



*Gettysburg*  
HISTORIC CROSSROADS

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# BOROUGH OF GETTYSBURG

## 2021 Budget Proposal Presentation

	2019			2020 Budget Assuming Equal Revenue Projections Compared to 2019 Budget			
	Budgeted Amount	% Collected thru August	\$\$\$ Collected thru August	% Collected thru August	\$\$\$ Collected thru August	\$\$\$ Change from Previous Year	% Change from Previous Year
Real Property Tax	\$1,914,383	95%	\$1,816,647	93%	\$1,781,532	-\$35,115	-2%
Occupation Tax	\$15,780	85%	\$13,435	88%	\$13,921	\$486	4%
Local Enabling Tax (Act 511)	\$1,084,435	55%	\$591,562	47%	\$507,195	-\$84,367	-14%
Business Licenses/Permits	\$85,050	103%	\$87,195	101%	\$86,018	-\$1,177	-1%
Non-Business Licenses/Permits	\$21,946	106%	\$23,359	75%	\$16,505	-\$6,854	-29%
Fines & Forfeits	\$211,800	78%	\$165,359	80%	\$169,910	\$4,551	3%
Interest Earnings	\$11,900	122%	\$14,539	96%	\$11,425	-\$3,114	-21%
Rents & Royalties	\$39,600	100%	\$39,600	98%	\$39,000	-\$600	-2%
Federal Capital Grants	\$1,000	0%	\$0	0%	\$0	\$0	0%
State Operating Grants	\$7,500	128%	\$9,593	107%	\$8,004	-\$1,589	-17%
State Shared Revenue	\$208,000	3%	\$6,000	3%	\$6,250	\$250	4%
Revenue from Local Governments	\$166,950	41%	\$68,468	15%	\$25,355	-\$43,113	-63%
Charges for Services	\$29,620	77%	\$22,901	85%	\$25,251	\$2,350	10%
Highways & Streets (Parking)	\$1,090,050	75%	\$815,048	42%	\$458,016	-\$357,032	-44%
Culture & Recreation	\$8,350	352%	\$29,420	31%	\$2,579	-\$26,841	-91%
Other Financing Sources	\$2,200	44%	\$978	34%	\$743	-\$235	-24%
Sale of Fixed Assets	\$0	0%	\$1,925	0%	\$0	-\$1,925	-100%
Refund of Prior Year Expenses	\$2,000	492%	\$9,842	0%	\$0	-\$9,842	-100%
<b>TOTALS</b>	<b>\$4,900,564</b>	<b>76%</b>	<b>\$3,715,871</b>	<b>64%</b>	<b>\$3,151,704</b>	<b>-\$564,167</b>	<b>-15%</b>

# COVID-19 IMPACT ON BOROUGH BUDGET

**Budget Adjustments in Response to Revenue Shortfalls Resulting from the COVID-19 Pandemic:**

1. Multiple line item cuts approved by Council on June 8, 2020
2. Administrative staff increased contributions toward benefit premiums
3. Staff reductions through furloughs and attrition:
  - a. TOTAL reduction in personnel by 5 full-time employees
    - i. Police 13 to 12 reduction of 1 (partial furlough)
    - ii. Administration 9 to 8 reduction of 1 (attrition)
    - iii. Public Works 8 to 5 reduction of 3 (2 attrition and 1 furlough to resignation)
  - b. Combined savings of recent attrition added to Council Budget Adjustments in June:
    - i. Administration \$42,876
    - ii. Public Works \$20,317

