

2019 BUDGET IN BRIEF

County of Adams

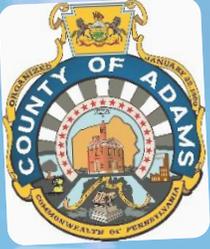
Adams County, Pennsylvania

117 Baltimore St
Gettysburg, PA 17325

Prepared by: Adams County Finance Department
May 2019

Table of Contents

County Mission	3
County Overview	4 – 6
County Commissioners	7
County Organization	8
 2019 Budget	
Executive Summary	9 – 11
Budget Summary – All Funds	12 – 14
Budget Summary – General Fund	15
Tax Base History	16
Budget Process	17
 Capital Assets	
County Buildings	18 – 20
County Bridges	21
County Easements	22
 Terminology	 23 – 24



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, 526 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 \$691.2 million. Tourism creates \$134 million in tax revenue annually.



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

County Overview

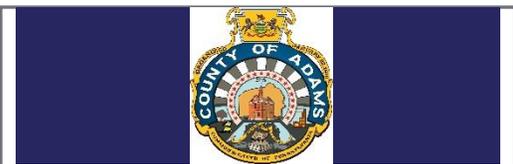
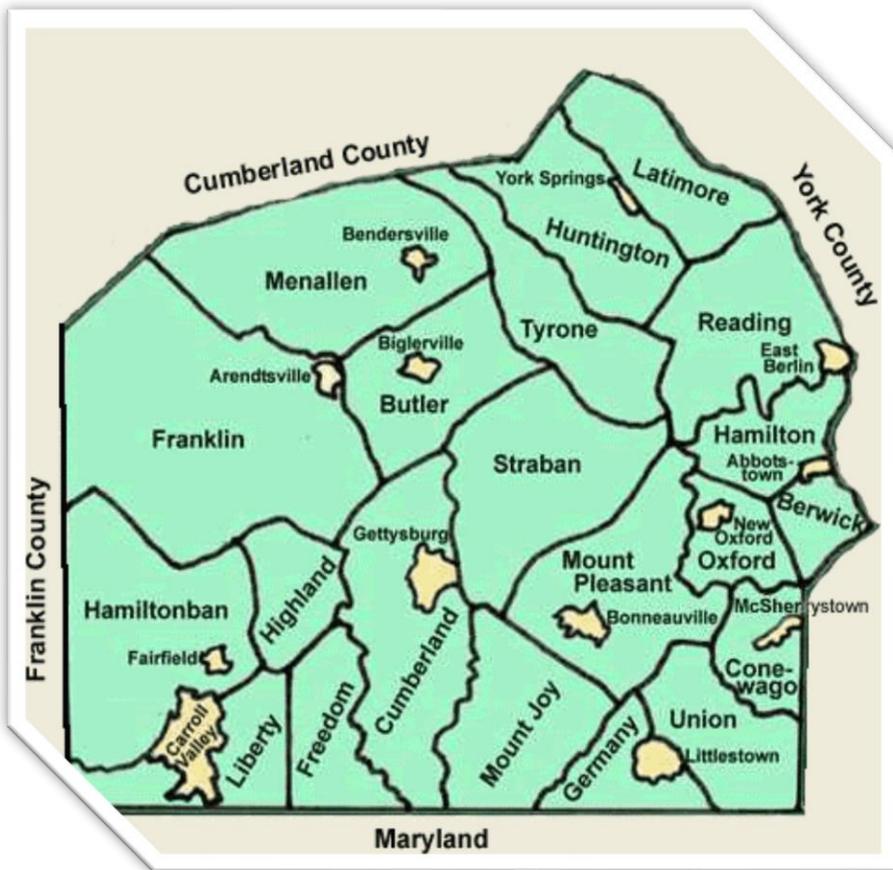
The fruit industry has been an important part of Adams County's history since the mid-nineteenth century. Farmers have driven the local economy since Adams County's beginnings and remain the heart of our economy today. Adams County is the top apple producing county in the Commonwealth and 6th in the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



