



Macungie Borough Council General Business Meeting Agenda

Tuesday, February 17, 2026

7:30 p.m.

Macungie Institute

- I. Call to Order – Pledge of Allegiance**
- II. Announcement of Executive Sessions**
- III. Public Comment on Non-Agenda Items**
- IV. Approval of Minutes**
 - A. February 2, 2026
- V. Financial Reports**
 - A. Treasurer's Report
 - B. Approval of Paid Bills Detail Report in the Amount of \$168,793.09
- VI. Reports**
 - A. Macungie Police Department January Report
 - B. Macungie Ambulance Corps January Report
 - C. Council
 - D. Mayor
 - E. Solicitor
 - F. Borough Manager
- VII. Unfinished Business**
- VIII. New Business**
 - A. Resolution #2026-07 – Appointing Philip A. Vanim as Deputy Tax Collector
 - B. Authorizing a Conditional Offer of Employment for an Administrative Assistant
 - C. Authorizing Advertisement to Hire a Zoning & Code Enforcement Officer
 - D. Non-Uniformed Defined Contribution Pension Plan – Municipal Contribution
- IX. Adjournment**

MACUNGIE BOROUGH COUNCIL
MEETING MINUTES
General Business Meeting
Monday, February 2, 2026 - 7:30 P.M.

I. Call to Order – Pledge of Allegiance

The Macungie Borough Council meeting was called to order on February 2, 2026 at 7:36 p.m. at the Macungie Institute, 510 E. Main Street, Macungie, PA 18062. In attendance were Carl Sell, Jr., President; Ronald Karboski, Vice President; Greg Hutchison, Member; Megan Sell, Member; Greg Reinbold, Member; Lynette Sell, Member; Bob Sell, Jr., Mayor; Patrick Armstrong, Esq., Solicitor; Joshua Fry, Engineer; and Kalman Sostarecz, Jr., Borough Manager.

President Sell opened the meeting and asked all present to join him in reciting the Pledge of Allegiance to the Flag of the United States of America.

II. Announcement of Executive Sessions

Mr. Sostarecz announced that an executive session was held prior to the meeting, beginning at 6:30 p.m., and the topics were related to personnel.

III. Appointment of Council Person

A. Resolution #2026-04 – Filling a Vacancy on Borough Council

Bernie Reinert stated that Mr. Ashelman would be a great choice to fill the vacancy.

Mr. Reinbold made a motion to adopt Resolution #2026-04 and nominated Thomas Ashelman to fill the vacancy on Council, seconded by Ms. M. Sell. The motion failed 4-2 (C. Sell, Karboski, Hutchison, L. Sell – No; M. Sell, Reinbold – Yes)

President Sell read a statement regarding showing respect during the meeting.

Jeff Hartman stated Thomas Ashelman received votes in the last election and doesn't understand why he did not get approval.

Vice President Karboski made a motion to adopt Resolution #2026-04 and nominated Stanley Landis to fill the vacancy on Council, seconded by Mr. Hutchison. Motion passed unanimously.

Stanley Landis was then issued the Oath of Office by Mayor Sell and was seated on Borough Council.

IV. Engineer's Report

Mr. Fry provided updates on the Hickory Street Bridge and South Church Street project – we are awaiting comments from PennDOT on the structural design of the bridge and are waiting for UGI to finish their work on Church Street. Bidding is anticipated in late spring. He also stated that the borough was notified by Congressman Mackenzie's office about potential future grant projects through the US Army Corps of Engineers and was provided a short window of time to submit information. BIA's MS4 team provided three projects which may qualify for a future grant submission. These were not actual grant submissions at this time, and the borough is under no obligation. He also announced that the Borough was recently awarded \$348,239 from the PA DCED for the Buttonwood Water Main Phase 2 project. Finally, he noted that the Fields at Brookside has started paving the walking trail. Mr. Karboski stated that there was an added stormwater inlet installed which requires a maintenance agreement that still needs completion and asked Mr. Fry to coordinate with the Solicitor.

V. Public Comment on Non-Agenda Items

Bill Reiss congratulated the public works department for a job well done with the snow removal. He also mentioned that it's common sense for residents to clear the snow around fire hydrants near their home.

Brian Whitman stated that he spoke to a worker at the South Walnut townhouse project; Mr. Whitman has a concern with how the project was approved; Solicitor Armstrong stated the best person to address the question is the Borough Engineer.

Jeff Whitcomb, a resident of Lower Macungie, is running for the PA House and if elected would represent the Borough of Macungie. He asked what the concerns of Council would be. Ms. M. Sell stated it would be good if e-bikes were addressed; Mayor Sell stated that there are no rules or laws regarding them. Mr. Hutchison stated that he would like to see traffic addressed, especially that which comes from development outside of the Borough.

