

WCTMA 2026 ORGANIZATIONAL MEETING

January 6, 2026 6:00 pm
73 S. Zinns Mill Road, Quentin

1. Call meeting to order, take attendance.
2. Nomination /election of officers Nominations from the floor or motion to re-elect same

Current slate of officers:

Chairman – James Shoemaker

Vice Chairman – William Matthews

Secretary – Robert Kolb

Asst. Secretary – Glenn Yanos

Treasurer – Dennis Tulli (reappointed to new 5-year term by B.O.S. on 01/05/2026)

Asst. Treasurer – Martin Daigle

3. Appointment of Solicitor Amy Leonard, Henry & Beaver, LLP
4. Appointment of Engineer Jeff Steckbeck, MASS LLC
5. Appointment of Auditor Angela Shea, at the firm Garcia, Garman & Shea PC
6. Appointment of Depositories Peoples Security Bank & Trust
7. Affirmation of Meeting Schedule for 2026 Attached - As published in the Daily News
8. Affirmation of Authority Manager/Bookkeeper Jeff Steckbeck, Four Girls, LLC
9. Affirmation of Sewer Billing Agent City of Lebanon Authority
10. Affirmation of Water Billing Agent City of Lebanon Authority
11. Affirmation of Sewer System and Pump Station Licensed Operator MASS LLC
12. Affirmation of Water System Licensed Operators: William White and David Bradley
13. Affirmation of Sewer Emergency Response Agent City of Lebanon Authority
14. Affirmation of Joe Foltz as meter reader for well customers, Mary Deck for Quentin water & sewer customers, and Cornwall Borough for Cornwall water customers.
15. Authorization of proper officers to pay invoices and requisitions (subject to audit) between meetings if doing so would result in a discount or avoid accrual of a penalty.
16. Manager Report – Financials for December & approve budgets for 2026

West Cornwall Township Municipal Authority
2026 Meeting Dates

January 6, 2026	February 3, 2026	March 3, 2026
April 7, 2026	May 5, 2026	June 2, 2026
July 7, 2026	August 4, 2026	September 1, 2026
October 6, 2026	November 3, 2026	December 1, 2026



PO Box 630531 Cincinnati, OH 45263-0531

AFFIDAVIT OF PUBLICATION

Eryn Ryan
West Cornwall Township Municipal Authority
73 S Zinns Mill RD
Quentin PA 17083-5700

STATE OF WISCONSIN, COUNTY OF BROWN

The Lebanon Daily News, a newspaper published in the city of Lebanon, Lebanon County, State of Pennsylvania, and personal knowledge of the facts herein state and that the notice hereto annexed was Published in said newspapers in the issue:

12/05/2025

and that the fees charged are legal.
Sworn to and subscribed before on 12/05/2025

**WEST CORNWALL TOWNSHIP MUNICIPAL AUTHORITY
(A Component Unit of West Cornwall Township)
CONCISE STATEMENT OF NET POSITION
December 31, 2024**

	Assets
Current Assets	\$ 1,274,538
Net Capital Assets	<u>4,197,077</u>
	\$ 5,471,615

	Liabilities and Net Assets
Current Liabilities	\$ 98,725
Long Term Debt	1,697,438
Net Position	
Invested in Capital Assets	2,415,780
Unrestricted	<u>1,259,672</u>
	\$ 5,471,615

**CONCISE STATEMENT OF REVENUES,
EXPENSES AND CHANGES IN NET POSITION
For the Year Ended December 31, 2024**

Operating Revenues	\$ 492,237
Operating Expenses	(565,908)
Net Nonoperating Revenue	<u>663,710</u>
Change in Net Assets	\$ 590,039
	=====

The above are summarized from the audit report of West Cornwall Township Municipal Authority for the year ended December 31, 2024, performed by Stanilla, Siegel and Maser LLC. The complete audited financial statements and notes are on file in the municipal office.

