Township Of West Cornwall

2027 BUDGET OF SERVICES

November 9, 2026

DRAFT

WEST CORNWALL TOWNSHIP
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From: Board of Supervisors

Subject: 2027 Budget of Services

Date: November 9, 2026 DRAFT

In accordance with the Pennsylvania Second Class Township Code, Article XXXII, Section 3202, the Board of Supervisors respectfully submit for consideration the 2027 Budget of Services for the Township of West Cornwall. This document is intended as a road map describing the Township's path for the upcoming year, a balance providing the highest possible level of service to the constituents within the revenue resources available.

The Current Year—2026

This current year has been one of successes for the Township in meeting its financial plan. Successes of note during the year were:

- **Hired Part-time Township Manager. (General Fund)**
- **Completed paving 67 W. Main Street and striped parking lots. (Saving Fund)**
- **Mt. Gretna Fire Company parking lot repair. (Highway Fund)**
- **Replaced play structure and resurfaced play court in Scenic Ridge Park (Playground Fund)**
- **Line stripped 3.7 miles of road (Highway Fund)**

Balancing the 2027 Budget

The proposed 2027 budget projects the expenditures to meet projected needs, which are as follows:

- **Provides funds for continued road resurfacing projects. (Highway Fund)**
- **Provides funds to improve building 67 W. Main Street. (Saving Funds)**

The revenue steps needed to accomplish this balanced budget is:

- **Hold Property Tax at 1.250 mils. (11 years at this rate)**

- **Invest $700,000 (Saving Fund: $200,000, General Fund: $250,000, Playground Fund: $250,000) in 6 month PLGIT CD. [current yield 3.84%]**

Highlights of the Proposed 2027 Budget

- **Wages and salaries increase 3.5%.**
- **Health insurance is projected to increase 11%.**
- **General and Workers Comp Insurance increase 17%**
- **Police Service Contract by Cornwall Borough increase of 5%.**
- **Electric cost increase of 9%.**
- **Propane/Heating Oil cost increase of 12%.**
- **Gas/Diesel Fuel (vehicle) cost increase of 12%.**

Acknowledgements

Sincere thanks are offered to all Board of Supervisors and Staff who participated in the preparation of this document.

WCT Budget 2027 SUMMARY

2027 Openning Cash Balance:	
Equipment Fund	129,060.58
General Fund Saving	259,843.77
General Fund	562,250.68
PLGIT	20,657.09
Playground Fund	218,177.35
Highway Aid Fund	159,059.58
419 Apt. Escrow Fund (Restricted)	5,006.65
Iron Town Escrow (Restricted)	5,004.15
Calvary at Quentin (Restricted)	14.98
	1,359,074.83

2027 Revenue

Property Tax	374,432.00
Earned Income Tax	378,000.00
Real Estate Transfer Tax	100,000.00
Cable Franchise	38,000.00
Fees, Fines, Aid	134,852.00
Contributions/Conditions	30,000.00
Fund Transfers	0.00
	1,055,284.00

2027 Expenses

Wages & Salaries	185,005.00
Benefits	35,987.00
Legal	30,000.00
Engineering	52,500.00
Police Services	228,401.00
Fire Services	116,182.00
Ambulance Services	11,133.00
Zoning/Code	18,000.00
Office Supply & Operation	14,565.00
Twp. Bldg. Supply & Operation	64,672.00
Insurances	99,103.00
Road: Repair, Mtc., Operation	25,992.00
Vehicle Mtc./Repair/Fuel	23,055.00
Audit	12,000.00
Fund Transfers	138,689.00
Miscellaneous	0.00
	1,055,284.00

2027 Closing Cash Balance:	
Equipment Fund	160,371.39
General Fund Saving	109,833.62
General Fund	225,766.99
PLGIT	734,944.00
Playground Fund	268,177.51
Highway Aid Fund	112,324.87
419 Apt. Escrow Fund (Restricted)	1,000.00
Iron Town Escrow (Restricted)	1,000.00
Calvary at Quentin (Restricted)	1,301.00
	1,614,719.38