Jeff Hartman stated that his name was incorrectly listed in the previous meeting minutes. Mr. Sostarecz stated that the correction would be made.

VI. Approval of Minutes

A. January 19, 2026

Ms. M. Sell made a motion to approve the minutes with the correction that Mr. Hartman mentioned, seconded by Mr. Reinbold. Motion passed unanimously.

VII. Financial Reports

A. Approval of Paid Bills Detail Report in the Amount of \$125,421.43

Vice President Karboski made a motion to pay the bills in the amount of \$125,421.43, seconded by President Sell. Motion passed unanimously.

VIII. Reports

A. Council

Mr. Reinbold asked who is responsible for clearing the snow from sidewalks and crosswalks. Mr. Sostarecz stated that property owners are responsible for clearing their sidewalks, and if there is a corner at their property, they are also responsible for the crosswalk area. They should also clear fire hydrants as well. Mr. Reinbold stated he would contact the Boy Scouts to see if they would be interested to assist as a community service project.

B. Mayor

Mayor Sell stated that he also wanted to thank the public works department for doing a great job with the snow. President Sell asked the Mayor if he was able to get more information on where the police department's traffic stops occurred. Mayor Sell stated that without clerical staff it would be difficult to produce the report. Karen Bilger asked why President Sell would like the information.

C. Solicitor

None

D. Borough Manager

None

IX. Unfinished Business

None

X. New Business

A. Resolution #2026-05 – Appointing Delegates to the Lehigh Tax Collection Committee

Mr. Sostarecz stated that each county has a tax collection committee and each municipality in the county is required to appoint a delegate.

Vice President Karboski made a motion to adopt Resolution #2026-05 appointing Kalman Sostarecz as the primary voting delegate to the Lehigh Tax Collection Committee, seconded by President Sell. Motion passed unanimously.

Ms. M. Sell asked if the alternate can be advertised for – Mr. Sostarecz stated that he is awaiting an answer as to whether a member of the public could be appointed.

B. Authorizing Advertisement of Ordinance #2026-01 – Sewer Lateral Inspection Validity Time Period

Mr. Sostarecz stated that the Borough has an ordinance requiring a sewer lateral be inspected by video prior to transferring the property. The ordinance does not have any provisions as to how long the inspection is valid, so if a property transfers two or three times in a year, the inspection must occur each time and the owner would incur costs. In this region, municipalities that have a similar ordinance provide for a two or three year period of time in which the inspection is valid. He spoke with our public works employees, and they agreed two years would be appropriate; therefore, the proposed ordinance has been drafted to permit a two year period, and the request is to advertise it for consideration of adoption at the March 2, 2026 meeting.

Vice President Karboski made a motion to advertise Ordinance #2026-01, seconded by Mr. Hutchison. Motion passed unanimously.

C. Tax Collector In-Person Hours at Macungie Institute

Mr. Sostarecz stated that the tax collection law has a requirement that the tax collector conduct in-person hours during the last few weeks of each discount period. In the past this was done in the vestibule at Borough Hall, which was not the most convenient. The tax collector would like to complete these hours moving forward at the Macungie Institute.

Vice President Karboski made a motion to allow the tax collector to hold the required in-person hours at the Macungie Institute with coordination with the Borough Manager and MI Coordinator, seconded by Mr. Hutchison. Motion passed unanimously.

X. Adjournment

Vice President Karboski made a motion to adjourn the meeting at 8:36 p.m., seconded by President Sell. Motion passed unanimously.

