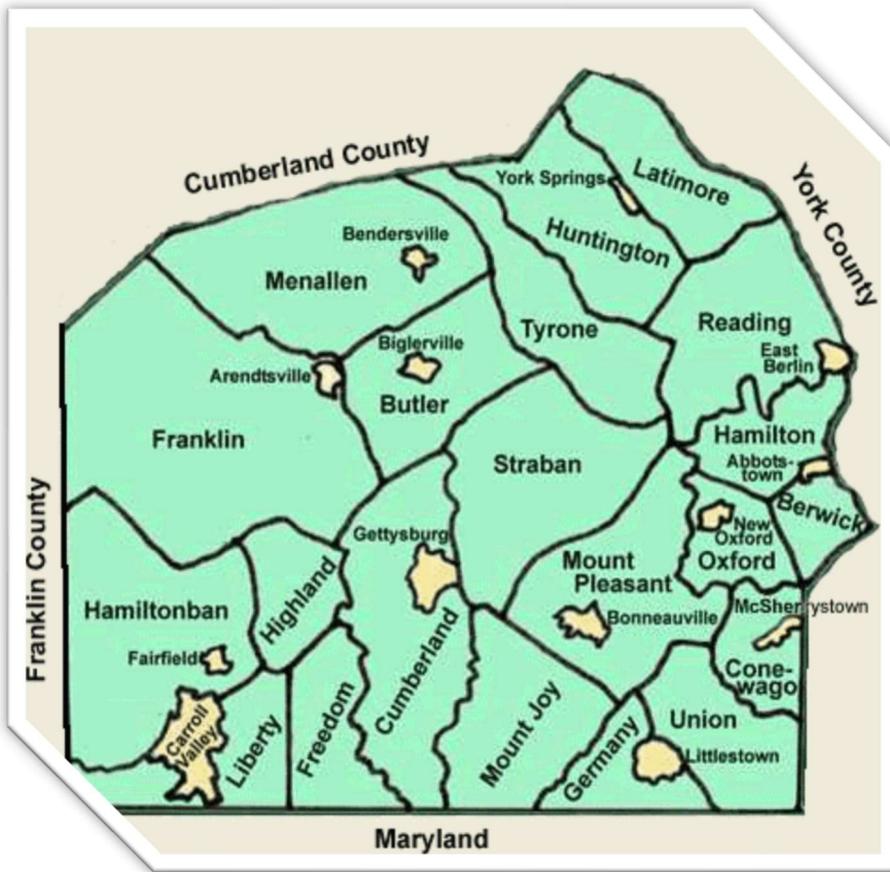
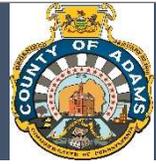
The fruit industry has been an important part of Adams County's history since the mid-nineteenth century. Farmers have driven the local economy since Adams County's beginnings and remain the heart of our economy today. Adams County is the top apple producing county in the Commonwealth and 6th in the nation. With a \$580 million impact from the Fruit belt, 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 Fruit belt contains a unique combination of soils, slopes, and a micro-climate that has been recognized as prime land for orchards.

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

The agriculture industry is very diverse ranging from fruit farms, traditional dairy, livestock, and crop operations. Adams County consists of 334,000 acres of land with approximately 166,227 acres of farmland with 24,961 acres preserved to date. Total number of farms in Adams County projected to be preserved by end of 2023 is 199.



County Overview



County Statistics

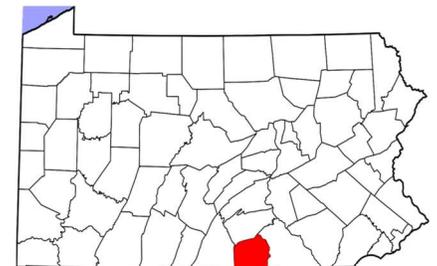
*As of Dec. 2022

Estimated Population → 106,027 (Est. 2022)

Median Age → 44

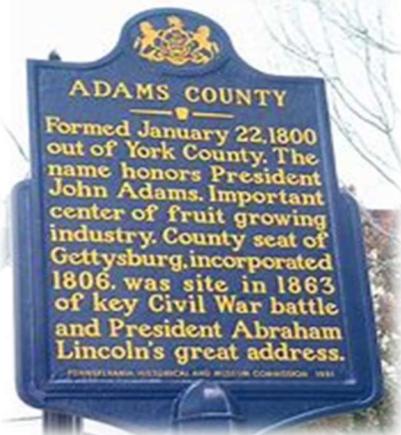
Median Household Income → \$72,492

Unemployment Rate → 2.3%



Top 10 Employers as of Q3 2022

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



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.



