

**BOROUGH OF GETTYSBURG
TROXELL COUNCIL CHAMBERS
59 EAST HIGH STREET, GETTYSBURG, PA 17325
COUNCIL BUSINESS MEETING MINUTES
NOVEMBER 8, 2021**

President Wesley Heyser called the meeting to order at 7:00 PM with the following **Councilors present:** Vice President Matthew Moon, Ms. Patricia Lawson, Mr. Christopher Berger, Mrs. Judith Butterfield, and Mr. Nicholas Redman. Mr. John Lawver was absent. **Staff present included:** Mayor Theodore Streeter; Borough Manager Charles Gable; Assistant Borough Manager/Secretary Sara Stull; Borough Solicitor Harold Eastman, Barley Snyder; Police Chief Robert Glenney, Director of Historic & Environmental Preservation Debra English; Planning Director Carly Marshall; Parking Manager Rebecca Fissel; Finance Assistant Tammy Murdorf; Public Works Director Robert Harbaugh; and Chad Clabaugh, Borough Engineer, C. S. Davidson, Inc.

Others present included: Jill Sellers, President of Main Street Gettysburg; Jennifer CruverKibi, CPA Partner with MaherDuessel; John Murphy of Patrono and Murphy, 28 West Middle Street; Representing the press was Jim Hale with the *Gettysburg Times*; and filming by *Community Media-ACCTV*.

President Wesley Heyser announced an executive session of the Borough Council was conducted immediately following the October 25, 2021 and November 1, 2021 work sessions consistent with section 708(a)(1) and section 708(a)(5) of the Sunshine Act.

President Wesley Heyser announced an executive session of the Borough Council will be conducted immediately following the adjournment of this evening's meeting consistent with section 708(a)(1), section 708(a)(4) and section 708(a)(5) of the Sunshine Act for the following purposes: (1) to discuss matters involving the employment, and the terms and conditions of employment, of current or prospective Borough employees; (2) to receive, review and discuss information in connection with issues on which identifiable complaints have been made or are expected to be filed; and (3) to review and discuss matters of Borough business which, if conducted in public, would violate a lawful privilege or could lead to the disclosure of information or matters of confidentiality protected by law.

Moved Ms. Lawson seconded Mr. Moon to approve the November 8, 2021 agenda as presented. Motion carried unanimously.

Moved Mr. Moon seconded Ms. Lawson to approve minutes of the Council Meeting of October 12, 2021; Council Budget Work Sessions on October 18, 2021, October 25, 2021; and November 1, 2021 as presented. Motion carried unanimously.

Special Presentation

Jennifer CruverKibi, CPA with MaherDuessel Accounting Firm – Present Annual Audited Financial Statements for the year ending December 31, 2020

Jennifer CruverKibi, CPA with MaherDuessel presented Council with the Annual Audited Financial Statements for the year ending December 31, 2020 (see attached). Ms. CruverKibi reported an “unmodified opinion,” the highest possible rating prepared in accordance with Generally Accepted Accounting Principles. She gave a presentation summarizing the financial statements. Ms. CruverKibi also gave a brief summary of the management letter which discloses any findings and recommendations for Borough Council. The audit information presented is located on the Borough Website at www.gettysburgpa.gov.

Public Comment (Restricted to Items on the Agenda)

There was no public comment at this time.

Current and Old Business

Department of Planning /Zoning/Code

Planning Director Marshall reported that the PA Municipal Code Alliance report was received today and is accessible online with the meeting documents.

Department of Historic & Environmental Preservation

Moved Mr. Moon seconded Mr. Berger to accept the recommendation of the Borough of Gettysburg Historic Architectural Review Board (HARB) following its review on October 20, 2021 and grant Certificates of Appropriateness for the following applications as presented: COA 21-0127 MAJOR PROJECT: 29 Chambersburg Street – Frictionless Real Estate to approve the historical façade restoration that will include new wood panels, doors, windows, posts and trim in the front and an awning window on the west side for the proposed restaurant that is consistent with both the *Secretary of the Interior Guidelines* and the *Gettysburg Design Guide* as presented to the Board in the application dated September 29; COA-210129 MAJOR PROJECT – 37 Barlow Street – David Monsour to replace the roof, porch columns and decking, and expand the covered porch on the house and to construct a new rear garage at 37 Barlow Street that is consistent with both the *Secretary of the Interior Guidelines* and the *Gettysburg Design Guide* as presented to the Board in the application dated September 28, 2021. Motion carried unanimously.