Respectfully Submitted,

Kalman A. Sostarecz, Jr.
Borough Secretary

Borough of Macungie - General Fund Profit & Loss Budget vs. Actual January 2026

9:53 PM
02/11/26
Cash Basis

	Jan 26	Budget	\$ Over Budget
Income			
301 · REAL PROPERTY TAXES			
301.100 · Real Estate Taxes—Current Year	9,378.70	1,145,327.00	-1,135,948.30
301.200 · Real Estate Taxes—Prior Year's	0.00	9,000.00	-9,000.00
301.300 · Real Estate Taxes—Delinquent	0.00	15,000.00	-15,000.00
301.400 · Delinquent frm Tax Claim Bureau	98.61		
301.600 · Real Estate Taxes—Interim	0.00	1,000.00	-1,000.00
Total 301 · REAL PROPERTY TAXES	9,477.31	1,170,327.00	-1,160,849.69
310 · LOCAL TAX- (Act 511)			
310.010 · Per Capita Taxes—Current Year	159.60	15,000.00	-14,840.40
310.020 · Per Capita Taxes - Prior Years	0.00	164.00	-164.00
310.030 · Per Capita Taxes—Delinquent	308.00	7,500.00	-7,192.00
310.100 · Real Estate Transfer Tax	20,279.13	184,630.00	-164,350.87
310.210 · Earned Income Tax—Current Year	21,675.14	610,000.00	-588,324.86
310.500 · Local Services Tax	4,188.88	45,000.00	-40,811.12
Total 310 · LOCAL TAX- (Act 511)	46,610.75	862,294.00	-815,683.25
320-322 · LICENSES & PERMITS			
321.450 · Residential Rental License	35.00	300.00	-265.00
321.800 · Cable Television Franchise	5,290.50	40,000.00	-34,709.50
322.100 · Moving Permit	30.00		
322.400 · Zoning Permit	70.00	3,000.00	-2,930.00
320-322 · LICENSES & PERMITS - Other	0.00	2,000.00	-2,000.00
Total 320-322 · LICENSES & PERMITS	5,425.50	45,300.00	-39,874.50
331 · FINES			
331.100 · Court-District Magistrate	363.06	1,300.00	-936.94
331.130 · State Police Fines	0.00	600.00	-600.00
331.140 · Parking Violation Fines	0.00	850.00	-850.00
331.210 · Lehigh County Fines	66.79	1,750.00	-1,683.21
Total 331 · FINES	429.85	4,500.00	-4,070.15
341 · INTEREST			
341.02 · GF Recreation Interest	18.14		
341.040 · Post Med. Benefits Interest	482.69		
341.060 · Contingency Interest	701.70		
341.070 · IMI Tree of Life Interest	11.21		
341.90 · GF Depository Interest	0.71		
341 · INTEREST - Other	0.00	80,000.00	-80,000.00
Total 341 · INTEREST	1,214.45	80,000.00	-78,785.55

**Borough of Macungie - General Fund
Profit & Loss Budget vs. Actual
January 2026**

	Jan 26	Budget	\$ Over Budget
342 · RENTS, ROYALTIES & DONATIONS			
342.200 · 24 S Church Street	450.00		
342.210 · Macungie Institute	3,405.76		
342 · RENTS, ROYALTIES & DONATIONS - Other	0.00	30,000.00	-30,000.00
Total 342 · RENTS, ROYALTIES & DONATIONS	3,855.76	30,000.00	-26,144.24
354 · State Capital & Operating			
354.030 · Winter Maintenance	0.00	1,267.00	-1,267.00
354.150 · Recycling/Act 101 Grant	0.00	8,000.00	-8,000.00
Total 354 · State Capital & Operating	0.00	9,267.00	-9,267.00
355 · STATE SHARED REVENUE			
355.010 · Public Utility Realty Tax-PURTA	0.00	1,750.00	-1,750.00
355.040 · Alcoholic Beverage License	0.00	1,100.00	-1,100.00
355.050 · General Municipal Pension-Aid (State Aid)	0.00	88,876.00	-88,876.00
355.099 · Firemen's Relief Funding	0.00	21,863.00	-21,863.00
Total 355 · STATE SHARED REVENUE	0.00	113,589.00	-113,589.00
359.000 · Payment in Lieu of Taxes			
360-361 · CHARGES FOR SERVICE			
361.300 · Subdivision & Land Dev. App	0.00	1,500.00	-1,500.00
361.750 · Fingerprinting	0.00	200.00	-200.00
Total 360-361 · CHARGES FOR SERVICE	0.00	1,700.00	-1,700.00
362 · PUBLIC SAFETY			
362.110 · Police Reports	120.00	750.00	-630.00
362.405 · Rental Inspection	0.00	2,000.00	-2,000.00
362.410 · Building Permit	94.50	5,000.00	-4,905.50
362.420 · Electrical Permit	94.50	1,250.00	-1,155.50
362.430 · Plumbing Permit	94.50	1,250.00	-1,155.50
362.450 · Occupancy/Use Permit	0.00	200.00	-200.00
362.470 · Mechanical/HVAC Permit	94.50	1,750.00	-1,655.50
Total 362 · PUBLIC SAFETY	498.00	12,200.00	-11,702.00
364 · SANITATION			
364.300 · Solid Waste Collection	0.00	720,068.00	-720,068.00
364.900 · Yard Waste Passes	0.00	1,250.00	-1,250.00
Total 364 · SANITATION	0.00	721,318.00	-721,318.00
365.050 · Sale of Maps and Publications	0.00	50.00	-50.00
365.600 · Health Ins./Co-pay Dividend	0.00	35,784.00	-35,784.00

