

2025

BUDGET IN BRIEF

COUNTY OF ADAMS

Gettysburg, PA

Prepared by Adams County Budget Team

March, 31, 2025

~~WELCOME~~

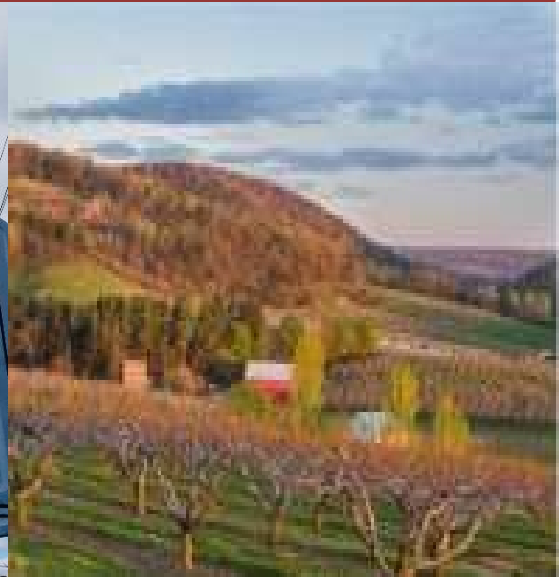
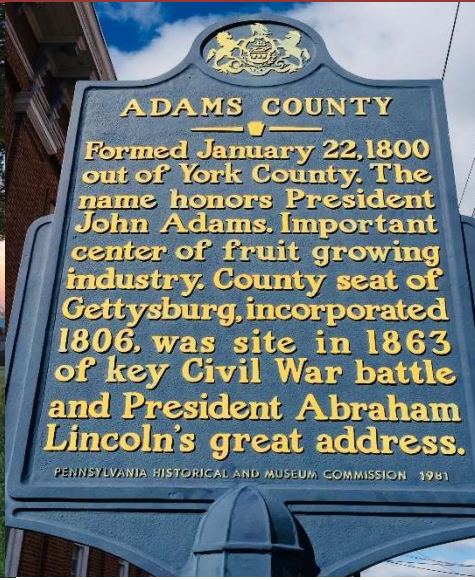
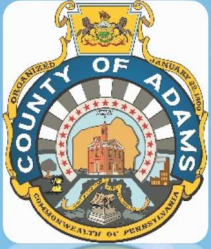


Table of Contents-

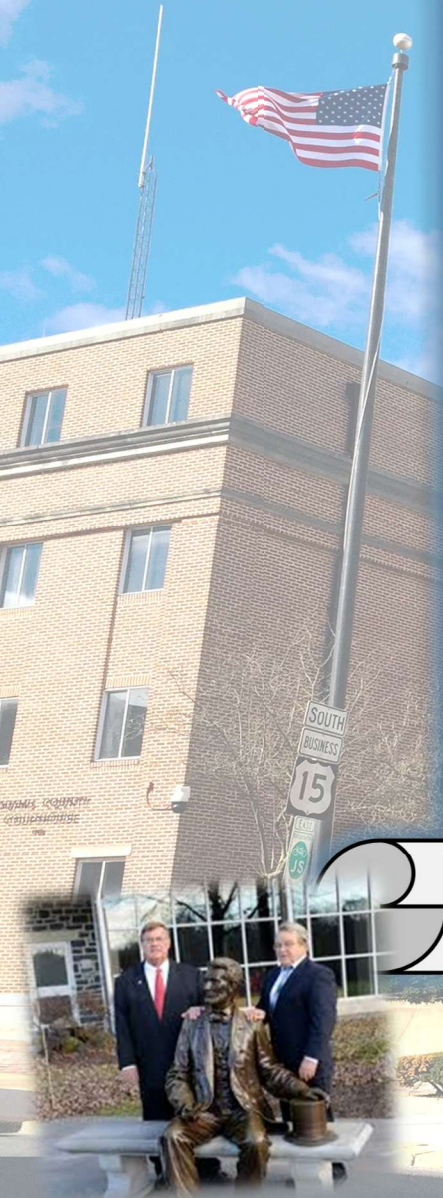
County Mission	2
County Structure.....	3
County Commissioners	4
County Overview.....	5-6
Agriculture Industry.....	7
Demographics.....	8
Total Budget in Summary.....	9
Budget Highlights.....	10
Sources of Revenue	11
Breakdown of Tax dollar.....	12
General Fund- Year over Year.....	13
Budget by Function Type	14
Tax Base History.....	15
Budget Process.....	16
Capital Assets	
County Buildings	17 - 20
County Bridges	21
County Easements	22
Terminology	23 - 24

