

A tall, vertical American flag with a decorative top, standing in a field of tents at sunset. The flag is the central focus, with its top featuring a decorative finial. The background shows a field of white tents and people, with a sunset sky in shades of orange and red.

2022 BUDGET IN BRIEF

County of Adams

Adams County, Pennsylvania

117 Baltimore St

Gettysburg, PA 17325

Prepared by Adams County Budget Team

May 4, 2022

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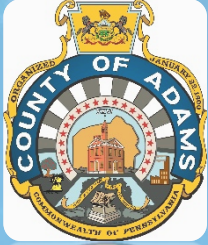
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MISSION STATEMENT

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.

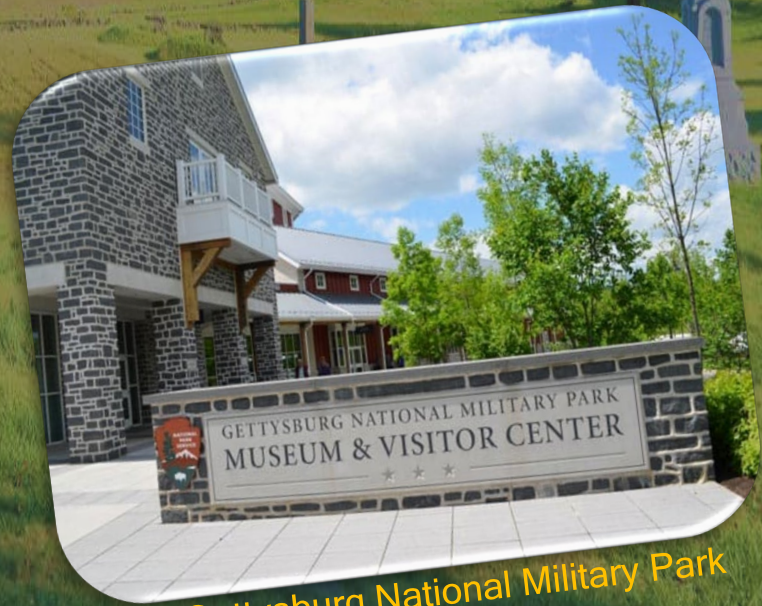


County Overview

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 \$750 million. Tourism creates \$149.3 million in tax revenue annually.



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

County Overview

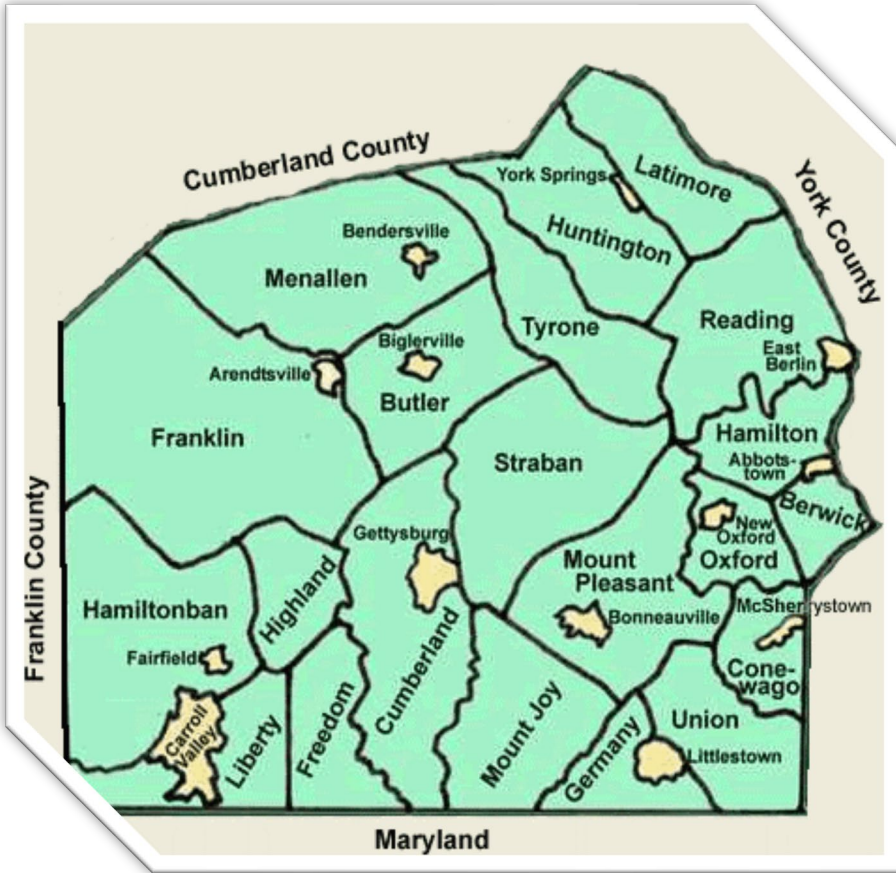
The fruit industry has been an important part of Adams County's history since the mid-nineteenth century. Farmers have driven the local economy since Adams County's beginnings and remain the heart of our economy today. Adams County is the top apple producing county in the Commonwealth and 6th in the 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.