Legal Clerk

Notary, State of WI, County of Brown

3.7.27

My commission expires

Publication Cost: \$214.44
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KAITLYN FELTY
Notary Public
State of Wisconsin

**WORKERS' COMPENSATION
PREMIUM AUDIT STATEMENT**



Policy number: WCB1038507

Named insured: West Cornwall Township Municipal

Code	Description	Rate	Estimated payroll	Actual payroll	Estimated premium	Audited premium	Premium difference
State: PA							
Location #1							
Premium Period: 10/27/2024 to 10/27/2025							
0980	CITY, TOWNSHIP, BOROUGH	3.33	\$41,400.00	\$0.00	\$1,379.00	\$0.00	(\$1,379.00)
			Total Manual Premium		\$1,379.00	\$0.00	(\$1,379.00)
			Expense Constant		\$250.00	\$250.00	\$0.00
			Terrorism		\$12.00	\$0.00	(\$12.00)
			Catastrophe (Other than certified acts of terrorism)		\$6.00	\$0.00	(\$6.00)
			Employer Assessment Premium Pursuant to Act 57 of 1997		\$40.00	\$6.00	(\$34.00)
			LOCATION TOTAL:		\$1,687.00	\$256.00	(\$1,431.00)
			POLICY TOTAL:		\$1,687.00	\$256.00	(\$1,431.00)

Register: PSBT Quentin Sewer

From 12/01/2025 through 12/31/2025

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
12/04/2025	3794	Four Girls, LLC	Accounts Payable	Req 3997 - Mgmt &...	2,400.00	X		1,133,726.21
12/05/2025	3792	HENRY & BEAVER LLP	Accounts Payable	Req 3995 - Legal Svc	1,404.50	X		1,132,321.71
12/08/2025	3791	NORTH CORNWALL TO...	Accounts Payable	Req 3994 - Dairy R...	1,124.10	X		1,131,197.61
12/11/2025			INCOME:01 Quentin:COLA ...	Deposit			X	23,114.94
12/12/2025	Zip Pay	MET-ED	Accounts Payable	Req 3998 - PS Elec...	262.80	X		1,154,049.75
12/15/2025	3790	QUENTIN VOLUNTEER ...	Accounts Payable	Req 3993 - Donation	250.00	X		1,153,799.75
12/22/2025	3793	MASS LLC	Accounts Payable	Req 3996 - Operatio...	700.00	X		1,153,099.75
12/30/2025	Zip Pay	Peoples Security Bank	Accounts Payable	Auto Debit - Loan P...	30,500.00	X		1,122,599.75
12/31/2025			INCOME:01 Quentin:Interest ...	Interest			X	2,716.20
								1,125,315.95

Register: PSBT WATER ACCT.

From 12/01/2025 through 12/31/2025

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
12/04/2025	1222	Four Girls LLC	Accounts Payable	REQ W258 - Mgmt, ...	1,050.00	X		429,512.38
12/05/2025	1221	Henry & Beaver LLP	Accounts Payable	Req W257 - Legal S...	570.00	X		428,942.38
12/09/2025	1220	G Works	Accounts Payable	Req W256 - Billing ...	1,500.00	X		427,442.38
12/10/2025	Zip Pay	Peoples Security Bank & Tr...	Accounts Payable	14000025317	15.00	X		427,427.38
12/10/2025	1218	Pure Test Laboratory	Accounts Payable	REQ W254 - Lab Te...	512.00	X		426,915.38
12/10/2025	1219	Kohl Bros., Inc.	Accounts Payable	REQ W255 - Repair ...	1,535.00	X		425,380.38
12/11/2025			Cost of Goods Sold	Deposit		X	24,228.98	449,609.36
12/12/2025			-split-	Deposit		X	14,706.45	464,315.81
			04 - Developer Escrow Fund				14,706.45	
12/12/2025	Zip Pay	Met-Ed	Accounts Payable	100 014 421 471	654.91	X		463,660.90
12/29/2025	Zip Pay	Verizon	Accounts Payable	450-293-544-001-81	225.31	X		463,435.59
12/30/2025	AutoDebit	Peoples Security Bank & Tr...	Accounts Payable	14000025317	31,234.12	X		432,201.47
12/31/2025			INCOME:02 Interest Income	Deposit		X	1,067.98	433,269.45

WEST CONWAN Twp. Municipal Authority STOBERDALE

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Register: PSBT Stoberdale Sewer