Account Number	Account Description	Actual 2025	Budget 2026	2026 Ending Estimated	Budget 2027
Revenues					
301-100	Curent Year - Property Taxes	319,767.00	366,859.00	352,243.00	366,432.00
301-400	Delinquent - Property Taxes	4,982.00	5,000.00	5,600.00	5,000.00
301-600	Interium	2,195.00	2,000.00	3,701.00	3,000.00
310-100	Real Estate Transfer Tax	108,437.00	85,000.00	103,634.00	100,000.00
310-210	Earned Income Tax	345,758.00	375,000.00	374,822.00	378,000.00
320-000	Permits- Peddler	1,125.00	500.00	185.00	500.00
321-800	Cable TV Franchise	35,320.00	40,000.00	36,705.00	38,000.00
322-300	Permits- Driveway	350.00	500.00	150.00	500.00
331-100	Police-Vehicle/Ordinances	9,246.00	8,000.00	9,178.00	8,500.00
331-130	State Police Fines	895.00	500.00	943.00	750.00
341-003	Interest Earnings - Northwest	539.00	575.00	662.00	600.00
341.005	Interest Earnings - State Fund	34.00	40.00	43.00	40.00
341.241	PLIGIT Interest	1,586.00	0.00	0.00	0.00
351-070	Recreation Fees	0.00	0.00	0.00	0.00
355-010	Public Utility Realty Tax-PURTA	730.00	0.00	0.00	0.00
355-020	Liquid Fuels Tax - State Aid	72,163.00	72,500.00	71,025.00	72,500.00
355-030	Turnback Road Miles	3,120.00	3,120.00	3,120.00	3,120.00
355-040	Liquor License	800.00	800.00	800.00	800.00
355-050	Municipal Pension State Aid	8,666.00	6,980.00	7,123.00	7,050.00
355-060	DEP Water Quality Improvement	0.00	0.00	0.00	0.00
355-070	Foreign Fire Relief	18,574.00	18,600.00	18,175.00	18,600.00
356-020	State Game Lands	821.00	1,000.00	800.00	800.00
357-300	Land Development Fees	500.00	2,000.00	658.00	1,100.00
357-003	Liquid Fuels Tax - County	1,992.00	1,992.00	1,992.00	1,992.00
361-331	Right-To-Know - Copies	0.00	0.00	0.00	0.00
361.332	Zoning Violations	500.00	1,000.00	410.00	1,000.00
361-333	Zoning Permits	12,812.00	8,000.00	7,198.00	8,000.00
361-334	Short Term Rental Permits	5,179.00	5,000.00	3,150.00	3,000.00
362-100	Philhaven - Police Contribution	55,000.00	30,000.00	30,000.00	30,000.00
363-520	Snow Removal -North Cornwall	0.00	1,000.00	0.00	1,000.00
383-145	419 Apartments	0.00	0.00	0.00	0.00
383-150	Quentin Riding Club	0.00	15,000.00	0.00	0.00
389-000	Miscellaneous Revenues	1,222.00	5,000.00	2,129.00	5,000.00
390-000	General Fund Tansfer	0.00	0.00	0.00	0.00
	Total Revenues	1,012,313.00	1,055,966.00	1,034,446.00	1,055,284.00

Account Number	Account Description	Actual 2025	Budget 2026	2026 Ending Estimated	Budget 2027
Expenses					
400-050	Salaries Elected Officials	4,500.00	5,400.00	6,895.00	8,200.00
400-420	Dues & Subscriptions	1,074.00	1,000.00	1,085.00	1,000.00
400-460	Elected Officials - Conferences	597.00	800.00	249.00	500.00
402-311	Auditor/Audit	9,355.00	9,500.00	8,593.00	12,000.00
402.312	Auditor Assistance	0.00	1,000.00	0.00	0.00
402.391	Bank Fees	50.00	0.00	91.00	50.00
403-430	Real Est & EIT Collection Fees	1,969.00	2,000.00	0.00	0.00
404-310	Legal Services - Retainer	15,555.00	30,000.00	15,530.00	30,000.00
404-314	Legal Services - Ordinances	0.00	0.00	0.00	0.00
405-120	Secretary - Salary	36,418.00	38,825.00	38,279.00	40,184.00