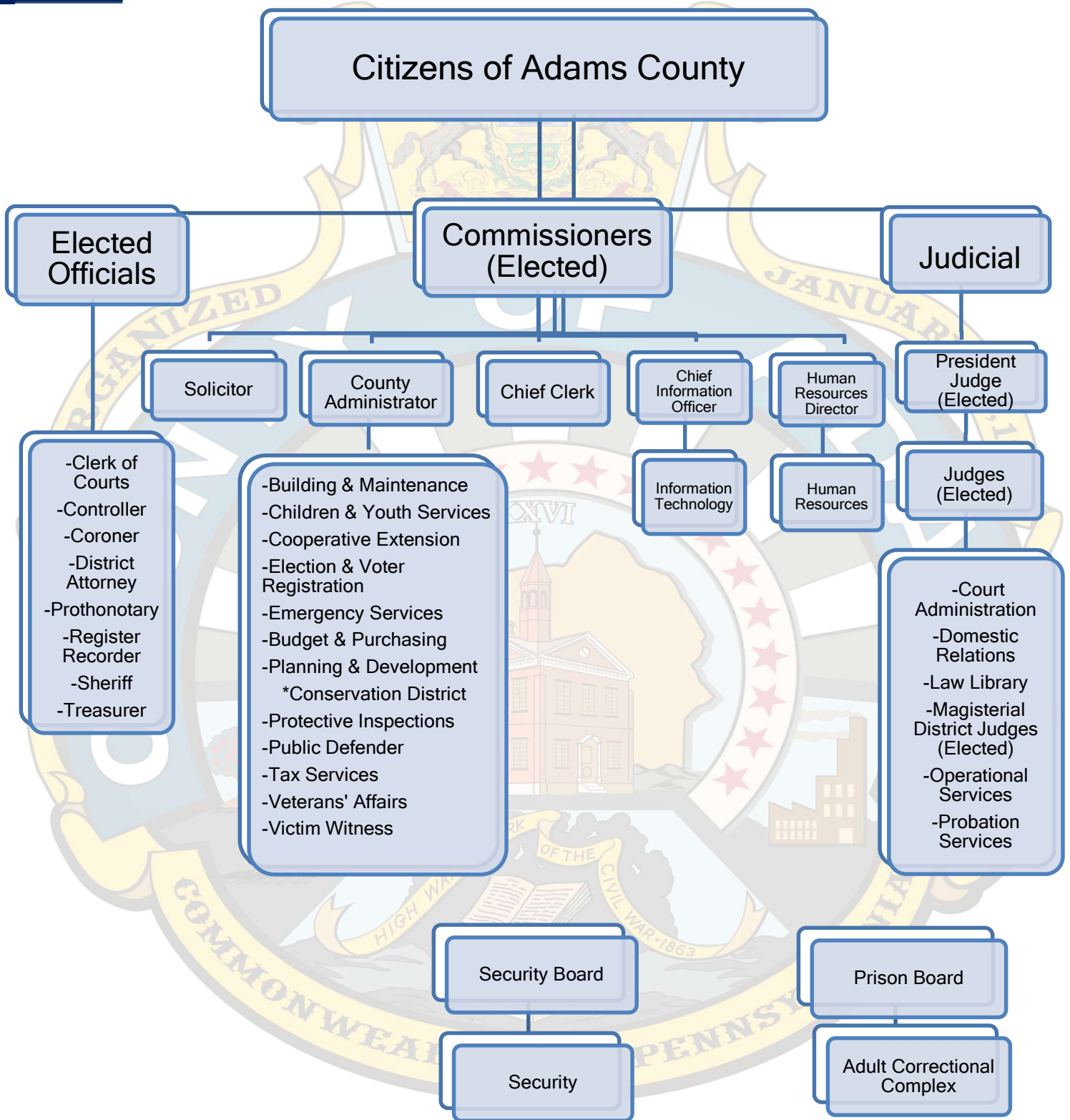


MISSION STATEMENT

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





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 Boards

- Children and Youth Advisory Board
- Criminal Justice Advisory Board
- Water Resources Advisory
- Ag Land Preservation
- Economic Development Committee

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 since, have served three four year terms. They were re-elected to begin their fourth term in 2024.



Chairman Randy Phiel



Vice Chairman Jim Martin



Marty Karsteter Qually

County Overview

The County of Adams 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 County is 526 square miles in area and is part of the York Metropolitan Statistical Area (the “MSA”) which is comprised of York and Adams counties. Gettysburg, the County Seat, is located 54 miles northwest of Baltimore, 78 miles northwest of Washington D.C. and 108 miles southwest of Philadelphia.

The County is classified as a Fifth Class County under Pennsylvania laws, based on population. The County has 34 political subdivisions, including 13 boroughs and 21 second class townships.

The County’s character is primarily residential and rural in nature. Gettysburg, which is the economic center of the County is surrounded by countryside rich in visual beauty and encompasses some of the East Coast’s most productive agricultural area. Primary industries are tourism and agriculture.

The Gettysburg area is also 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, 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 America 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 3.2 million people who visit annually drive the economy with a yearly impact that exceeds \$786 million dollars. Travel and Tourism creates \$147.1 million in tax revenue annually.

Gettysburg was the retirement community selected by President Dwight D. Eisenhower. The Eisenhower National Historic Site is also well visited by tourist.

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# County Overview

Adams County residents have many opportunities to pursue recreational interests. Four Pennsylvania State Parks, with well-developed recreational facilities, serve Adams County, Gettysburg, and surrounding communities. In addition, 15 miles to the south, Maryland's Cunningham Falls State Park and Catocin Mountain National Park provide additional facilities. Numerous well-maintained campgrounds, many of which are equipped with swimming and other recreation facilities, surround Gettysburg.

Adams County is also served by the County Club at Hanover, along with 10 golf courses that are open to the public.

Throughout the year residents hold numerous fairs and festivals. The County's role as a major producer of fruit is celebrated twice a year at the Apple Blossom and the Apple Harvest Festivals in Arendtsville. The Gettysburg Theatre Festival is presented each summer on the campus of Gettysburg College. Gettysburg and East Berlin Boroughs contain large historic districts listed in the National Register of Historic Places.



