TOWNSHIP OF BEDMINSTER
BUCKS COUNTY, PENNSYLVANIA

2019 BUDGET

December 12, 2018

Bedminster Township Supervisors

MUNICIPAL BUILDING □
432 Elephant Road
Perkasie, PA 18944
(215) 249-3320 / Fax (215) 249-8270

PUBLIC WORKS □
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Ottsville, PA 18942
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November 8, 2018

Bedminster Township Board of Supervisors
432 Elephant Road
Perkasie, PA 18944

Gentlemen,

I am pleased to submit to you the Proposed 2019 Budget for the Board's consideration. Our primary goal in developing this budget was to provide services and avoid the need for new or additional taxes. The growth in the Township's population in recent years has developed into an increase in requests for service across all departments.

The 2019 Proposed Budget continues capital improvement purchases which had been greatly reduced in past years in order to hold the line on spending. Proposed major purchases for 2019 include upgrading the functionality of the Elephant Road Municipal building along with building repairs for all facilities.

Highlights of the 2019 Proposed Budget include the following:

- Continue updating software and hardware for administration;
- Purchase of a John Deer Backhoe for Public Works;
- Purchase of a roadside mower for Public Works;
- Purchase of an F150 pickup truck for the Police Department;
- Purchase of a drone for the Police Department;

Please feel free to contact me with any questions or comments.

Sincerely,

Richard H. Schilling
Township Manager

RHS:psm
enclosures

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BEDMINSTER TOWNSHIP

2019 GENERAL FUND BUDGET
EXECUTIVE SUMMARY

TOTAL BUDGET

Budget revenues are estimated at $2,748,539 in 2019 which compares to $2,545,650 in 2018.

Proposed budgeted General Fund operating expenses for 2019 total of $2,748,539 as compared to projected operating expenses for 2018 of $2,545,650, an increase of 8%.

REVENUES

A three-year comparison of certain major revenues as budgeted follows:

Revenue Item	2017 Actual	2018 Projected	2019 Budget
Current year Real Estate Taxes	$ 422,273	$ 430,500	$ 446,295
Transfer Taxes	$ 352,306	$ 280,000	$ 260,000
Earned Income Taxes	$ 1,344,570	$ 1,416,939	$ 1,454,924
Zoning / Wells / Grading Permits	$ 69,807	$ 48,500	$ 50,000
Building Permits	$ 70,000	$ 75,000	$ 70,000

Anticipated receipts from these five revenues equal $2,281,219 or 83% of revenues from all sources. The revenue projections for 2019 from these sources are $30,280 more than the 2018 anticipated collections.

A chart depicting the 2008 – 2018 history of earned income tax (EIT) and real estate transfer taxes is included for your reference.

The general fund real estate tax rate will be unchanged in 2019 at 4.0 mills and the overall Township tax levy (7.5 mills) will remain unchanged as well.

Interest Earnings

Reflecting national and regional trends, interest income has increased incremently from previous years. The 2019 projection is based on the last several years' experience.

Developers' Contributions

These revenues are received from developers to fund public improvements or other Township expenses when subdivisions are approved. Developers' contributions are difficult to estimate as part of the budget process as they are based (and paid) on many factors. As building and development activities have declined so has income from this source. 2019 is likely to see little activity in this area. So far in 2018, there has been $44,600 in contributions by developers. However, based upon development activity, the projection is for no contributions in 2019.

Other Revenues

All other 2019 budget revenues are in line with past experience or amounts that are established through state grant programs. CATV and cell tower lease income are expected to grow incrementally.

Other Fund Budgets

The proposed general fund budget anticipates the assigning of certain eligible public works costs to the liquid fuels fund to reduce departmental appropriations. The budget also assumes reimbursement for a portion of administrative staff expenses from the open space fund.

EXPENDITURES:

Salaries & Wages

Total appropriations for salaries and wages are $1,289,035. This total includes an increase for sworn police officers covered by the Policemen's Benevolent Association (PBA).

Other Expenses

Major non-salary expenses budgeted for 2019 include:

- *Consulting services (township solicitor, township engineer and other consultants):* $116,000.
- *Police Operating costs:* $245,485 (12.4% increase).
- *Planning & Zoning Operating Expenses:* $51,000 (no increase from 2018).
- *Public Works Operating Expenses:* $119,740 (an increase of 3.5%).
- *Benefits and Insurance:* $494,685 (a decrease of 2.9%).

Capital Improvements

Capital projects proposed for 2019 from the General Fund include a pick-up truck for the Public Works Department, installation of in-car cameras on all police vehicles and minor building enhancements to all facilities to maintain long-term viability of these facilities.

OTHER TOWNSHIP FUNDS

The executive summary and the budget information that follows are limited to the Township's general fund.

It is important to recognize that the Township has other funds that must be reviewed annually. The most important of these are the Township's open space fund and the liquid fuels fund. The liquid fuels fund provides state aid for certain road repair and maintenance expenses.

MAJOR REVENUE TRENDING
2019 Budget

310.210 Earned Income Tax Receipts (Audited / Final except for 2018)

2007	$ 689,368
2008	$ 741,849
2009	$ 774,735
2010	$ 808,523
2011	$ 875,401
2012	$ 1,074,946
2013	$ 1,147,854
2014	$ 1,177,813
2015	$ 1,238,201
2016	$ 1,353,026
2017	$ 1,344,570
2018	$ 1,327,817 (as of 11/27/2018)

310.100 Real Estate Transfer Tax Receipts (Final except for 2018)

2007	$ 469,726
2008	$ 315,797
2009	$ 251,377
2010	$ 379,683
2011	$ 229,524
2012	$ 235,293
2013	$ 255,288
2014	$ 231,091
2015	$ 263,055
2016	$ 316,384
2017	$ 352,306
2018	$ 294,593 (as of 11/27/2018)

BEDMINSTER TOWNSHIP
New Home Construction Permits

YEAR	# OF PERMITS
2005	264
2006	172
2007	82
2008	77
2009	83
2010	76
2011	32
2012	36
2013	36
2014	19
2015	20
2016	42
2017	48
2018	12

2019 BUDGET

Summary of Revenues and Expenditures

REVENUES	2018 BUDGET	2019 BUDGET	DIFFERENCE	CHANGE
Real Estate Taxes	$440,300	$457,295	$16,995	3.9%
Act 511 Taxes	1,535,500	1,715,424	$179,924	11.7%
Licenses & Permits	156,400	154,600	($1,800)	-1.2%
Fines & Forfeitures	29,500	26,400	($3,100)	-10.5%
Interest, Rent & Royalties	44,500	60,135	$15,635	35.1%
Intergovernmental Revenues	164,750	161,335	($3,415)	-2.1%
Zoning, Subdivision & Land Development	62,900	57,900	($5,000)	-7.9%
Public Safety	70,300	70,450	$150	0.2%
Developer's Contributions	0	0	$0	0.0%
Miscellaneous Income	41,500	45,000	$3,500	8.4%
Total Revenues	**$2,545,650**	**$2,748,539**	**$202,889**	**8.0%**

