

2020 BUDGET IN BRIEF

County of Adams

Adams County, Pennsylvania

117 Baltimore St
Gettysburg, PA 17325

Prepared by: Adams County Finance Department
March 2020

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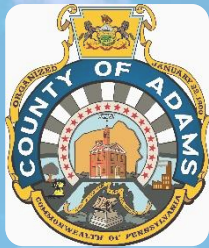
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MISSION STATEMENT

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

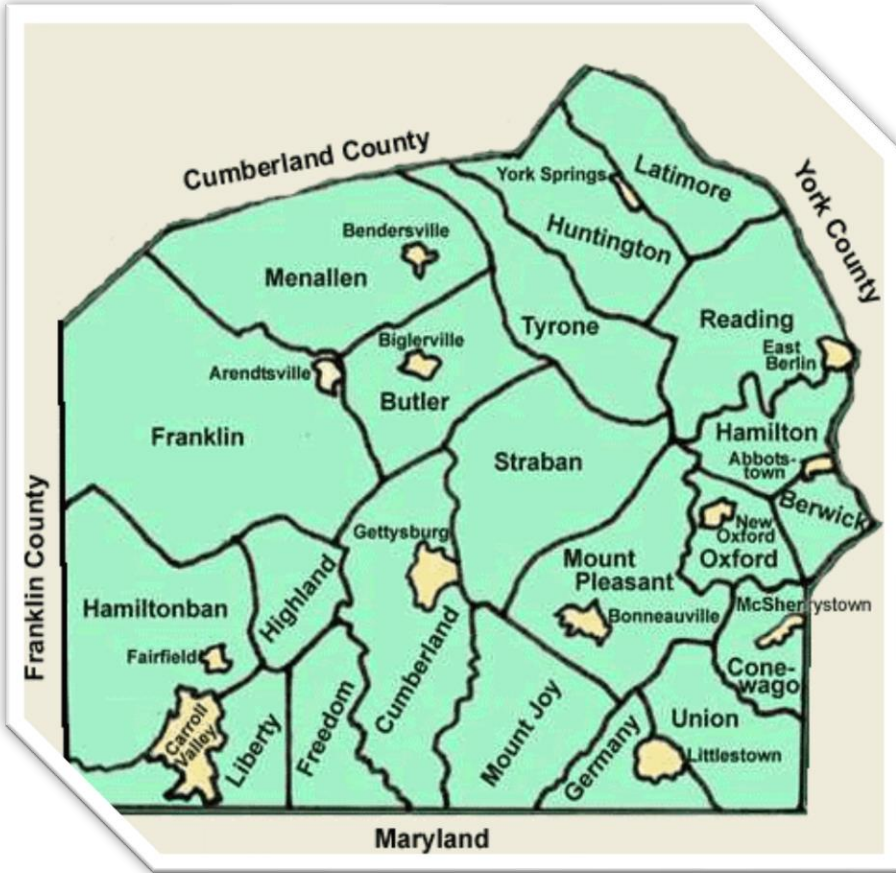
The fruit industry has been an important part of Adams County's history since the mid-nineteenth century. Farmers have driven the local economy since Adams County's beginnings and remain the heart of our economy today. Adams County is the top apple producing county in the Commonwealth and 6th in the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



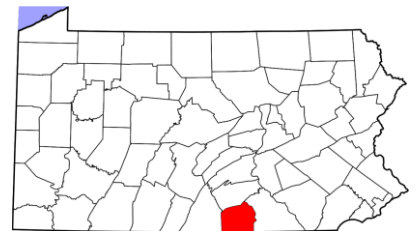
County Statistics

Estimated Population → 102,811

Median Age → 43.3

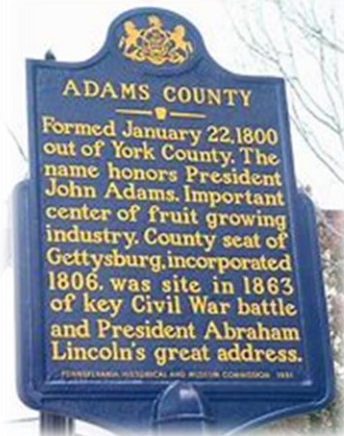
Average Household Income → \$62,661

Unemployment Rate → 2.9%



Top 10 Employers as of Q2 2019

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



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. They were re-elected in 2016 and again in 2020 to another four year term.