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02/11/26

Cash Basis

Borough of Macungie - General Fund

Profit & Loss Budget vs. Actual

January 2026

	Jan 26	Budget	\$ Over Budget
380.100 • MISC REVENUE			
389.11 • Late Fee on Utilities	577.61		
380.100 • MISC REVENUE - Other	0.00	25,000.00	-25,000.00
Total 380.100 • MISC REVENUE	577.61	25,000.00	-24,422.39
390.00 • Hometown Hero	600.00		
Total Income	68,689.23	3,122,829.00	-3,054,139.77
Gross Profit	68,689.23	3,122,829.00	-3,054,139.77
Expense			
400 • COUNCIL & MAYOR			
400.105 • Salaries & Wages	0.00	8,700.00	-8,700.00
Total 400 • COUNCIL & MAYOR	0.00	8,700.00	-8,700.00
401 • BOROUGH MANAGER			
401.110 • Borough Manager Wages	504.80	45,938.00	-45,433.20
401.115 • Assistant Borough Manager Wages	2,337.38		
401.353 • Surety and Fidelity (Bonding)	-95.66		
Total 401 • BOROUGH MANAGER	2,746.52	45,938.00	-43,191.48
402 • AUDITING & BOOKKEEPING			
402.311 • AUDITOR SERVICES	0.00	13,044.00	-13,044.00
402.312 • BOOKKEEPING	885.00	20,000.00	-19,115.00
Total 402 • AUDITING & BOOKKEEPING	885.00	33,044.00	-32,159.00
403 • TAX COLLECTION			
403.116 • Tax Collector- Wages/Commission	0.00	4,376.00	-4,376.00
403.211 • Operating Expenses	0.00	7,600.00	-7,600.00
403.317 • EIT Collection Fees	0.00	6,166.00	-6,166.00
403.353 • Surety & Fidelity (Bonding)	0.00	160.00	-160.00
403.450 • Tax Collectors Audit	0.00	3,630.00	-3,630.00
Total 403 • TAX COLLECTION	0.00	21,932.00	-21,932.00
404 • LEGAL SERVICES			
404.310 • Solicitor-Legal Services	9,345.00	75,000.00	-65,655.00
Total 404 • LEGAL SERVICES	9,345.00	75,000.00	-65,655.00
405 • SECRETARY/CLERK/TREASURER			
405.112 • Administrative Assistant-Wages	0.00	17,472.00	-17,472.00
405.113 • Clerk/Assistant Treasurer-Wages	0.00	14,907.00	-14,907.00
405.331 • Travel Expense (mileage Reimb)	217.49		
Total 405 • SECRETARY/CLERK/TREASURER	217.49	32,379.00	-32,161.51

Borough of Macungie - General Fund

Profit & Loss Budget vs. Actual

January 2026

	Jan 26	Budget	\$ Over Budget
406 - GENERAL GOV. ADMINISTRATION			
406.154 - Short Term/Long Term Disability	0.00	1,100.00	-1,100.00
406.156 - Medical/Dental/Vision	3,033.60	93,932.00	-90,898.40
406.192 - FICA - Employer Paid	1,508.99	23,712.00	-22,203.01
406.193 - Medicare - Employer Paid	352.92		
406.194 - Unemployment - Employer Paid	0.00	1,045.00	-1,045.00
406.196 - Health Reimbursement Account	0.00	2,000.00	-2,000.00
406.197 - Pension - Defined Contributions	25.93	907.00	-881.07
406.198 - PCOR Fee	0.00	35.00	-35.00
406.199 - Life Ins. & AD&D	0.00	500.00	-500.00
406.210 - Office Supplies	514.50	3,500.00	-2,985.50
406.212 - Bank Service Charges	36.26		
406.213 - Computer/Copier Supplies	0.00	6,800.00	-6,800.00
406.215 - Postage	0.00	3,000.00	-3,000.00
406.249 - Petty Cash	0.00	50.00	-50.00
406.310 - Professional Svcs - Payroll Svc	191.80		
406.321 - Telephone	45.18	700.00	-654.82
406.331 - Mileage Reimbursement	0.00	250.00	-250.00
406.341 - Advertising	117.45	5,000.00	-4,882.55
406.342 - Printing Services	0.00	825.00	-825.00
406.351 - Commercial Insurance	11,096.18	8,861.00	2,235.18
406.353 - Bonding - General	0.00	300.00	-300.00
406.354 - Workers Compensation Insurance	0.00	5,719.00	-5,719.00
406.375 - Office Maintenance & Repairs	0.00	1,250.00	-1,250.00
406.420 - Dues, Subscriptions, & Membersh	262.01	1,500.00	-1,237.99
406.450 - Contracted Services	1,151.96	35,633.00	-34,481.04
406.460 - Meetings/Conferences/Cont. Edu.	0.00	1,000.00	-1,000.00
406.480 - Miscellaneous	0.00	1,800.00	-1,800.00
406.530 - Yard Waste Passes (Yard Waste Passes for Lower Macungie Township & Emm...	0.00	1,000.00	-1,000.00
Total 406 - GENERAL GOV. ADMINISTRATION	18,336.78	200,419.00	-182,082.22
408 - ENGINEERING SERVICES			
408.313 - Engineering-General Services	0.00	65,000.00	-65,000.00
408.450 - BCO Fees	7,962.73		
Total 408 - ENGINEERING SERVICES	7,962.73	65,000.00	-57,037.27
409 - General Government Buildings			
409.229 - Hospitality (M&E)	0.00	500.00	-500.00
409.230 - Heating	426.57	7,750.00	-7,323.43
409.236 - Building Supplies	0.00	2,000.00	-2,000.00
409.260 - Small Tools & Minor Equipment	0.00	100.00	-100.00
409.361 - Electricity	633.58	4,750.00	-4,116.42
409.373 - Building Repairs/Maintenance	128.13	20,115.00	-19,986.87
409.430 - Real Estate Tax-31 S Church	0.00	1,250.00	-1,250.00