County Statistics

Estimated Population → 102,336

Median Age → 43.1

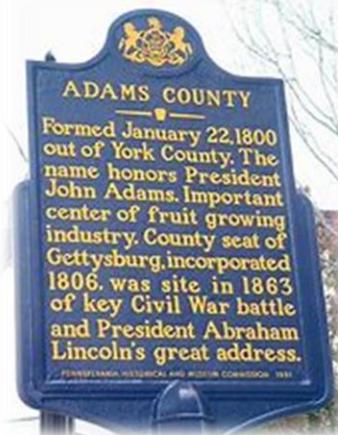
Average Household Income → \$61,927

Unemployment Rate → 3.5%



Top 10 Employers as of Q2 2018

-  Knouse Foods
-  Gettysburg College
-  Hain Pure Protein
-  Gettysburg Hospital
-  Federal Government
-  The Brethren Home
-  Adams County
-  PCA Corrugated LLC
-  Wellspan Medical Group
-  Utz Family Foods



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 make 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 during which they were re-elected in 2016 to another four year term.



Chairman Randy Phiel



Vice Chairman Jim Martin



Marty Karsteter Qually

Citizens of Adams County

Elected Officials

Commissioners (Elected)

Judicial

Solicitor

County Manager

Chief Clerk

President Judge (Elected)

Clerk of Courts
 Controller
 Coroner
 District Attorney
 Prothonotary
 Register Recorder
 Sheriff
 Treasurer

Building & Maintenance	Information Technology
Children & Youth Services	Emergency Services
Election & Voter Registration	Protective Inspections
Public Defender	Finance & Purchasing
Tax Services	Human Resources
Veterans' Affairs	Planning & Development
Victim Witness	-Conservation District
Cooperative Extension	

Judges (Elected)

Court Administration
 Domestic Relations
 Law Library
 Magisterial District
 Judges (Elected)
 Operational Services
 Probation Services

2019 Budget Summary

Dear Board of County Commissioners and Adams County Residents:

The Finance Team is pleased to present the County of Adams 2019 Adopted Budget. This year's budget signifies how important services are to the citizens of Adams County. This budget is balanced with a modest reserve and prepared in accordance with the Commonwealth of Pennsylvania County Code and Adams County budget and fiscal policies.

In addition, 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, a successful strategic plan was represented in Adams County, Pennsylvania's 2019 Adopted Budget.

The County budget is presented in summary by three sections; the General Fund; the Special Revenue Funds; and Special 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 2019 where revenues total \$64.5 million and expenditures total \$63.7 million with a contingency reserve of \$734 thousand.

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 2019, excluding transfers and appropriated fund balance, totaled \$49.9 million, a 2.7% increase over the 2018 adopted General Fund.

There are thirty 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, Law Library, 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.

Including net transfers, the General Fund for 2019 produced a positive contingency reserve of \$3.7 million while anticipating \$3 million of this amount to cover the Special Funds deficit.

2019 Budget Summary

Highlights of the General Fund revenue increases are primarily due to the following three factors:

- The County took a new strategic approach when developing this calendar year's budget. By improving efficiencies while working closer with each department Director and calculating revenues more accurately. Tightening up the projections, we found approximately \$658 thousand producing a slight increase in revenues.
- The County typically trends with fluctuations of tax appeals around \$500 thousand annually with revenues.
- A new initiative with the Adams County Correctional Facility was addressed in that a study produced the rate to house out of county Federal inmates. The Study showed the County's rate was on the low end in comparison to other like facilities and therefore, suggested the County look into requesting a rate increase. Additional research and application process resulted in a budgeted increase in the facilities revenue of approximately \$142 thousand.