Parking Department

Parking Manager Fissel reported that parking revenues for July, August and September were the highest since 2016, and said that after plummeting during the pandemic the numbers look great again. She completed the PA Justice Network (JNET) and Commonwealth Law Enforcement Assistance Network (CLEAN) Audits for the Parking Department as required.

Public Works Department

Public Works Director Harbaugh gave the following report: a preconstruction meeting was held on November 3rd for the South Street storm water portion of this project scheduled to begin later this month, and the street light portion to begin late December or early January; GMA and Columbia Gas continued with water line and gas line replacements and are currently working on Franklin Street to South Washington Street; CSX has completed building the division panels needed for the Fourth Street and Washington Street railroad crossings, and plan to close Fourth Street from November 8th to 10th and Washington Street from November 10th to 12th to install the panels; due to the leaves dropping later this year the annual leaf pick-up will be scheduled after Thanksgiving.

Borough Engineer

Engineer Clabaugh gave the following report: plan to meet with the realtor for 323 Baltimore Street to explain the easement for access to do construction along South Street, noting that the owner was concerned since he has the property listed for sale; there is no need for utilities at the unopened public alley between West High Street and West Legion Alley that was laid-out but never used by the Borough, so would recommend approval vacating the alley; explained that the seven foot piece of land at the rear of 204 Carlisle Street would only be needed for stormwater purposes and that the Borough would have no need for utilities in this alley, noting that the owners could not build on this strip of land.

Solicitor Eastman explained that a Petition was filed to Vacate an Alley located between West High Street and West Legion Alley on behalf of three of the four abutting property owners. The Petition requests the canceling of the laying-out of the strip of land that has not been previously ordained or opened as a public alley by the Borough.

Moved Mr. Moon seconded Ms. Lawson to enact an ordinance vacating and canceling the laying out of an unopened alley, located between West High Street and West Legion Alley, consistent with the granting of the Petition to Vacate an Alley filed by and on behalf of Gemmill, LLC, Kelaco, and Randy B. Inskip and Judith L. Inskip, a majority in number and in interest of the owners of real estate abutting the unopened alley. Motion carried 5 Yea/1 Nay with Mr. Redman the dissenting vote.

Moved Ms. Lawson seconded Mr. Moon to authorize the execution, delivery and recordation of a quitclaim deed from the Borough of Gettysburg to RayPat Enterprises, LLC releasing any rights to use a certain lot or piece of ground, containing 345 square feet, as part of a public alley and reserving in said quitclaim deed a stormwater management easement over, on and across said lot or piece of ground in favor of the Borough. Wesley K. Heyser, President of Borough Council, and Sara L. Stull, Borough Secretary, are hereby authorized to sign, execute, attest and deliver the quitclaim deed on behalf of the Borough. Motion carried unanimously.

Solicitor Eastman explained that the Quit Claim Deed contains a reservation of a stormwater management easement over the strip of land in favor of the Borough. The easement is for stormwater drainage purposes, and therefore, the owners of the property would not be permitted to build on this strip of land.

Police Department

Police Chief Glenny gave the following report: Officer Kevin McDonald was an instructor for the Crisis Intervention Training (CIT), which was the first training since COVID; Officer Terry DeWitt rejoined the police department part-time, noting that he had worked for Gettysburg until 2018 when he returned to his full-time employer.

Councilman Moon thanked Chief Glenn for revising his monthly report to show comparisons from the previous year as was requested by Council members.

Office of the Manager/Treasurer/Secretary

Manager Gable reported that the Borough was struggling financially last year due to the Pandemic noting that the parking revenues, pillow tax and other revenue sources plummeted. He said that approximately \$400,000 in reserve funds were used during the pandemic to cover costs. The 2022 Budget proposal helps to replenish the reserve fund and noted that following the Budget Work Session the modifications were made to the draft budget to include a new data management system for the police department; and return staffing levels to pre-COVID-19 in all departments which included one police officer, three public works employees and one administrative employee. Some proposals that were eliminated include: adding a twelfth police officer; purchasing electronic message boards to help control traffic during special events; and to delay the purchase of a dump truck until next year when the supply chain issues have lessened. The proposed budget reduces the general fund tax rate from the current 4.409 to 4.177 mills.