**Combined June 8, 2020 budget adjustments (-\$232,648 and recent attrition (\$42,876 and \$20,317):**

**\$295,841**

**BUDGET YTD REMAINS OUT OF BALANCE:**

**\$268,326**

**COVID-19  
IMPACT ON  
BOROUGH  
BUDGET**

# COVID-19 IMPACT ON BOROUGH BUDGET

General Fund Checking Account Predictions thru 2020

	20-May	20-Jun	20-Jul	20-Aug	20-Sep	20-Oct	20-Nov	20-Dec
Beginning cash balance	\$1,274,444	\$2,284,004	\$2,243,680	\$2,514,066	\$2,624,051	\$2,667,334	\$1,923,906	\$1,761,475
+ CD cashed in	\$517,419							
+ predicted revenues	\$814,131	\$330,293	\$566,968	\$324,720	\$252,337	\$256,572	\$257,569	\$164,318
- expenditures	-\$321,990	-\$370,617	-\$296,582	-\$214,735	-\$209,054	\$1,000,000	-\$420,000	-\$420,000
<b>Ending cash balance</b>	<b>\$2,284,004</b>	<b>\$2,243,680</b>	<b>\$2,514,066</b>	<b>\$2,624,051</b>	<b>\$2,667,334</b>	<b>\$1,923,906</b>	<b>\$1,761,475</b>	<b>\$1,505,793</b>

12/31/2020 Cash Balance

*NOTE: Darker shading is actual revenue/expenses*

## Notes to Consider:

- ✓ Council Budgeted a deficit in 2020 utilizing \$123,000 in reserve funds to balance budget in lieu of nominal tax increase
- ✓ Borough Liquidated \$517,419 in reserve funds to remain solvent in 2020 due to Pandemic Revenue Losses
  - ✓ **\$640,419 Reserve Funds Used in 2020 to Remain Solvent**
    - ✓ This puts the Borough dangerously close the minimum 18% Fund Balance Policy Threshold
    - ✓ Two years to replace

# Underlying Economic Realities for Gettysburg

1. 7620 Residents (2500 of them Students who pay little, if any, EIT)
2. Tax Payers Support Services for nearly 4 Million Visitors Each Year
  - a) Borough receives a fraction of Pillow Tax generated county-wide
  - b) Small amount of revenue generated by Admissions Taxes
  - c) Bulk of Tourist revenue comes from Parking Fees
3. About 40% of Assessed Borough Property Value is Tax-Exempt
4. Must Comply with Major Mandates

a) ADA

b) MS4

5. Borough Growth NOT Keeping Pace with Expenses in the Following Areas Every Year:

- Real Estate Assessed Value
- Occupation Taxes
- Per Capita Taxes

	<u>Real Estate Valuation</u>	<u>Occupation Tax Valuation</u>	<u>Per Capital Tax Valuation</u>
<u>2013</u>	\$510,426,900	\$743,525	3349
<u>2014</u>	\$507,611,000	\$743,250	3349
<u>2015</u>	\$504,517,600	\$743,000	3349
<u>2016</u>	\$505,662,700	\$779,125	3147
<u>2017</u>	\$503,183,900	\$756,325	3030
<u>2018</u>	\$507,514,300	\$743,075	2920
<u>2019</u>	\$506,770,500	\$808,650	2942
<u>2020</u>	\$506,339,900	\$845,550	3022

# How Budget Was Drafted

## Zero Based Budget Model

- ✓ Designed around programs/services
  - ❖ Cost to fund those programs/services
  - ❖ Analyzes the needs within each department
    - Cuts/Realignments where possible
- ✓ Creates Funding Mechanisms to Fully Fund Programs/Services

## Services/Programs Considered While Preparing this Budget Proposal

Debt Service  
Special Events  
Street Cleaning  
MS4 Mandates  
Traffic Signal Timing  
Bus/Transit Services

Police – Crime Prevention  
Parking Enforcement  
Street Repair/Construction  
Street Lighting  
Snow Removal  
Refuse/Recycling Services  
Yard Waste Pick-Up  
Storm Drainage  
Recreation Services  
Land Use Planning

Water/Sewer Services  
Code Enforcement  
Economic Development  
Emergency Preparedness  
Cable Television  
Fire Services  
Ambulance/EMS Services  
Traffic Enforcement/Calming  
Sidewalk Maintenance

# A Look Back...

## 2020 Budget Priorities

### 1) Regroup - NO MAJOR CONSTRUCTION

- CIP (2021 -2025)
  - Coordinate Major Projects
    - MS4
    - GIL
    - Baltimore Street
    - Community Center
    - Street/Alley Plan