Chairman Randy Phiel

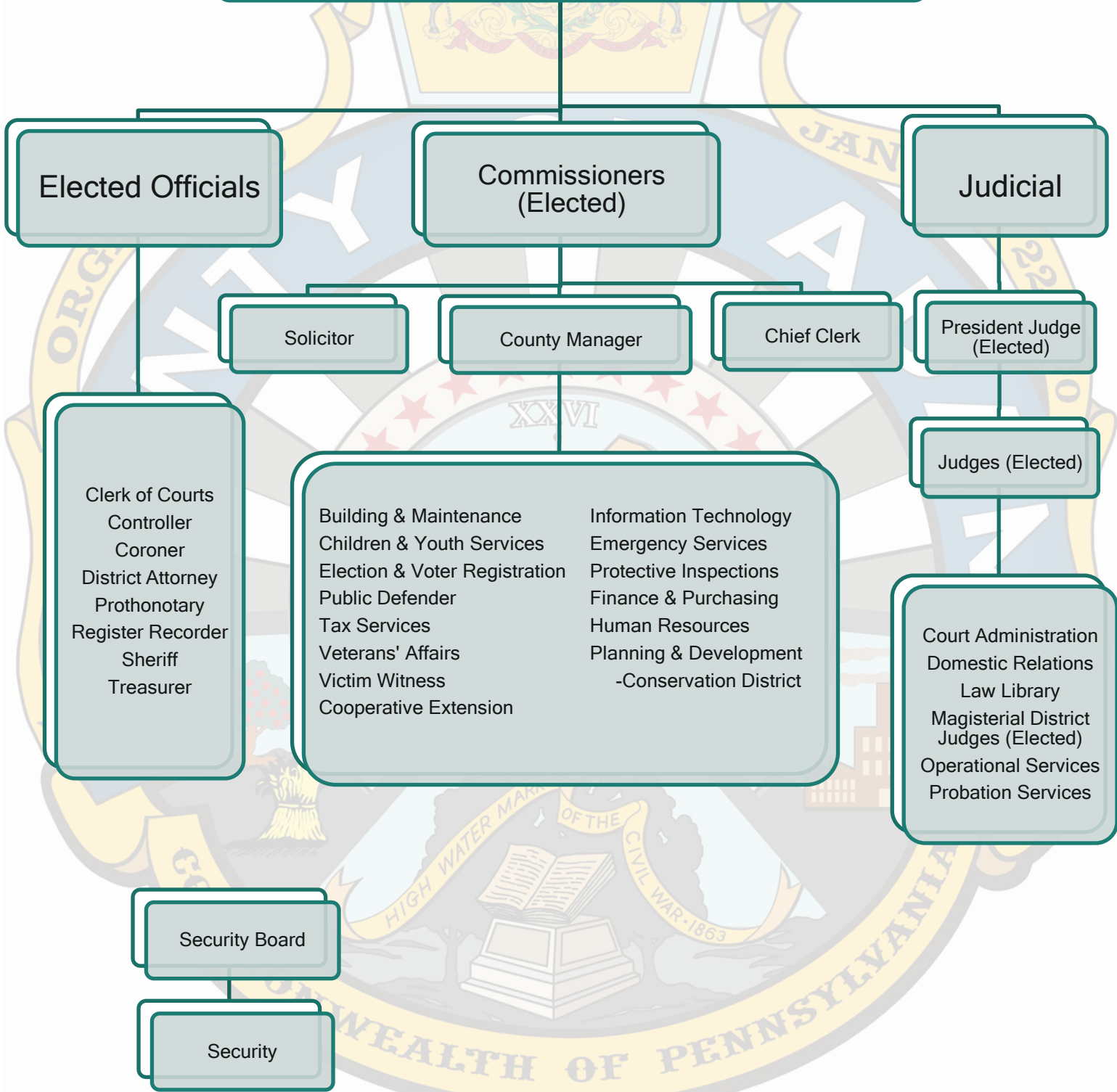


Vice Chairman Jim Martin



Marty Karsteter Qually

Citizens of Adams County



2020 Budget Summary

Dear Board of County Commissioners and Adams County Residents:

The Finance Team is pleased to present a balanced budget for 2020 to the Board of Commissioners and Adams County citizens. Our budget indicates a healthy budget, steady growth, decreased debt, strong cash reserves and a positive outlook. Services to the citizens of Adams County is our primary goal. This budget was balanced using a modest amount of reserves and a collaborative effort from all the County and Court departments. Finally, the leadership from the Board of Commissioners and in accordance with the Commonwealth of Pennsylvania County Code and Adams County budget and fiscal policies.

Moreover, this budget embodies the organizational core values, strategic goals and planning efforts by the Commissioners to provide an overall better quality of life in Adams County. By providing a more efficient government; preserving agriculture and growing our economy; utilizing the criminal justice system; delivering emergency preparedness; and fostering healthy communities, these all encompass the elements of a successful strategic plan represented in Adams County, Pennsylvania's 2020 Adopted Budget.

Our budget format 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 2020 where revenues and expenditures total \$70.9 million. This includes utilizing 2 million of reserves, leaving \$172,134 as a transfer out for contribution to Capital.

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 2020, excluding transfers and appropriated fund balance, totaled \$50.4 million, a 1.0% increase over the 2019 adopted General Fund.

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

2020 Budget Summary

Including net transfers, the General Fund for 2020, produced a negative contingency reserve of \$1.8 million, while anticipating \$2 million from fund balance reserves, ending up with a positive contribution to capital of \$172,134. This includes covering the subsidy for the special funds.