From 12/01/2025 through 12/31/2025

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
12/01/2025	Zip Pay	MET ED	Accounts Payable	Req 3999 - PS Elect...	26.12	X		32,536.68
12/04/2025	1677	Four Girls, LLC	Accounts Payable	Req 4000 - Sewer D...	200.00	X		32,336.68
12/11/2025			INCOME:02 Stoberdale:Billi...	Deposit		X	4,532.50	36,869.18
12/22/2025			INCOME:02 Stoberdale:Billi...	Deposit		X	2,450.00	39,319.18
12/26/2025	Zip Pay	MET ED	Accounts Payable	Req 4002 - PS Elect...	26.11	X		39,293.07
12/31/2025			INCOME:02 Stoberdale:Bank...	Interest		X	85.77	39,378.84

West Cornwall Twp. Municipal Authority
Statement of Financial Income and Expense
January through December 2025

	Unclassified	TOTAL
Ordinary Income/Expense		
Income		
INCOME		
01 Quentin		
COLA Billing Receipts	137,408.98	137,408.98
Interest Credit	32,359.83	32,359.83
Conn Permits/Mtrs/Pumps	1,700.00	1,700.00
Tapping Fee Income	239,950.00	239,950.00
Total 01 Quentin	411,418.81	411,418.81
Total INCOME	411,418.81	411,418.81
Total Income	411,418.81	411,418.81
Gross Profit	411,418.81	411,418.81
Expense		
EXPENSES		
01 Bank Fees	297.30	297.30
02 Notices, PO Box Fees	163.08	163.08
03 Legal		
Henry and Beaver LLP	4,521.75	4,521.75
Total 03 Legal	4,521.75	4,521.75
04 Engineer		
Engineer #1	27,950.55	27,950.55
Total 04 Engineer	27,950.55	27,950.55
07 Telephone	856.25	856.25
08 Insurances		
Insurance #1	4,058.50	4,058.50
Total 08 Insurances	4,058.50	4,058.50
09 Maint/Meters/Rdgs		
Miscellaneous Maintenance	927.80	927.80
Joe Foltz reading efforts	1,684.00	1,684.00
Total 09 Maint/Meters/Rdgs	2,611.80	2,611.80
11 Audit	133.00	133.00
12 Donations	250.00	250.00
14 BANK Loan - PSBT	61,000.00	61,000.00
15 CBMA (Effluent Transport)	3,408.00	3,408.00
16 N. Corn (Pump Sta. Costs)	39,096.40	39,096.40
18 Admin Costs		
PA Permits and Licenses	65.00	65.00
Administration and Bookkeeping	28,800.00	28,800.00
Total 18 Admin Costs	28,865.00	28,865.00
19 Auth Meeting Comp	2,500.00	2,500.00
21 Pump Station O&M	13,821.95	13,821.95
22 Pump Station Comm.	455.00	455.00
23 Pump Station Electric	3,567.42	3,567.42
28 MISC	1,600.00	1,600.00
Total EXPENSES	195,156.00	195,156.00
Total Expense	195,156.00	195,156.00
Net Ordinary Income	216,262.81	216,262.81
Net Income	216,262.81	216,262.81

WCTMA Water System
Statement of Financial Income and Expense
January through December 2025