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 23,610 acres preserved to date. Total number of preserved farms in Adams County is projected to be 196 by the end of 2022. Hanover Shoe Farms is the largest Standardbred breeding horse farm in the world. The 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 Q3 2021

-  Gettysburg College
-  Gettysburg Hospital
-  Knouse Foods
-  Federal Government
-  Mott's LLC
-  PCA Corrugated
-  Adams County Government
-  Pella Corporation
-  WellSpan Medical Group
-  Cross Keys Villiage



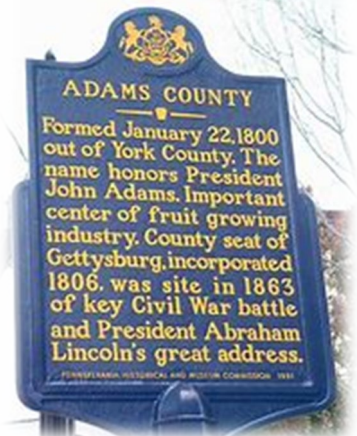
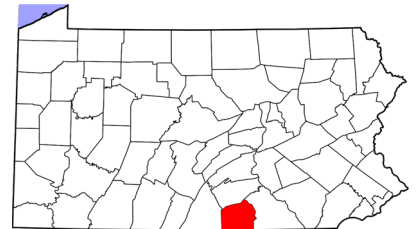
County Statistics

*As of Dec. 2022

Estimated
Population → 104,127
(Est. 2021)
Median Age → 44

Median
Household Income → \$67,253

Unemployment
Rate → 3.5%



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.