While reviewing the financial metrics of the County, it was determined since the County has a solid and healthy Fund Balance, to utilize a modest portion of reserves to balance 2020's budget and thus waiving a tax increase this year. 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.

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

- The largest noticeable increase with revenues is attributed to the Adams County Adult Correctional Facility. Last year the County researched rates for housing Federal inmates. A 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. The rate increase has been granted and the 2020 budgeted revenues have increased from 2019 to 2020 by \$309,000.
- Court Administration encompasses all court combined departments representing an increase in revenues of \$289,000 primarily due to an increase in County fines and fees. The County continues to review their revenues looking for potential increases based on trend analysis. Departments are routinely reviewing and increasing their fees for charges for services. The results are reflected in the increase under charges for services throughout this budget in various departments. For example, the collaborative efforts have produced more accurate budgeted revenues in the Treasurer's Office and Clerk of Courts Office. Keeping a close eye on the market with respect to declining interest rates, we still found we were understating interest income and therefore we able to make positive adjustments with revenues.

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

- From 2019 to 2020, the Adams County Court Programs show an increase in budgeted expenditures of approximately \$1 million dollars or approximately 11% due primarily to the restructuring initiative. In addition to the initiative that began in 2019, the Courts added several new positions based on caseload and demand. 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. The true impact of this initiative is represented between 2019 and 2020 budgets. Finally, in 2020 two more tip staff positions were added to the pool to increase efficiencies with court processes. Part of the restructure included rolling into the Courts Budget the Law Library, a budget by itself is approximately \$160,000.