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

# Agricultural Industry

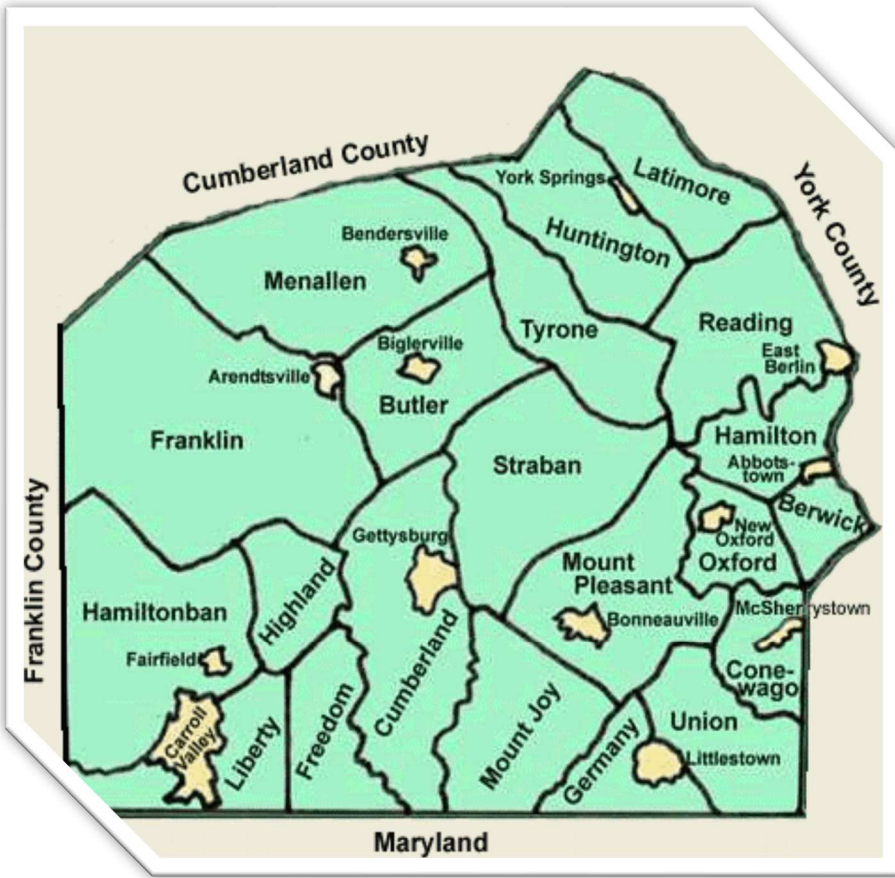
The fruit industry has been an important part of Adams County's history since the mid-nineteenth century. Farmers have driven the local economy since Adams County's beginnings and remain the heart of our economy today. Adams County is the top apple producing county in the Commonwealth and 6<sup>th</sup> in the nation. With a \$580 million impact from the Fruit belt, there are over 18,600 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. Due to numerous changes in the fruit-growing industry, the County will be updating the economic analysis of the local fruit-belt region beginning in the first quarter of 2025.

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

The agriculture industry in Adams County includes various crop operations, such as fruit farms, traditional dairy, livestock, and other. Out of 334,000 acres of land in Adams County, 31,681 acres have been preserved through both Green Space, Special, and other County Farmland Preservations Programs. There are a total of 251 properties that make up the 31,681 preserved acres.



# Demographics Overview



## County Statistics

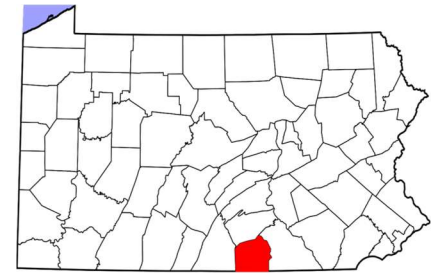
\*As of Dec. 2023

Estimated  
Population → 105,183  
(Est. 2023)

Median Age → 43.8

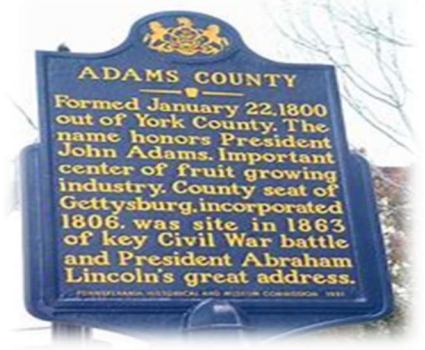
Median  
Household Income → \$81,071

Unemployment  
Rate → 2.8%



## Top 10 Employers as of Q2 2024

-  Gettysburg College
-  Gettysburg Hospital
-  Federal Government
-  Packing Corporation of America
-  Knouse Foods Coop Inc.
-  Wellspan Medical Group
-  Plainville Farms
-  Utz Quality Foods LLC
-  County of Adams
-  Pella Corporation



# Total Budget in Summary

The total County Budget below, is presented in the aggregate and grouped by funds. This schedule also presents how the County balanced the 2025 Budget. See descriptions below in bold. Total Revenues are \$92.3 million matching total Expenditures \$92.3 million. As you can see, the General Fund initially had a deficit of \$6.5 million, as a result of, a rebudget of projects known as the ARRF Projects, but offset by assigned fund balance. (COVID monies earmarked for Broadband, and Community Grants that are not completed). Note part of the deficit of \$51,820 is offset by a minor surplus in the Act 13 Bridge Improvement Fund of \$51,820, resulting in a balanced budget for 2025.

## 2025 - COUNTY BUDGET

| BY FUND                                       | REVENUES            | EXPENDITURES        | SURPLUS/<br>DEFICIT |
|-----------------------------------------------|---------------------|---------------------|---------------------|
| GENERAL FUND                                  | \$66,789,834        | \$73,341,654        | (6,551,820)         |
| <b>ASSIGNED FB-REBUDGET ARRF<br/>PROJECTS</b> | 6,500,000           | -                   | <b>6,500,000</b>    |
| 911 TELECOMMUNICATIONS FUND                   | 2,450,010           | 4,089,687           | (1,639,677)         |
| CHILDREN & YOUTH FUND                         | 9,083,276           | 10,536,744          | (1,453,468)         |
| HAZARDOUS MATERIALS FUND                      | 53,848              | 115,794             | (61,946)            |
| <b>CONTRIBUTION FROM GF-<br/>SUBSIDY*</b>     | 3,155,091           | -                   | <b>3,155,091</b>    |
| LIQUID FUELS FUND                             | 1,011,368           | 1,011,368           | -                   |
| ACT 13 BRIDGE IMPROVEMENT<br>FUND             | 222,320             | 170,500             | 51,820              |
| HOTEL TAX FUND                                | 3,052,500           | 3,052,500           | -                   |
| <b>TOTAL BUDGET</b>                           | <b>\$92,318,247</b> | <b>\$92,318,247</b> |                     |

\*A recurring contribution is budgeted each year to balance the Special Funds: 911 Telecommunications Fund, Children & Youth Services Fund and Hazardous Materials Fund.

Capital Budget for 2025 approved in the amount of \$2.9 million. See pictures of some of the County's Capital Assets on pages 17-22.