Borough of Macungie - General Fund

Profit & Loss Budget vs. Actual

January 2026

	Jan 26	Budget	\$ Over Budget
409.450 • Contracted Services	0.00	35,519.00	-35,519.00
409.451 • Janitorial Services	0.00	10,920.00	-10,920.00
Total 409 • General Government Buildings	1,188.28	82,904.00	-81,715.72
410 • POLICE DEPT.			
410.110 • Sgt. Wages	7,009.60	94,019.00	-87,009.40
410.112 • Corporal- Wages	6,704.00	89,984.00	-83,280.00
410.115 • Part-Time- Wages	1,576.96	42,000.00	-40,423.04
410.117 • Patrol Officer's Wages	21,150.40	289,368.00	-268,217.60
410.120 • 30-Hr. Officer- Wages	0.00	45,838.00	-45,838.00
410.130 • Bonus	0.00		
410.179 • Longevity Pay	0.00	7,428.00	-7,428.00
410.180 • Overtime	4,295.54	42,000.00	-37,704.46
410.184 • Sick Pay Buy-Back	0.00	420.00	-420.00
410.187 • Health Reimbursement Acct-HRA	0.00	750.00	-750.00
410.188 • Shift Differential	0.00	8,400.00	-8,400.00
410.190 • PCOR Fees - Police	0.00	35.00	-35.00
410.192 • FICA – Employer Paid	0.00	47,913.00	-47,913.00
410.194 • Unemployment Compensation - Emp (Unemployment Compensation - Employee...	0.00	3,135.00	-3,135.00
410.196 • Medical/Dental/Vision	186,739.00	186,739.00	-173,389.43
410.197 • Pension - Defined Benefit	149,031.00	149,031.00	-149,031.00
410.198 • Short Term/ Long Term Disabilit (Short-Term/ Long-Term Disability)	0.00	3,350.00	-3,350.00
410.199 • Life Ins. & AD&D	0.00	1,500.00	-1,500.00
410.210 • Office Supplies	0.00	600.00	-600.00
410.213 • Minor Equipment	0.00	1,500.00	-1,500.00
410.215 • Postage	0.00	800.00	-800.00
410.230 • Heating	213.28	1,200.00	-986.72
410.231 • Vehicle Fuel	841.56	16,000.00	-15,158.44
410.236 • Building Supplies	0.00	750.00	-750.00
410.238 • Clothing and Uniforms	0.00	9,000.00	-9,000.00
410.242 • Ammunition	0.00	2,500.00	-2,500.00
410.250 • Maintenance and Repairs Parts	73.37	7,100.00	-7,026.63
410.260 • Major Equipment	0.00	13,000.00	-13,000.00
410.314 • Legal Expenses - Police	4,950.00		
410.321 • Telephone	42.92	2,400.00	-2,357.08
410.351 • Commercial Insurance	9,670.70	9,969.00	-298.30
410.354 • Workers' Compensation Insurance	0.00	22,147.00	-22,147.00
410.361 • Electricity	114.81	1,700.00	-1,585.19
410.373 • Building Repairs/Maintenance	163.37	4,425.00	-4,261.63
410.374 • Vehicle Maintenance	0.00	2,520.00	-2,520.00
410.420 • Dues, Subscriptions and Members	0.00	400.00	-400.00
410.450 • Contracted Services	61.80	27,340.00	-27,278.20
410.451 • Janitorial Services	0.00	3,640.00	-3,640.00
410.454 • Civil Service Commission	0.00	900.00	-900.00
410.460 • Meetings/Conferences/Cont. Edu.	0.00	500.00	-500.00