Moved Mr. Moon, seconded Ms. Lawson to approve all bills and payrolls as presented. Motion carried unanimously.

Moved Mr. Moon seconded Mr. Berger to adopt a resolution appointing Maher Duessel, a firm of certified public accountants registered in the

Commonwealth of Pennsylvania, as the independent auditor of the Borough of Gettysburg during fiscal year 2022 in order to make an independent examination of the accounting records of the Borough for fiscal year 2021 and to perform such other duties and to exercise the powers as conferred upon an independent auditor under the Borough Code. Motion carried unanimously.

Moved Ms. Lawson seconded Mr. Moon to authorize the Borough Secretary, Sara L. Stull, to give notice and cause the same to be published that the proposed budget, providing an annual estimate of revenues and an annual estimate of expenditures for fiscal year 2022, has been prepared and will be made available for public inspection for a period of not less than ten (10) days commencing on Monday, November 29, 2021 and ending at the close of business on Monday, December 13, 2021, prior to the completion and adoption of the budget for fiscal year 2022 by the Borough Council. Motion carried unanimously.

Councilman Moon commented that “the proposed 2022 budget does five key things that benefit the public: replenishes and builds our capital reserves; restores police and all departments to pre-pandemic staffing to historic levels; expands our police budget by approximately fifteen percent investing in key systems that need modernization; invests aggressively in our ambitious Capital Improvement Plan; and achieves modest tax relief for the taxpayers”.

Moved Mr. Berger, seconded Ms. Lawson to authorize the preparation and finalization of a proposed resolution, for consideration and intended adoption at the next monthly general business meeting of the Borough Council to be held on Monday, December 13, 2021, for the purpose of setting, updating and confirming the Borough’s fees and charges for the issuance of licenses, permits and the provision of municipal services in fiscal year 2022. Motion carried unanimously.

Moved Ms. Lawson seconded Mr. Berger to authorize the solicitor to prepare and finalize a proposed tax resolution for consideration and intended adoption at the next monthly general business meeting of the Borough Council to be held on Monday, December 13, 2021 for the purposes of fixing the real property tax rate for the Borough of Gettysburg for fiscal year 2022 at 4.1770 mills, the occupation tax rate at 30 mills and the fire protection services appropriations tax rate at .2500 mills. Motion carried unanimously.

Councilman Redman asked if modifications can be made after the public review period. Solicitor Eastman responded yes and noted that if there would be a tax increase an ordinance would need to be prepared and adopted by December 31st.

Councilwoman Lawson commented “hats off” to all Borough staff for their work with the 2022 budget preparation.

Liaison Reports

Main Street Gettysburg

President Sellers gave the following report: the Adams County Community Foundation Giving Spree ended on November 5th and the results will be presented on November 10th; busy planning for the Gettysburg Christmas Festival which will be held on the first two weekends in December; begun planning for 2022 programs.

Councilwoman Lawson asked if the hotels are getting sold out for the Christmas Festival weekends. President Sellers responded that there has been an increased interest for the festivities, but she has not yet received any reports from the hotels.

GARA

President Heyser said that a Council liaison for GARA would be named in January.

Steinwehr Avenue Heart of Gettysburg Battlefield (SAHGB)

Councilwoman Butterfield reported that the next meeting is scheduled for November 11th.

Adams County Boroughs Association (ACBA)

Mayor Streeter reported that the next meeting is scheduled for November 15th.

Adams County Transportation Planning Organization (ACTPO)

Councilwoman Butterfield reported that the Adams County Transportation ONWARD2050 Survey was completed noting that they received over three hundred responses. Some of the focus centered on the need for a by-pass and blinking lights at all cross walks.

Adams County Heroin Awareness Task Force

Councilman Moon reported that they will continue to work on a Master Plan. The next meeting is scheduled for November 16th.

Other Reports

Recycling Report

Councilwoman Butterfield gave the following report: continue to work on the bid process for garbage haulers; paper shred event is scheduled for May 20, 2022; a citizen

gave her several cans of assorted colors of spray paint; and if anyone is interested, they should contact her.