EXPENDITURES	2018 BUDGET	2019 BUDGET	DIFFERENCE	CHANGE
General Government:				
Salary & Wages	$242,284	$248,513	$6,229	2.6%
Other Expenses	253,381	255,281	$1,900	0.7%
Public Safety:				
Salary & Wages	695,616	766,465	$70,849	10.2%
Other Expenses	214,987	245,485	$30,498	14.2%
Fire and Rescue:				
Other Expenses	70,659	67,013	($3,646)	-5.2%
Planning & Zoning:				
Salary & Wages	73,094	74,687	$1,593	2.2%
Other Expenses	51,000	51,000	$0	0.0%
Public Works:				
Salary & Wages	192,802	199,370	$6,568	3.4%
Other Expenses	115,488	119,740	$4,252	3.7%
Contributions:				
Other Expenses	2,600	2,600	$0	0.0%
Benefits & Insurance:				
Other Expenses	509,412	494,685	($14,727)	-2.9%
Miscellaneous Expenditures:				
Other Expenses	1,000	0	($1,000)	-100.0%
Capital Improvements	123,327	223,700	$100,373	81.4%
Sub-Total, Salary & Wages	$1,203,796	$1,289,035	$85,239	7.1%
Sub-Total, Other Expenses	$1,341,854	$1,459,504	$117,650	8.8%
Total Expenditures	**$2,545,650**	**$2,748,539**	**$202,889**	**8.0%**

REVENUES

Account		2018 Budget	2018 Actual*	2019 Budget
301.000	Real Estate Tax			
301.100	Current Year Real Estate Taxes	$429,300	$430,500	$446,295
301.200	Prior Year Real Estate Taxes	1,000	750	1,000
301.400	Delinquent Real Estate Taxes	10,000	8,400	10,000
	Total, Real Estate Tax	$440,300	$439,650	$457,295
310.000	Local Enabling Act 511 Taxes			
310.010	Act 319 & 515 Taxes	$500	$1,758	$500
310.100	Real Estate Transfer Taxes	260,000	280,000	260,000
310.210	Earned Income Taxes	1,275,000	1,416,939	1,454,924
	Total, Local Enabling Act 511 Taxes	$1,535,500	$1,698,697	$1,715,424
321.000	Licenses and Permits			
321.800	Cable Television Franchise	$154,000	$152,200	$152,200
322.300	Driveway Installations	400	255	400
322.820	Street Encroachments	2,000	0	2,000
	Total, Licenses and Permits	$156,400	$152,455	$154,600
331.000	Fines and Forfeitures			
331.110	Vehicle Code Violations	$19,000	$14,500	$15,000
331.120	County Court Fines	5,000	5,000	5,000
331.125	Zoning Ordinance Violations	500	300	400
331.130	State Police Fines	5,000	6,000	6,000
	Total, Fines and Forfeitures	$29,500	$25,800	$26,400
340.000	Interest, Rent and Royalties			
341.000	Interest Earnings	$12,000	$26,388	$27,000
342.200	Facilities Rent	0	270	360
342.430	Public Works Services, Equipment & Labor	500	255	500
342.530	Rents and Royalties	32,000	32,275	32,275
	Total, Interest, Rent and Royalties	$44,500	$59,188	$60,135
350.000	Intergovernmental Revenues			
354.150	Recycling Grants	$10,500	$20,960	$10,500
355.010	Public Utility Taxes	4,000	3,500	4,000
355.040	Liquor Licenses	1,000	1,000	1,000
355.050	Act 205 Pension Allotments	82,600	84,319	84,320
355.070	Fireman's Relief	66,650	61,512	61,515
	Total, Intergovernmental Revenues	$164,750	$171,291	$161,335
360.000	Zoning, Subdivision & Land Development			
361.310	Subdivision/Land Development/Planning	$2,500	$1,000	$2,500
361.320	Administrative Fee	$2,800	$2,800	$2,800
361.330	Zoning/Well/Grading Permits	55,000	48,500	50,000
361.340	Hearing Fees	2,500	3,500	2,500
361.540	Sale of Zoning Ordinance	100	25	100
	Total, Zoning, Subdivision & Land Development	$62,900	$55,825	$57,900

*Estimated Actual Totals

Account		2018 Budget	2018 Actual	2019 Budget*
362.000	Public Safety			
362.110	Sale of Traffic Accident Reports	$100	$915	$250
362.410	Inspection Fees, Building Permits	70,000	75,000	70,000
364.500	Proceeds from Recycled Materials	200	128	200
	Total, Public Safety	$70,300	$76,043	$70,450
387.000	Developers' Contributions - Public Improvements			
387.000	Developers' Contributions	$0	$44,600	$0
	Total, Developers' Contrib.- Public Improve.	$0	$44,600	$0
390.000	Other/Miscellaneous Income			
380.000	Miscellaneous Income	$500	$273	$500
391.100	Sales of General Fixed Assets	1,000	40	5,000
391.200	Insurance Proceeds	7,000	6,255	6,500
391.210	Grants	6,000	0	6,000
395.000	Reimbursements (Refunds)	27,000	27,000	27,000
	Total, Other/Miscellaneous Income	$41,500	$33,568	$45,000
399.000	General Fund Surplus			
399.000	General Fund Surplus, Used	$0	$0	$0
		$0	$0	$0
	Total Revenue	**$2,545,650**	**$2,757,117**	**$2,748,539**

EXPENDITURES

General Government Account		2018 Budget	2018 Actual*	2019 Budget
400.000	Salary/Compensation, Legislative Body			
400.105	Elected Officials	$4,500	$4,500	$4,500
401.310	Professional Services, Township Manager	100,824	100,824	103,849
401.311	Bonus - Township Manager	0	2,516	0
402.106	Elected Auditor	60	0	60
402.311	Professional Services, Auditors	14,500	13,900	14,500
	Sub-total, Salary/Compensation	$119,884	$121,740	$122,909
403.000	Tax Collections			
403.105	Tax Collector Commission	$20,267	$20,489	$20,267
403.200	Supplies	1,000	925	3,000
403.350	Insurance and Bonding	350	348	0
403.450	E.I.T. Commission	19,000	17,800	19,250
	Sub-total, Tax Collections	$40,617	$39,562	$42,517
404.000	Consulting Services			
404.310	Township Solicitor	$70,000	$60,000	$70,000
408.310	Township Engineer	28,000	25,000	45,000
408.312	Township Planner	1,000	813	1,000
	Sub-total, Consulting Services	$99,000	$85,813	$116,000
405.000	Salary/Wages, Administration			
405.110	Township Secretary	$61,968	$61,969	$63,207
405.112	Administrative Assistant, Township Manager	54,328	54,329	55,958
405.179	Longevity Allowance	6,104	6,104	6,439
	Sub-total, Salary and Wages	$122,400	$122,402	$125,604
405.001	Administrative Expense			
405.197	Act 205 Pension Contribution	$22,941	$23,422	$23,422
405.198	Non-uniform Pension Contribution	5,373	4,892	4,892
405.200	Supplies	6,000	3,500	6,000
405.260	Small Tools and Minor Equipment	17,000	9,000	9,000
405.300	Other Services and Charges	25,500	13,000	16,000
405.320	Communication	6,000	4,600	6,000
405.340	Advertising, Printing and Binding	6,500	4,500	6,500
405.350	Bonding and Insurance	950	950	950
405.420	Convention Fees, Dues	3,500	4,000	4,000
	Sub-total, Administrative Expenses	$93,764	$67,864	$76,764
409.000	General Government Buildings			
409.200	Supplies	$2,000	$1,500	$2,000
409.230	Heating Fuel (Police Dept & Mtg Room)	3,000	2,700	3,000
409.260	Small Tools and Minor Equipment	2,000	900	2,000
409.361	Electric Service - Admin. & PD Offices	4,000	3,850	4,000
409.370	Maintenance and Repair Services	9,000	8,600	9,000
	Sub-total, General Government Buildings	$20,000	$17,550	$20,000