	Unclassified	TOTAL
Ordinary Income/Expense		
Income		
Tapping Fees and Permit Fees	179,150.00	179,150.00
04 - Developer Escrow Fund	24,706.45	24,706.45
03 - Fire Hydrant Rental Income	4,530.50	4,530.50
INCOME		
Glenn Krall land rent	1,400.00	1,400.00
02 Interest Income	11,013.59	11,013.59
Total INCOME	12,413.59	12,413.59
Total Income	220,800.54	220,800.54
Cost of Goods Sold		
Cost of Goods Sold	-154,636.31	-154,636.31
Total COGS	-154,636.31	-154,636.31
Gross Profit	375,436.85	375,436.85
Expense		
EXPENSES		
COLA - Transfer customer pmts.	197.97	197.97
01 Bank Fees	192.28	192.28
04 Legal	2,708.50	2,708.50
05 Engineer	16,649.25	16,649.25
06 Licensed Operators	1,100.00	1,100.00
08 Management - Multiple People		
08-A - Bulk Pay Direct Dep	27,475.51	27,475.51
08 Management - Multiple People - Other	6,427.61	6,427.61
Total 08 Management - Multiple People	33,903.12	33,903.12
11 Payroll Taxes	9,037.14	9,037.14
12 Rent	26.54	26.54
13 Telephone	2,677.49	2,677.49
14 Insurance	5,651.50	5,651.50
15 Dues & Subscriptions	2,766.60	2,766.60
16 Seminars	429.57	429.57
17 Office Expenses	3,867.93	3,867.93
18 Postage	78.00	78.00
20 Repairs, Maint, Assoc Exp	24,514.95	24,514.95
21 Electric	11,143.59	11,143.59
22 Chemicals	13,705.00	13,705.00
23 Supplies & Small Equipment	16,406.50	16,406.50
24 Sampling, Testing, Reporting	5,892.00	5,892.00
26 Capital Reserve Fund	500.00	500.00
Debt Serv for Loan to Purchase	62,468.23	62,468.23
Total EXPENSES	213,916.16	213,916.16
Total Expense	213,916.16	213,916.16
Net Ordinary Income	161,520.69	161,520.69
Net Income	161,520.69	161,520.69

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Cash Basis

West Cornwall Twp. Municipal Authority STOBERDALE
Statement of Financial Income and Expense
January through December 2025

	Unclassified	TOTAL
Ordinary Income/Expense		
Income		
INCOME		
02 Stoberdale		
Billing Income	32,466.00	32,466.00
Bank Interest	1,157.85	1,157.85
Total 02 Stoberdale	33,623.85	33,623.85
Total INCOME	33,623.85	33,623.85
Total Income	33,623.85	33,623.85
Expense		
EXPENSES		
Pump Station Expenses	244.92	244.92
Legal Services	259.00	259.00
31 Stoberdale Expenses		
Treatment	23,105.55	23,105.55
Admin Costs	3,405.00	3,405.00
Total 31 Stoberdale Expenses	26,510.55	26,510.55
Total EXPENSES	27,014.47	27,014.47
Total Expense	27,014.47	27,014.47
Net Ordinary Income	6,609.38	6,609.38
Net Income	6,609.38	6,609.38

WEST CORNWALL TOWNSHIP MUNICIPAL AUTHORITY
QUENTIN & MINE ROAD BUDGET 2026

EXPENSE CATEGORY	ACTUAL		
	BUDGET 2025	2025	BUDGET 2026
1 BANK ACCT COSTS	180	300	180
2 LEGAL NOTICES, PO BOX FEES	400	400	400
3 LEGAL	6,000	5,600	7,000
4 ENGINEER	15,000	27,950	15,000
5 CoLA TREATMENT COSTS	0	0	0
6 CoLA BILLING COSTS	0	0	0
7 TELEPHONE	1,000	925	1,000
8 INSURANCE	4,000	4,100	4,500
9 MAINT / METERS / MTR RDGS	7,500	2,612	5,000
11 AUDIT	6,300	5,000	6,000
12 DONATIONS	500	500	500
13 N CORN DAIRY RD P.S. DEBT SERIVCE	0	34,600	36,000
14 BANK LOAN	61,000	61,000	61,000
15 CORNWALL (TRANSPORTATION)	5,000	3,408	4,000
16 N.CORNWALL (SHARED PUMP STA MAINT)	10,000	4,500	8,120
18 ADMIN COSTS	30,000	28,865	31,200
19 AUTH MEETING EXPENSE	3,000	2,500	3,000
20 PUMP STATION SUPPLIES	6,000	5,623	6,000
21 PUMP STATION O & M	15,000	13,822	15,000
22 PUMP STATION COMMUNICATIONS	500	455	500
23 PUMP STATION ELECTRIC	4,500	3,600	4,200
24 PUMP STATION CONTINGENCY	3,000	0	6,000
25 REFUND TAPPING FEES TO DEVELOPER	3,000	1,600	-
26 COLL OF ACCTS FEES (ATTY)	0	0	0
TOTALS	181,880	207,360	214,600