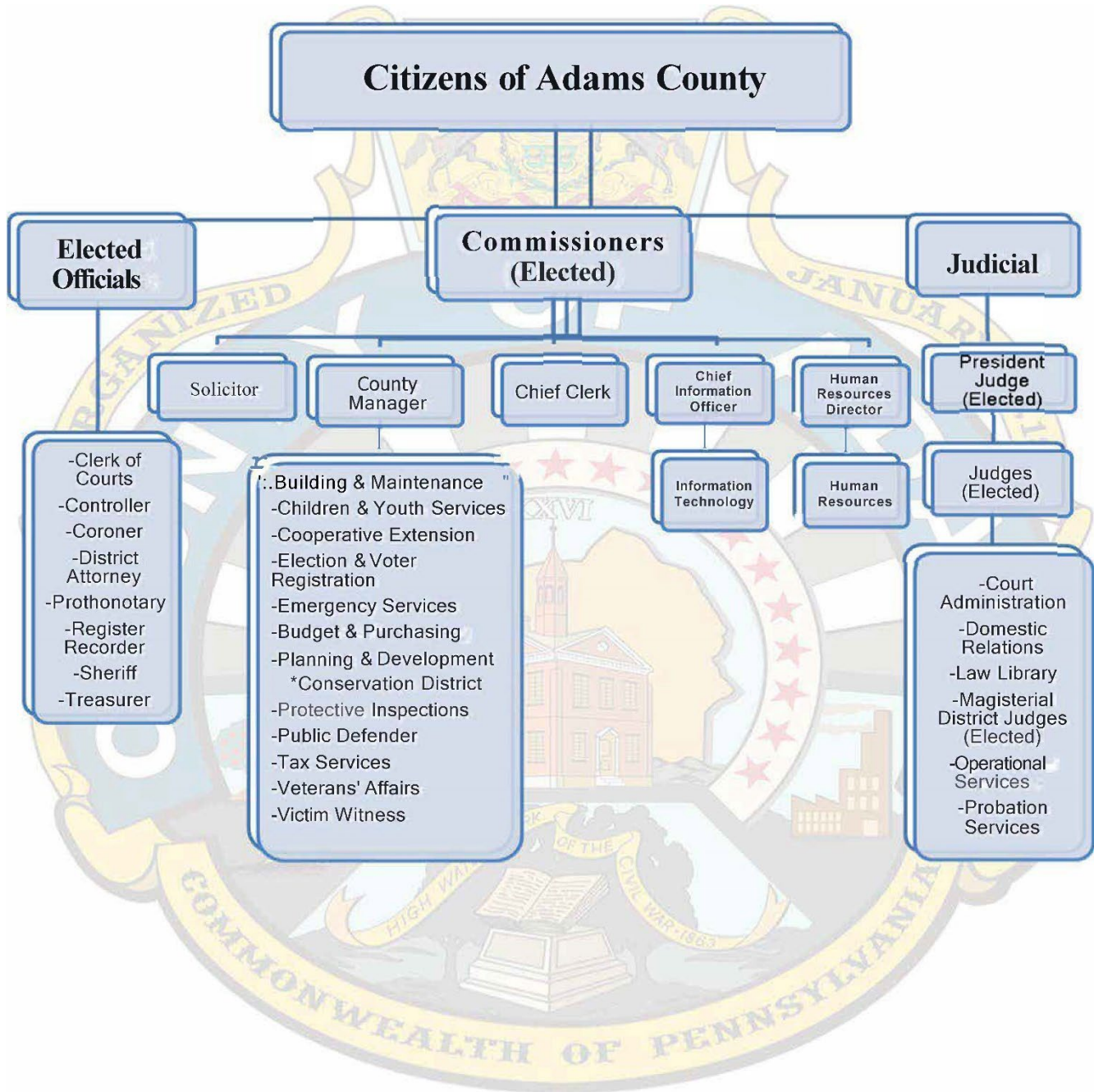
Chairman Randy Phiel



Vice Chairman Jim Martin



Marty Karsteter Qually

**Adams County Boards**

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

Component Boards

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

Advisory Board

CYS Advisory Board
 Criminal Justice Advisory Board
 Water Resources Advisory
 Ag Land Preservation
 Economic Development Committee

Budget Overview

Dear Board of County Commissioners and Adams County Residents:

The Finance Team once again presenting a balanced budget for 2022 to the Board of Commissioners and Adams County Citizens. There were challenges creating this year's budget due to the uncertainty of the impact of COVID-19 on county operations, steady increases in expenses, and slow revenue growth. Maintaining strong cash reserves, a positive outlook while still providing critical and necessary services, as well as adherence to County fiscal policies for the citizens of Adams County is our primary goal. With all of this in mind, the 2022 budget was balanced using a modest amount of reserves as well as a .25 millage 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 2022 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, a summary breakdown of all budgeted funds for 2022. In the aggregate, the County budgeted a total \$76.1 million in revenues and \$75.8 million in expenditures, producing a net budgeted surplus of \$278,200. The breakdown of the surplus is as follows: \$94,000 from the Hotel Tax Fund, which is restricted from being used toward general fund operations; and \$184,200 from our Other Special Revenue Funds: Bridge Funds, restricted for Bridge maintenance and repair. The General Operating Fund came in with revenues totaling \$54.7 million and expenditures totaling \$59.5. To balance the 2022 General Operating Fund budget, the County utilized \$4.8 in reserves.

In addition, the County prepared a separate Capital Budget totaling \$3,065,943. A portion of the Capital Budget will be funded approximately \$2 million by the 2020 General Obligation Bonds Series A, and \$1 million from reserves. The County has other funds that we are not required to budget for and are identified in the County's GFOA Certified Distinguished Budget Document found on our website.

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 2022, excluding transfers and appropriated fund balance, totaled \$53.5 million, approximately a 5.5% increase over the 2021 adopted General Fund budget.

There are thirty-three departments/programs/division that make up the General Fund services. These include: Building and Maintenance, County Complex, Clerk of Courts, Commissioners, Grants, County Debt, Controller, Cooperative Extension, Coroner, Court Services, District Attorney, Drug Forfeiture, 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, Victim Witness, and Transfers. The County allocates all salaries and benefits directly to their respective program.

The General Fund Operational budget, including transfers for 2022, produced a negative contingency of \$4.8 million, which will come from reserves. The General Fund operating budget includes approximately \$3 million in subsidy to balance the Special Funds. Our Special Revenue Funds are comprised of the 911 Telecommunications program, Children and Youth Services, and Hazardous Materials Program. In total, they represent approximately \$14.1 million of the total County Budget.

The following points highlight the primary reasons for the increase in **General Fund revenues** from 2021 to 2022. The overall General Operating Fund revenues increased by \$4.7 million or approximately 8.6% over last year. Although, most of the increase comes from fund balance, additional factors below contribute to the increase.

- A quarter mill increase brought our millage rate to 4.4393, which equates to approximately \$2.4 million. The last increase the County made was in 2018. In keeping with a four-year budget plan, this increase will provide continued public safety, maintain services, focus on operational priorities, and streamline improvements to technology.
- Another significant factor contributing to the overall increase in revenues, is due to the utilization of Appropriated Fund Balance in the amount of \$4.8 million to balance the 2022 budget. The County will be utilizing \$4.8 million in reserves to assist with meeting the demands of overall growth with public safety, delivery of human services, technology security, and examining staffing levels to ensure proper resources for staff to accomplish their jobs.
- 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 over last year by \$810,806 or 74%. 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 recovery in 2022 and looks for that to continue in the future. The growth of revenue allows for an increase in expenditures. The budgeted expenditures increased

\$716,806 or 65% from the 2021 budget to the 2022 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.