General Government (continued) Account		2018 Budget	2018 Actual*	2019 Budget
	Sub-total, Salary/Compensation/Wages	$242,284	$244,142	$248,513
	Sub-total, Other Expenses	$253,381	$210,789	$255,281
	Total General Government	$495,665	$454,931	$503,794
Public Safety Account				
410.000	Police Salary and Wages			
410.110	Regular Police Salaries	$542,442	$484,192	$591,014
410.112	Police Secretary	47,500	47,500	48,925
410.172	Holiday Wages	29,000	26,654	32,911
410.174	Education Incentive	6,500	8,116	8,487
410.179	Longevity Allowance	14,174	11,519	13,028
410.180	Overtime	35,000	50,000	45,000
410.181	Court Appearance	18,000	18,500	19,000
410.184	Vacation Buy-back	3,000	4,567	4,600
410.185	Police Signing Bonus	0	0	3,500
	Sub-total, Police Salary and Wages	$695,616	$651,048	$766,465
410.001	Police Other Expense			
410.187	Education	$2,500	$0	$2,500
410.188	Officer Training Expense	5,600	5,500	5,600
410.191	Uniform Maintenance	7,000	6,000	7,000
410.197	Act 205 Pension Contribution	45,883	46,844	43,746
410.198	Police Pension Contribution	60,304	60,304	64,939
410.200	Police Supplies	6,000	6,500	7,500
410.220	Operating Supplies	9,200	5,500	9,200
410.231	Police Vehicle Expense - Fuel	13,000	12,000	13,000
410.238	Uniform Expenses	7,000	8,000	6,000
410.300	Other Services and Charges	13,000	11,000	13,000
410.314	Police Department Legal Fees	4,000	57,000	25,000
410.320	Communications	27,000	29,000	28,000
410.370	Vehicle Maintenance and Repairs	6,500	6,500	7,500
410.500	Professional Liability Insurance	8,000	12,000	12,500
	Sub-total, Other Expense	$214,987	$266,148	$245,485
	Sub-total, Salary and Wages	$695,616	$651,048	$766,465
	Sub-total, Other Expense	$214,987	$266,148	$245,485
	Total Police/Public Safety	$910,603	$917,196	$1,011,950
Fire and Rescue Account				
411.000	Fire and Rescue			
411.540	Firemen's Relief Insurance Fund	$66,659	$61,513	$61,513
412.520	Contribution to Rescue Organizations	4,000	35,000	5,500
	Total Fire and Rescue	$70,659	$96,513	$67,013

*Estimated Actual Totals

Planning and Zoning Account		2018 Budget	2018 Actual*	2019 Budget
413.000	Salary and Wages			
414.130	Zoning Officer	$25,000	$25,000	$25,000
414.140	Administrative Assistant, Planning/Zoning	47,500	47,500	48,925
414.179	Longevity Allowance	594	594	762
	Sub-total, Salary and Wages	$73,094	$73,094	$74,687
414.001	Planning and Zoning, Other Expense			
413.310	Inspection Services, Keystone Municipal	$25,000	$14,000	$25,000
414.300	Planning, Zoning, Other Services	11,000	9,000	11,000
414.310	Legal Fees	15,000	15,000	15,000
	Sub-total, Other Expense	$51,000	$38,000	$51,000
	Sub-total, Salary and Wages	$73,094	$73,094	$74,687
	Sub-total, Other Expense	$51,000	$38,000	$51,000
	Total Planning and Zoning	$124,094	$111,094	$125,687

Public Works - Highways and Roads Account				
430.000	Public Works Salary and Wages			
438.112	Regular Public Works Salaries	$174,026	$174,026	$178,588
430.179	Longevity Allowance	10,276	10,276	10,782
430.180	Overtime	8,500	9,257	10,000
	Sub-total, Salary and Wages	$192,802	$193,559	$199,370
430.000	Public Works, Other Expense			
430.191	Clothing Allowance	$3,000	$2,500	$3,000
430.197	Act 205 Pension Contribution	13,765	14,054	14,054
430.198	Non-uniform Pension Contribution	3,223	2,936	2,936
430.200	Supplies	2,500	2,000	2,500
430.230	Heating Fuel - Garage	4,500	3,500	4,500
430.231	Gasoline/Diesel Fuel	11,500	10,000	11,500
430.260	Small Tools and Minor Equipment	2,650	600	2,650
430.300	Other Services and Charges	5,500	4,000	5,500
430.320	Communications	2,900	2,900	2,900
430.361	Electric Service	2,000	1,333	2,000
430.365	Hazardous Waste Disposal	1,200	0	1,200
432.000	Snow/Ice Removal	28,000	40,000	30,000
432.100	Tree Removal	6,000	7,660	6,000
433.000	Traffic Signals, Street Signs	750	3,000	2,000
437.251	Equipment Repairs - Parts	7,000	7,000	7,000
437.374	Equipment Repairs - Service	6,000	9,000	7,000
438.200	Materials	15,000	10,000	15,000
	Sub-total, Other Expense	$115,488	$120,483	$119,740
	Sub-total, Salary and Wages	$192,802	$193,559	$199,370
	Sub-total, Other Expense	$115,488	$120,483	$119,740
	Total Public Works	$308,290	$314,042	$319,110

*Estimated Actual Totals

Contributions, Other Expense Account		2018 Budget	2018 Actual*	2019 Budget
450.000	Contributions, Other Expense			
452.500	Civic Contributions	$1,600	$1,600	$1,600
456.500	Contribution to Library	1,000	1,000	1,000
	Total Contributions, Other Expense	$2,600	$2,600	$2,600
Benefits and Insurance, Other Expense Account				
487.000	Benefits and Insurance, Other Expense			
481.100	FICA - Employer Share	$73,230	$57,849	$83,838
481.200	Medicare - Employer Share	17,155	13,529	19,607
481.300	PA Unemployment Compensation	2,729	2,729	2,850
484.000	Workers' Compensation	41,750	34,809	41,750
486.100	Fire and Liability	22,900	21,896	22,252
486.400	Insurance Premium - Errors and Omissions	9,150	6,700	8,322
487.152	Dental, Eye Care and Prescriptions	28,500	15,500	28,500
487.153	Long-term Disability Insurance	4,400	4,103	5,582
487.154	Short-term Disability Insurance	4,900	3,170	4,590
487.156	Hospitalization	300,666	218,108	273,074
487.158	Employee Life Insurance	4,032	2,976	4,320
	Total Benefits and Insurance, Other Expense	$509,412	$381,369	$494,685
Miscellaneous Expenditures, Other Expense Account				
	Miscellaneous Expenditures, Other Expense			
480.000	Miscellaneous Expense (adjustment)	$1,000	0	$0
	Total Miscellaneous Expense	$1,000	$0	$0
Capital Improvements Account				
	Capital Improvements			
409.750	General Government Capital Purchases	$25,000	$22,500	$25,000
410.750	Police Department Capital Purchases	61,000	50,000	88,300
430.750	Public Works Department Capital Purchases	37,327	37,327	110,400
	Total Capital Improvements	$123,327	$109,827	$223,700
	Sub-total, Salary and Wages	$1,203,796	$1,161,843	$1,289,035
	Sub-total, Other Expense	$1,341,854	$1,225,729	$1,459,504
	Total Expenditures	**$2,545,650**	**$2,387,572**	**$2,748,539**

*Estimated Actual Totals

EXPLANATORY NOTES

REVENUES

301.100 This account provides for all current general fund real estate taxes received by the Township. The amount is calculated as follows:

Assessed value as per County records 10/30/2018:	$111,573,890
Estimated additional assessed value through 12/31/2018:	$ 130,000
Total	$111,703,890
	$111,703,890
Multiplied by the millage rate	X .004
Sub-Total	$ 446,815

301.200 This account is intended to provide for "interim" real estate taxes levied during the year for new homes or other buildings that are constructed or for additions constructed by property owners such as swimming pools, garages, etc. Most of these interim taxes are credited in account 301.100 (Current Year Real Estate Taxes) based on advice from the Township Auditor.