### 2) Planning

- Finalize Sidewalk Ordinance
- Short-Term Rentals

### 3) Parking

- Finalize PILOT Programs
- Capital Plan for Reinvestment
  - New Parking Facilities
  - Infrastructure (meters/kiosks)

### 4) Public Safety/Security

- Appropriately Fund Police Department to Meet Demands of 21<sup>st</sup> Century Risks

### 5) Public Works

- Continue Capital Improvements Campaign to Equip Department with Needed Tools for the Job

### 6) Debt Service

- Special Appropriation to get Borough Debt-Free by 2028

**Most of this Agenda has been Disrupted Due to COVID-19 Revenue Losses and Mandated Closures**

## What Does this Department Fund? (400) Legislative

- ✓ Four ~~(7)~~ (4) Council Salaries and associated payroll taxes
  - ✓ Provides Mayor funds for keys to the city, coins, declarations, various gifts, etc.
- 

## What Does this Department Fund? (401) Office of the Manager

- ✓ Mayor Salary
  - Associated payroll taxes
- ✓ Manager, Asst. Manager, Accountant, Intern Salaries
  - Associated payroll taxes and benefits
  - **35% Staff Services for GBSWA**

**Consolidates HR Department,  
Finance Department, and  
Executive Department ...  
Response to COVID-19  
Revenue Losses**

✓ Funds the following personnel positions, plus associated payroll taxes and benefits:

- Finance Director
- Finance Assistant
- 25% Staff Service for GBSWA
- Annual Auditing Services
- Mahan Counselor
- GASB Pension Audit
- TAP & CMAQ Grant Audit

**Disbanded ...  
Response to COVID-19  
Revenue Losses**

**What Does this  
Department Fund?**  
(402) Finance

**What Does this  
Department Fund?**  
(403) Tax Collection

- ✓ Salary for PT Tax Collector
  - Associated payroll taxes
- ✓ Tax Collection Fees
- ✓ Operating Supplies
- ✓ Bond Insurance

## What Does this Department Fund? (405) Human Resources/Borough Secretary

- ✓ Salary for Borough Secretary who also functions as the Human Resources Manager
  - Assisted payroll taxes and benefits

**Disbanded  
Response to  
COVID-19  
Revenue Losses**

## What Does this Department Fund?

### (409) General Government Administration

- ✓ Operating Supplies
- ✓ **Merchandise Purchases**
  - **flags, pins, etc.**
- ✓ 24 Broadcasts on Community TV
- ✓ 2 Newsletters
- ✓ Postage
- ✓ Computer/Copier/Video Parts
  - ✓ **Eight (8) New Council Laptops**
- ✓ Professional Services (outsourced)
- ✓ Borough Engineer (outsourced)
- ✓ Phone/Internet Fees
- ✓ Computer Software Fees:
  - Finance/Land Management
  - IT Services
- ✓ Utility Bills and Building Maintenance
- ✓ Insurances, Bank Fees and Commissions
- ✓ Borough Solicitor/Labor Attorney
  - Legal Advertising Fees
- ✓ Professional Development
- ✓ Borough Building Repairs/Maintenance

# What Does this Department Fund?

## (410) Police

- ✓ Computer Software/IT Management
  - ✓ Radio Maintenance
  - ✓ Required Insurances
  - ✓ Miscellaneous Contractual and Settlement Obligations – Court Mandated
  - ✓ Continuing Education/Training
    - ✓ Begins Journey to Accreditation
  - ✓ Equipment:
    - ✓ Guns/Ammunition/TAZER Maintenance
    - ✓ Vests/Uniforms
    - ✓ Investigative Equipment
    - ✓ **Drone**
    - ✓ **Camera Systems (body/dash)**
    - ✓ Fleet Management Program
      - Two (2) 2018 Ford Interceptor SUVs
      - Two (2) 2020 Dodge Chargers AWDs
      - Two (2) 2020 Ford Interceptor SUVs
- ✓ Salary, plus associated payroll taxes and benefits for the following personnel:
    - Chief of Police
    - Lieutenant
    - Detective
    - Two (2) Sergeants
    - Nine (9) Patrolmen (FT)
    - One (1) Police Secretary
    - **One (PT) Records Clerk**
    - Four (4) PT Officers
    - Six (6) Auxiliary Officers
  - ✓ Operating Supplies
  - ✓ Vehicle Maintenance/Fuel
  - ✓ Legal Services