Elected Officials' Comments

Mayor Streeter said that he has included Mayor Elect Rita Frealing to attend upcoming meetings and events with him to help with a smooth transition.

Public Comment

There was no public comment at this time.

Adjournment

Moved Mr. Moon, seconded Ms. Lawson to adjourn the meeting at 8:10 PM to an executive session. Motion carried unanimously.

Respectfully submitted,

Sara L. Stull
Borough Secretary

MaherDuessel



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Borough of Gettysburg Borough Council

November 8, 2021

Borough of Gettysburg

- Our responsibilities under Generally Accepted Auditing Standards
- Significant accounting policies
 - Note 1 to the Financial Statements
- Accounting estimates
- Disclosures
- No difficulties encountered in performing the audit
- Corrected and uncorrected misstatements
- No disagreement with management
- Management representations
- Management consultations with other independent accountants
- Issues discussed prior to retention

Borough of Gettysburg

- Results of audit
 - Adverse Opinion on Aggregate Discretely Presented Component Units
 - Report excludes Gettysburg Borough Stormwater Authority due to different basis of accounting
 - Unmodified opinion on remaining opinion units, prepared in accordance with Generally Accepted Accounting Principles
 - Emphasis of Matter
 - Other matters

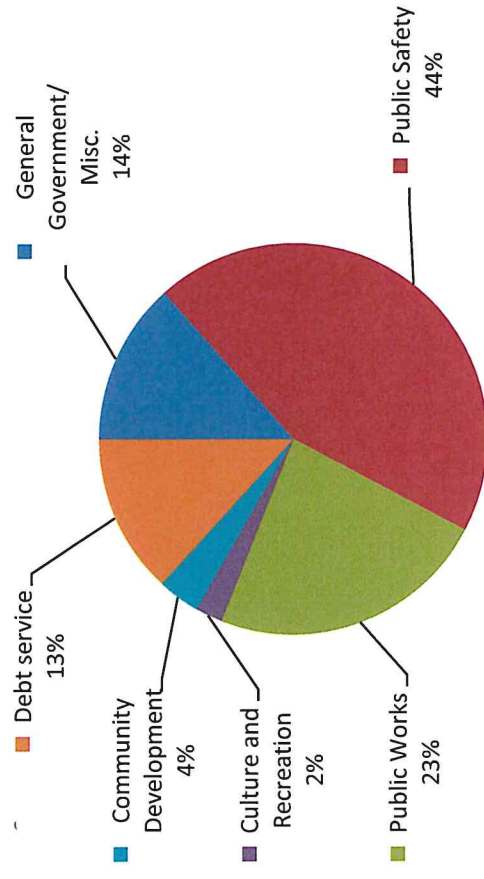
Borough of Gettysburg

- Financial highlights – Governmental Activities
 - Assets and Deferred Outflows
 - 2020 - \$19.6 million
 - 2019 - \$19.9 million
 - Liabilities and Deferred Inflows
 - 2020 - \$6.9 million
 - 2019 - \$7.2 million
 - Revenues
 - 2020 - \$5.4 million
 - 2019 - \$6.1 million
 - Expenses
 - 2020 - \$5.4 million
 - 2019 - \$5.5 million
 - Change in Net Position
 - 2020 - \$0.025 million
 - 2019 - \$0.6 million

Borough of Gettysburg

- Financial highlights –
Governmental Funds
 - Governmental funds unassigned fund balance is \$1,192,825 at 12/31/20 (35% of total fund balance)
 - General Fund expenditures exceeded revenues by \$43,594 in 2020

- Breakdown of Governmental Funds Cost for 2020:



Borough of Gettysburg

- Footnotes
 - Note 1
 - Reporting entity/component units
 - Major funds
 - New accounting standards
 - Note 5 – Capital assets
 - Note 7 – Long-term debt
 - Note 8 – Pension Plans

Borough of Gettysburg

- Management letter
 - Material Weakness
 - External financial statement preparation
 - Other Matters
 - Strengthening information technology controls (repeat)
 - Reconciling parking enforcement revenue (repeat)
 - Borough prepared capital asset documentation
 - New GASB's

Questions? Contact Us!



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MaherDuessel

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