Account Number	Account Description	Actual 2025	Budget 2026	2026 Ending Estimated	Budget 2027
405-121	Township Manager - Salary	0.00	60,000.00	60,000.00	60,000.00
405-220	Office - Repair Office Equipment	5,627.00	9,000.00	18,115.00	10,000.00
405-270	Office - Computer Support	638.00	500.00	10,438.00	6,000.00
405-340	Advertising & Printing	1,887.00	3,500.00	879.00	1,500.00
405-350	Sec/Treasurer-Bond	1,451.00	1,600.00	1,487.00	1,600.00
406-210	Office - Supplies	2,185.00	2,000.00	1,786.00	2,000.00
406-312	Codification of Ordinances	0.00	0.00	0.00	0.00
406-321	Office - Phone	1,206.00	1,500.00	1,027.00	1,400.00
406-325	Office - Postage	270.00	400.00	189.00	300.00
407-320	Website Service	825.00	1,000.00	825.00	1,200.00
408-313	Engineering Svcs.- General	45,980.00	45,000.00	43,944.00	46,000.00
409-226	Munic. Bldg. - Cleaning Svc.	1,800.00	1,950.00	1,850.00	2,064.00
409-235	Munic. Bldg.-Furnace & AirContract	718.00	1,000.00	847.00	1,000.00
409-361	Munic. Bldg.-Electric	2,672.00	2,850.00	2,709.00	3,000.00
409-362	Munic. Bldg. - Propane (LP)	127.00	375.00	295.00	400.00
409-364	Munic. Bldg. - Sewer	596.00	600.00	586.00	600.00
409-366	Munic. Bldg. - Water	591.00	650.00	586.00	600.00
409-367	Munic. Bldg. - Garbage	591.00	55.00	420.00	480.00
409-368	Munic. Bldg - Heating Oil	2,820.00	6,500.00	5,124.00	5,931.00
409-373	Munic. Bldg. - Maint. Supplies	2,587.00	2,000.00	2,308.00	2,000.00
409-375	Munic. Bldg.--Roof & Air Cond.	0.00	0.00	0.00	0.00
409-378	Svc. Agreemt. Generator & Repair	352.00	1,500.00	351.00	500.00
409.379	PA DEP Inspection & Calibration	0.00	0.00	0.00	0.00
409-381	DEP Water Quality Improvement	0.00	0.00	0.00	0.00
410-317	Police Contract - Contracted Svcs.	207,166.00	217,525.00	217,525.00	228,401.00
410-318	Police Contract - Overtime Chrgs.	736.00	1,400.00	872.00	1,000.00
411-350	Worker's Comp. Insurance- Fire Co	10,545.00	12,500.00	12,500.00	13,282.00
411-360	Fire Hydrant Rental	4,530.00	4,000.00	4,399.00	4,500.00
411-530	Volunteer Fire Companies- Contrib	60,000.00	80,000.00	80,000.00	80,000.00
411-540	Foreign Fire Relief Association	18,575.00	18,600.00	18,175.00	18,400.00
411-550	Ambulance Service Contribution	10,400.00	10,700.00	11,021.00	11,133.00
414-310	Planng. & Zoning Hearing Expenses	1,528.00	10,000.00	1,632.00	5,000.00
414-312	Zoning Officer	7,779.00	10,000.00	7,477.00	10,000.00
414-313	Coded Enforcement Officer	1,422.00	2,000.00	1,324.00	2,000.00
419-242	Emergency Management	2,390.00	2,400.00	2,391.00	2,400.00
430-000	Rd. Foreman - Education	250.00	250.00	250.00	250.00
430-100	Payroll - Part-time	15,859.00	18,566.00	16,678.00	17,350.00
430-150	Payroll - Road Foreman w/Overtime	51,910.00	57,267.00	56,106.00	59,271.00
430-170	Roads -Foreman Clothing Allow.	336.00	300.00	279.00	300.00
430-172	Roads - Shirts for Road Crew	150.00	150.00	145.00	150.00
430-196	Roads - CDL Drug & Alcohol Testing	100.00	100.00	170.00	200.00
430-231	Vehicle Fuel - Gas	3,511.00	5,200.00	5,846.00	6,387.00
430-232	Vehicle Fuel - Diesel	2,058.00	3,600.00	3,379.00	3,800.00
430-260	Roads - Tools & Supplies	0.00	500.00	0.00	500.00
430-280	Mtc. Diesel Pump	0.00	500.00	0.00	500.00
430-324	Roads - Foreman Cell Phone	600.00	600.00	600.00	600.00
431-310	Roads - Street Cleaning	3,587.00	6,200.00	3,735.00	6,200.00
432-100	Snow & Ice Removal - Part-time	0.00	0.00	385.00	0.00
432-150	Snow Removal Overtime	3,309.00	2,700.00	3,668.00	3,800.00
432-240	Roads - Salt & Anti Skid Purchase	14,256.00	15,000.00	12,875.00	15,000.00
432-370	Repair of Eqiuipment	766.00	1,000.00	190.00	1,000.00
433-361	Traffic Signals - All -Electric	1,857.00	1,800.00	1,823.00	1,925.00