## What Does this Department Fund?

### (413) Code Enforcement

- ✓ Contracted Services with PMCA
    - Retains 40 hrs./wk.
  - ✓ Operating Supplies
  - ✓ Postage
- 
- ✓ Salaries and associated payroll taxes and benefits for the following employees:
    - Director of Planning, Zoning, & Code Enforcement
    - Director of Historic & Environmental Preservation
      - **65% GBSWA Staffing**
    - Management Asst.
  - ✓ Operating Supplies
  - ✓ Postage

## What Does this Department Fund?

- (411) Fire
- ✓ Required Insurances
  - ✓ Utility Bills
  - ✓ Fire Tax Transfer

## What Does this Department Fund?

### (414) Planning

- ✓ Engineering Fees
- ✓ Computer Software/IT Management Services
- ✓ Professional Development
- ✓ Legal Services
  - Legal Advertising
  - Ordinance Review

## What Does this Department Fund? (430) Public Works

- ✓ Salary, plus associated payroll taxes and benefits for the following personnel:
  - Public Works Director
  - Foreman
  - Two ~~(6)~~ (2) Laborers (FT)
  - One (1) Mechanic (FT)
  - One (1) FT Laborer shared with Parking
- ✓ Utility Bills
- ✓ Building Repairs and Maintenance
  - ✗ ~~Windows at Shed~~
  - ✗ ~~Overhead Doors~~
  - ✗ ~~Shop HVAC Replacement~~
  - ✗ ~~Man Doors~~
  - ✓ Boom Mower
- ✓ Operating Supplies
- ✓ Vehicle Maintenance/Fuel

## What Does this Department Fund? (415) Emergency Management

- ✓ Civil Service Testing Supplies
- ✓ EMA Coordinator Stipend

## What Does this Department Fund? (421) Health

- ✓ ACT 101 Recycling Initiatives

- ✓ Insurances and Certifications
- ✓ Capital Purchases
  - Fleet Management Program
    - Ford F250 Ongoing Lease
    - Ford F550 Deposit and Annual Lease Payment
  - Front End Loader (payment 4 of 5)
- ✓ IT Management Services
  - MS4 Mapping Moved to GBSWA

**What Does this  
Department Fund?**  
(433) Traffic Control  
Devices

- ✓ Replace/Repair road signs & Markings
  - Lighted Crosswalks
- ✓ Utility Bills

**What Does this  
Department Fund?**  
(435) Sidewalks &  
Crosswalks

- ✓ Engineering
  - ADA Ramps
- ✓ Repairs & Maintenance

**What Does this Department Fund?**  
(432) Winter Maintenance Services

- ✓ Rental of Machinery & Equipment
- ✓ Snow/Ice Removal Materials

**What Does this  
Department Fund?**  
(434) Street Lighting

- ✓ Utility Bills
- ✓ Repairs and Maintenance

## What Does this Department Fund?

(438) Bridges

- ✓ Bridge Inspections
  - ✓ Projects Completed with 2016 GO Bond

## What Does this Department Fund?

(439) Roads & Alleys

## What Does this Department Fund?

(436) Storm Sewers & Drains

**\*\*Moved to Storm Water Authority**

- ✓ Repairs and Maintenance for Failures
  - ✓ MS4 Compliance Initiatives
- 
- ✓ South Street
  - ✓ General Roadway Resurfacing and Treatments
  - ✓ Engineering for 2022 Construction
    - ✓ Mirrors 2021 - 2025 CIP
      - ✓ Roads Include: Johns/Getty/Long