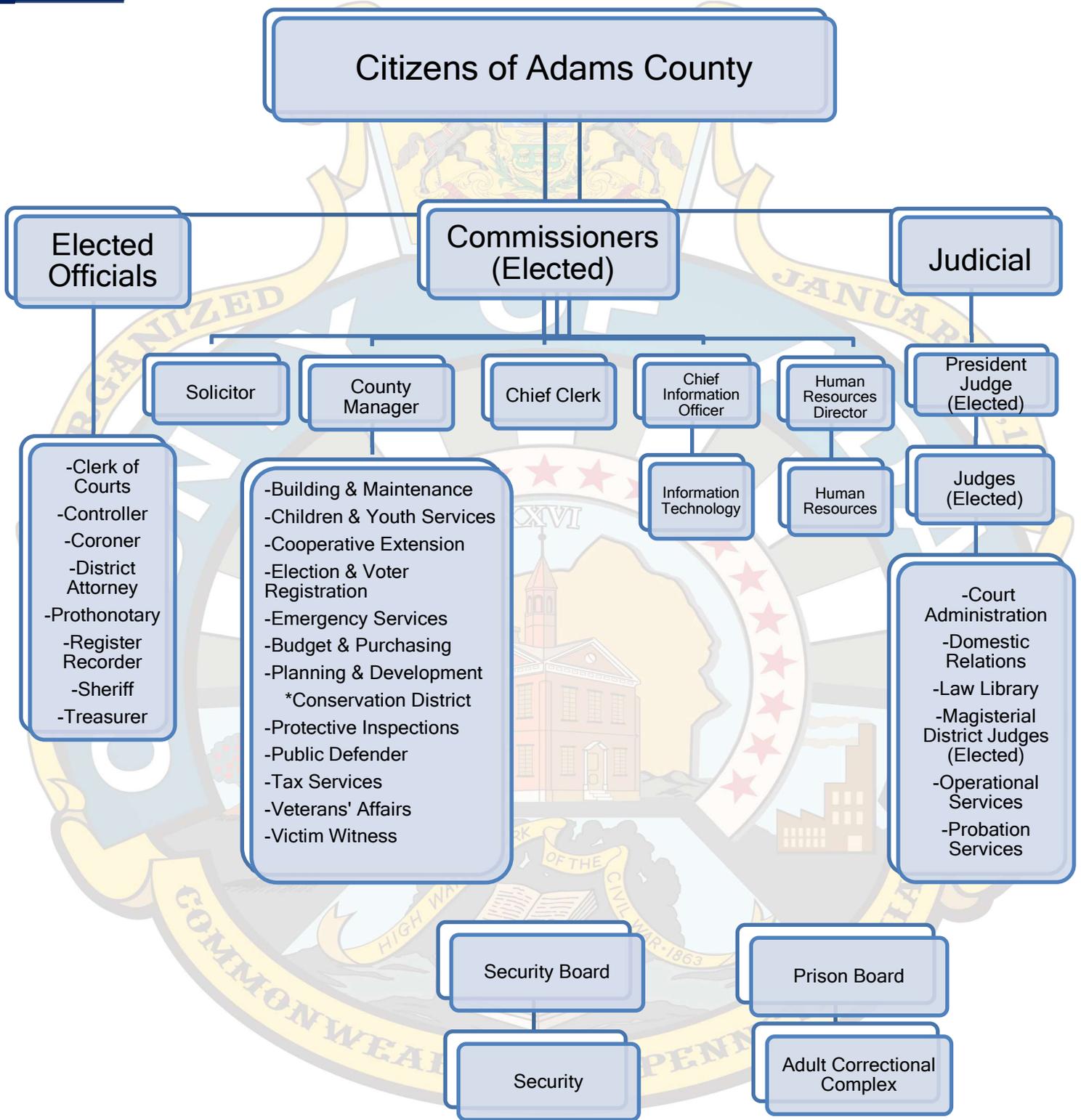
Chairman Randy Phiel



Vice Chairman Jim Martin



Marty Karsteter Qually



- | | | |
|--|--|---|
| <p><u>Adams County Boards</u>
 Assessment Appeals Board
 Election Board
 Retirement Board
 Salary Board
 Zoning Appeals Board</p> | <p><u>Component Boards</u>
 Conservation Board
 General Financing Authority
 Housing Authority
 Industrial Development Authority
 Planning Commission</p> | <p><u>Advisory Board</u>
 Children and Youth Advisory Board
 Criminal Justice Advisory Board
 Water Resources Advisory
 Ag Land Preservation
 Economic Development Committee</p> |
|--|--|---|