301.400 All taxes billed by September 1 annually which are not paid by December 31 have liens placed against the property by the tax collector. This account provides for payments received from Bucks County after enforcing liens placed against these properties.

310.010 Act 319 and 515 provide for tax reductions for qualified properties used for agricultural purposes. These laws also provide for payment of "rollback" real estate taxes when agricultural lands are developed for other purposes. This account provides for the payment of these taxes to the Township. This amount varies from year to year depending upon properties sold that are subject to Act 319 and/or 515.

310.100 State law provides for payment of a 1.0% tax on all sales of real estate. Total funds received are shared equally by the Township and school district. The amount included in this account represents the Township's share of real estate transfer taxes. The following chart shows the receipts for transfer taxes in the recent years:

- 2008 $ 315,797
- 2009 $ 251,377
- 2010 $ 379,683
- 2011 $ 229,524
- 2012 $ 235,292
- 2013 $ 255,288
- 2014: $ 231,091
- 2015: $ 263,056
- 2016: $ 316,384
- 2017: $ 352,306
- 2018: $ 280,000

310.210 State law provides for a local earned income tax as general revenue to be collected by municipalities. In Bedminster Township, the Township receives 0.5% of earned income as general revenue. In addition, based on a referendum approved by the voters in November 2005, an additional earned income tax of 0.25% is paid to provide funding for preservation of open space. Bedminster's earned income tax is administered and collected by contract with a private vendor, Keystone Collections Group. These revenues have increased in recent years as a result of the Township's population growth. It is anticipated that these revenues will gradually increase in future years. The Pennridge school district also receives a 1.0% earned in-

come tax from Township residents. This tax payment is collected separately by the school district. The follow chart shows the receipts for general revenue EIT taxes in recent years:

- 2008 $ 741,849
- 2009 $ 774,735
- 2010 $ 808,523
- 2011 $ 875,401
- 2012 $ 1,074,946
- 2013 $ 1,147,854
- 2014 $ 1,177,813
- 2015 $ 1,238,201
- 2016 $ 1,353,026
- 2017 $ 1,344,570
- 2018 $ 1,416,939 (estimated)

321.800 As authorized by state law, Township Ordinance 131 provides for payment of a franchise fee of 5% of gross income by the two cable television providers serving the Township. This is another revenue which is likely to increase as population increases.

322.300 The Township established a policy several years ago to aid homeowners in improving drainage conditions adjacent to their properties, particularly by installing piping under driveways to allow better flow of storm water. The policy was formalized in 2007 with Resolution 2007-16. The policy calls for a charge of $255 for work performed by the Township's Public Works Department. This account provides for payments received for this service.

322.820 This account provides for permit fees for inspections and street restoration for street openings on Township roads by utilities, developers or other persons.

331.110 This account provides for fines received from motor vehicle code violations and citations issued by the Bedminster Police Department.

331.120 This account includes fines received by the Township from enforcement activities heard by the Bucks County Court System.

331.125 This account provides for fines levied by the District Court for violations of the zoning ordinance.

331.130 This account provides for fines received from enforcement activities by the Pennsylvania State Police on roads in Bedminster Township.

341.000 The Township seeks to maximize investment of temporarily idle funds to obtain interest earnings. Interest earnings over the past four years have been:

- 2014 - $ 5,662
- 2015 - $ 5,843
- 2016 - $ 8,081
- 2017 - $ 15,646
- 2018 - $ 26,388

342.200 This account includes funds received for rental of the meeting room by Homeowner Associations or other private groups.

342.430 This account includes funds for services provided by the Bedminster Township Public Works Department for other municipalities or governmental agencies (Bedminster Municipal Authority / Dublin Borough).

342.530 The Township rents space to Sprint Communications for a cellular tower at the Township garage property near the intersection of Kellers Church Road and Creek Road. Other communication providers have co-located on the Sprint tower, thereby increasing tower revenue for the Township.

354.150 The Township submits an annual recycling application/report to the state in September. This account includes the grant monies received from the state based on submission of the Township's report.

355.010 This account provides for small payments received by the Township for property owned in the Township by utility companies PECO and Verizon.

355.040 This account provides for the annual liquor license fee for the licensed premises in the Township.

355.050 Act 205 provides state pension funding to municipalities to provide for a "minimum municipal obligation" (MMO). A formula is used for calculating funds received which is different for police and non-uniformed employees.

The adequacy of pension funding is analyzed actuarially to determine any unfunded liability that may exist. If this actuarial study indicates unfunded liability, additional contributions are made to the pension fund by the Township and/or employees.

355.070 These are monies received by state law which are distributed to the Dublin, Ottsville and Plumsteadville volunteer fire companies which serve the Township.

361.310 All land subdivision or other forms of development require submission of an application for review to assure compliance with applicable state and local codes. This account provides for the fees for subdivision applications.

361.320 All subdivision and land development projects require that an escrow is established with a professional services contract. In the event that there is billing activity, a nominal charge is assessed and this income is reflected in this account.

361.330 After subdivision applications are approved, property owners must obtain a permit to assure compliance with zoning ordinance regulations. In addition, permits are required for well drilling for water supply and grading permits to assure compliance with state and local storm water management regulations.

361.340 If a property owner wishes to subdivide or otherwise develop land which is not in full compliance with zoning and development regulations, a variance must be requested from the zoning hearing board. This account provides for fees for submission of applications for variances from zoning or development regulations.

361.540 The Township's zoning ordinance defines all permitted land uses and related requirements for development. This account provides for the receipt of monies for purchase of the zoning ordinance at the cost of $25 per copy.

362.110 Persons involved in traffic accidents often require copies of Police Department accident reports for submission of insurance claims or other purposes. This account provides for a nominal charge made to cover the cost of preparing traffic accident reports for the public.

362.410 A building permit is required for all new construction including additions to existing buildings and accessory structures such as decks and patios. All new construction must be completed in conformance with the Uniform Construction Code. Periodic inspections are made

during construction to verify compliance with the Code for general construction as well as all plumbing and electrical work.

364.500 This account provides for a small amount of funds received for recycling of various materials in the Township.

380.000 This account provides for miscellaneous income.

387.000 As part of the approval process for new land subdivisions and development, cash contributions are received to be used for capital improvements to provide for public improvement impacted by this development or for other purposes as determined by the Township.