# What Does this Department Fund?

## (445) Parking

- ✓ Vehicle Maintenance/Fuel
  - ✓ Fleet Management Program
    - Traverse Payments
    - Colorado Payments
  - ✓ Software & IT Management Services
  - ✓ Required Insurances
  - ✓ Bank Fees
  - ✓ Operating Supplies
  - ✓ Utility/Phone/Internet Bills
  - ✓ Building Repairs & Maintenance
  - ✓ **New Wayfinding Signage**
- ✓ Salary, plus associated payroll taxes and benefits for the following personnel:
    - Parking Manager
    - One **(2)** (1) PEOs (FT)
    - Three (3) PEO (PT)
    - One (1) FT Laborer shared with Public Works

## **What Does this Department Fund?** (455) Shade Tree

- ✓ Pruning/Clean-Up Services
- ✓ Tree Purchases
- ✓ Other Operating Supplies

## **What Does this Department Fund?** (454) Parks & Recreation

- ✓ GARA Contribution
- ✓ Required Insurances

## **What Does this Department Fund?** (465) Community Development

- ✓ Non-Govt. Appropriations:
  - Elm Street
  - Main Street Gettysburg
  - Rabbit Transit
  - Arts Council

## **What Does this Department Fund?**

(462) HUD – Community Development