# BUDGET HIGHLIGHTS

## Fund Highlights

The County of Adams budgets for nine separate funds. Each fund is a separate set of self-balancing books. A Fund includes Assets, Liabilities, Revenues, Expenditures, and Fund Balance. The County groups these funds in the following sections in the Budget Book:

Highlights of each are as follows:

### GENERAL OPERATING FUND

|                    |                  |
|--------------------|------------------|
| MILL LEVY RATE     | 5.1393 mills     |
| ASSESSED VALUTAION | \$10,167,554,600 |
| TOTAL REVENUES     | \$73,289,834     |
| TOTAL EXPENDITURES | \$73,341,654     |

The revenues increased 4% over 2024 primarily due to a tax increase of .7 mills.

### 911 TELECOMMUNICATIONS FUND

|                    |             |                                                      |
|--------------------|-------------|------------------------------------------------------|
| TOTAL REVENUES     | \$2,450,010 | increased \$198,538 or 9% more than the 2024 Budget  |
| TOTAL EXPENDITURES | \$4,089,687 | decreased \$116,172 or -3% less than the 2024 Budget |

### CHILDREN & YOUTH SERVICES FUND

|                    |              |                                                     |
|--------------------|--------------|-----------------------------------------------------|
| TOTAL REVENUES     | \$9,083,276  | decreased \$153,506 or -2% less than 2024 Budget    |
| TOTAL EXPENDITURES | \$10,536,744 | increased \$299,986 or 3% more than the 2024 Budget |

### HAZARDOUS MATERIALS FUND

|                    |           |                                                 |
|--------------------|-----------|-------------------------------------------------|
| TOTAL REVENUES     | \$ 53,848 | decreased \$962 or -2% less than 2024 Budget    |
| TOTAL EXPENDITURES | \$115,794 | decreased \$10,097 or -8% less than 2024 Budget |

### LIQUID FUELS & ACT 13 BRIDGE FUNDS

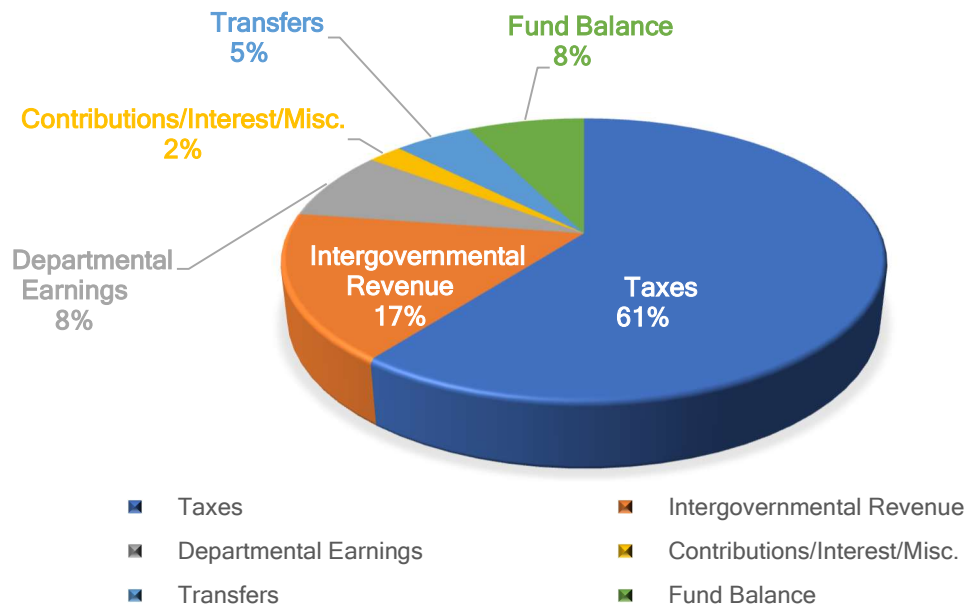
|                    |             |                                                       |
|--------------------|-------------|-------------------------------------------------------|
| TOTAL REVENUES     | \$1,233,688 | increased \$726,388 or 143% more than the 2024 Budget |
| TOTAL EXPENDITURES | \$1,181,868 | increased \$723,368 or 158% more than the 2024 Budget |

### HOTEL TAX FUND

|                    |             |                                                     |
|--------------------|-------------|-----------------------------------------------------|
| TOTAL REVENUES     | \$3,052,500 | increased \$32,500 or 1% more than the 2024 Budget  |
| TOTAL EXPENDITURES | \$3,052,500 | increased \$260,349 or 9% more than the 2024 Budget |

|                       |             |                                                      |
|-----------------------|-------------|------------------------------------------------------|
| <u>CAPITAL BUDGET</u> | \$2,927,817 | increased \$442,809 or 18% more than the 2024 Budget |
|-----------------------|-------------|------------------------------------------------------|

# Sources Of Revenues



## Taxes

**\$55,849,500**

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 inclusive of the requirements for the payment of interest and principal on bonded debt. For 2025, County real estate taxes were levied at the rate of 5.1393 mills. Real estate tax estimates, including interim taxes, are based upon assessed values, appeals, and delinquent tax collection estimates.

## Intergovernmental Revenue

**\$15,540,284**

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

## Departmental Earnings

**\$7,302,847**

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.

## Fund Balance Appropriated/Assigned

**\$6,939,018**

Represents a Contribution from Liquid Fuels reserves of \$439,018 to be used to balance expenditures to revenues in Liquid Fuels Fund and includes \$6.5M Assigned from ARRF Funds for a re-budget of special projects.