The **General Fund expenditures** overall show an increase from 2021-\$54.8 million to \$59.5 million in 2022 to a variance of \$4.8 million, primarily due to the following program highlights:

- The most notable increase in 2022 expenditures is the County Debt Service which increased due to the 2020 Bond Issue. The Bond issue encompassed Series A and Series B. Series A is earmarked for various capital projects and Series B is an advanced refunding of previous issues. The County's revised debt service scheduled produced a significant savings and therefore reduced the debt service payments in the 2021 Budget of approximately \$1.5 million. However, in the following years the debt service payments increase to approximately \$2.1 million, resulting in increased expense for the General Fund budget.
- Another area where we see growth is our Information Technology department (IT). The I.T. department's budget grew over 17% or \$287,130 from last year with their focus on cybersecurity being the main objective. Retaining employees who are certified and familiar with the County's network and vast array of software is critical to keeping the county's computers and servers safe from security breaches.
- New software specifically for securing the county's network is being added in 2022 to keep up with the evolving and daily threats. Procuring hardware and software to keep the county up to date technologically is another top continuing project where new computers, servers, and switches are purchased and cycled into the environment and various department software licenses are tracked and maintained.
- The growth in budgeted expenditures for the Adams County Adult Correctional Complex shows the County's continued investment in public safety and criminal justice within Adams County. The Prison budget combined with the Central Processing budget increased by a total by 5% or \$681,078. The increase in budgeted expenditures is mostly due to the new union collective bargaining agreement. This increased investment allows for increased employee retention along with the continued support of the goals of public safety and criminal justice.
- The growth in budget expenditures shows the County's continued investment in public safety and criminal justice. The Court expenditures increased \$656,997 or 7% from the 2021 budget to the 2022 budget. The two main areas of the increase are personnel and professional services. There was recently a new union collective bargaining agreement negotiated. Also, the Court continues to look toward investment in electronic monitoring. With the effects of the pandemic continuing, the County and Court have looked toward efficient ways of continued operation. The increased investment in electronic monitoring allows for continued operations in an efficient manner while supporting the goals of public safety and criminal justice.

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 \$11.1 million, a decrease of \$83,477 over 2021. Special Revenue Funds expenditures total approximately \$14.1 million (includes subsidy from General Fund of \$3 million), a slight decrease of 2% over 2021 or \$328,075 less. See overall breakdown/comparison below.

Special Revenue Funds	2021	2022	Variance
911 Telecommunications	2,166,983	2,130,793	(80,512)
Children & Youth Services	8,481,981	8,401,469	(36,190)
Independent Living	491,642	517,384	25,742
Hazardous Materials	73,062	80,545	7,483
	11,213,668	11,130,191	(83,477)
General Fund Subsidy	3,264,873	3,020,275	(244,598)
Total Special Funds	\$ 14,478,541	\$ 14,150,466	(\$328,075)

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 budgeted the Revenues for this fund (through the Transfers department of the General Fund), but did not budget for the expenditures because they were distributed directly out of the Hotel Tax Fund. The impact of bringing the Hotel Tax Fund on the budget books in past two years resulted in an increase in total budgeted expenditures. Despite the impact on tourism from the pandemic, the Hotel service industry has progressively gained in revenues, more than projected, for both 2021 and 2022, and economically is recovering.

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 decrease in both revenues and expenditures with the Bridge Funds are partially 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.

An overall decrease of 63% between 2021 and 2022 or approximately \$610,600. Due to weather and the impact of COVID-19 it was not feasible to complete some of the projects in 2021. Anticipating the ongoing impact of this pandemic, the County decided to budget less in 2022.