9:53 PM

02/11/26

Cash Basis

Borough of Macungie - General Fund

Profit & Loss Budget vs. Actual

January 2026

	Jan 26	Budget	\$ Over Budget
410.480 · Miscellaneous Expenses	0.00	1,500.00	-1,500.00
410.500 · Transfer-Post Retirement Med.	0.00	25,000.00	-25,000.00
Total 410 · POLICE DEPT.	70,217.88	1,166,801.00	-1,096,583.12
411 · FIRE DEPT.			
411.540 · Annual Allocation	0.00	90,000.00	-90,000.00
411.541 · Fire Relief Distribution	0.00	21,863.00	-21,863.00
Total 411 · FIRE DEPT.	0.00	111,863.00	-111,863.00
412 · AMBULANCE/RESCUE			
412.540 · Annual Allocation	0.00	1,600.00	-1,600.00
Total 412 · AMBULANCE/RESCUE	0.00	1,600.00	-1,600.00
413 · CODE ENFORCEMENT			
413.115 · Wages – Part-Time	0.00	37,440.00	-37,440.00
413.450 · Contracted Services	1,193.38		
Total 413 · CODE ENFORCEMENT	1,193.38	37,440.00	-36,246.62
414 · PLANNING & ZONING			
314 · Zoning - Legal	0.00	5,000.00	-5,000.00
414.115 · Wages-Part Time	0.00	61,956.00	-61,956.00
414.120 · Zoning Hearing Board -Wages	0.00	675.00	-675.00
414.450 · Contracted Services	0.00	3,300.00	-3,300.00
414.460 · Zoning Services	585.00		
Total 414 · PLANNING & ZONING	585.00	70,931.00	-70,346.00
415 · EMERGENCY MANAGEMENT			
415.241 · General Government Supplies	0.00	5,000.00	-5,000.00
Total 415 · EMERGENCY MANAGEMENT	0.00	5,000.00	-5,000.00
426 · LEAF COLLECTION			
426.450 · Leaf Collection Service		25,343.00	-25,343.00
Total 426 · LEAF COLLECTION	0.00	25,343.00	-25,343.00
427 · SOLID WASTE COLLECTION & DISPOS			
427.342 · Solid Waste Printing	0.00	200.00	-200.00
427.450 · Solid Waste/Recycling Contract	0.00	626,146.00	-626,146.00
Total 427 · SOLID WASTE COLLECTION & DISPOS	0.00	626,346.00	-626,346.00

9:53 PM

02/11/26

Cash Basis

Borough of Macungie - General Fund Profit & Loss Budget vs. Actual January 2026

	Jan 26	Budget	\$ Over Budget
430-439 · PW-HIGHWAYS, ROADS, & STREETS			
430.110 · Public Works Supervisor-Wages	1,946.28	25,431.00	-23,484.72
430.112 · Public Works Full-Time-Wages	3,793.05	78,340.00	-74,546.95
430.117 · Seasonal Employee-Wages	0.00	3,400.00	-3,400.00
430.180 · Overtime	1,428.55	2,500.00	-1,071.45
430.182 · Bonus	0.00		
430.183 · Comp	0.00		
430.184 · Sick Pay Buy-Back	157.50		
430.197 · Pension - Defined Benefit	0.00	10,560.00	-10,560.00
430.220 · Operating Supplies	24.30	3,667.00	-3,642.70
430.231 · Vehicle Fuel	380.58	4,916.00	-4,535.42
430.238 · Uniforms	58.28	2,200.00	-2,141.72
430.250 · Vehicle Maintenance	487.68	10,043.00	-9,555.32
430.260 · Small Tools & Minor Equipment	8.33	7,400.00	-7,391.67
430.317 · CDL Testing	0.00	400.00	-400.00
430.374 · Machinery & Equipment Repairs	0.00	3,513.00	-3,513.00
430.384 · Machinery & Equipment Rental	1,359.12	2,000.00	-640.88
431.450 · Street Sweeping Services	0.00	15,400.00	-15,400.00
432.000 · Winter Maintenance - Snow Remov	1,440.00		
433.220 · Signs & Markings	0.00	3,667.00	-3,667.00
433.450 · Crosswalk Painting-Contracted	0.00	14,000.00	-14,000.00
433.454 · Traffic Control-Contracted	0.00	4,167.00	-4,167.00
434.361 · Holiday Lights	36.53	300.00	-263.47
436.236 · Storm Sewer Maintenance/Repairs	0.00	3,000.00	-3,000.00
438.245 · Street Patching Materials	0.00	3,667.00	-3,667.00
439.600 · Street Resurfacing & Overlay	0.00	240,000.00	-240,000.00
Total 430-439 · PW-HIGHWAYS, ROADS, & STREETS	11,120.20	438,571.00	-427,450.80
450 · CULTURE & RECREATION			
453.240 · Special Event Decorations	0.00	4,000.00	-4,000.00
454.250 · Parks Maintenance	0.00	16,875.00	-16,875.00
454.361 · Flower Park- Electricity	44.64	500.00	-455.36
456.520 · Library Contract	0.00	24,554.00	-24,554.00
457.540 · Halloween Parade	1,500.00	1,500.00	0.00
457.541 · Flower Park Contribution	0.00	3,679.00	-3,679.00
457.542 · Macungie Holiday Contribution	1,500.00	1,600.00	-100.00
457.543 · National Night Out	0.00	2,000.00	-2,000.00
Total 450 · CULTURE & RECREATION	3,044.64	54,708.00	-51,663.36