- ✓ South Street Construction
- ✓ ADA Ramps

## **What Does this Department Fund?**

(492) Interfund Transfers Out

- ✓ Fund Transfers to Service Debt

## **What Does this Department Fund?**

(487) Benefits Fees

- ✓ Fund Fees to Administer Employee Benefits and Pensions

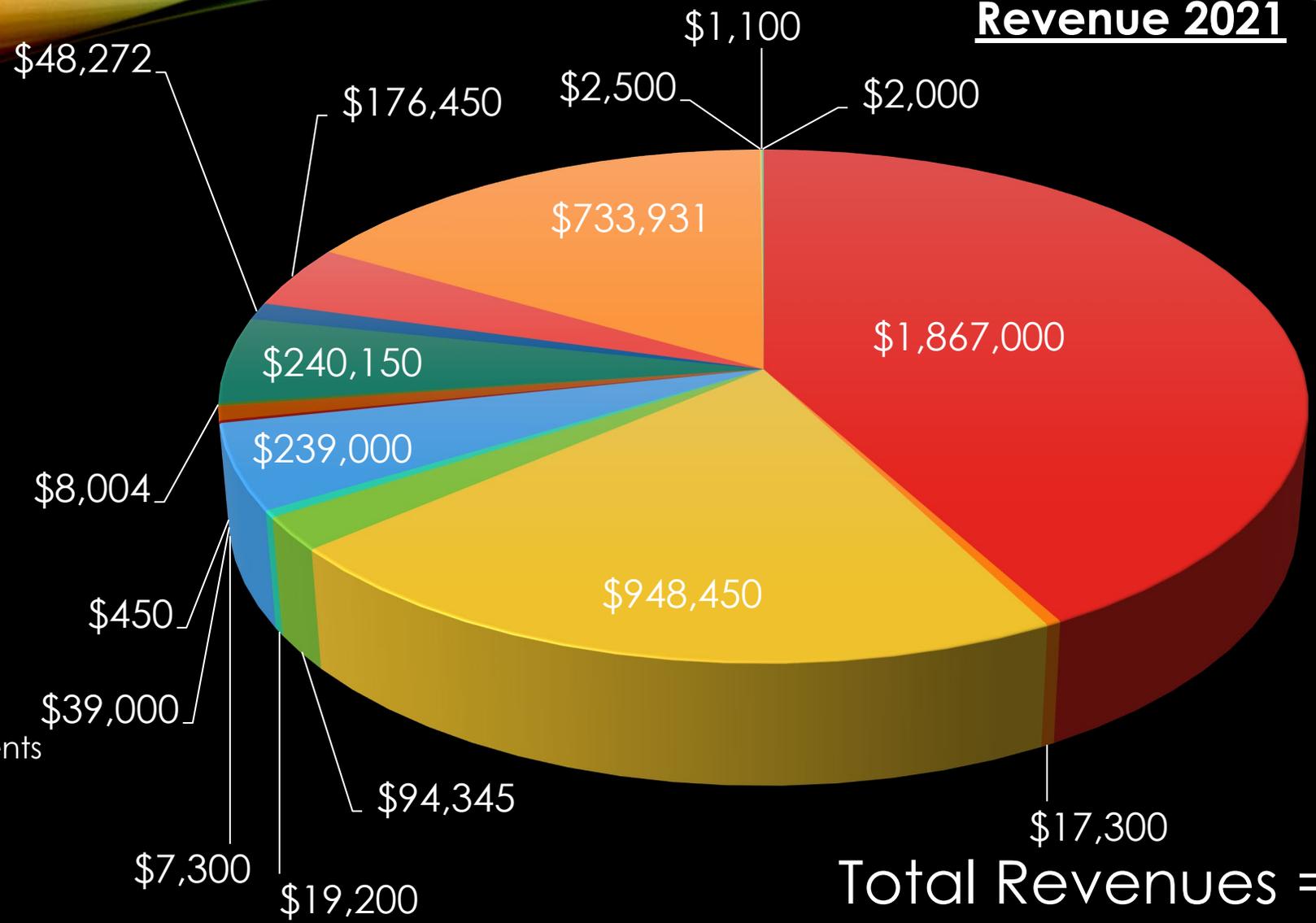
## **What Does this Department Fund?**

(471) Debt Principal  
(472) Debt Interest

- ✓ 2010 General Obligation Bond
- ✓ 2016 General Obligation Bond
- ✓ PIB Loan – East Middle Street

# Revenue 2021

- 42.0% ■ Real Property Tax
- 0.4% ■ Occupation Tax
- 21.3% ■ (ACT 511) Enabling Taxes
- 2.1% ■ Business Licenses/Permits
- 0.4% ■ Non-Business Licenses/Permits
- 5.4% ■ Fines & Forfeits
- 0.2% ■ Interest Earnings
- 0..9% ■ Rents & Royalties
- <0.1% ■ Federal Capital Grants
- 0.2% ■ State Operating Grants
- 5.4% ■ State Shared Revenue
- 1.1% ■ Revenue from Local Governments
- 4.0% ■ Charges for Services
- 16.5% ■ Highways & Streets (Parking)
- <0.1% ■ Culture & Recreation
- <0.1% ■ Other Financing Sources
- <0.1% ■ Refund of Prior Years Expense