2020 Budget Summary

- In 2020, the Adams County Adult Correctional Complex saw a 4% increase, approximately \$535,000 over 2019. The primary share of this increase is due to health insurance rate increases. Other areas that increased over 2019 are Professional Services, Contracted Services and salary adjustments. The facility is now over 16 years old and is starting to require upkeep maintenance and several contracts have increased. Also, the food service contract increased. Given this facility is 24/7 operation, the County is continuously managing various challenges such as employee turnover, union contracts, overtime, and general maintenance cost to maintain.

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 2020 Special Funds are \$14.3 million (includes subsidy from General Fund of \$3.1 million) a slight increase in revenues over 2019 of \$373,000, or approximately 3%. The following program is a driving factor for the increase:

- The Children and Youth Services program increased revenues by \$250,000 primarily due to an increase in the following state programs: Act 148; Truancy Prevention Grant and EBG-Family Finding. In turn the special fund expenditures also increased causing the subsidy from the General Fund to increase over last year by \$113,708.

| Special Revenue Funds | 2019 | 2020 | Variance |
|----------------------------|----------------------|----------------------|-------------------|
| 911 Telecommunications | 2,228,434 | 2,182,159 | (46,275) |
| Children & Youth Services | 8,184,807 | 8,435,543 | 250,736 |
| Independent Living | 408,655 | 465,105 | 56,450 |
| Hazardous Materials | 65,326 | 63,899 | (1,427) |
| | 10,887,222 | 11,146,706 | 259,484 |
| County Contribution | 3,036,661 | 3,150,369 | 113,708 |
| Total Special Funds | \$ 13,923,883 | \$ 14,297,075 | \$ 373,192 |

Bridge Funds

Overall the 2020 Adams County Special Funds adopted budget, compared to the 2019 Special Funds adopted budget, shows an overall increase of approximately \$267,000 in revenues and \$267,000 in expenditures. Under this section, the County budgets for the Act 13 Bridge Improvements and the Liquid Fuels grant. Both are federal funds focused on improving and maintaining the 42 County- owned bridges. Each year the County Engineer will evaluate and identify any needed improvements and projects relating to the bridges. The increase in revenues and expenses are a result of the wear and tear that the County bridges face every day whether it is accidents or the weather that affect the bridges.

2020 Budget Summary

2020

| | GENERAL FUND OPERATIONS | SPECIAL REVENUE FUNDS | BRIDGE FUNDS | TOTAL ALL SERVICES |
|--|-------------------------------|-----------------------------|--------------------|--------------------------|
| FUNDING SOURCES | | | | |
| Taxes | \$ 40,824,500 | \$ - | \$ - | \$ 40,824,500 |
| Interest | 666,550 | 501 | 12,000 | 679,051 |
| Intergovernmental Revenue | 2,385,997 | 10,970,405 | 1,118,000 | 14,474,402 |
| Charges for Services (Dept. Earnings) | 5,349,380 | 58,000 | - | 5,407,380 |
| License and Permits | 132,810 | - | - | 132,810 |
| Court Costs and Fines | 794,500 | - | - | 794,500 |
| Contributions/Other | 237,766 | 117,800 | - | 355,566 |
| Transfers from Other County Operations | 5,053,300 | 3,150,369 | - | 8,203,669 |
| TOTAL FUNDING SOURCES | \$55,444,803 | \$14,297,075 | \$1,130,000 | \$70,871,878 |