Highlights of the General Fund expenditure increases are primarily due to the following three programs:

- In 2019, the Adams County Adult Correctional Complex saw a 7.1% increase, approximately \$824 thousand, in expenditures compared to 2018. Given this facility is 24/7 operation, the County faces ongoing challenges with employee turnover, union contracts, and overtime.
- In 2019, The Adams County Court's Programs budgeted an increase of approximately \$313 thousand, or 4.1% more than 2018 expenditures primarily due to some re-organization to increase efficiencies within the Courts structure. This was accomplished through strategic goals and planning, for example, by adding two new probations officers that are skilled in utilizing effective assessment tools to identify low risk offenders and prison alternatives. Also, the addition of an IT support specialist will increase court efficiency by dedicated resources to collaborate with State and community resources to coordinate services.
- In 2019 the Adams County Sheriff's Office budgeted an increase of approximately \$131 thousand, a 10% increase, primarily due to restructuring. Better efficiencies in the program will provide more resources and support producing effective services to provide safety in our communities.
- In 2019 the Adams County District Attorney's Office budgeted an increase of approximately \$140 thousand, a 10.4% increase, primarily again due to providing more resources to support to the District Attorney's program. With the increase in the number of criminal and summary cases over the past two years, more man hours are required for investigation and prosecution.

2019 Budget Summary

Special Revenue Funds

The County's Special Revenue Funds are made up of the following services: 911 Telecommunications, Children & Youth Services, and Hazardous Materials. Total aggregate revenues adopted for 2019 Special Funds are \$10.8 million with additional General Fund contribution of \$3 million which is a slight decrease from 2018's General Fund contribution of \$510 thousand or -14%.

Overall the Special Revenue Funds (not including subsidies from the General Fund) for the 2019 budget show an increase approximately \$900 thousand or 9.2% over the 2018 budget for the following two reasons.

- The Children and Youth Services Program shows increased revenue due to several new programs resulting in increased State Grant funding for EDB Family Engagement; Nursing Family Partnership; Nurturing Parenting Program; Think for a Change; and Why Try programs.
- The 911 Telecommunications Program increased the Public Safety Telephone fees.

Special Revenue Funds	2018	2019	Variance
911 Telecommunications	2,026,034	2,228,434	202,400
Children & Youth Services	7,473,926	8,184,807	710,881
Independent Living	409,047	408,655	(392)
Hazardous Materials	58,101	65,326	7,225
	9,967,108	10,887,222	920,114
County Contribution	3,546,887	3,036,662	(510,226)
Total Special Funds	\$ 13,513,995	\$ 13,923,883	\$ 409,888

Special Funds

The 2019 Adams County adopted budget, compared to the 2018 adopted budget, shows an overall decrease in both revenue and expenditures of 26-27% primarily due to the Special Funds section. Under this section, the County budgets for two programs and a grant. Act 13 Bridge Improvements and Liquid Fuels Grant are all focused on improving and maintaining the 42 County owned bridges. The other program, known as the Managed Care Fund, alone represents a 96% decrease from 2018 to 2019 due to the County no longer required to budget for the program.

In short, the Health Choices-State Program (Managed Care Fund) had been administered by York-Adams Joinder Agreement for Health and Human Services. The Joinder Agreement underwent major changes as a directive from the State and no longer passes through Adams County. We were notified of this change after the 2018 budget was adopted, thus, resulting in a major decrease under the Special Funds in both Revenue and Expense sections when comparing 2018 to 2019.

2019 Budget Summary

2019

	GENERAL FUND OPERATIONS	SPECIAL REVENUE FUNDS	OTHER SPECIAL FUNDS	TOTAL ALL SERVICES
FUNDING SOURCES				
Taxes	\$ 41,052,505	\$ -	\$ -	\$ 41,052,505
Interest	505,154	101	3,425	508,680
Intergovernmental Revenue	2,354,813	10,723,387	-	13,937,700
Charges for Services (Dept. Earnings)	4,537,355	58,434	-	4,595,789
License and Permits	136,530	-	-	136,530
Court Costs and Fines	668,000	-	-	668,000
Contributions/Other	681,025	105,300	-	786,325
Transfers from Other County Operations	2,827,000	-	-	2,827,000
TOTAL FUNDING SOURCES	\$52,762,382	\$10,887,222	\$862,925	\$64,512,529