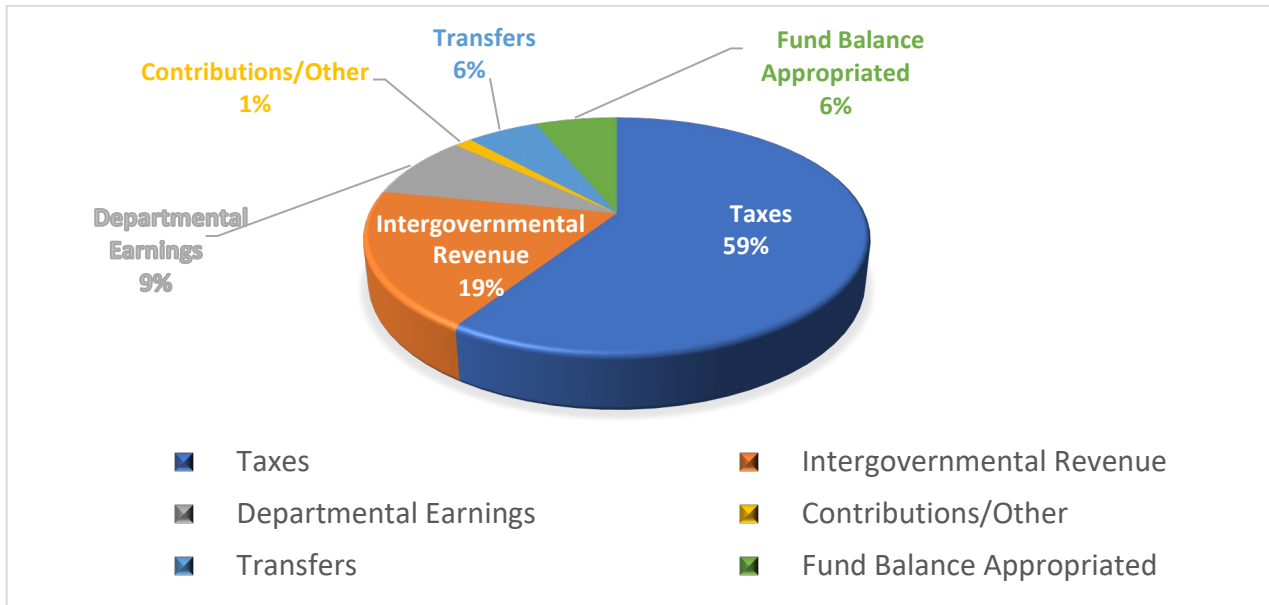
BUDGET SUMMARY

2022

	GENERAL FUND OPERATIONS	SPECIAL REVENUE FUNDS	BRIDGE & HOTEL FUNDS	TOTAL ALL SERVICES
FUNDING SOURCES				
Taxes	\$ 43,184,300	\$ -	\$ 1,900,000	\$ 45,084,300
Interest	455,845	4,729	12,600	473,174
Intergovernmental Revenue	2,895,936	10,942,788	531,000	14,369,724
Charges for Services (Dept. Earnings)	4,945,064	62,674	4,500	5,012,238
License and Permit's	145,630	-	-	145,630
Court Costs and Fines	1,484,750	-	-	1,484,750
Contributions/Other	425,546	120,000	-	545,546
Transfers from Other County Operations	1,185,950	3,020,275	-	4,206,225
Fund Balance Appropriated	4,790,934			4,790,934
TOTAL FUNDING SOURCES	\$59,513,955	\$14,150,466	\$2,448,100	\$76,112,521
EXPENDITURES				
General Governmental– Admin	\$ 14,240,930	\$ -	\$ -	\$ 14,240,930
General Governmental– Judicial	16,435,418	-	-	16,435,418
Public Safety	16,200,923	4,142,304	-	20,343,227
Public Works	4,000		354,900	358,900
Human Services	677,663	10,008,162	-	10,685,825
Culture & Recreation	124,500	-	1,815,000	1,939,500
Conservation & Economic Development	1,647,568	-	-	1,647,568
Debt Service	6,542,678	-	-	6,542,678
Transfers from Other County Operations	3,640,275	-	-	3,640,275
TOTAL EXPENDITURE SOURCES	\$59,513,955	14,150,466	\$2,169,900	\$75,834,321

➤ *The General Fund contributes funds to the Special Revenue Funds such as Children and Youth 911 Telecommunications, Hazmat, Agriculture Preservation, Open Space & Park and Recreation. These are known as subsidies, and this year \$3,640,275 was budgeted to cover these special funds.*

SOURCES OF REVENUES



Taxes:

\$45,084,300

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 2021, 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