391.100 The Township periodically replaces police and public works vehicles. The vehicles and equipment being replaced are sold at public sale as provided by law. This account provides for the funds received from the sale of these vehicles and/or equipment.

391.200 This account provides for funds received as reimbursements from insurance companies.

391.210 This account provides for grants received from Delaware Valley Insurance Trust (DVIT).

395.000 Various administrative staff provides ongoing services implementing the open space / land preservation program of the Township. Reimbursement from the open space fund for a portion of these staff salaries is anticipated for 2018 ($27,000).

399.000 The Township's financial strength has improved significantly. The Township intends to protect the fund balance and assure adequate surplus funds are available at the end of each year.

EXPENDITURES

400.105 Bedminster Township has three Supervisors elected at large as provided by the Second Class Township Code. The Township provides an annual stipend of $1,500 for each Supervisor for the time required to conduct Township business.

401.310 In 2005 the Board of Supervisors established the position of Township Manager. The position was filled on a part-time basis until 12/1/2013 at which time the Board established a full-time Township Manager/Zoning Officer position.

401.311 This account is for an annual salary bonus paid to the Township Manager/Zoning Officer in December each year.

402.106 Historically, the Second Class Township Code provided for the election of three auditors to provide audit services in small, rural municipalities. Modern operations now require that this function be performed by a professional firm of certified municipal accountants (see account 402.311 below). This account (402.106) provides for one meeting of the elected auditors.

402.311 The Township provides for the cost of an audit of all Township accounts by a licensed accounting firm as called for by the Second Class Township Code. In addition to the fee for the annual audit, this account includes a small allowance for consulting advice on technical financial matters included in the Second Class Township Code.

403.105 State law provides for independent election of a Tax Collector who is responsible for collection of all real estates taxes. The Tax Collector has been receiving a commission of 5% of the total tax collected as stated in the law. The Board changed the Tax Collector compensation to a fixed annual salary starting in 2018. The General Fund portion of $20,267 will be paid in the first payroll of May.

403.200 This account provides for printing of tax bills and postage needed for the Tax Collector's services.

403.350 This account provides for the cost of bonding for the performance of duties by the Tax Collector. The premium for the Tax Collector's bond is paid for a three-year term.

403.450 Bedminster Township adopted the earned income tax (E.I.T.) in 1970. Residents of the Township are responsible for payment of a 1.5% of income as defined by law. The total the Township receives is 0.5% and the school district receives 1.0%. Bucks County has appointed an outside contractor (Keystone Collections) to administer the earned income tax program for all municipalities. In 2019, the contractor will receive a commission of 1.39% of all tax receipts to compensate for its services.

404.310 The Township Solicitor is appointed on an annual basis to provide a wide range of services to the Board of Supervisors including legal opinions, drafting of ordinances and resolutions, and representing the Township in legal proceedings. This account provides for these general legal services.

408.310 This account provides for general services of the Township Engineer in advising the Board of Supervisors and assisting Township employees with engineering matters. As with the Township Solicitor, the Engineer is also retained to review all development applications, which costs are paid by fees charged to developers.

408.312 This account provides for the fees paid to the consulting firm retained by the Township to assist with planning and land development matters in the Township.

405.110 The position of Township Secretary/Treasurer is established by law. The Township Secretary/Treasurer is responsible for all records of the Township as well as performance of other duties. This account provides for the salary of the Township Secretary/Treasurer.

405.112 This position provides for day-to-day assistance in the Township Manager's office for the full range of administrative and management activities required for the operation of the Township. In addition, the administrative assistant to the Manager is available to assist the public and provide backup and substitute assistance, when needed, for services provided by the Township Secretary and serves as Assistant Treasurer.

405.179 The Township has a general policy for all employees to provide longevity payments based on the following formula:

- Payment of 1.25% of base salary after completion of five (5) years service;
- Payment of an additional $150 for each year of service completed after the fifth year.

This account provides for the longevity payment for the Township Secretary/Treasurer and Administrative Assistant.

405.197 Act 205 provides for state aid to municipalities for pension costs for non-uniformed employees (see revenue account no. 355.050). This account provides for funds received by Bedminster for administrative employees enrolled in the State pension system.

405.198 This account provides for the Township's contribution to the non-uniform pension system. This amount is actuarially determined on an annual basis. The amount in this account is required to meet legal requirements for pension funding under the Pennsylvania Public Retirement System. This amount supplements state aid that is received as provided in account 405.197 above.

405.200 This account provides for stationery and all office supplies needed for Administration, Planning and Zoning including postage and printing costs as follows:

• Office Supplies	$3,000
• Postage	1,200
• Printing (purchase order forms, zoning ordinance, SALDO, etc.)	1,800
Total	$6,000

405.260 This account provides for costs for contracts and leased equipment for the Administration, Planning and Zoning and for purchase of office equipment. 2019 expenditures include:

• Copy equipment lease, $126/month plus yearly maintenance fee	$ 2,800
• Office equipment – repairs & purchases	3,580
• Building software contract	1,850
• Web site services	770
Total	$ 9,000

405.300 This account provides for the following:

• Payroll preparation service	$ 4,000
• Payment of mileage costs for use of personal vehicles	1,900
• Computer service	4,500
• Other miscellaneous costs	5,600
Total	$16,000

405.320 This account will provide for the telephone service for the Administrative Office and the Township Manager/Zoning Officer wireless phone.

405.340 The Township is required to advertise certain official actions as provided by law. This includes adoption of the annual budget, ordinances, bids for purchase of equipment or services and advertising of meetings for all agencies of the Township.

405.350 This account provides for the cost of bonding for the Township Treasurer and Township Manager.

405.420 Bedminster Township is a member of the Pennsylvania State Association of Township Supervisors. This account provides for membership fees in the Association and costs for attendance at various meetings held throughout the year. An allowance is also included to provide for the Township Manager's participation in the Bucks County Consortium and attendance at meetings of the Association of Pennsylvania Municipal Managers or International City/County Management Association.

409.200 This account provides for cleaning materials and other supplies needed for maintenance of the Township Building and Annex.

409.230 This account provides for fuel oil for the heating system in the Municipal Building.

409.260 This account includes funds for purchase of new or replacement equipment items for the Township Building such as tables, chairs and office equipment.

409.361 This account provides for the cost of electrical service to the Police Department.

409.370 This account provides for:

• Contracted cleaning services for the Police Dept. & Administrative Office	$4,000
• Township Building Alarm / Security system	1,400
• Trash Service	850
• Others (miscellaneous)	2,750
Total	$ 9,000

410.110 The Bedminster Township Police Department has a current authorized strength of 7 officers. This account provides for the salaries of these officers. An allowance is also provided for collective bargaining agreement salary adjustments.

410.112 This account provides for the salary of a full-time administrative assistant in the police department to assist with correspondence, preparation of reports and all other office services.

410.172 The Police Department provides services 365 days per year. This account provides for payment to members of the Police Department for work on holidays in accordance with the Collective Bargaining Agreement and includes a provision for a standard work day shift of ten (10) hours per day. This account provides for holiday pay in accordance with the work schedule and the ten-hour day work schedule.

410.174 The Collective Bargaining Contract of the Township with the Policemen's Benevolent Association (PBA) provides for incentive salary adjustments for officers with college education. This account provides for this incentive payment to one officer in the department.

410.179 The Township has a general policy for all employees to provide longevity payments based on the following formula. This account provides for longevity payments for qualified police personnel.