Budget Overview

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

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

Maintaining strong cash reserves, and a Aa2 Bond rating from Moody's, continues providing the County with a positive outlook while still providing critical and necessary services, as well as adherence to County fiscal policies for the citizens of Adams County. The 2023 budget was balanced with no tax increase. Finally, due to the leadership from the Board of Commissioners, a collaborative effort from all the County departments, (decreasing initial requested expenditures) and in accordance with the Commonwealth of Pennsylvania County Code, made this year's process a success.

Moreover, this budget embodies the organizational core values, strategic goals, and planning efforts by the Commissioners to provide an overall better quality of life and improved continued services for the citizens of Adams County. By providing a more efficient government; preserving agriculture and growing our economy; utilizing the criminal justice system; delivering emergency preparedness; and fostering healthy communities, these all encompass the elements of a successful strategic plan represented in Adams County, Pennsylvania's 2023 Adopted Budget.

Our budget format is presented in summary by four sections; the General Fund; the Special Revenue Funds; the Hotel Tax Fund; and Special Funds (Bridge Funds).

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

Budget Overview

~Continued~

The County adopted a separate Capital Budget totaling \$3.3 million. A portion of the Capital Budget will be funded approximately \$2.6 million from the 2020 General Obligation Bonds Series A, \$615,656 from American Rescue and Recovery Funds, and \$120,805 from General Fund. The County has other funds that we are not required to budget for and are identified on page 58.

Again, the total overall growth between the 2022 and 2023 budget is 14% or \$10.5 million. Primary contributing factor is American Rescue and Recovery Act Reimbursement funds. The County budgeted approximately \$9.1 million for the for several Grant Programs identified above and on the Summary Budget page 23. Aside from the ARPA Funds, the County growth represents 1.9% or \$1.4 million over 2022.

General Fund

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

The County continues to remain financially solid and fiscally sound. The audited year of 2021 produced final General Fund Balance of \$27 million and the unassigned portion of \$21.5 million. The Finance Governance Committee continually monitors the Fund Balance Policy ensuring fiscal demands and compliance are in check.

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

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

Budget Overview

~Continued~

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

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

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

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

Special Revenue Funds

The County's Special Revenue Funds are made up of the following services: 911 Telecommunications, Children & Youth Services, Independent Living Grant, and Hazardous Materials. Total aggregate revenues adopted for 2022 of \$14.1 million, an increase of \$13,217 over 2022. Overall, the revenues for these funds decreased, but were offset by an increase in the General Fund subsidy of \$3.2 million.

Budget Overview

~Continued~

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

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

Hotel Tax Fund

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

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

Special Funds (Bridge Funds)

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

The increase in both revenues and expenditures relating to the Bridge Funds are due to properly aligning the projects with the amount of time to complete budgeted projects within the same budget year. COVID has had a lasting impact on the planning and scheduling of projects, along with weather conditions affect the completion of Bridge projects. Overall, The Bridge Funds have increased by \$171,400 in revenues and \$355,600 in expenditures.