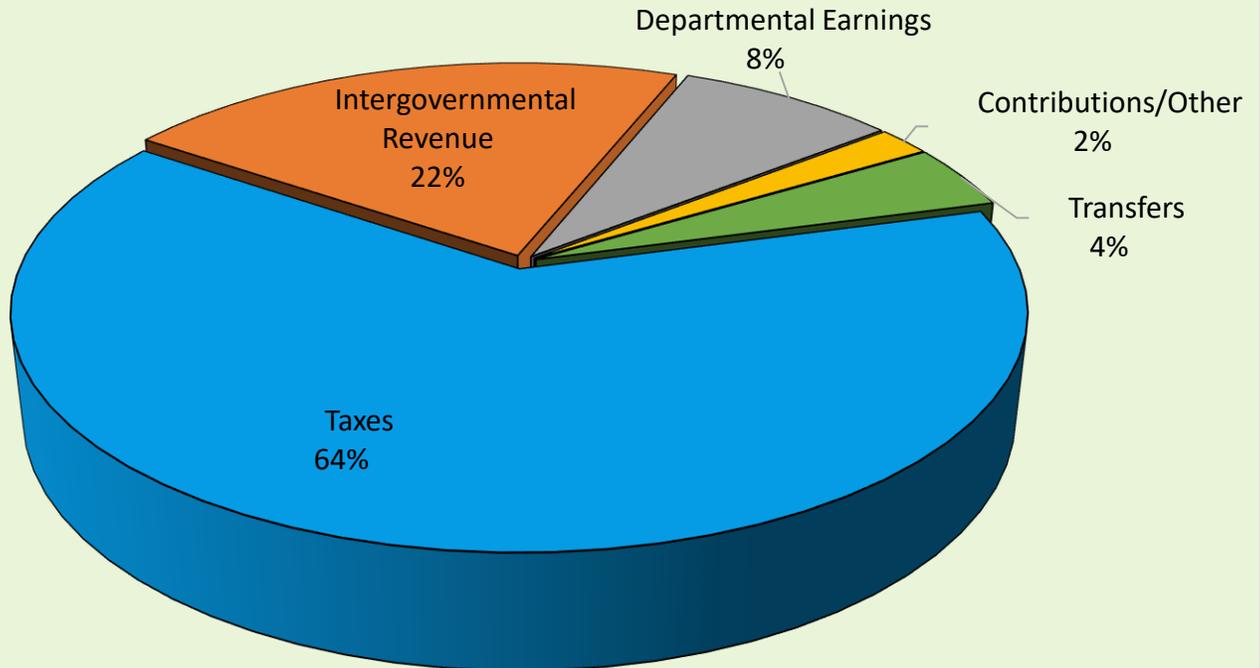
EXPENDITURES

General Govmnt'l – Admin	\$ 13,121,960	\$ -	\$ -	\$ 13,121,960
General Govmnt'l – Judicial	12,702,698	-	-	12,702,698
Public Safety	14,177,442	4,094,879	862,925	19,135,245
Human Services	392,972	9,829,005	-	10,221,977
Culture & Recreation	686,126	-	-	686,126
Conservation & Economic Development	1,431,397	-	-	1,431,397
Debt Service	5,944,407	-	-	5,944,407
Transfers from Other County Operations	534,000	-	-	534,000
TOTAL FUNDING SOURCES	\$48,991,002	13,923,883	\$862,925	\$63,777,811

➤ *The County was able to have a contingency reserve of \$734,719 to help bring stability to future budgets or projects.*

➤ *The general fund supplies funds to the Special Revenue Funds such as Children and Youth and 911 Telecommunications. These are known as subsidies, and this year \$3,036,661 was budgeted to cover these special funds.*

Sources of Revenue



Taxes:

\$41,052,505

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 exclusive of the requirements for the payment of interest and principal on bonded debt. For 2019, County real estate taxes were levied at the rate of 4.1893 mills for County purposes. Real estate estimates are based upon assessed values, interim taxes, appeals, and delinquent tax collection estimates.

Intergovernmental Revenue

\$13,937,700

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.