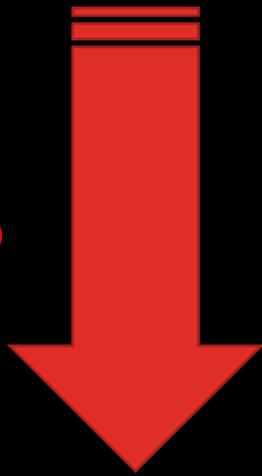


Total Revenues = **\$4,444,502**

# 2021 REVENUE HIGHLIGHTS

**16.4%**

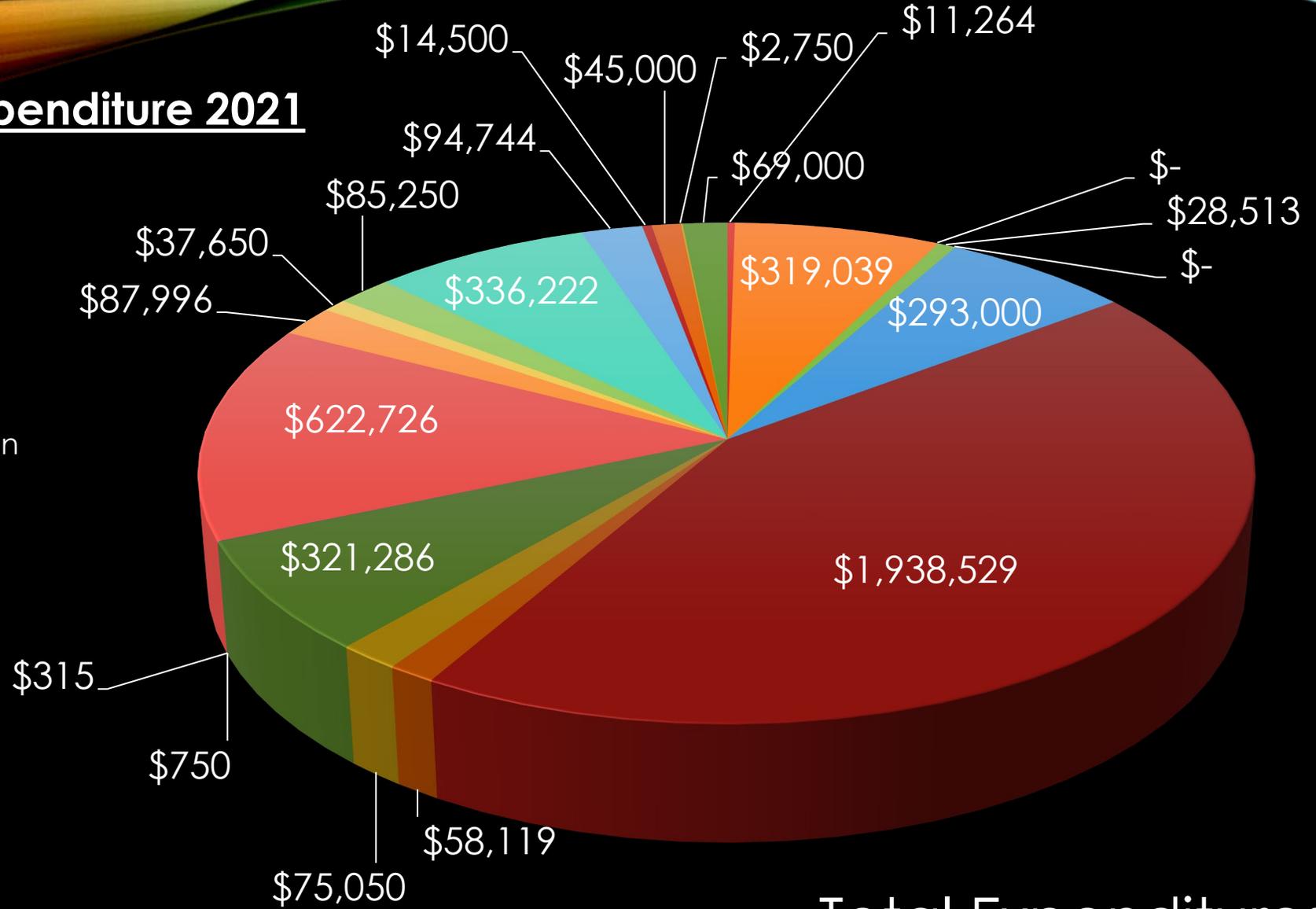
From 2020  
Budget



	2020	2021	Difference
301 Real Property Tax	\$1,867,000	\$1,867,000	\$0
305 Occupation Tax	\$17,870	\$17,300	-\$570
310 Local Enabling Tax (Act 511)	\$1,057,700	\$948,450	-\$109,250
321 Business Licenses/Permits	\$92,569	\$94,345	\$1,776
322 Non-Business Licenses/Permits	\$26,450	\$19,200	-\$7,250
331 Fines & Forfeits	\$253,887	\$239,000	-\$14,887
341 Interest Earnings	\$15,300	\$7,300	-\$8,000
342 Rents & Royalties	\$39,600	\$39,000	-\$600
351 Federal Capital Grants	\$900	\$450	-\$450
354 State Operating Grants	\$9,575	\$8,004	-\$1,571
355 State Shared Revenue	\$240,260	\$240,150	-\$110
357 Revenue from Local Governments	\$165,000	\$48,272	-\$116,728
361 Charges for Services	\$192,630	\$176,450	-\$16,180
363 Highways & Streets (Parking)	\$1,207,375	\$733,931	-\$473,444
367 Culture & Recreation	\$5,350	\$2,550	-\$2,800
390 Other Financing Sources	\$124,100	\$1,100	-\$123,000
395 Refund from Prior Year Expenses	\$2,000	\$2,000	\$0
	\$5,317,566	\$4,444,502	-\$873,064