\$14,369,724

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

\$6,642,618

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

\$1,018,720

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

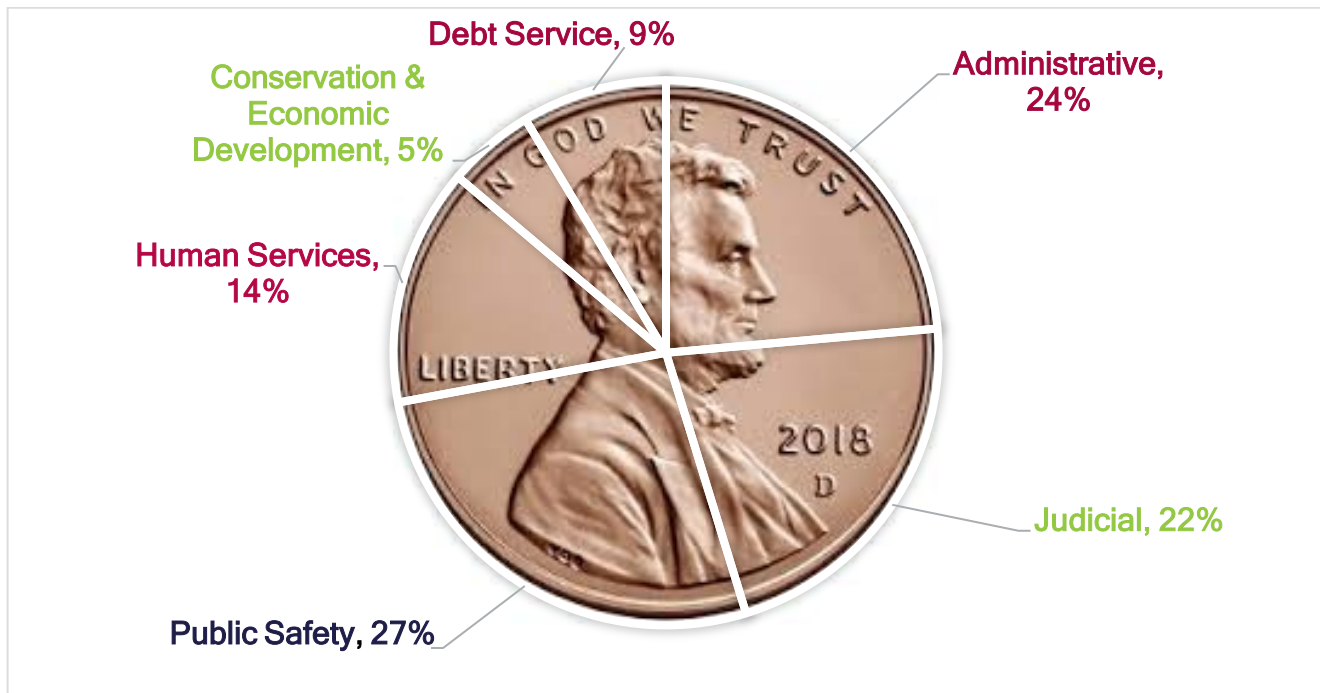
\$4,206,225

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

\$4,790,934

Represents an amount of cash reserves used to balance expenditures to revenues in the budget process.



General Governmental Services:

\$17,881,205

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:

\$3,945,968

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:

\$16,435,418

Under Judicial Services, you will find District Attorney, Public Defender, Victim Witness, Law Library, Clerk of Courts, Domestic Relations, Prothonotary, and Probation. These are the majority of programs that make up the costs within Court Services.

Debt Services:

\$6,542,678

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

Human Services:

\$10,685,825

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:

\$20,343,227

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 Fund Summary

FUNDING SOURCES	2022 BUDGET	vs	2021 BUDGET	Variance
Taxes	\$43,184,300		40,391,474	2,792,825
Interest and Rents	455,845		567,380	(111,535)
Intergovernmental Revenue	2,895,936		2,860,133	35,804
Charges for Services	4,945,064		4,729,412	215,652
License and Permit's	145,630		146,335	(705)
Court Costs and Fines	1,484,750		1,345,500	139,250
Contributions/Other	425,546		712,721	(287,175)
Transfers	1,185,950		1,255,400	(69,450)
Fund Balance Appropriated	4,790,934		2,797,321	1,993,613
Total Funding Sources	\$59,513,955		\$54,805,676	4,708,279

Expenditures

General Gov't admin	\$14,240,930		\$14,269,773	(28,843)
General Gov't judicial	16,435,418		14,599,719	1,835,699
Public Safety	16,200,923		15,254,346	946,577
Public Works	4,000		5,000	(1,000)
Human Services	677,663		632,946	44,717
Culture and Recreation	124,500		119,500	5,000
Conservation and Development	1,647,568		1,619,800	27,768
Debt Service	6,542,678		4,429,719	2,112,959
Transfers-Other County Operations	3,640,275		3,874,873	(234,598)
Total Expenditures	\$59,513,955		\$54,805,676	4,708,279