## Transfers

**\$4,630,924**

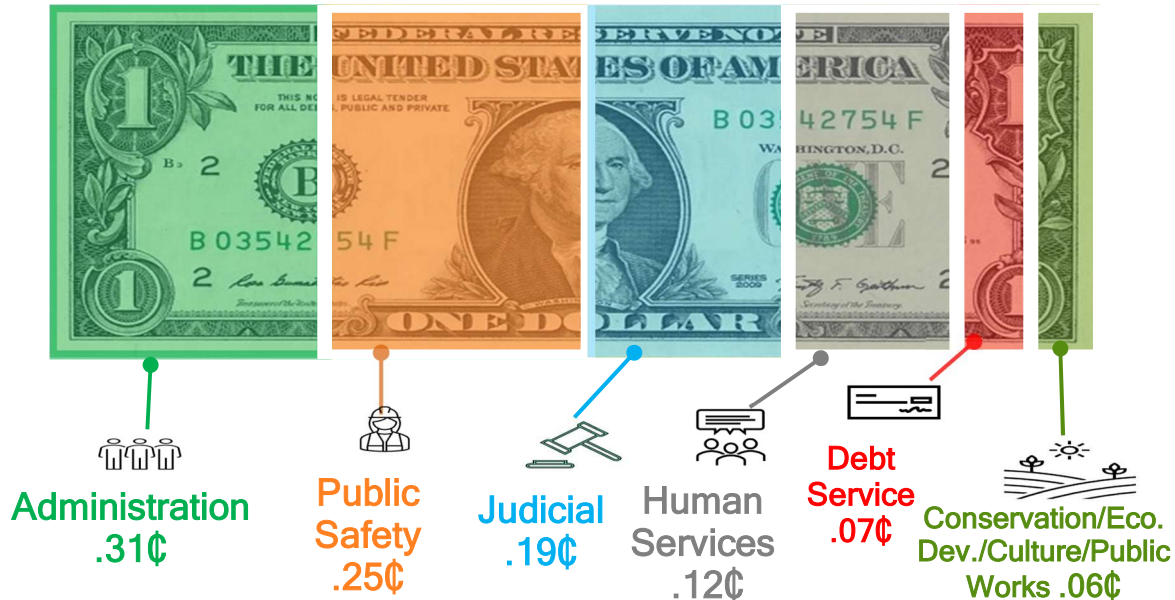
Represents operating transfers of funds from one governmental fund to another governmental fund when one fund is legally responsible to support the other. This includes the subsidy provided to the special revenue funds.

## Contributions/Other

**\$2,055,674**

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.

# Tax Dollar Breakdown



## General Governmental Administration:

**\$28,930,386**

Costs related to the general administration of the County Government. Including, but not limited to the following departments, such as Commissioners, Voter Registration, Human Resources, Budget and Purchasing, Controller, Maintenance, and Tax Services. Also, included are intergovernmental transfers.

## Public Safety:

**\$23,292,323**

Public Safety includes our Hazardous Materials, 911 Telecommunications. These are costs of our special funds. In addition to these funds, our Security, Prison, Central Processing, Emergency Services, Protective Inspections, and Coroner departments are also associated with our Public Safety costs.

## General Government Judicial:

**\$17,331,359**

Includes all departments under the direct control of the Court (Court Administration, Operational Services, Magisterial District Justices, Probation, Domestic Relations, and Law Library), as well as other departments substantially related to the Judicial process, including the Prothonotary, Clerk of Courts, District Attorney, Public Defender, Victim Witness, and Sheriff.

## Human Services:

**\$10,951,129**

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

## Debt Services:

**\$6,168,339**

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

## Conservation/Econ.Dev./Culture/Recreation/Public Works:

**\$5,644,711**

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

# General Fund

## Year Over Year

| FUNDING SOURCES              | 2025<br>BUDGET    | vs | 2024<br>BUDGET    | Variance         |
|------------------------------|-------------------|----|-------------------|------------------|
| Taxes                        | 52,849,500        |    | 45,482,000        | 7,367,500        |
| Interest and Rents           | 1,168,084         |    | 1,167,602         | 482              |
| Intergovernmental Revenue    | 3,276,170         |    | 3,144,204         | 131,966          |
| Charges for Services         | 5,459,240         |    | 5,224,140         | 235,100          |
| Licenses and permits         | 140,665           |    | 146,940           | (6,275)          |
| Court Costs and Fines        | 1,634,442         |    | 1,556,619         | 77,823           |
| Contributions/Other          | 785,900           |    | 759,759           | 26,141           |
| Transfers                    | 1,475,833         |    | 1,344,352         | 131,481          |
| Fund Balance Appropriated    | -                 |    | 3,557,916         | (3,557,916)      |
| Fund Balance Assigned-ARRF   | 6,500,000         |    | 7,915,656         | (1,415,656)      |
| <b>Total Funding Sources</b> | <b>73,289,834</b> |    | <b>70,299,188</b> | <b>2,990,646</b> |

### Expenditures

|                                   |                   |  |                     |                  |
|-----------------------------------|-------------------|--|---------------------|------------------|
| General Gov't admin               | \$23,129,845      |  | \$22,538,067        | 591,778          |
| General Gov't judicial            | 17,331,359        |  | 17,103,271          | 228,088          |
| Public Safety                     | 19,086,842        |  | 17,986,522          | 1,100,320        |
| Public Works                      | 4,000             |  | 4,000               | -                |
| Human Services                    | 414,385           |  | 422,869             | (8,484)          |
| Culture and Recreation            | -                 |  | 28,600              | (28,600)         |
| Conservation and Development      | 1,700,976         |  | 1,714,233           | (13,257)         |
| Debt Service                      | 6,168,339         |  | 6,168,174           | 165              |
| Transfers-Other County Operations | 5,505,908         |  | 4,333,452           | 1,172,456        |
| <b>Total Expenditures</b>         | <b>73,341,654</b> |  | <b>\$70,299,188</b> | <b>3,042,466</b> |