## Expenditure 2021

- 0.2% Legislative
- 6.4% Office of Manager
- 0% Finance
- 0.6% Tax Collection
- 0% HR/Boro Secretary
- 5.8% General Govt. Admin.
- 38.6% Police
- 1.2% Fire
- 1.5% Code Enforcement
- 6.4% Planning/Historic Preservation
- <0.1% Emergency Mngt.
- <0.1% Health
- 12.4% Public Works
- 1.8% Street Lighting
- 0.8% Sidewalks/Crosswalks
- 1.7% Roads & Alleys
- 6.7% Parking Facilities
- 1.9% Parks & Recreation
- 0.3% Shade Tree
- 0.9% Community Development
- <0.1% Benefits Fees
- 12.8% Interfund Transfers Out



Total Expenditures =  
**\$5,011,703**

# 2021 EXPENSE HIGHLIGHTS

**5.7%**

From 2020  
Budget



		2020	2021	Difference
400	Legislative	\$17,898	\$11,264	-\$6,634
401	Office of the Manager	\$124,852	\$319,039	\$194,187
402	Finance	\$214,079	\$0	-\$214,079
403	Tax Collection	\$26,033	\$28,513	\$2,480
405	Boro. Secretary/HR	\$95,096	\$0	-\$95,096
409	General Government Admin.	\$282,893	\$293,000	\$10,107
410	Police	\$1,845,237	\$1,938,529	\$93,292
411	Fire	\$58,119	\$58,119	\$0
413	Code Enforcement	\$70,050	\$75,050	\$5,000
414	Planning/Zoning/HARB	\$316,020	\$321,286	\$5,266
415	Emergency Management	\$1,650	\$750	-\$900
421	Health	\$315	\$315	\$0
430	Public Works	\$855,040	\$622,726	-\$232,314
434	Street Lighting	\$90,000	\$87,996	-\$2,004
435	Sidewalks & Crosswalks	\$31,500	\$37,650	\$6,150
439	Roads & Alleys	\$52,500	\$85,250	\$32,750
445	Parking Facilities	\$452,320	\$336,222	-\$116,098
454	Parks, Recreation & Grounds	\$94,081	\$94,744	\$663
455	Shade Tree	\$17,500	\$14,500	-\$3,000
465	Community Development	\$45,000	\$45,000	\$0
487	Benefits Fees	\$0	\$2,750	\$2,750
492	Interfund Transfers Out	\$622,383	\$639,000	\$16,617
		\$5,312,566	\$5,011,703	-\$300,863

## FULL-TIME STAFFING LEVELS 2020 VS. 2021

		2020	2021	Difference
401	Office of the Manager	1	3	2
402	Finance	2	0	-2
405	Boro. Secretary/HR	1	0	-1
410	Police	13	14	1
414	Planning/Zoning/HARB	3	3	0
430	Public Works	8	5	-3
445	Parking Facilities	4	3	-1
		32	28	-4

# FOR 2021

Borough Valuation =  
\$506,339,900

1 mill = \$506, 339

What a 1 mill tax means for an average homeowner with a value of \$250,000:

Approximately \$250 per year or \$20.83 per month

**2021 Budget Out of Balance**  
**\$567,201**

# IN TOTAL FOR 2020

General Fund Millage = 2.6039  
Fire Fund Millage = 0.2500  
Debt Service Millage = 1.2281

**TOTAL Millage = 4.0820**

No Increase from 2019

Notes to Consider:

- ✓ Council Budgeted a deficit in 2020 utilizing reserve funds to balance budget in lieu of nominal tax increase
- ✓ Borough Liquidated \$517,419 in reserve funds to remain solvent in 2020 due to Pandemic Revenue Losses
  - ✓ **\$640,419 Reserve Funds Used in 2020**
  - ✓ This puts the Borough below the 18% Fund Balance Policy Threshold
    - ✓ Two years to replace



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Questions???