Departmental Earnings

\$5,400,319

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

\$1,295,005

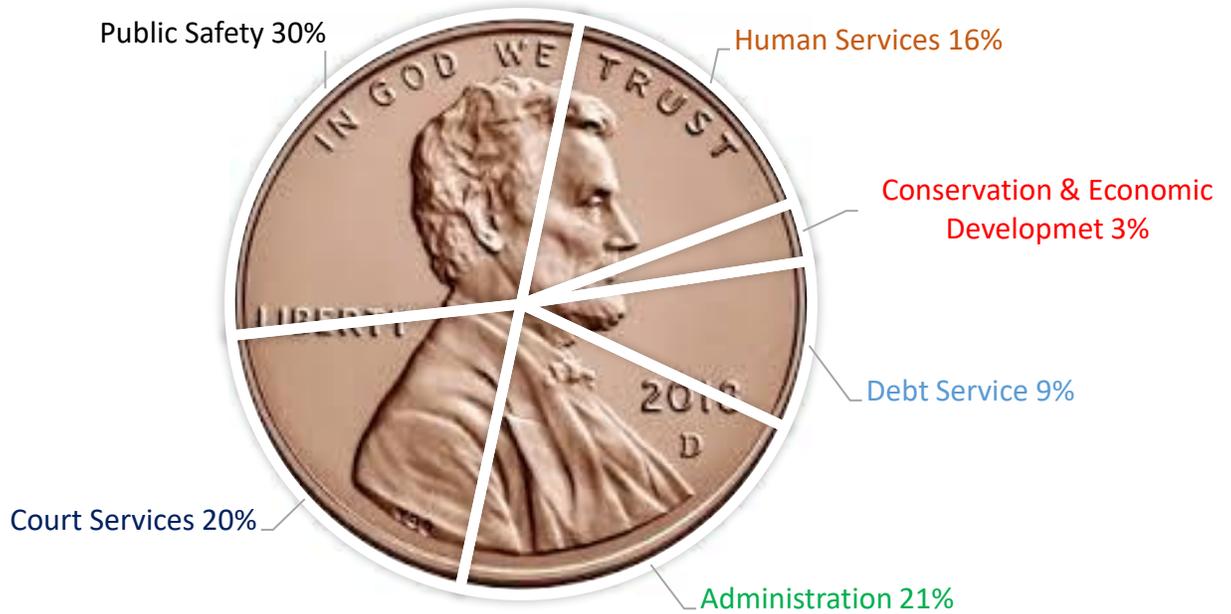
Miscellaneous revenues may include anything from investment earnings to one-time revenues such as the sale of an asset or donations. Interest is estimated by looking at the current trend of interest rates and estimated cash on hand.

Transfers

\$2,827,000

Represents operating transfers of funds from one governmental fund to another governmental fund when one fund is legally responsible to support the other.

Sources of Expenses



Administration:

\$13,655,960

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:

\$2,117,523

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.

Court Services:

\$12,702,698

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:

\$5,944,407

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

Human Services:

\$10,221,977

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, managed care, and emergency services are encompassed into the costs of Human Services.

Public Safety:

\$19,135,245

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

	2019 BUDGET	vs	2018 BUDGET	Variance
Taxes	\$41,052,505		\$40,681,974	370,531
Intergovernmental Revenue	2,354,813		1,991,464	363,349
Charges for Services	5,205,355		4,840,598	364,757
Interest and Rents	505,154		437,849	67,305
License and Permits	136,530		111,530	25,000
Miscellaneous	681,025		568,774	112,251
Total Funding Source	\$49,935,382		\$48,632,189	\$1,303,193

Expenditures

General Gov't admin	\$13,121,960		\$14,376,644	(1,254,684)
General Gov't judicial	12,702,698		9,427,285	3,275,413
Public Safety	14,177,442		14,450,624	(273,182)
Human Services	392,972		301,515	91,457
Culture and Recreation	686,126		658,507	27,619
Conservation and Development	1,431,397		1,374,441	56,956
Debt Services	5,944,407		5,958,008	(13,601)
Total Expenses	\$48,457,002		\$46,547,024	\$1,909,978