**Borough of Macungie - General Fund
Profit & Loss Budget vs. Actual
January 2026**

	Jan 26	Budget	\$ Over Budget
459 · MACUNGIE INSTITUTE			
459.110 · Payroll - MI Coordinator	0.00		
459.115 · Salaries and Wages – Part-Time	2,178.50	24,960.00	-24,960.00
459.321 · Telephone Monthly Charges	42.92		
459.361 · Electricity	670.20		
459.373 · Building Repairs/Maintenance	176.79		
Total 459 · MACUNGIE INSTITUTE	3,068.41	24,960.00	-21,891.59
471 · DEBT PRINCIPAL			
481.100 · Gen Oblig Note Series of 2021	0.00	74,942.00	-74,942.00
Total 471 · DEBT PRINCIPAL	0.00	74,942.00	-74,942.00
472.000 · DEBT INTEREST			
481.110 · Gen Oblig Note Ser of 2021-Int	2,640.33	5,290.00	-2,649.67
Total 472.000 · DEBT INTEREST	2,640.33	5,290.00	-2,649.67
492.00 · Interfund Operating Transfers			
492.300 · Transfer to General Fund Cap. (Transfer to General Fund Capital)	0.00	76,732.00	-76,732.00
Total 492.00 · Interfund Operating Transfers	0.00	76,732.00	-76,732.00
Total Expense	132,551.64	3,285,843.00	-3,153,291.36
Net Income	-63,862.41	-163,014.00	99,151.59

Borough of Macungie - General Fund
Balance Sheet - Bank Balances - General Fund

As of January 31, 2026

Jan 31, 26

▼ Checking/Savings

▼ 100.10 • BANK ACCOUNTS - NEW TRIPOLI

100.00 • General Fund NT #6195 (New Tripoli Bank)	1,005,696.75
102.00 • Payroll Fund NT #3930 (New Tripoli Bank)	3,902.02
103.00 • Post Retirement Medical NT#2999 (New Tripoli Bank)	26,210.73
103.10 • CD #275908550 - Post Retirement	159,197.10
104.00 • Collection Fund-NT-#6179	158,087.30
108.00 • GF Depository - NT #3899	1,026.99
115.00 • Stormwater-Restricted NT#2278	113,408.02

Total 100.10 • BANK ACCOUNTS - NEW TRIPOLI	1,487,528.91
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▼ 100.20 • BANK ACCOUNTS - PLGIT

106.00 • GF Recreation - PLGIT #4155	6,000.84
112.00 • MI Tree of Life - PLGIT #4045	3,708.70

Total 100.20 • BANK ACCOUNTS - PLGIT	9,709.54
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▼ 100.30 • BANK ACCOUNTS - QNB

105.00 • Contingency Fund - QNB #0953	315,996.76
---------------------------------------	------------

Total 100.30 • BANK ACCOUNTS - QNB	315,996.76
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Total Checking/Savings	1,793,235.21
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9:20 AM