ESTIMATED ANN. REVENUE	ACTUAL		
	2025	2025	2026
1 QUENTIN SERVICE COST BILLING	131,000	138,000	148,500
3 CoLA TREATMENT BILLED	0	0	0
4 DEVELOPER REIMBURSED EXPENSES	10,000	18,000	10,000
5 ACCT CARRY OVER	0	0	0
6 BANK INTEREST	32,000	32,000	32,000
7 BOND CONDUIT INCOME	0	0	0
8 TAPPING FEE & PERMIT INCOME	809,000	242,000	433,780
TOTALS >	982,000	430,000	624,280

Surplus or shortfall to fund reserve account

222,640

409,680

NOTES

1	2026	QUENTIN EDU'S	567	MINE RD EDU'S	125
2	2026	QUENTIN ACCTS	419	MINE RD ACCT'S	117

3 Quentin rates in 2025 = \$35.65 O&M + \$12.85 admin **KEEP SAME for 2026**

4 Mine Rd rates in 2025 = \$90.00 O&M + \$12.85 admin **LOWER BY \$10 PER QUARTER FOR 2026**

5 Quentin revenue: $(567 \times 35.65 \times 4 = \$80,854) + (419 \times 12.85 \times 4 = \$21,537) = \$102,391$

6 Mine Road revenue: $(125 \times \$80.00 \times 4 = \$40,000) + (117 \times 12.85 \times 4 = \$6,014) = \$46,014$

7 Plan reviews, shop drawing reviews and construction inspections at Apartments and Iron Mill Townes.

8 Tapping fee income estimate for 8 EDUs from Iron Mill Townes & 74 EDUs from Cavalry at Quentin projects

CHECKING ACCT RESERVE BALANCE AT END OF 2025 = \$1,125,237

WEST CORNWALL TOWNSHIP MUNICIPAL AUTHORITY

STOBERDALE BUDGET PROPOSAL FOR YEAR 2026

EXPENSE CATEGORY	BUDGET 2025	ACTUAL 2025	BUDGET 2026	Impact of Mt. Gretna hike
1 TREATMENT	29,800	31,050	34,150	10% increase
2 TREATMENT OVERAGE		0		
3 BUILD RESERVE	200	200	200	
4 ADMIN COSTS	2,170	3,205	3,000	
5 MAINTENANCE	800	0	800	
TOTALS	32,970	34,455	38,150	3,100
 <u>ESTIMATED ANN REVENUE</u>	 <u>2025</u>	 <u>ACTUAL 2025</u>	 <u>2026</u>	
1 BILLING INCOME	31,600	33,800	33,800	at current rate
2 BOND INCOME	0	0	0	
3 PEOPLES FIRST BANK INTEREST	1,200	1200	1,200	
TOTALS	32,800	35,000	35,000	3150 short need to increase SEE BELOW
 <u>TYPICAL QTYL BILL PER EDU</u>	 <u>2025</u>	 <u>2026 CHANGE</u>	 <u>2026</u>	 <u>Quarterly Income</u> <u>Annual Income</u>
1 Admin Cost / ACCT	17.50	1.00	18.50	573.50 2,294.00
2 O&M Cost/EDU	6.10	0.00	6.10	250.00 1,000.00
2 TREATMENT / EDU	186.40	26.00	212.40	8,708.40 34,833.60
QTYL BILL AMOUNT	210.00	27.00	237.00	9,531.90 38,127.60

NOTES

- 1 2025 STOBERDALE EDU'S 41 SAME NUMBER AS LAST YEAR
- 2 2025 STOBERDALE ACCT' 31 Increase of 1 account from Hickey Architect
- 3 1 EDU HELD IN RESERVE FOR THOMAS CHURCH PROP - ACCT # ST-18 (VACANT LOT)
- 4 YR END BANK BAL - \$39,000 (ESTIMATED)
- 5 TREATMENT RATES HAVE BEEN INCREASED BY MT. GRETNNA AUTHORITY EVERY YEAR FOR PAST 5 YRS.
- 6 NEW RATE IN 2026 SET AT \$237 PER QUARTER TO COVER MT. GRETNNA AUTHORITY'S 10% RATE INCREASE