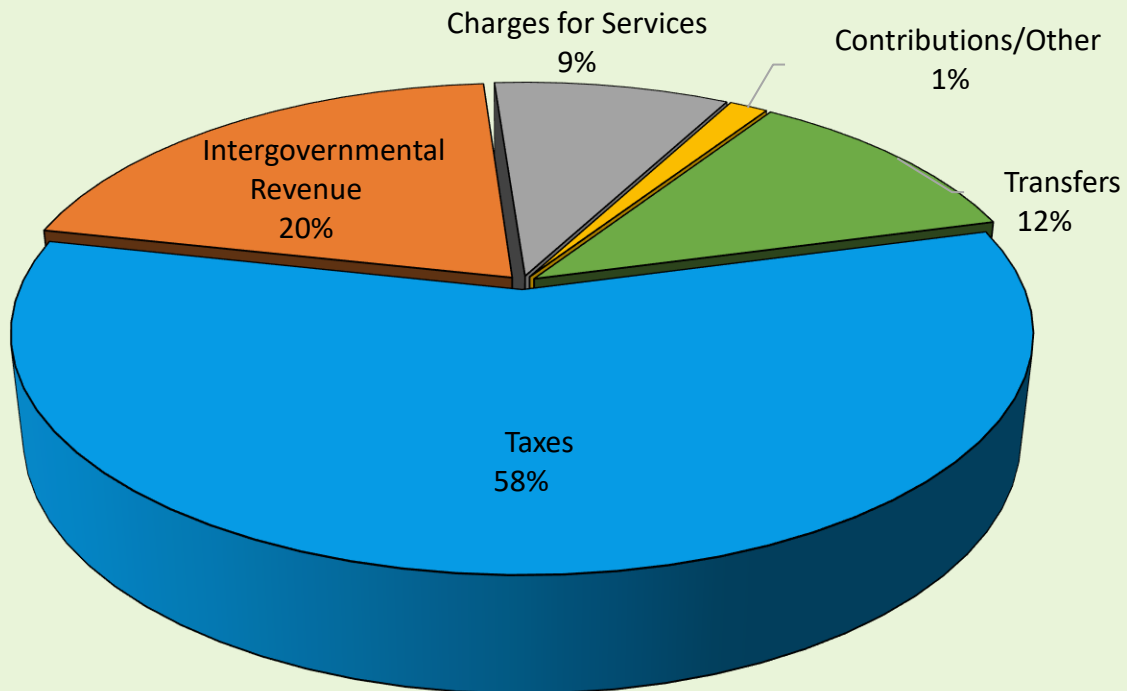
EXPENDITURES

| | | | | |
|--|---------------------|-------------------|--------------------|---------------------|
| General Govmnt'l – Admin | \$ 14,492,274 | \$ - | \$ - | \$ 14,492,274 |
| General Govmnt'l – Judicial | 13,982,954 | - | - | 13,982,954 |
| Public Safety | 14,885,822 | 4,215,871 | 1,130,000 | 20,231,693 |
| Human Services | 350,182 | 10,081,204 | - | 10,431,386 |
| Culture & Recreation | 413,699 | - | - | 413,699 |
| Conservation & Economic Development | 1,503,248 | - | - | 1,503,248 |
| Debt Service | 5,944,121 | - | - | 5,944,121 |
| Transfers from Other County Operations | 3,872,503 | - | - | 3,872,503 |
| TOTAL EXPENDITURE SOURCES | \$55,444,803 | 14,297,075 | \$1,130,000 | \$70,871,878 |

➤ *The County was able to have a contingency reserve of \$172,134 to help fund the 2020 Capital Budget.*

➤ *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 \$3,150,369 was budgeted to cover these special funds.*

Sources of Revenue



Taxes:

\$40,824,500

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

\$14,474,402

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

\$6,334,690

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

\$1,034,617

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

\$8,203,669

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

Sources of Expenses



Administration: **\$18,364,777**

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: **\$1,916,947**

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: **\$13,982,954**

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: **\$5,944,121**

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

Human Services: **\$10,431,386**

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: **\$20,231,693**

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

| | 2020 BUDGET | vs | 2019 BUDGET | Variance |
|------------------------------|---------------------|----|---------------------|------------------|
| Taxes | \$40,824,500 | | \$41,052,505 | (228,005) |
| Intergovernmental Revenue | 2,385,997 | | 2,354,813 | 31,184 |
| Charges for Services | 6,143,880 | | 5,205,355 | 938,525 |
| Interest and Rents | 666,550 | | 505,154 | 161,396 |
| License and Permits | 132,810 | | 136,530 | (3,720) |
| Miscellaneous | 237,766 | | 681,025 | (443,259) |
| Total Funding Sources | \$50,391,503 | | \$49,935,382 | \$456,121 |