- Payment of 1.25% of base salary after completion of five (5) years service;
- Payment of an additional $150 for each year of service completed after the fifth year.

410.180 This account is used to provide coverage for open shifts for vacation, sick days and unforeseen extension of shifts due to police activity.

410.181 This account provides for payment to police officers for court appearances which cannot be scheduled during normal work shifts.

410.184 This account provides for payment for limited unused vacation time in accordance with the Township's contract with the Police Officers Benevolent Association.

410.185 Police signing bonus of $500 to be paid to each of the members of the Collective Bargaining Unit only.

410.187 This account provides for tuition reimbursement for educational and training courses as provided in the PBA Collective Bargaining Agreement.

410.188 This account provides for various training programs taken by police officers to improve or update knowledge in law enforcement. This includes training for criminal investigation, traffic safety, accident investigation, etc. The appropriation covers specific training costs for 2017 which include:

• 6 Officer Range fees	$ 750
• Two new hand guns	750
• 9mm ammunition	750
• .223 ammunition	750
• 2 cases shotgun ammunition	250
• FTO training	250
• Taser, spray/baton training	750
• Mandatory in-service training	600
TOTAL:	$ 4,850

410.191 Police officers receive an annual allowance of $1,000 for maintenance of uniforms which are supplied by the Township.

410.197 Act 205 provides for state aid to municipalities for pension costs for uniformed employees (see revenue account no. 355.050). This account provides for funds received by Bedminster for police employees enrolled in the State pension system.

410.198 This account provides for the Township's contribution to the police pension system. This amount is actuarially determined on an annual basis. The amount in this account is required to meet legal requirements for pension funding under the Pennsylvania Public Retirement System. This amount supplements state aid that is received as provided in account 410.197 above.

410.200 This account provides for specialized supply items and some printing for officer business cards and related items. It also provides for ribbons, cartridges, paper products and office supplies.

410.220 This account provides for operating equipment and supplies as follows:

• Computer maintenance agreement	$ 3,000
• 10 boxes safety flares	500
• Evidence collection materials	250
• Special camera rental fees	200
• Accident investigation materials	200
• Flashlight batteries / portable radio batteries	250
• Taser cartridges	300
• McGloclen membership fee	500

• Local DNA Database	2,000
• Traffic Cloud	2,000
TOTAL:	$ 7,200

410.231 The Police Department utilizes seven vehicles to provide public safety services to Township residents. One vehicle is assigned to each police officer. The seven regular patrol vehicles use an average of 6,400 gallons of fuel during the year.

410.238 This account provides for the cost of new and replacement uniforms for police officers.

410.300 This account provides for miscellaneous costs as follows:

• Police vehicle calibration	$ 750
• Refuse collection	600
• Participation in the Bucks County Regional Tactical Team	3,000
• Tech support	8,400
• Miscellaneous costs	250
TOTAL:	$13,000

410.314 This account provides funding for special counsel, when required, to deal with anticipated personnel actions or labor relations matters / arbitration.

410.320 This account provides for police department and cellular telephone service, radio supplies, police consortium photo imaging and processing fees and other communication expenses as follows:

• Telephone service & laptops	$ 9,600
• Annual fire and burglar alarm costs	1,200
• Commonwealth photo imaging network monthly fees	3,200
• New radio	1,000
• Plan-It Software	1,000
• Police radio equipment upgrade	13,000
TOTAL:	$28,000

410.370 The Township provides for vehicle maintenance by contracting with private garages or maintenance services. This account includes the cost of services from these vendors as well as expenses for tires and other equipment.

410.500 This account provides for police professional liability insurance, including excess liability umbrella coverage.

411.540 The Fireman's Relief Insurance Fund, administered by the State of Pennsylvania, provides monies to volunteer fire companies for fire protection costs. These funds are received by the Township and distributed in equal amounts to the Dublin, Ottsville and Plumsteadville fire companies. This cost is fully offset by grant funds (see revenue account 355.070).

412.520 The Township receives rescue services from two EMS companies and two fire departments. This account provides for a $2,000 contribution to each EMS organization and allots $1,500 to be used as a stipend for volunteers in both the EMS and fire organizations who reside in Bedminster Township per Resolution #2018-11.

413.310 The Township contracts with a private company, Keystone Municipal Services, to provide inspections of new construction. The Township issued 118 building permits in the first eleven months of 2018, including 12 permits for new homes. A similar number of permits and inspections will be required in 2019.

414.130 The Township Manager also serves as Zoning Officer. A portion of the Manager's salary has been allocated to this account.

414.140 This account funds a full-time assistant in the Planning and Zoning office to complete record keeping, issuance of permits and related work because of growth in the Township. This provides for staff to be available for the public during normal business hours and to assure timely service to all persons utilizing services of the Planning and Zoning Office.

414.300 This account provides for all administrative costs for planning and zoning activities by the Township Planning Commission and the Zoning Hearing Board and related expenses for the annex building as follows:

• Court Reporters	$ 2,200
• Legal advertising	5,800
• Refuse collection	500
• Training and seminars	500
• Contingencies	2,000
TOTAL:	$11,000

414.310 The Planning Commission and Zoning Hearing Board require legal services from an attorney who attends meetings and hearings to provide opinions on matters of law and to give advice on drafting or interpreting ordinances related to land use. This account provides for the cost of these services.

438.112 The Township employs three persons in the Public Works Department which is responsible for maintenance of more than 60 miles of roads, snow removal activities in the winter and maintenance services on all the Township's public buildings and properties.

430.179 The Township has a general policy for all employees to provide longevity payments based on the following formula:

- Payment of 1.25% of base salary after completion of five (5) years service;
- Payment of an additional $150 for each year of service completed after the fifth year.

This account provides for longevity payments for qualified Public Works Department personnel.

430.180 This account provides for overtime required for snow removal in the winter and emergency call-outs such as flooding or unanticipated circumstances. Overtime pay is provided in accordance with the Fair Labor Standards Act. This account is supplemented with monies from the Liquid Fuels Fund.

430.191 This account provided funds for a uniform service to supply and clean standard uniforms for public works employees. The uniform service provides summer and winter clothing, as well as winter jackets.

Additionally, an allowance of $200 per employee is also provided for replacement and repair of shoes or other minor equipment costs.

430.197 Act 205 provides for state aid to municipalities for pension costs for non-uniformed employees (see revenue account no. 355.050). This account provides for funds received by Bedminster for public works employees enrolled in the State pension system.

430.198 This account provides for the Township's contribution to the non-uniform pension system. This amount is actuarially determined on an annual basis. The amount in this account is required to meet legal requirements for pension funding under the Pennsylvania Public Retirement System. This amount supplements state aid that is received as provided in account 410.197 above.

430.200 The Public Works Department provides for numerous maintenance services on automotive equipment and on all public property and buildings owned by the Township. This account provides for supply items for these services including:

• Hardware supplies	$ 600
• Building supplies	1,200
• Other miscellaneous costs	700
TOTAL:	$2,500

430.230 The Public Works garage on Kellers Church Road has an area of approximately 10,000 square feet. This account covers the cost of fuel to heat the garage.

430.231 The Public Works Department operates 13 pieces of major equipment. This account provides for gasoline and diesel for these vehicles:

• Gasoline:	$ 832
• Diesel Fuel:	$ 10,218
• Motor oil, solvents, automotive materials	$ 450
TOTAL:	$ 11,500

430.260 This account provides for purchases of small tools and minor equipment for the Public Works Department such as wrenches, shovels, saws, etc.