Checking Account Balance end of 2025 \$39,379

WEST CORNWALL TOWNSHIP MUNICIPAL AUTHORITY
WATER SYSTEM BUDGET 2026

EXPENSE CATEGORY	BUDGET 2025	ACTUAL		BUDGET 2026
		2025	2025	
1 BANK ACCT COSTS	150	200	200	200
2 LEGAL NOTICES, PO BOX FEES	200	0	200	200
3 BOARD MEMBER COMPENSATION	1,000	0	0	1,000
4 LEGAL	6,000	2,700	6,000	6,000
5 ENGINEER	6,000	16,649 (5)	12,000	12,000
7 AUDIT	4,500	4,500	4,500	4,500
8 MANAGEMENT	5,000	6,500	6,500	6,500
9 PAYROLL - operators, billing clerk, meter reader	32,000	27,500	30,000	30,000
10 PAYROLL TAXES	10,300	9,040	10,000	10,000
11 OPERATIONS CONSULTANTS, LEAK DETECTI	1500	1,515	1,500	1,500
12 RENT	30	27	-	-
13 TELEPHONE	3,000	2,700	3,000	3,000
14 INSURANCE	3,500	5,651	6,000	6,000
15 DUES & SUBSCRIPTIONS	2,000	2,766	3,000	3,000
16 SEMINARS	2,000	1,477	2,000	2,000
17 OFFICE EXPENSES	3,000	3,867	4,000	4,000
18 POSTAGE	100	200	200	200
19 AUTO EXPENSES	-	0	-	-
20 REPAIRS, MAINTENANCE, ASSOC EXPENES	12,000	24,515	15,000	15,000
21 ELECTRIC	12,000	11,200	12,000	12,000
22 CHEMICALS	11,500	12,170	12,200	12,200
23 SUPPLIES AND SMALL EQUIPMENT	1,000	16,406	12,000	12,000
24 SAMPLING, TESTING, REPORTING	7,000	6,400	7,000	7,000
25 UTILITY SERVICE CO.- ASSET MGMT CONTR,	-	0	-	-
26 CAPITAL PROJECTS (generator, new well)	-	0	190,000 (7)	190,000 (7)
DEBT SERVICE - SEMI ANNUAL AUTO DEBIT	63,000	62,468	63,000	63,000
TOTAL EXPENSES	123,780	155,983	338,300	
ESTIMATED ANN. REVENUE	2025	ACTUAL		2026
		2025	2025	
1 COLA BILLING RECEIPTS	160,000	154,636	182,000	182,000
2 DEVELOPER REIMBURSED EXPENSES	10,000	18,000 (5)	10,000	10,000
3 BANK INTEREST	6,000	10,886	10,000	10,000
4 LAND RENT FROM FARMER	1,400	1,400	1,400	1,400
5 HYRANT RENT FEES FROM TOWNSHIP	4,000	4,530	4,530	4,530
4 TAPPING FEE & PERMIT INCOME	809,000 (6)	179,150 (6)	621,000 (6)	621,000 (6)
TOTAL INCOME	990,400	368,602	828,930	
SURPLUS OR SHORTFALL TO FUND RESERVE ACCT	866,620	212,619	490,630	

NOTES

- 1 **2026** WATER EDU'S 518 reflects increase for 105 apt. EDUs and 4 townes in 2026
- 2 **2026** WATER ACCOUNTS 350 reflects increase of 5 apt. bldgs and 4 townes in 2026
- 3 Quentin rates in 2025 = \$11.58 base, plus \$5.44 per thousand gallons, plus \$40 debt service per EDU
- 4 Authority Board decided to keep 2026 rates same as 2025 at its 12/02/25 meeting
- 5 Engineering expenses reflect inspection costs for apartments and townes, reimbursed by developer
- 6 Tapping fees from Cavalry @ Quentin delayed due to prolonged subdivision plan approval time
- 7 Capital projects include \$78,000 generator, \$62,000 for 8" water line replacement in Main Street across Route 72, and \$50,000 continuing expenses for new well water source.

Checking acct balance at end of 2025 = \$433,000. Bank debt = \$878,000. Net water system value = -\$445,000 (negative)