Pennsylvania Monument
Gettysburg Battlefield



155th Re-enactment
Redding Farm

Tax Base History

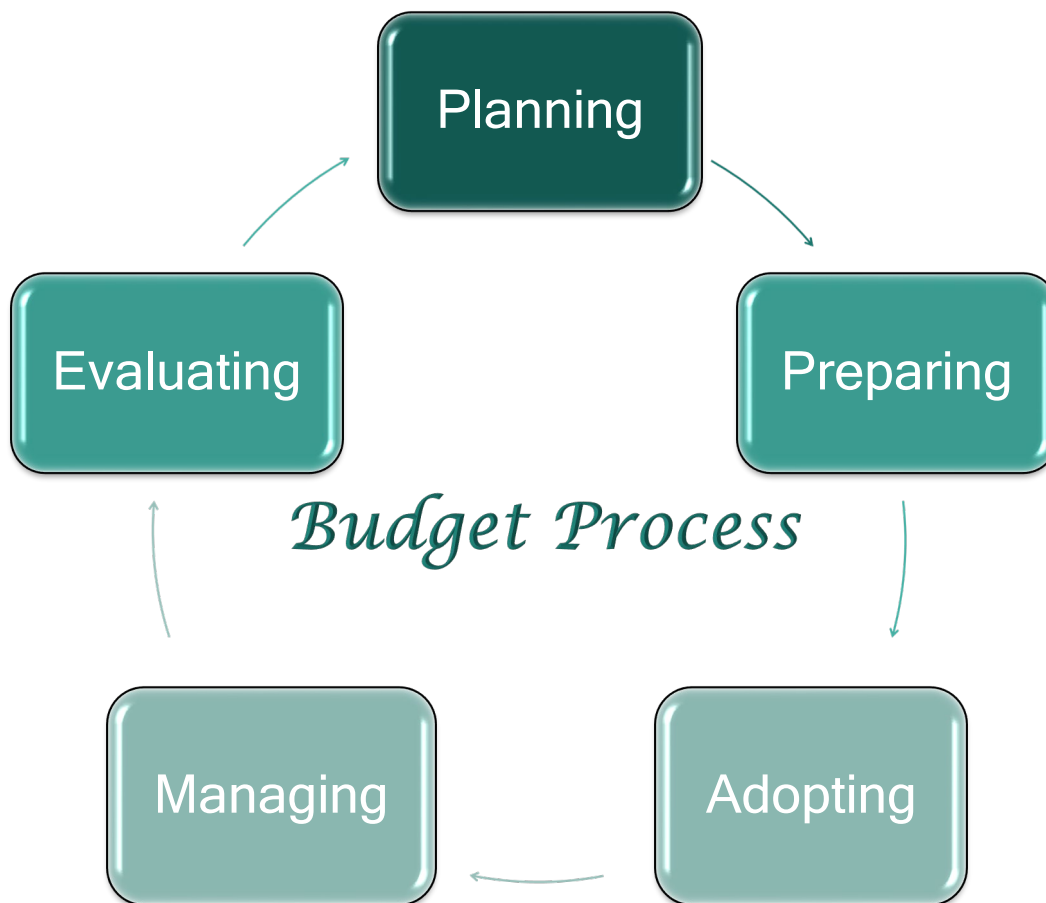
Real estate taxes are levied on property as of January 1st and are billed on March 1st. Taxes are collected at a 2% discount until April 30th, at face value from May 1st until June 30th and include a 10% penalty thereafter. Collections are made by elected tax collectors and delinquent taxes are turned 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
2022	9,733,288,900	4.4393	41,739,883

*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.

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.
HISTORICAL MARKER COMMISSION 1991



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, 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