Budget Summary

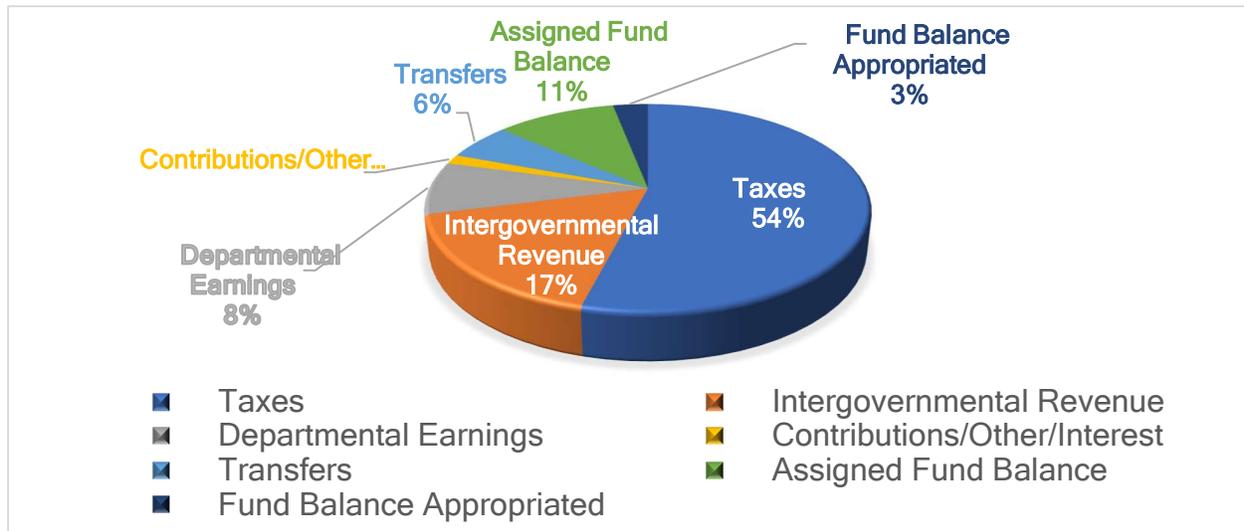
By Function Type

2023

	GENERAL FUND OPERATIONS	SPECIAL REVENUE FUNDS	BRIDGE & HOTEL FUNDS	TOTAL ALL SERVICES
FUNDING SOURCES				
Taxes	\$ 44,440,300		\$2,400,000	\$ 46,840,300
Interest	481,470	4,010	7,800	493,280
Intergovernmental Revenue	3,309,696	10,706,348	686,000	14,702,044
Charges for Services (Dept. Earnings)	5,149,974	61,174	4,000	5,215,148
License and Permit's	154,435	-	-	154,435
Court Costs and Fines	1,749,650	-	-	1,749,650
Contributions/Other	682,465	116,500	-	798,965
Transfers from Other County Operations	1,671,519	3,275,651	21,200	4,968,370
Fund Balance Appropriated	2,636,774			2,636,774
Fund Balance Assigned-ARPA	9,115,656			9,115,656
TOTAL FUNDING SOURCES	\$69,391,939	\$14,163,683	\$3,119,000	\$86,674,622
EXPENDITURES				
General Governmental– Admin	\$ 22,875,033	-	-	\$ 22,875,033
General Governmental– Judicial	17,004,344	-	-	17,004,344
Public Safety	15,510,964	14,163,683	-	29,674,647
Public Works	4,000		-	4,000
Human Services	703,000	-	-	703,000
Culture & Recreation	24,500	-	2,892,715	2,917,215
Conservation & Economic Development	1,598,320	-	-	1,598,320
Debt Service	6,539,666	-	-	6,539,666
Transfers To Other County Operations	5,132,112	-	138,000	5,270,112
TOTAL EXPENDITURE SOUCES	\$69,391,939	14,163,683	3,030,715	86,586,337

- The General Fund contributes funds to the Special Revenue Funds such as Children and Youth 911 Telecommunications, and Hazmat known as subsidies, and this year \$3,275,651 was budgeted to balance special funds. Note overall surplus of \$88,285 budgeted due to the Hotel Tax Fund.

Sources Of Revenues



Taxes:

\$46,840,300

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

Intergovernmental Revenue

\$14,702,044

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

Charges for Services

\$7,119,233

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

Contributions/Other

\$1,292,245

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

Transfers

\$4,968,370

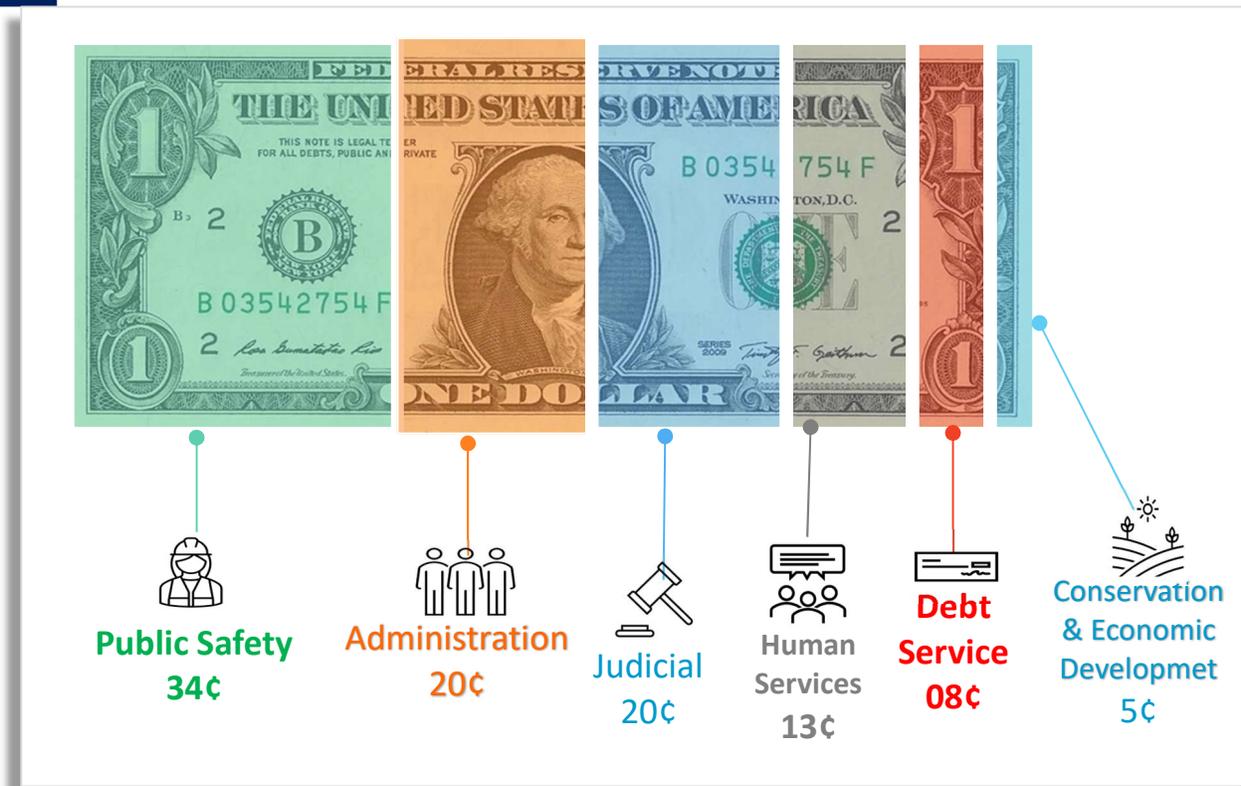
Represents operating transfers of funds from one governmental fund to another governmental fund when one fund is legally responsible to support the other. This includes the subsidy provided to the special revenue funds.

Fund Balance Appropriated

\$11,752,430

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

Tax Dollar Breakdown



Public Safety: **\$29,674,647**
 Public Safety includes our Hazardous Materials, 911 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 Governmental Services: **\$17,522,673**
 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.

Judicial: **\$17,004,344**
 Under Judicial Services, you will find District Attorney, Public Defender, Victim Witness, Law Library, Clerk of Courts, Domestic Relations, Prothonotary, Probation, and the Sheriff's department. These are many programs that make up the costs within Court Services.

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

Debt Services: **\$6,539,666**
 The amount of money required to pay for the principal and interest expense of debt obligations.

Conservation and Economic Development: **\$4,519,535**
 Conservation and Economic Development includes our Cooperative Extension, which is an extension of Penn State, Planning and Development and our Conservation District. This also includes our Park, Recreation and Green Space Program and related grants.