Expenditures

| | | | | |
|------------------------------|---------------------|--|---------------------|--------------------|
| General Gov't admin | \$14,492,274 | | \$13,121,960 | 1,370,314 |
| General Gov't judicial | 13,982,954 | | 12,702,698 | 1,280,256 |
| Public Safety | 14,885,822 | | 14,177,442 | 708,380 |
| Human Services | 350,182 | | 392,972 | (42,790) |
| Culture and Recreation | 413,699 | | 686,126 | (272,427) |
| Conservation and Development | 1,503,248 | | 1,431,397 | 71,851 |
| Debt Services | 5,944,121 | | 5,944,407 | (286) |
| Total Expenditures | \$51,572,300 | | \$48,457,002 | \$3,115,298 |



Pennsylvania Monument
Gettysburg Battlefield



155th Re-enactment
Redding Farm

Tax Base History

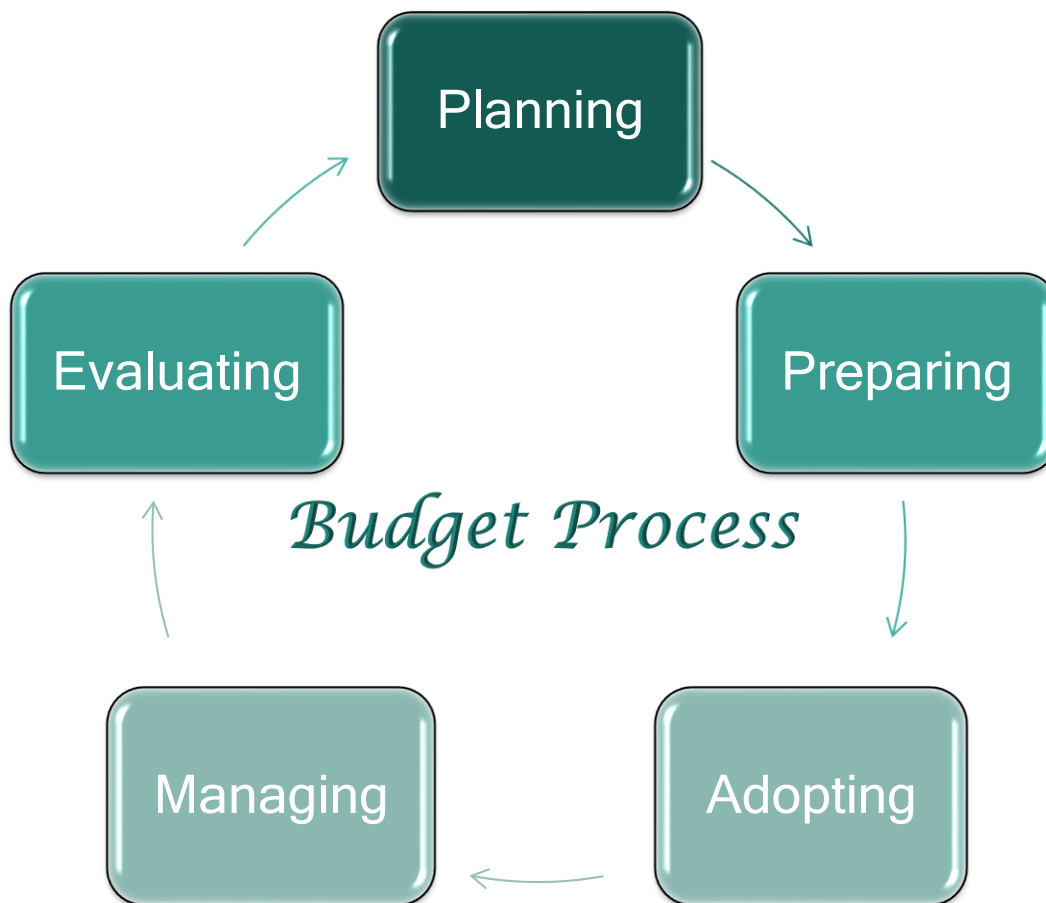
Real estate taxes are levied on property as of January 1st and are billed on March 1st. Taxes are collected at a 2% discount until April 30th, at face value from May 1st until June 30th and include a 10% penalty thereafter. Collections are made by elected tax collectors and delinquent taxes are turned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