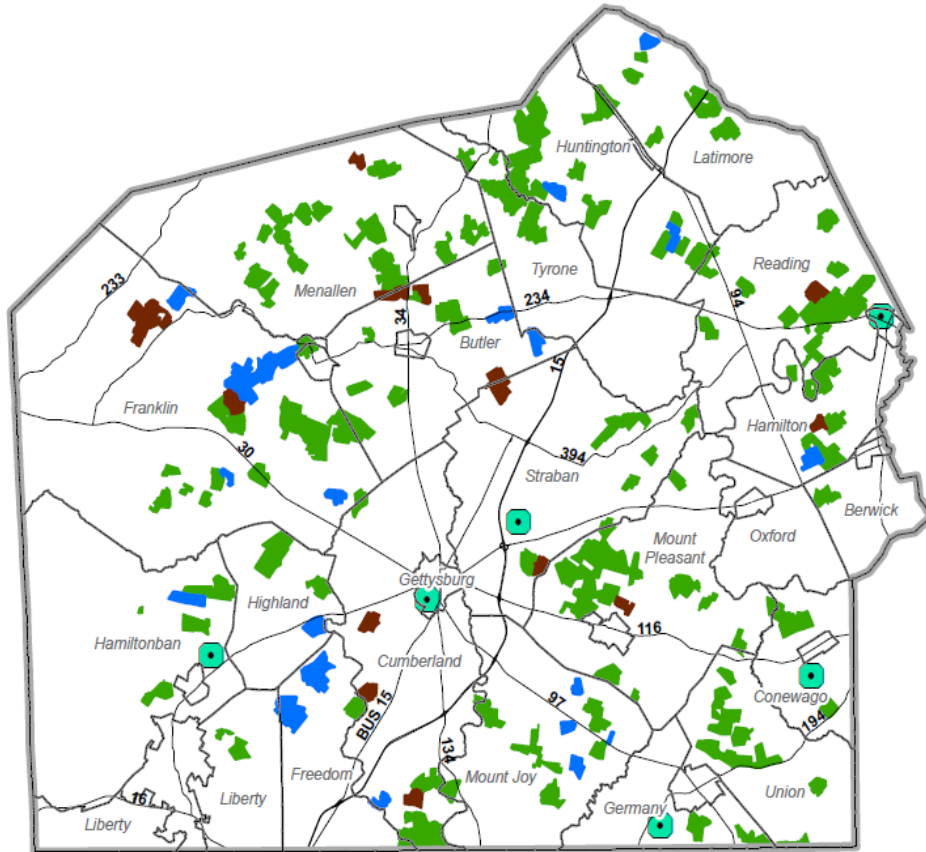


Adams County owns 40 bridges, but none more historical than Sachs Covered Bridge (top left). Built in 1845, this bridge was used during the Battle of Gettysburg in July of 1863 by both the Union and Confederates to cross over Marsh Creek. General Robert E. Lee's army retreated over the bridge back towards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



County Easements

Adams County Preserved Lands & Park Projects Utilizing County Funds



Legend

- Preserved Farms Easement Program:
- COUNTY / STATE
 - GREENSPACE
 - SPECIAL PROJECT
 - ⬢ PARK PROJECTS COMPLETED



Miles
0 1 2 4

All projects noted on the map have been completed utilizing all or partial County funding as of December 2021.



Date Source:
ACOPD - GIS Division

Prepared By:
ACOPD - Rural Resource Division
MAC | 5.16.2022

This map is for illustration purposes only. Adams County Office of Planning & Development does not assume any responsibility for the information presented on this map.

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.

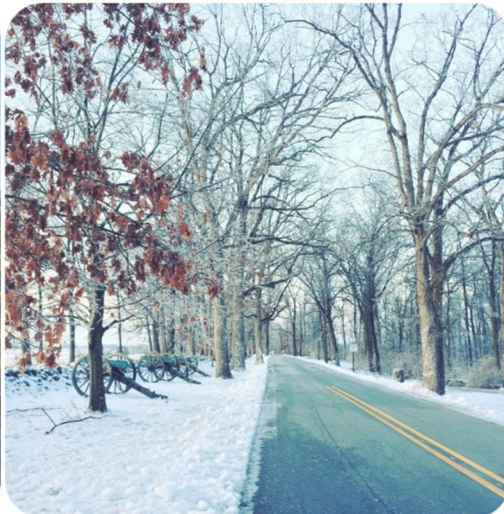
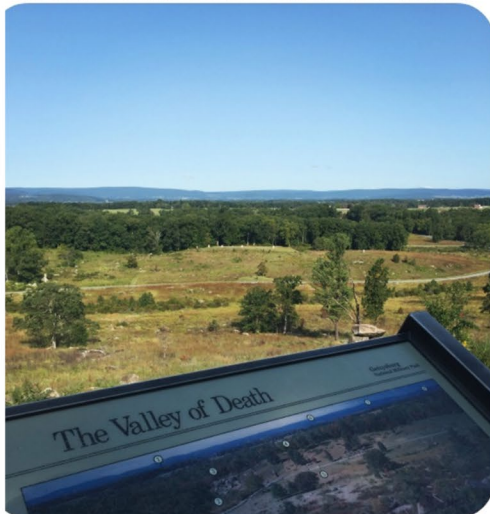
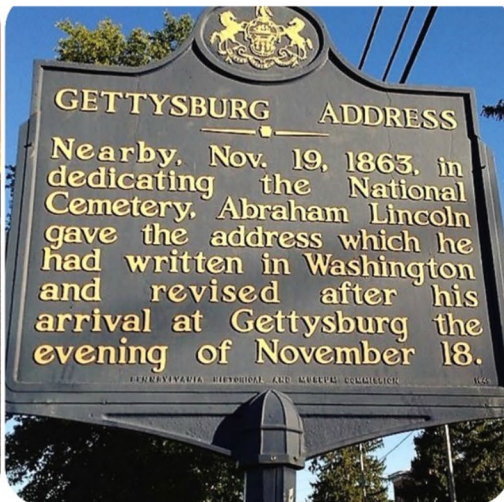
Revenue

- ❖ **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.
- ❖ **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.adamscounty.us