Pennsylvania Monument
Gettysburg Battlefield



155th Re-enactment
Redding Farm

Tax Base History

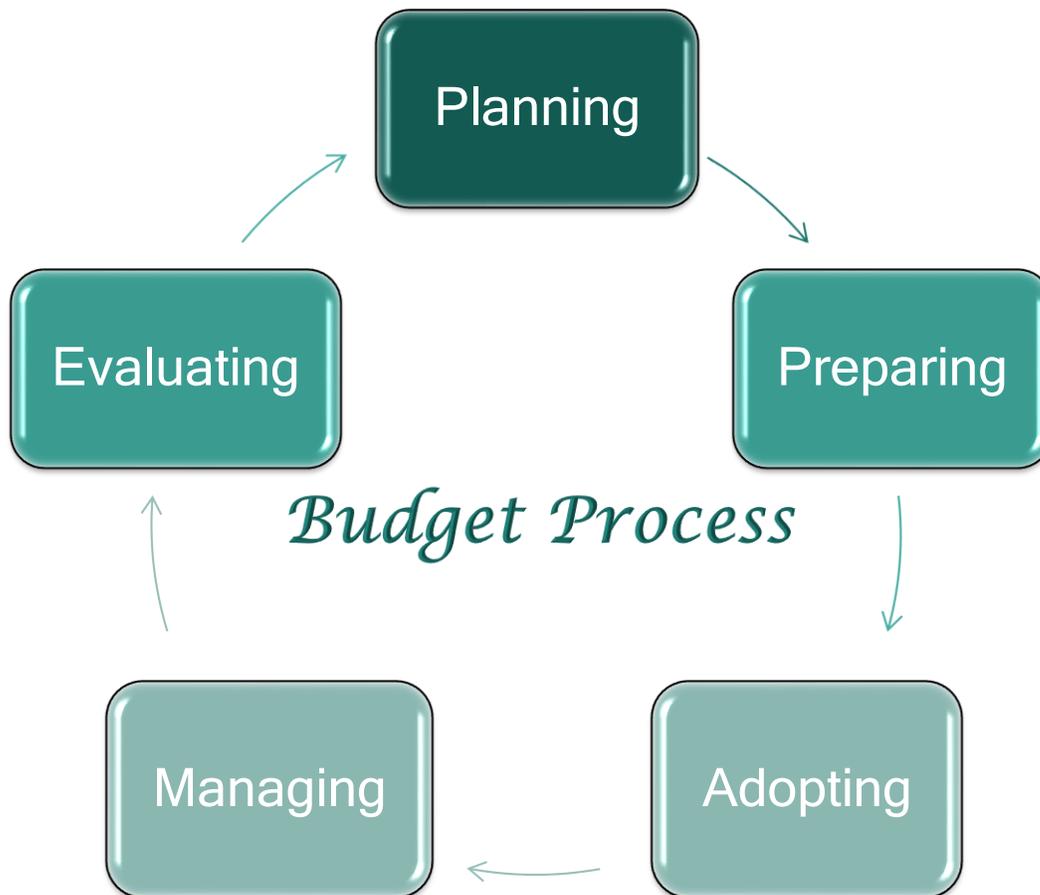
Real estate taxes are levied on property as of January 1st and are billed on March 1st. Taxes are collected at a 2% discount until April 30th, at face value from May 1st until June 30th and include a 10% penalty thereafter. Collections are made by elected tax collectors and delinquent taxes are turned 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	9,479,908,694	4.1893	40,146,022

*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 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, 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

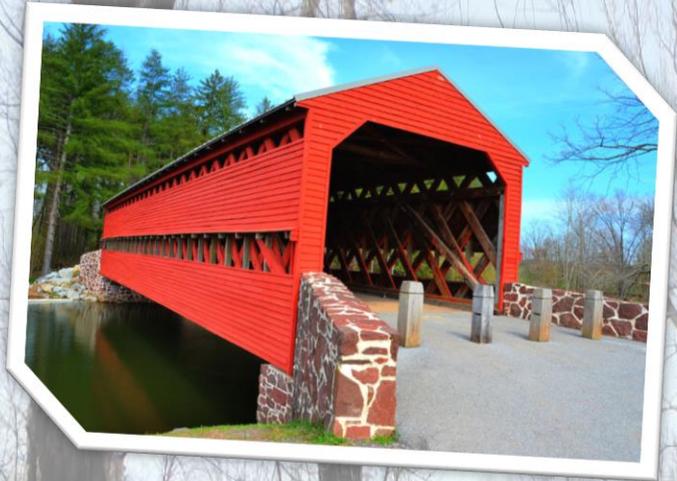
Built in 2003 and located at 45 Major Bell Lane, Gettysburg, this adult correctional complex has 210 beds for inmates. It is used for multiple jurisdictions for offenders who have short state sentences, probation violators and those awaiting trial, sentencing or other court appearances. You may call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