*County wide reassessment

Budget Process

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



County Buildings



Adams County Courthouse

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

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



Human Services Building

The Human Services Building was bought in 2016 by Adams County. It was originally used as a yearbook production company called Herff Jones built in 1974. Located at 525 Boyds School Road, this building houses the county's Children and Youth Services, 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.



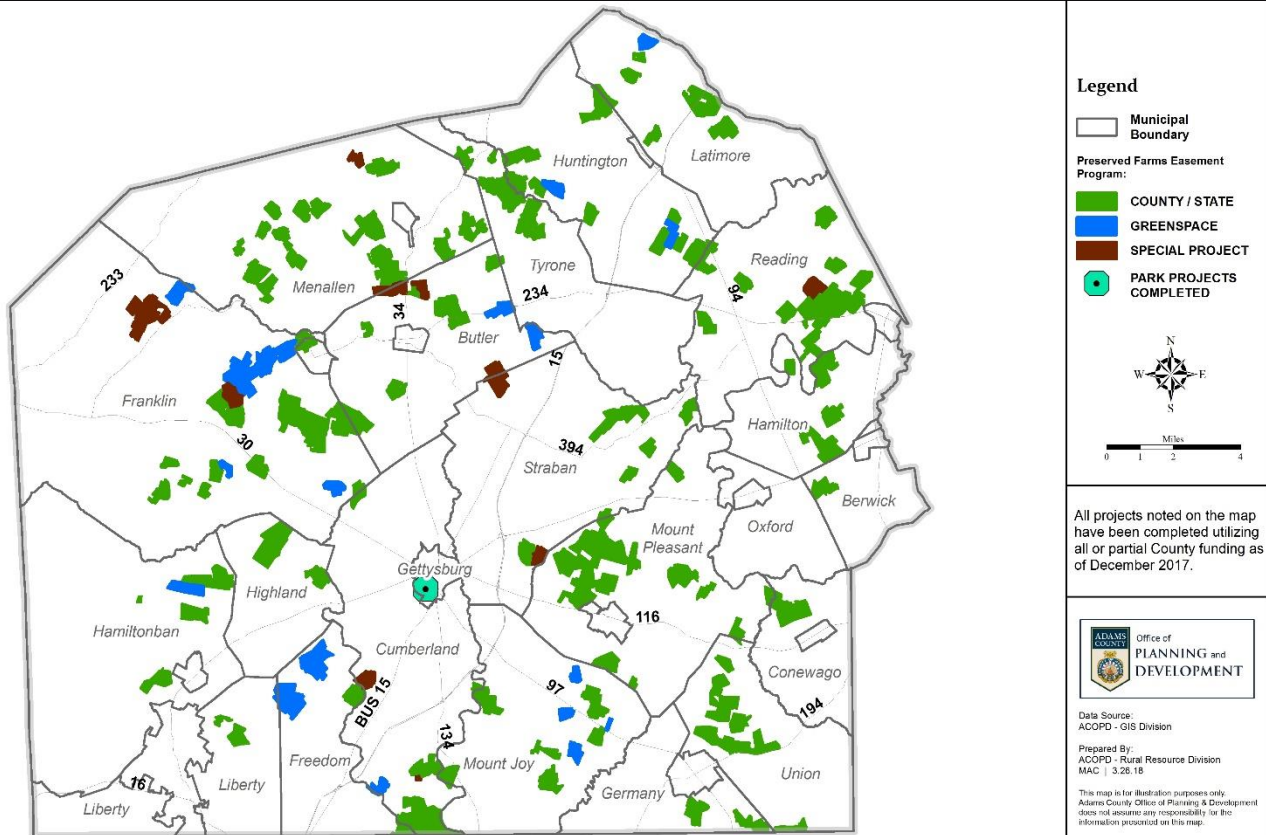
County Bridges



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.