430.300 This account provides for various operating costs including:

• Random drug testing under the Township's drug policy	$ 300
• Refuse collection	1,500
• Participation in the "PA One-call" System	500
• State inspections of air tanks and other equipment	0
• Other miscellaneous costs	700
Total	$3,300

430.320 This account provides for Public Works Department communication services as follows:

• Telephone service	$ 1,200
• Radio communications	1,200
• Internet service	500
TOTAL:	$ 2,900

430.361 This account provides for electrical service at the Township garage: approximately $166 per month x 12 = $2,000.

430.365 This account provides a small allowance for hazardous waste disposal as required during the year.

432.000 This account covers costs for rock salt and anti-skid material for snow and ice removal. The Township purchases rock salt through a cooperative program administered by the State of Pennsylvania. Appropriations for 2016 include:

• Rock salt	$15,500
• Anti-skid material	4,500
Total	$20,000

An allowance of $10,000 is also included in this account for contracted snow removal services in the Stonebridge Development, Bedminster Square and for emergency assistance in other areas of the Township when necessary. This account is supplemented with monies from the Liquid Fuels Fund.

432.100 This account has been established to pay subcontractors to remove hazardous or nuisance trees located on township land and in rights-of-ways.

433.000 This account provides monies for repairs to traffic signals, school warning lights or street lights when necessary and for the purchase of new and replacement traffic signs or street name signs on Township roads. This account is supplemented with monies from the Liquid Fuels Fund.

437.251 This account covers the cost of parts for repairs to Township equipment for the Public Works Department such as oil filters, air filters, tires and other parts and supplies.

437.374 The Township provides for major vehicle repairs and maintenance by contracting with private garages or maintenance services. This account provides for the cost for services of these vendors.

438.200 This account covers the cost of crushed stone ($4,500) and road oil ($10,500) for road maintenance work. This account is supplemented with monies from the Liquid Fuels Fund.

452.500 This account provides for contributions to outside agencies, events or services such as the senior centers and the Bucks County SPCA.

456.500 Township residents are served by the Pipersville Library. This appropriation provides a contribution to the library for its normal operating expenses.

471.600 The debt service category is being reserved in the budget to provide for allocation and payment of principal and interest on indebtedness if authorized in the future.

480.000 This account provides for small, non-recurring expenses that occur periodically.

481.100 This account provides for the Township's share of FICA costs which are 6.2% of payroll.

481.200 This account provides for the Township's share of Medicare costs which are 1.45% of payroll.

484.000 This account provides for Worker's Compensation insurance as required by law.

486.100 This account provides for the Township's fire and liability casualty insurance.

486.400 The Township provides Errors and Omissions insurance for Township officials. This account provides for the premium for this insurance coverage.

487.152 Subject to a cap, the Township provides direct reimbursement to employees for certain dental, eye care and prescription costs. This allows the Township to increase the deductible amount on the Township's health insurance policies which should result in a net savings to the Township without the loss of coverage for employees.

487.153
487.154 } These accounts provide for premiums for long-term and short-term disability insurance. Costs for 2017 are estimated as follows:

• Long-term disability =	$ 4,400
• Short-term disability =	$ 4,900
TOTAL:	$ 9,300

487.156 The Township provides health insurance for Township employees and their families. The cost for health insurance will decrease by 1% in 2018. This cost is also offset by payments (4% of premium) made by employees for their insurance coverage.

487.158 The Township provides $75,000 life insurance coverage for all full-time employees. The costs for 2018 will be $4,032.

CAPITAL IMPROVEMENTS

As part of the Township's financial management system, capital appropriations are grouped together in a category, separate from general operating expenses.

The requested appropriations for 2017 in the categories of general government, police and public works are listed below.

409.750	General Government Capital Purchases: (building and operational upgrades)	$ 25,000
410.750	Police Department Capital Purchases: (internal scanner for station, Ford F-150 police pursuit truck with upfitting, mobile police radio for F-150, truck storage unit, ballistic helmets, UAV drone with FLIR, total station, taser, 2 in-car cameras)	$ 88,300
430.750	Public Works Capital Purchases: (snow plow, Woods roadside mower, John Deere backhoe)	$ 110,400
	TOTAL CAPITAL IMPROVEMENTS	$ 223,700

OPEN SPACE FUND

Account		2018 Budget	2018 * Actual	2019 Budget
	Revenues:			
310.210	Earned Income Tax	$640,000	$662,000	$662,000
341.000	Interest Savings	5,000	26,200	26,000
387.000	Developer's Contribution	0	0	0
399.000	Fund Balance Forwarded	102,100	1,622,947	1,622,947
	TOTAL REVENUES	$747,100	$2,311,147	$2,310,947
	Expenditures			
403.450	E.I.T. Commission	$8,820	$8,870	$8,870
404.310	Professional Services - Solicitor	7,000	4,800	7,000
405.200	Secretary Supplies	0	0	0
465.300	Other Services and Charges	27,000	26,915	27,000
465.310	Land Surveyor	7,000	0	7,000
465.312	Conservation Monitoring	2,000	0	0
465.314	Preparation Baseline Document	3,000	1,167	3,000
465.316	Real Estate Appraisals	5,000	0	5,000
465.710	Purchase Conservation Easements	240,000	383,216	300,000
492.023	Interfund - Open Space Debt Service	150,194	116,371	127,000
	TOTAL EXPENDITURES	$450,014	$541,339	$484,870

* Estimated Actual Totals

2019 OPEN SPACE FUND BUDGET
EXPLANATORY NOTES

REVENUES

310.210 State law provides for a local earned income tax to be used as general revenue or for other purposes, including opens space costs. A referendum approved by township voters in November 2005 established an earned income tax of .25% to provide funding for the preservation of open space. In addition, an earned income tax of .50% received by the township as general revenue and a tax of 1.0% is paid to the school system. Bedminster's earned income tax is administered and collected by a contract with a private vendor, Keystone Collection Group. These revenues have increased modestly in recent years because of the Township's growth.

341.000 The Township seeks to maximize investment of temporarily idle funds to obtain interest earnings. The amounts earned from year to year vary depending on interest rates and the amount and length of time the funds are available for investment. Interest earnings during the past three years have been:

- 2016 - $ 5,361
- 2017 - $12,481
- 2018 - $26,200 (estimated)

387.000 As part of the approval process for new land subdivisions and development, cash contributions are received in some cases to be used for capital improvements or other purposes including preservation of open space. In the past few years, most subdivisions have been built out. With no new development approvals anticipated in 2019, there will be little or no income in this account.

391.110 Bedminster Township voters approved referenda in 1997, 2002, and 2005 authorizing borrowing to fund the cost for open space and land preservation. The referendums were all approved in the amount of $2,500,000. The funds authorized in the first two referendums ($5,000,000.) were borrowed through the issuance of general obligation notes prior to or during 2005. These monies were used to purchase conservation easements and pay related cost between 1997 and 2006. The first borrowing against the 2005 referendum was authorized and funded in late 2009. This debt was refinanced in 2014 and the savings from the refinance was anticipated to be $277,290 over 17 years. This revenue has been utilized to provide the funds for the new easement acquisitions.

399.000 The Bedminster Township Financial Report for the period ending 12/31/2018 includes a reserve for Open Space Preservation.