Adams County Re-Entry

Located right 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 their release from incarceration through employment.



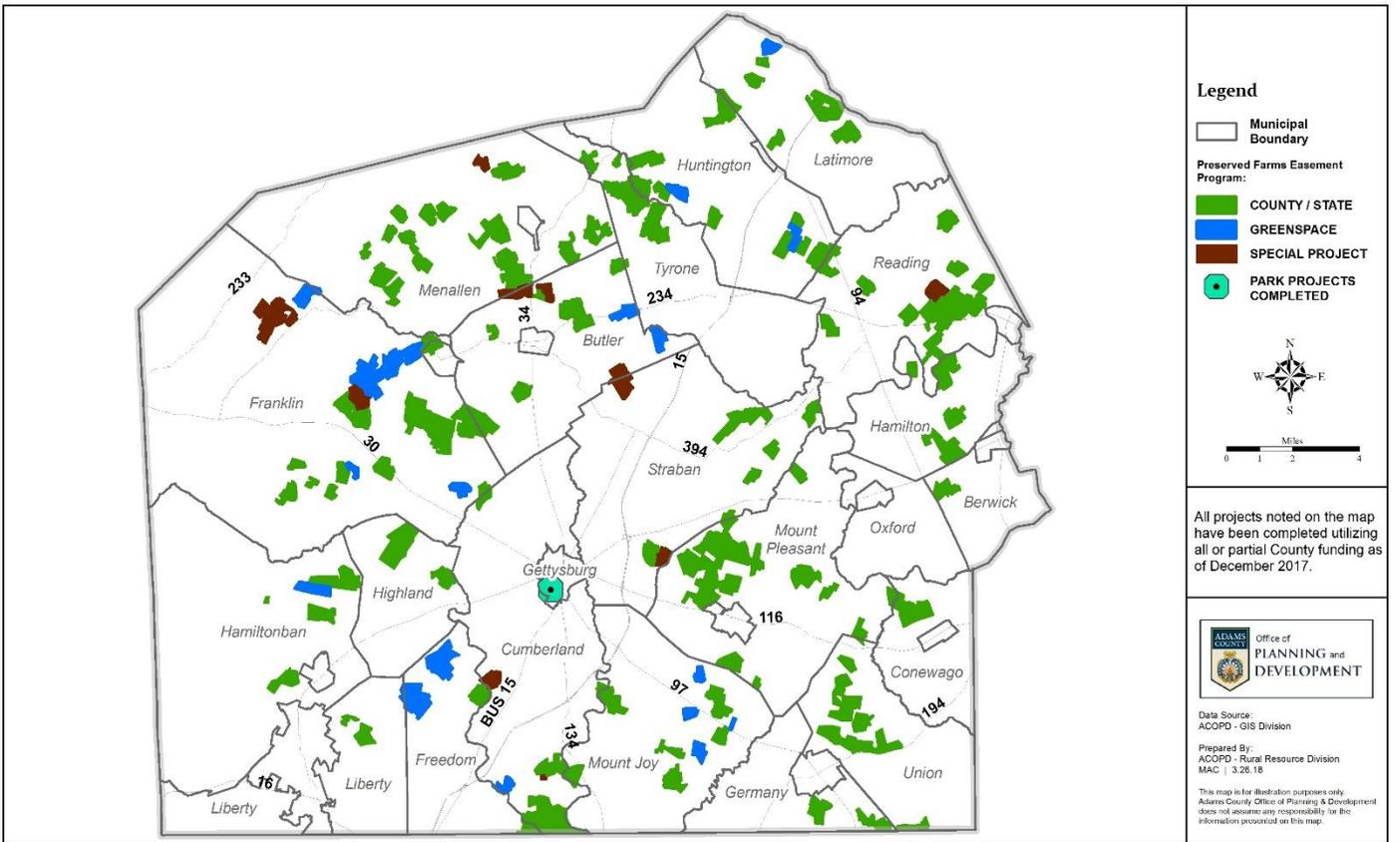
County Bridges



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.

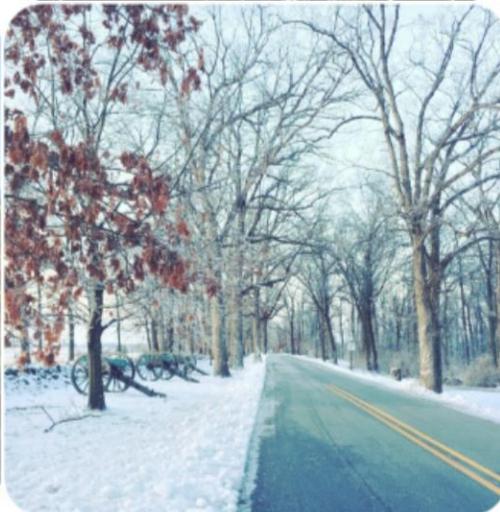
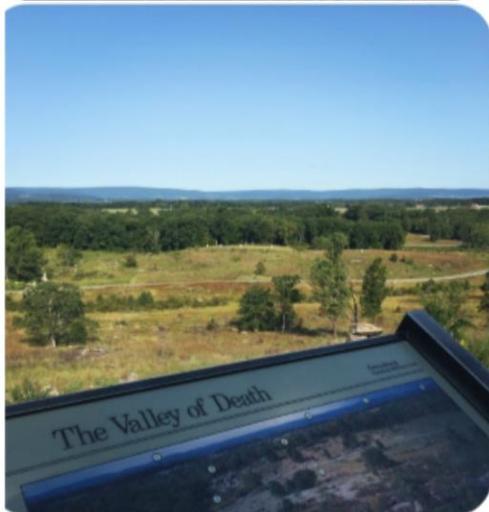
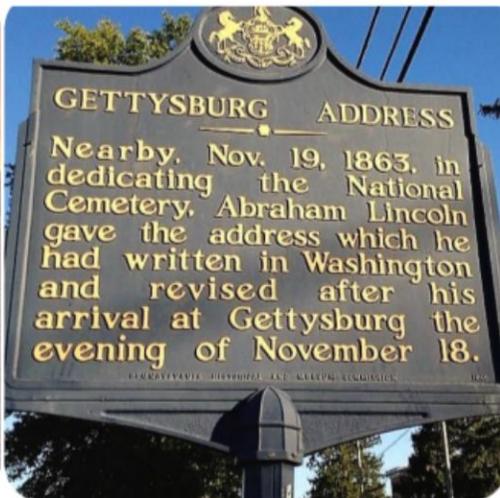
Revenue

- ❖ **Appropriated Fund Balance**: a portion of existing fund balance that is incorporated into the subsequent year's budget to "balance" expected expenditures in excess of expected revenues.
- ❖ **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 chief 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 which are used for tourist promotion.
- ❖ **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.
- ❖ **Taxes**: Levied directly by the county for its own use. Included in this category of tax revenues are current and delinquent taxes, to include principle and interest on delinquencies, and hotel taxes.

Expenditures

- ❖ **Allocations:** Distribution of funds across various department and operations.
- ❖ **Community & Economic Development:** Expenditures for improving the quality of life in the community, to include economic development projects and support to county-affiliated organizations to our utilization of reserves.
- ❖ **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 - Admin:** 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 only when the county accounting system does not permit their allocation to particular departments.
- ❖ **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 117 Baltimore St Room 205, Gettysburg, PA 17325, or online at www.adamscounty.us