Pennsylvania Monument  
Gettysburg Battlefield



155<sup>th</sup> Re-enactment  
Redding Farm

# TOTAL Budget by Fund & Function Type

## 2025



|                                        | GENERAL<br>FUND<br>OPERATIONS | SPECIAL<br>REVENUE<br>FUNDS | BRIDGE &<br>HOTEL<br>FUNDS | TOTAL<br>ALL<br>SERVICES |
|----------------------------------------|-------------------------------|-----------------------------|----------------------------|--------------------------|
| <b>FUNDING SOURCES</b>                 |                               |                             |                            |                          |
| Taxes                                  | \$ 52,849,500                 | -                           | \$3,000,000                | \$ 55,849,500            |
| Interest                               | 1,168,084                     | 3,270                       | 75,920                     | 1,247,274                |
| Intergovernmental Revenue              | 3,276,170                     | 11,495,364                  | 768,750                    | 15,540,284               |
| Charges for Services (Dept. Earnings)  | 5,459,240                     | 66,000                      | 2,500                      | 5,527,740                |
| License and Permits                    | 140,665                       | -                           | -                          | 140,665                  |
| Court Costs and Fines                  | 1,634,442                     | -                           | -                          | 1,634,442                |
| Miscellaneous                          | 785,900                       | 22,500                      | -                          | 808,400                  |
| Transfers from Other County Operations | 1,475,833                     | 3,155,091                   | -                          | 4,630,924                |
| Fund Balance Appropriated              | -                             | -                           | 439,018                    | 439,018                  |
| Fund Balance Assigned-ARRF             | 6,500,000                     | -                           | -                          | 6,500,000                |
| <b>TOTAL FUNDING SOURCES</b>           | <b>\$73,289,834</b>           | <b>\$14,742,225</b>         | <b>\$4,286,188</b>         | <b>\$92,318,247</b>      |
| <b>EXPENDITURES</b>                    |                               |                             |                            |                          |
| General Governmental– Admin            | \$ 23,129,845                 | -                           | -                          | \$ 23,129,845            |
| General Governmental– Judicial         | 17,331,359                    | -                           | -                          | 17,331,359               |
| Public Safety                          | 19,086,842                    | 4,205,481                   | -                          | 23,292,323               |
| Public Works                           | 4,000                         | -                           | 1,171,000                  | 1,175,000                |
| Human Services                         | 414,385                       | 10,536,744                  | -                          | 10,951,129               |
| Culture & Recreation                   | -                             | -                           | 2,768,735                  | 2,768,735                |
| Conservation & Economic Development    | 1,700,976                     | -                           | -                          | 1,700,976                |
| Debt Service                           | 6,168,339                     | -                           | -                          | 6,168,339                |
| Transfers To Other County Operations   | 5,505,908                     | -                           | 294,633                    | 5,800,541                |
| <b>TOTAL EXPENDITURE SOUCES</b>        | <b>\$73,341,654</b>           | <b>\$14,742,225</b>         | <b>\$4,234,368</b>         | <b>\$92,318,247</b>      |

Note: Both pages 12 & 14 present the total budget by Function type, except page 12 groups four functions into one category for presentation purposes to match the dollar illustration categories. While page 14 breaks every function out by separate line item. Page 14 combines Transfers with General Governmental Administration. Conservation/Economic Dev./Culture/Recreation and Public Works are also combined on page 12.

# Tax Base History

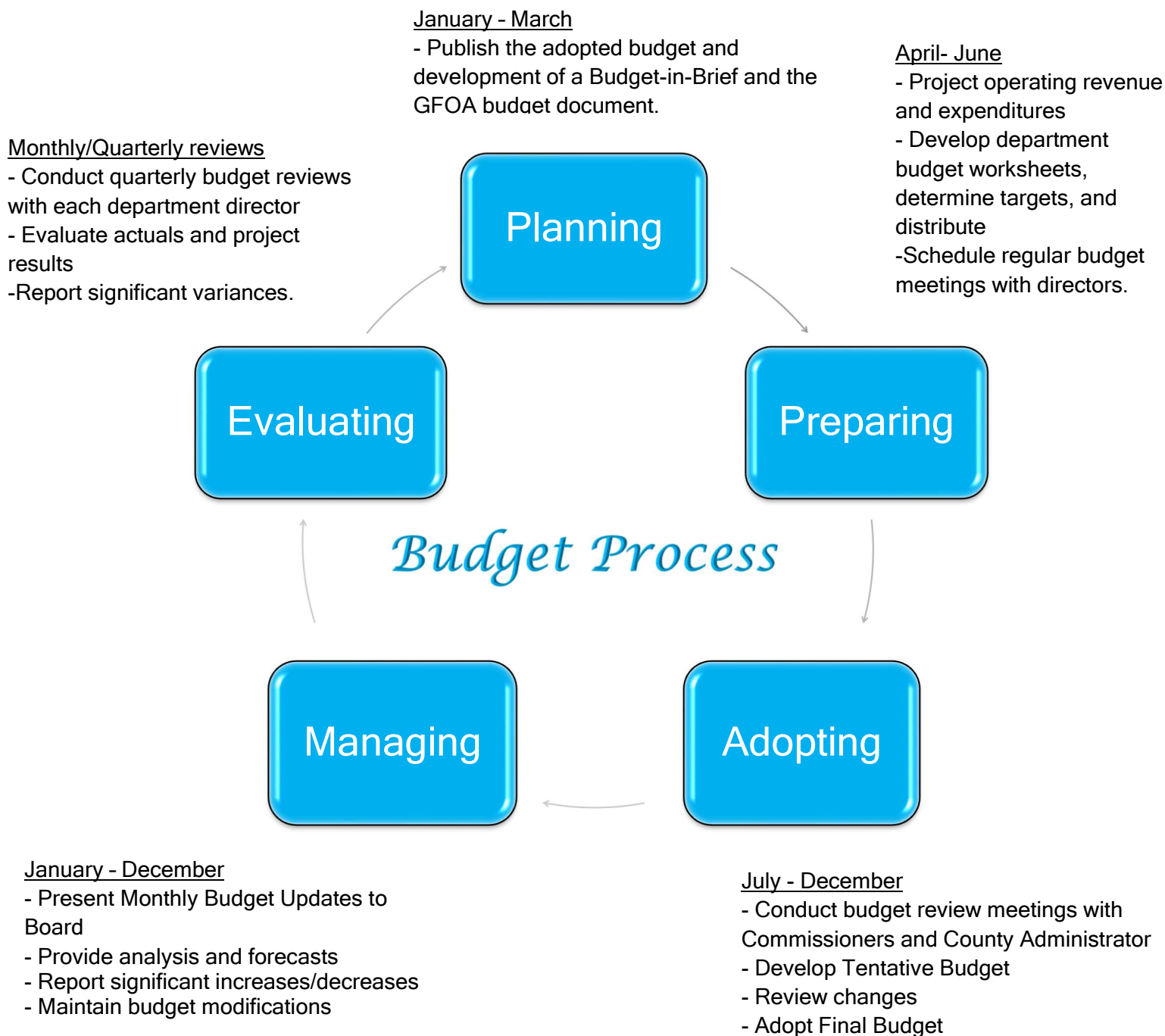
Real estate taxes are levied on property as of January 1st and are billed on March 1st. Taxes are collected at a 2% discount until April 30th, at face value from May 1st until June 30th and include a 10% penalty thereafter. Collections are made by elected tax collectors and delinquent taxes are turned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