General Fund

Year Over Year

FUNDING SOURCES	2023 BUDGET	vs 2022 BUDGET	Variance
Taxes	\$44,440,300	\$43,184,300	1,256,000
Interest and Rents	481,470	455,845	25,625
Intergovernmental Revenue	3,309,696	2,895,936	413,760
Charges for Services	5,149,974	4,945,064	204,910
License and Permit's	154,435	145,630	8,805
Court Costs and Fines	1,749,650	1,484,750	264,900
Contributions/Other	682,465	425,546	256,919
Transfers	1,671,519	1,185,950	485,569
Fund Balance Appropriated	2,636,774	4,790,934	(2,154,160)
Fund Balance Assigned-ARPA	9,115,656	-	9,115,656
Total Funding Sources	\$69,391,939	\$59,513,955	9,877,984

Expenditures

General Gov't admin	\$22,875,033	\$14,240,930	8,634,103
General Gov't judicial	17,004,344	16,435,418	568,926
Public Safety	15,510,964	16,200,923	(689,959)
Public Works	4,000	4,000	-
Human Services	703,000	677,663	25,337
Culture and Recreation	24,500	124,500	(100,000)
Conservation and Development	1,598,320	1,647,568	(49,248)
Debt Service	6,539,666	6,542,678	(3,012)
Transfers-Other County Operations	5,132,112	3,640,275	1,491,837
Total Expenditures	\$69,391,939	\$59,513,955	9,877,984



Pennsylvania Monument
Gettysburg Battlefield



155th Re-enactment
Redding Farm

Tax Base History

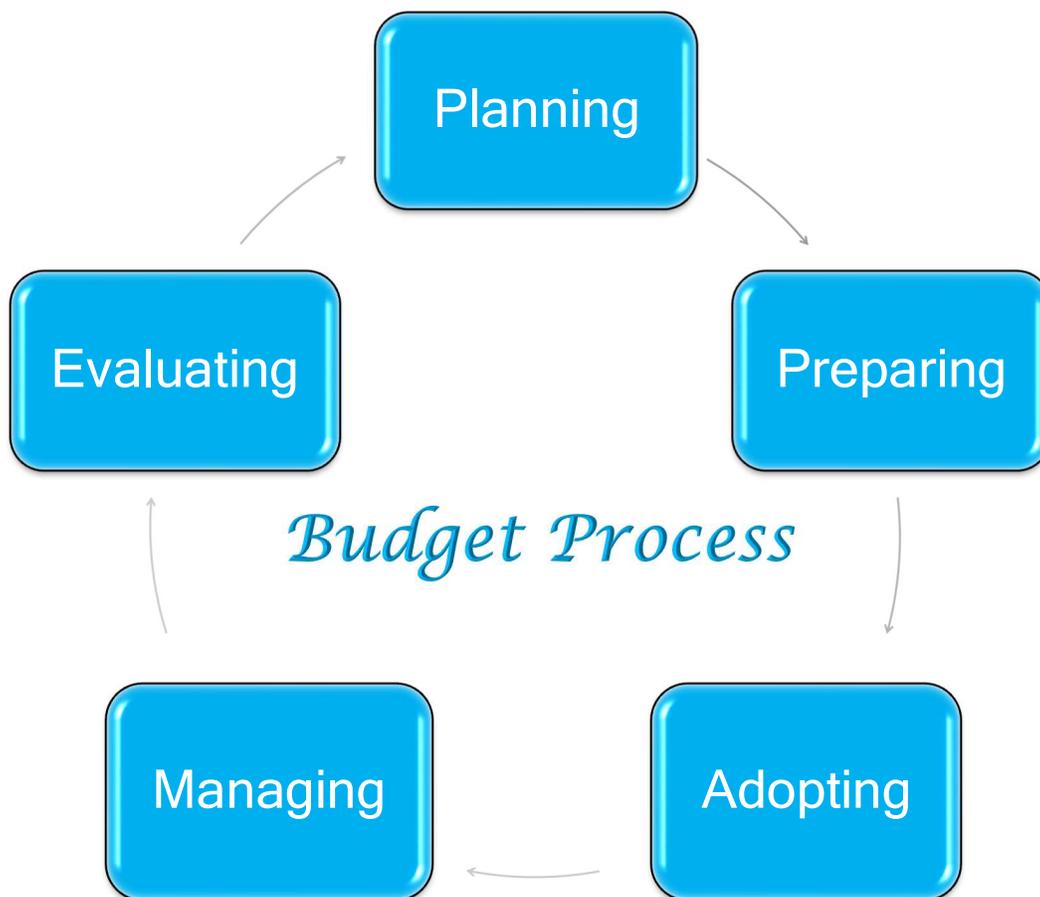
Real estate taxes are levied on property as of January 1st and are billed on March 1st. Taxes are collected at a 2% discount until April 30th, at face value from May 1st until June 30th and include a 10% penalty thereafter. Collections are made by elected tax collectors and delinquent taxes are turned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