Account Number	Account Description	Actual 2025	Budget 2026	2026 Ending Estimated	Budget 2027
433-374	Traffic Signals -Maint. & Repair	3,923.00	3,000.00	2,693.00	3,000.00
433-375	Repairs to Street Lights	1,243.00	2,000.00	120.00	1,500.00
434-360	Street Lighting -All Developements	23,423.00	23,500.00	23,152.00	25,500.00
434-371	Street Signs - New & Repaired	3,610.00	1,500.00	17,369.00	1,500.00
435-000	Sidewalks & Crosswalks -Repairs	0.00	1,000.00	0.00	1,000.00
435-313	Sidewalks & Crosswalks -Engr. Fees	0.00	0.00	0.00	0.00
436-370	Repairs & Maint. - Storm Sewers	0.00	3,000.00	0.00	0.00
437-370	Repair/Replace -Sm. Tools/Plows/Spreader	150.00	1,000.00	297.00	500.00
437-372	Repairs -2016 Dump Truck	1,543.00	1,000.00	4,001.00	1,500.00
437-373	Repairs - Small Tractor Mower	144.00	100.00	333.00	200.00
437-374	Repairs - Dump Truck	1,567.00	1,000.00	361.00	1,000.00
437-375	Repairs - Pickup Truck	150.00	500.00	251.00	500.00
437-376	Repairs - Leaf Machine	313.00	500.00	235.00	500.00
437-377	Repairs - Tractor	6,401.00	1,000.00	4,321.00	1,500.00
437-378	Repair Diesel Pump	0.00	0.00	0.00	0.00
438-310	Roads - Maint. & Repairs	92,859.00	2,500.00	47,991.00	35,000.00
438-313	Engineering Svcs. - Roads	5,832.00	7,500.00	2,311.00	6,500.00
438-314	Engineering Svcs. - Rte 419/72	0.00	0.00	0.00	0.00
438-340	Equipment Rental	242.00	200.00	123.00	200.00
438-450	Line Painting	0.00	1,500.00	1,232.00	1,500.00
438-370	Repairs to Roads	5,800.00	4,000.00	3,218.00	4,000.00
438-372	Repairs to Bridges	0.00	2,500.00	0.00	2,500.00
452-370	Repairs to Playground	1,457.00	500.00	0.00	500.00
456-520	Contributions - Library	4,000.00	4,000.00	4,000.00	4,000.00
481-000	FICA	15,489.00	15,960.00	15,879.00	16,434.00
481-200	Medicare - Employers' Share	2,698.00	2,779.00	2,875.00	3,021.00
481-301	Unemployment Compensation	240.00	1,374.00	21.00	1,100.00
483-300	Pension Contribution	3,080.00	25,000.00	4,636.00	5,432.00
484-000	Workers' Compensation Ins.	17,286.00	18,500.00	17,999.00	18,898.00
484-310	Brokers' Fee	350.00	350.00	350.00	350.00
486-100	General & Physical Liability	5,713.00	5,899.00	5,099.00	5,353.00
486-200	Diesel Fuel Tank & Boiler Ins.	5,744.00	5,964.00	5,606.00	5,886.00
486-300	Auto & Physical Liability	7,025.00	7,710.00	6,439.00	6,760.00
486-600	Public Officials Liability	2,055.00	2,117.00	2,085.00	2,189.00
487-100	Disability Insurance	150.00	150.00	150.00	165.00
487-200	Health Insurance	15,385.00	15,466.00	15,976.00	17,733.00
487-300	Dental/vision insurance	536.00	541.00	586.00	615.00
487-400	Life Insurance	279.00	1,000.00	348.00	401.00
489-000	Miscellaneous Expense	278.00	5,000.00	8,275.00	8,000.00
490-000	Fund Transfer	217,287.00	172,993.00	148,181.00	138,689.00
430-160	Hydrogeologist	0.00	0.00	0.00	0.00
492-300	Equipment Allocation	0.00	0.00	0.00	0.00
	Total Expenses	1,012,313.00	1,055,966.00	1,034,446.00	1,055,284.00
	Net Income	0.00	0.00	0.00	0.00

2027 Capital Expenditures

Road Rpair

2027 Projects

Road Projects	
Mill and overlay the following streets	
Alden Lane (1,320 sy)	22,200.00
Locust Lane (5,080 sy)	86,280.00
Broadway Street (1,200 sy)	19,536.00
Center Street (830 sy)	12,930.00
Oak Lane 1,128 sy)	17,400.00
Pine Lane (1,000 sy)	15,240.00
Total	173,586.00

Procurement Plan	
Highway Fund	101,086.00
Liquid Fuel Tax	72,500.00

Capital Projects

2027 Projects

Capital Projects	
67 Main St.: Water-Sewer-Design	52,388.00

Procurement Plan	
Saving Fund	32,388.00
Grants	20,000.00