| Year  | Assessed Valuation | Tax Rate Mills | Total Levy |
|-------|--------------------|----------------|------------|
| 2009  | 2,094,086,739      | 15.45          | 32,353,640 |
| 2010  | 2,095,684,104      | 15.45          | 32,378,319 |
| 2011* | 9,123,834,400      | 3.5518         | 32,406,035 |
| 2012  | 9,078,016,500      | 3.7328         | 33,886,419 |
| 2013  | 9,065,451,400      | 3.7328         | 33,512,844 |
| 2014  | 9,082,272,700      | 3.9193         | 35,596,151 |
| 2015  | 9,172,798,600      | 3.9193         | 35,950,749 |
| 2016  | 9,256,931,500      | 3.9193         | 36,279,612 |
| 2017  | 9,331,317,200      | 3.9193         | 36,572,232 |
| 2018  | 9,410,600,700      | 4.1893         | 39,423,830 |
| 2019  | 9,457,957,100      | 4.1893         | 39,622,220 |
| 2020  | 9,534,255,300      | 4.1893         | 39,941,856 |
| 2021  | 9,599,350,400      | 4.1893         | 40,214,558 |
| 2022  | 9,733,288,900      | 4.4393         | 41,739,883 |
| 2023  | 9,913,805,700      | 4.4393         | 42,514,006 |
| 2024  | 10,100,341,600     | 4.4393         | 43,688,448 |
| 2025  | 10,282,731,300     | 5.1393         | 51,593,195 |

\*County wide reassessment

# Budget Process

The County budget cycle is based on a calendar year and runs January-December. The County adopts the budget each December for the following year. April through June begins the first phase of the annual budget process, where timelines for the new budget year are developed and worksheets are distributed to departments for new requests. Once departments requests are received, projections and further analysis begin. During third quarter, a consolidated budget is developed from all the department worksheets and presented to the Board for review and discussion. After budget meetings, deliberation by the Board, and final changes, a Tentative Adoption occurs in mid-November. The Final Adopted budget occurs mid-December.



# CAPITAL ASSETS



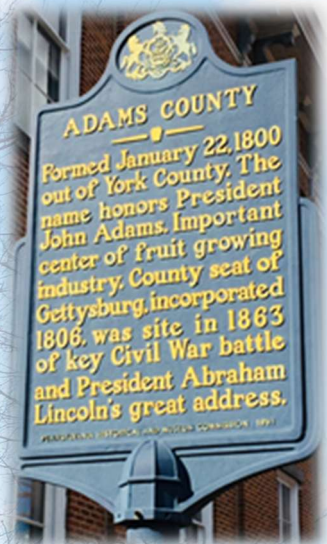
# County Buildings



## Adams County Courthouse

The County seat, located at 117 Baltimore Street, is comprised of two-parts; the historic courthouse and the new courthouse. The historic courthouse was built in 1859, while the new courthouse was built in 1978. The building is home

to the county Commissioners, elected row officials, and county operations. During the Battle of Gettysburg in 1863, the historic courthouse was used to house wounded soldiers.



COUNTY  
SERVICES  
BUILDING



525 BOYDS SCHOOL ROAD

## 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 other 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 Greenmeyer Lane, Gettysburg. This Building also houses the County's Election's/Voter Registration Department.

# County Buildings

## Adult Correctional Complex

Built in 2003 and located at 45 Major Bell Lane, Gettysburg, PA. This adult correctional complex has 285 beds for inmates. It is used for multiple jurisdictions for offenders who have local sentences, probation violators and those awaiting trial, sentencing or other court appearances. You may call 717-334-7671 to speak with a case manager or counselor about an inmate.



## Adams County Re-Entry

Located next to the Adult Correctional Complex, the Re-Entry building reopened in August of 2024 to house the Transition to Success and Work Release programs. It will provide low risk offenders with an opportunity to engage in individualized treatment services to prepare them for successful reintegration. Work release participants can maintain their employment and support their families while incarcerated.