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

*County wide reassessment

Budget Process

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

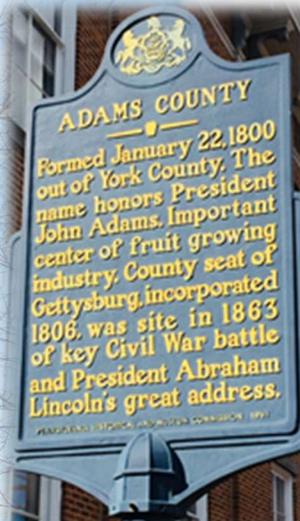


County Buildings

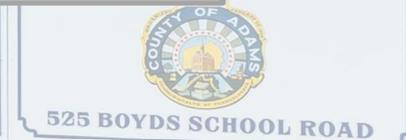


Adams County Courthouse

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.



COUNTY
SERVICES
BUILDING



Human Services Building

The Human Services Building was purchased in 2016 by Adams County. It was originally used as a yearbook production company called Herff Jones built in 1974. Located at 525 Boyds School Road, this building houses the county's Children and Youth Services, Information Technology, Probation Services, and Domestic Relations Services, and some 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, PA. This adult correctional complex has 285 beds for inmates. It is used for multiple jurisdictions for offenders who have local sentences, probation violators and those awaiting trial, sentencing or other court appearances. You may call 717-334-7671 to speak with a case manager or counselor about an inmate.

Adams County Re-Entry

Located next to the Adult Correctional Complex, the Re-Entry building is currently closed and being updated to house the Transition to Success program, which is expected to open Summer of 2023. It will provide low risk offenders with an opportunity to engage in individualized treatment services to prepare them for successful reintegration.