EXPENDITURES

403.450 The Township retains an outside contractor (Keystone Collection Group) to administer the earned income tax program. In 2019, the contractor will receive a commission of 1.39% of all receipts received in revenue account 310.210 to compensate for its services.

404.310 This account provides for services from the township's solicitor's office for all legal costs required in conjunction with the open space program. This includes the preparation of agreements of sale, easement documents, borrowing and other financing documents, preparation of closing statements and other related matters and correspondence.

405.200 This account provides for supplies (checks) needed for the open space program.

465.300 This account provides administrative and miscellaneous cost incurred during the year related to the open space program. The suggestion of a brochure or packet for those interested in preservation will be considered. The open space fund also reimbursed the general fund for a portion of certain staff salaries reflecting the effort of those staff members dedicated to work on open space matters.

465.310 The township must obtain an engineering survey of each parcel for which a conservation easement is purchased. The cost of these surveys varies depending on the size of the property and currently available information needed for the survey. The account provides for 1 individual survey @ approximately $7,000.

465.312 An important part of the Township's land preservation program is to monitor conservation easements to assure compliance with the requirements that preserved lands in their natural state as it existed when the easement was established. The Land Preservation Advisory Committee requested to perform land monitoring going forward. There will be training and some minor equipment costs.

465.314 This account provides to retain an environmental consulting firm to inspect all properties for which a conservation easement is purchased to document all existing features and natural conditions of the property at the time of purchase. A detailed report is prepared identifying these "baseline" conditions which are the basis for future monitoring as described in account 465.312 above. The account provides for 1 baseline report @ an average of $3,000.

465.316 The township is required to obtain appraisals of the value of all easements purchased to comply with requirements that the purchase price does not exceed the value of the easement. The account provides for 1 appraisal at an average cost of $5,000.

465.710 This account provides for payments to the land owners for the actual purchases of conservation easements.

OPEN SPACE TAX DEBT SERVICE FUND

Account		2018 Budget	2018 * Actual	2019 Budget
	Revenues:			
301.100	Real Estate Taxes - Current Year	$262,184	$263,225	$278,934
301.200	Real Estate Taxes - Prior Year	250	407	400
301.400	Real Estate Taxes - Delinquent	6,000	5,021	6,000
341.000	Interest Earnings	720	1,077	2,000
392.005	Interfund - Open Space Fund	150,194	150,194	127,000
	TOTAL REVENUES	$419,348	$419,924	$414,334
	Expenditures:			
403.105	Commission of Tax Collector	$12,667	$13,636	$13,636
405.200	Secretary Supplies	106	281	281
471.100	Principal - General Obligation Note	313,000	315,500	313,500
472.100	Interest - General Obligation Note	66,281	72,566	60,000
	TOTAL EXPENDITURES	$392,054	$401,983	$387,417

* Estimated Actual Totals

2019 OPEN SPACE DEBT SERVICE BUDGET
EXPLANATORY NOTES

REVENUES

301.100 Bedminster Township voters have approved referenda authorizing an increase in the real estate tax of 5.75 mills dedicated to land preservation. In 2007, the Board of Supervisors reduced the millage rate to 4.75 mills based on the offsetting revenues received from a .25% earned income tax established in 2005 for land preservation. Due to the overall health of this fund, the millage rate was reduced to 2.50 mills in 2009. The 2019 amount from this dedicated real estate tax is calculated as follows:

Assessed value as per County records 11/27/18:		$ 111,573,890
Estimated additional assessed value through 12/31/18:		$ 130,000
Total		$ 111,703,890
	(say	$ 111,703,890
Multiplied by the millage rate		X .0025
Sub-Total		$ 279,260

301.200 This account is intended to provide for "interim" real estate taxes levied during the year for new homes or other buildings that are constructed or for additions constructed by property owners such as swimming pools, garages, etc. Most of these interim taxes are credited in account 301.100 (Current Year Real Estate Taxes) based on advice from the Township Auditor.

341.000 The Township seeks to maximize investment of temporarily idle funds to obtain interest earnings. The amounts earned from year to year vary depending on interest rates and the amount and length of time the funds are available for investment. Interest earnings during the past three years have been:

- 2016 - $ 191
- 2017 - $ 732
- 2018 - $ 1,450

392.005 As warranted, the Open Space Fund contributes the funds necessary to meet all debts service requirements.

EXPENDITURES

403.105 State law provides for independent election of a Tax Collector who is responsible for collection of all real estates taxes. The Tax Collector has been receiving a commission of 5% of the total tax collected as stated in the law. The Board changed the Tax Collector compensation to a fixed annual salary starting in 2018. The Open Space portion of $12,667 will be paid in the first payroll of May.

471.100 This account provides for required payments of principal on the general obligation notes issued based on the township referendums in 1997, 2002, and 2005, which each authorized $2,500,000 in borrowing.

472.100 This account provides for the monthly payments of interest on all monies borrowed from the debt authorizations described in account 471.100 above.

STATE LIQUID FUEL FUND

Account		2018 Budget	2018 * Actual	2019 Budget
	Revenues:			
341.000	Interest Earnings	$1,800	$1,800	$3,700
355.050	Motor Vehicle Fuel Taxes	324,154	329,701	328,570
355.051	Road Turn-Back Allotment	1,920	1,920	1,920
399.000	Fund Balance Forwarded	135,075	120,000	120,000
	TOTAL REVENUES	$462,949	$453,421	$454,190
	Expenditures			
432.000	Snow and Ice Removal	$16,000	$22,927	$23,000
433.000	Traffic Signals, Street Signs	5,000	725	5,000
437.251	Equipment Repair - Parts	2,000	0	2,000
438.000	Highway Maintenance & Repair	145,000	100,889	145,000
438.200	Materials	10,000	0	10,000
439.000	Highway Reconstruction	148,000	182,633	150,000
	TOTAL EXPENDITURES	$326,000	$307,174	$335,000

* Estimated Actual Totals

FIRE PROTECTION FUND

Account		2018 Budget	2018 * Actual	2019 Budget
	Revenues:			
301.100	Real Estate Taxes - Current	$105,460	$105,460	$111,573
301.200	Real Estate Taxes - Prior Year	150	163	165
301.400	Real Estate - Delinquent	1,755	2,008	2,000
341.000	Interest Earnings	163	720	700
399.000	Fund Balance Forwarded	390	900	900
	TOTAL REVENUES	$107,918	$109,251	$115,338
	Expenditures			
403.110	Commission of Tax Collector	$5,067	$5,454	$5,067
405.200	Tax Collector & Other Supplies	0	0	200
411.500	Contributions to Fire Companies	102,459	104,578	104,578
	TOTAL EXPENDITURES	$107,526	$110,032	$109,845

* Estimated Actual Totals

STREET LIGHT FUND

Account		2018 Budget	2018 * Actual	2019 Budget
	Revenues:			
341.000	Interest Earnings	$28	$60	$60
363.300	Street Lighting Charges	4,483	$4,483	$4,483
399.000	Fund Balance Forwarded	2,925	2,800	2,800
	TOTAL REVENUES	$7,436	$7,343	$7,343
	Expenditures			
405.300	Other Services & Charges	$0	$0	$0
434.000	Electric - Street Lighting	4,500	4,220	4,600
	TOTAL EXPENDITURES	$4,500	$4,220	$4,600

* Estimated Actual Totals