# County Bridges

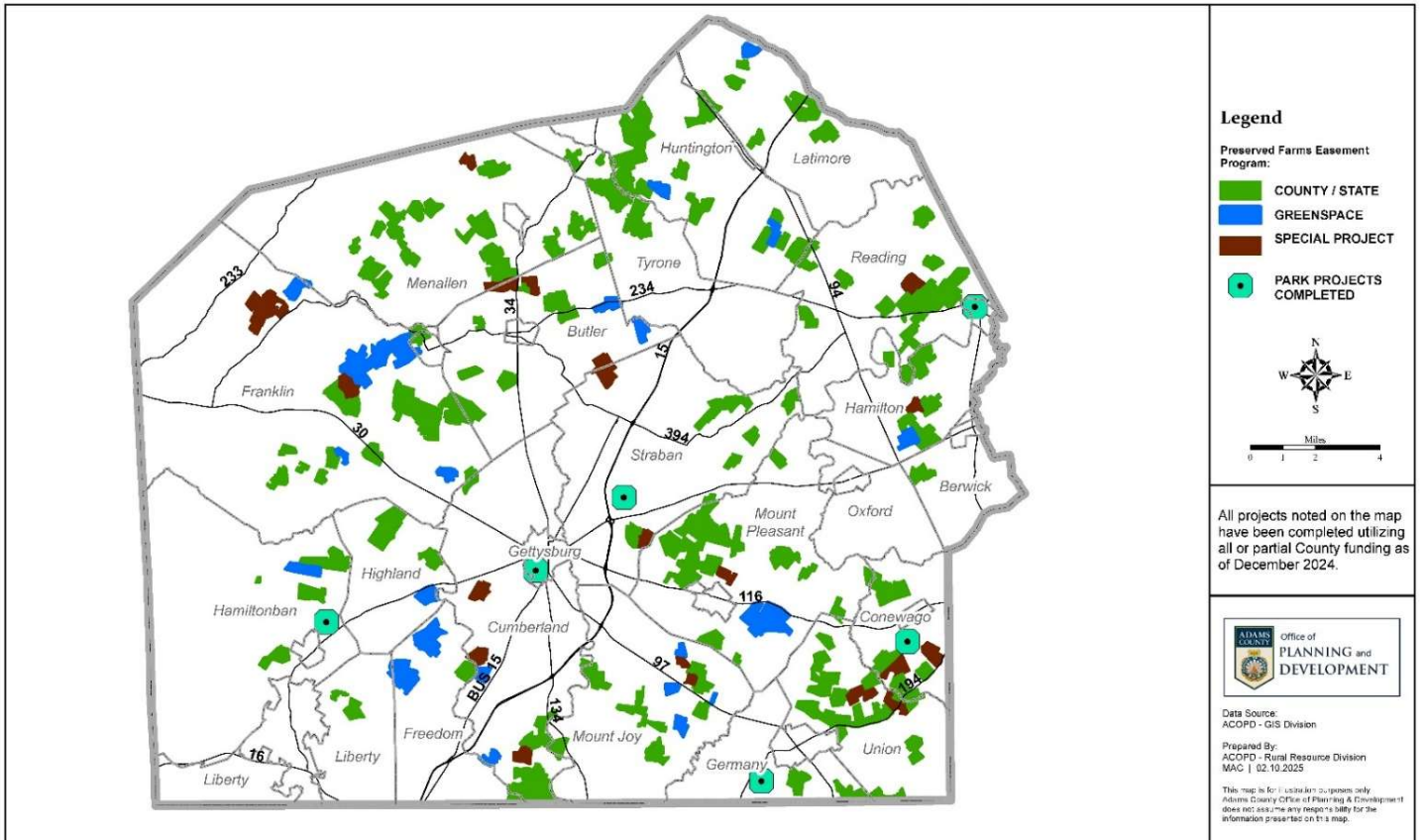


Adams County owns 40 bridges, but none more historical than Sachs Covered Bridge (top left). Built in 1845, this bridge was used during the Battle of Gettysburg in July of 1863 by both the Union and Confederates to cross over Marsh Creek. General Robert E. Lee's army retreated over the bridge back towards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



# County Easements

## Adams County Preserved Lands & Park Projects Utilizing County Funds



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

# Terminology

## Revenue

- ❖ **Appropriated Fund Balance**: a portion of cash reserves that is incorporated into the subsequent year's budget.
- ❖ **ARRF-Adams Response and Recovery Fund Program**.
- ❖ **ARPA-American Rescue Plan Act**
- ❖ **Assigned Fund Balance**: Amounts that are constrained by the County's intent to be used for a specific purpose but are neither restricted nor committed.
- ❖ **Charges for Services**: Payments from customers for the provision of specific services to a person or entity. Payments can include revenue from another governmental unit for specific services provided.
- ❖ **Contingency**: a budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted; the use of contingency requires Board approval.
- ❖ **Fund Balance**: Net position of a governmental fund (difference between assets, liabilities, deferred outflows of resources, and deferred inflow of resources).
- ❖ **General Fund**: The General fund typically serves as the main operating fund of a government. The general fund is used to account for all financial resources not accounted for in some other fund.
- ❖ **Hotel Tax**: Taxes on overnight lodging.
- ❖ **Interest and Investment Earnings**: Interest and dividends paid on bank deposits or other investments, including gains from sale of investments.
- ❖ **Intergovernmental**: Receipts from other governments (federal, state, and local) in the forms of grants, entitlements, or payments in lieu of taxes.
- ❖ **Mill**: One-tenth (0.1) of one cent, or .001 of one dollar
- ❖ **Millage**: The rate used in calculating taxes based upon the assessed value of a property, expressed in mills
- ❖ **Real Estate Taxes**: General purpose and special millage, including debt service and library taxes.

# Terminology

## Expenditures

- ❖ **Allocations**: Distribution of funds across various departments and operations.
- ❖ **Community & Economic Development**: Expenditures for improving the quality of life in the community and support to county-affiliated organizations.
- ❖ **Emergency Services/911 Telecommunications**: Expenditures for 911 emergency telephone and dispatching systems, emergency management planning and operations.
- ❖ **General Government - Judicial**: Includes expenditures for judicial activities of the County; specifically, Court Administration, Magisterial District Judges, Domestic Relations, Probation Services, Law Library, Operational Services, District Attorney, Prothonotary, Clerk of Courts, Register of Wills & Recorder of Deeds, and Sheriff.
- ❖ **General Government**: Cost related to the central administration of the County government as distinct from individual operating departments such as Voter Registration, Human Resources, Budget and Purchasing, Controller, Maintenance, and Tax Services.
- ❖ **Human Services**: Expenditures for preservation of public health and improvement of quality of life. Includes Children and Youth Services and Veterans Affairs.
- ❖ **Miscellaneous Expenses**: Includes expenses not captured under other categories.
- ❖ **Public Safety**: Public safety includes Hazardous Materials, 911 Telecommunications, Security, Prison, Central Processing, Emergency Services, Protective Inspections, and Coroner departments.
- ❖ **Public Works**-Public Works includes our Bridge Funds; Liquid Fuels Fund and Act 13 Bridge Improvement Fund.
- ❖ **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!