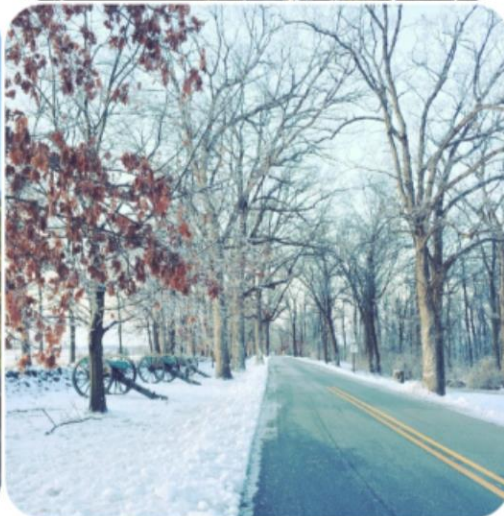
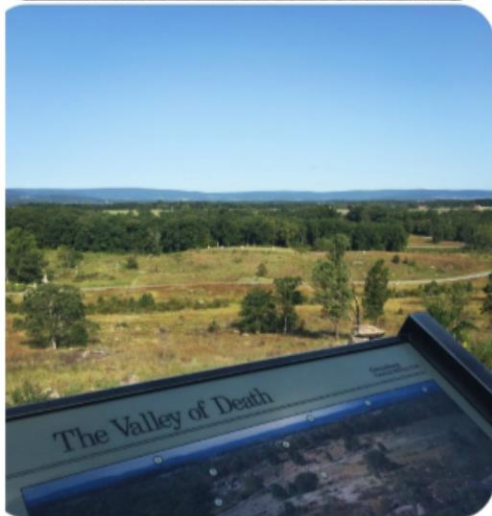
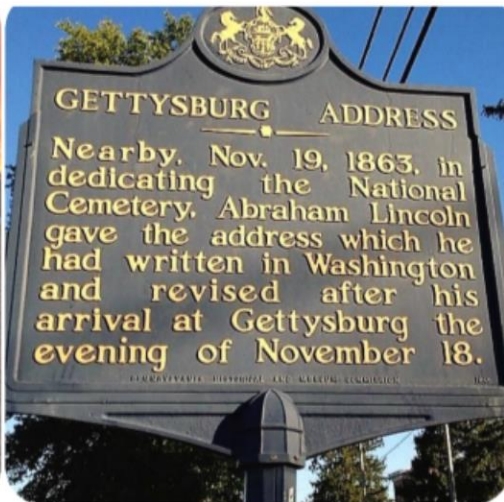
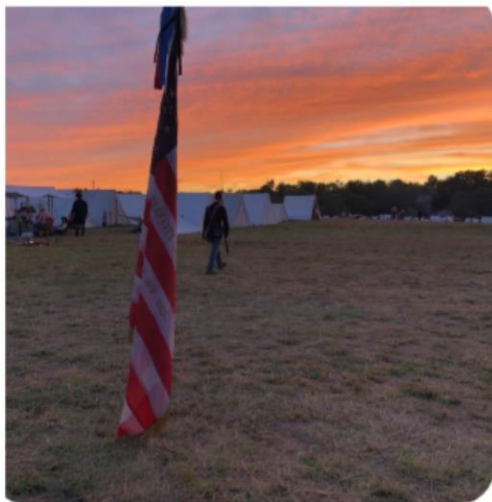
Revenue

- ❖ **Appropriated Fund Balance:** a portion of cash reserves 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 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 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 111 Baltimore St Room 1, Gettysburg, PA 17325, or online at www.adamscounty.us