County Bridges

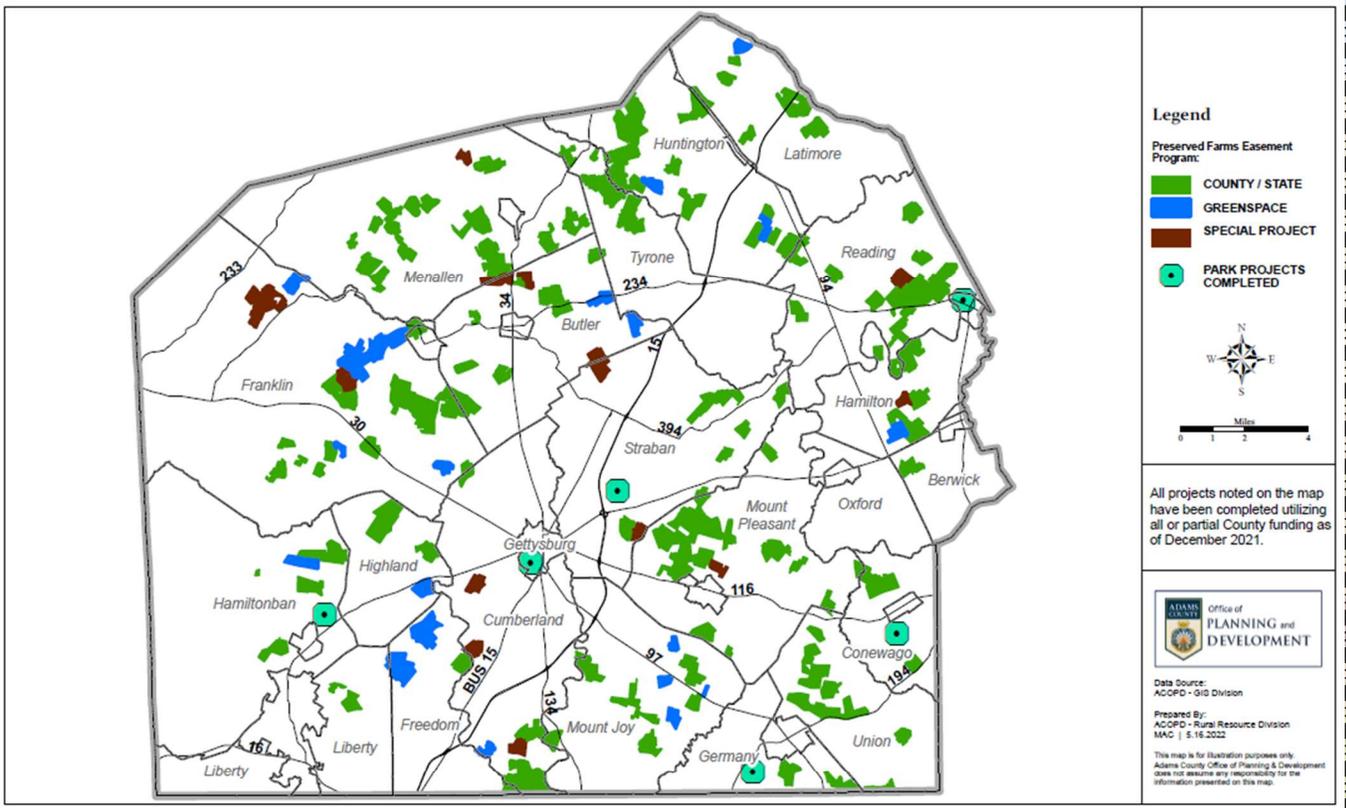


Adams County owns 40 bridges, but none more historical than Sachs Covered Bridge (top left). Built in 1845, this bridge was used during the Battle of Gettysburg in July of 1863 by both the Union and Confederates to cross over Marsh Creek. General Robert E. Lee's army retreated over the bridge back towards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



County Easements

Adams County Preserved Lands & Park Projects Utilizing County Funds



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

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

Terminology

Revenue

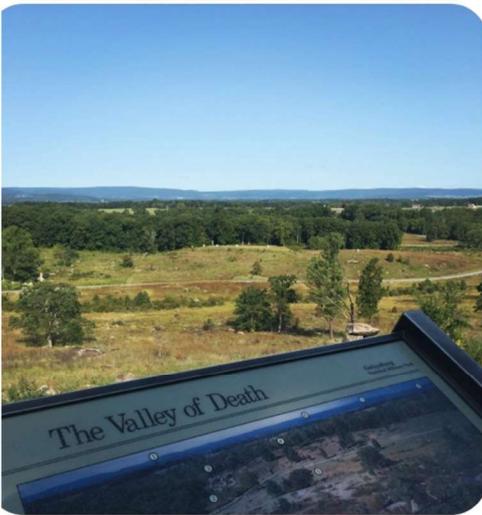
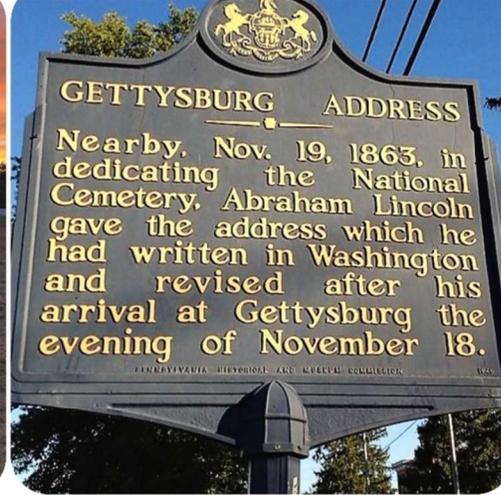
- ❖ **Appropriated Fund Balance**: a portion of cash reserves that is incorporated into the subsequent year's budget.
- ❖ **ARPA-American Rescue Plan Act funds from covid**.
- ❖ **Assigned Fund Balance**: a portion of cash reserves assigned for a specific purpose or project.
- ❖ **Charges for Services**: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

Terminology

Expenditures

- ❖ **Allocations:** Distribution of funds across various departments and operations.
- ❖ **Community & Economic Development:** Expenditures for improving the quality of life in the community and support to county-affiliated organizations.
- ❖ **Emergency Services/911 Telecommunications:** Expenditures for 911 emergency telephone and dispatching systems, emergency management planning and operations.
- ❖ **General Government - Judicial:** Includes expenditures for judicial activities of the County; specifically, Courts, Magisterial District Judges, Domestic Relations, Law Library, Constables, Coroner, District Attorney, Prothonotary, Clerk of Courts, Register of Wills & Recorder of Deeds, and Sheriff.
- ❖ **General Government:** Cost related to the central administration of the County government as distinct from individual operating departments such as voter registration, human resources, 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 Budget Office at 717-337-9821, visit 111 Baltimore St., Suite 1, Gettysburg, PA 17325, or online at www.adamscountypa.gov