02/10/26

Borough of Macungie - General Fund
Paid Bills Detail
All Transactions

Type	Date	Memo	Open Balance
E.M. Kutz, Inc.			
Bill	01/27/2026	Inv #47465 - Truck #7	728.05
Total E.M. Kutz, Inc.			728.05
Foley, Incorporated			
Bill	01/17/2026	Inv #0729513 - Backhoe maintenance	2.43
Bill	01/17/2026	Inv #0729467 - Backhoe maintenance	96.31
Bill	01/17/2026	Inv #0729319 - Backhoe maintenance	497.96
Bill	01/17/2026	Inv #0729245 - Backhoe maintenance	129.85
Total Foley, Incorporated			726.55
Great America Financial Services			
Bill	02/03/2026	Inv #41198580 - Borough Hall Copier Lease	165.00
Total Great America Financial Services			165.00
Greater Lehigh Valley Chamber of Commerce			
Bill	02/10/2026	Inv #339158 - March 2026 to Feb 2027 membership	504.00
Total Greater Lehigh Valley Chamber of Commerce			504.00
Isett, Barry & Assoc.			
Bill	02/09/2026	Inv #VI-208368 - UCC Inspection Services, Rental Insepctions, Zoning & Code Enforcement	3,908.35
Total Isett, Barry & Assoc.			3,908.35
PA One Call System			
Bill	01/31/2026	Inv #1135587 - Pagers	7.20
Total PA One Call System			7.20
PA State Association of Boroughs			
Bill	11/13/2025	Member #647 - Borough News Magazine Subscriptions (10)	100.00
Total PA State Association of Boroughs			100.00
PMHIC			
Bill	02/06/2026	Inv #245042-0 - March 2025 Coverage	16,688.86
Total PMHIC			16,688.86
Susquehanna Municipal Trust			
Bill	02/10/2026	Inv #2026-073 - 1st Quarter Contribution	9,124.25
Total Susquehanna Municipal Trust			9,124.25
UniFirst Corporation			
Bill	02/04/2026	Inv #1290284262 - Uniform Service	95.53
Total UniFirst Corporation			95.53
WEX Bank - Sunoco			
Bill	01/31/2026	Inv #110318840 - January 2026 Fuel	1,983.80
Total WEX Bank - Sunoco			1,983.80
Zgura Concrete Services Inc.			
Bill	02/03/2026	Snow Hauling	3,062.50
Total Zgura Concrete Services Inc.			3,062.50
TOTAL			37,094.09

9:42 AM

02/10/26

08- SEWER COMPANY

Paid Bills Detail

All Transactions

Type	Date	Memo	Open Balance
E.M. Kutz, Inc.			
Bill	01/27/2026	Inv #47488 - Truck #5	7.22
Bill	01/27/2026	Inv #47456 - Truck #5	310.26
Total E.M. Kutz, Inc.			317.48
TOTAL			317.48

9:47 AM

02/10/26

35-LIQUID FUELS
Paid Bills Detail
All Transactions

Type	Date	Memo	Open Balance
PP&L			
Bill	01/29/2026	Acct #68055-05002 - Borough Street Lights	4,073.90
Bill	01/29/2026	Acct #70000-43002 - Borough Street Lights	293.75
Bill	02/02/2026	Acct #22084-14002 - Rte 100, Traffic Signal	46.16
Total PP&L			4,413.81
TOTAL			4,413.81

10:00 AM

02/10/26

MBWA - MACUNGIE BOROUGH WATER AUTHORITY**Paid Bills Detail****All Transactions**

Type	Date	Memo	Open Balance
Core & Main			
Bill	02/09/2026	Inv #Y500888 - Soft Copper	2,850.00
Total Core & Main			2,850.00
M.J. Reider Associates, Inc.			
Bill	01/05/2026	Inv #26A0145 - Water testing	439.60
Bill	02/03/2026	Inv #26B0157 - Water testing	564.50
Total M.J. Reider Associates, Inc.			1,004.10
Wehrung's Macungie LLC			
Bill	02/06/2026	Inv #64601 - Water leak repairs	48.97
Bill	02/06/2026	Inv #64603 - Water leak repairs	8.18
Total Wehrung's Macungie LLC			57.15
TOTAL			3,911.25

Borough of Macungie - General Fund

Paid Bills Detail

All Transactions

Type	Date	Memo	Open Balance
142 Ironworks			
Bill	01/28/2026	Inv #26-11264- Repair cat bucket & boss plow	2,980.00
Total 142 Ironworks			2,980.00
American United Life			
Bill	01/17/2026	020126-022826 - STD-LTD and Life Insurance	608.87
Total American United Life			608.87
AutoZone, Inc.			
Bill	01/21/2026	Inv #1870203314 - Truck #7 & Truck #1	128.23
Total AutoZone, Inc.			128.23
Avalon Insurance			
Bill	01/15/2026	Inv #260150040460 - Secure Rx	170.98
Total Avalon Insurance			170.98
Emmaus Public Library			
Bill	01/01/2026	Inv #1st Quarter - 2026 Library Agreement	6,138.50
Total Emmaus Public Library			6,138.50
Financial Related Services, LLC			
Bill	01/31/2026	January 2026 Bookkeeping Services	3,277.50
Total Financial Related Services, LLC			3,277.50
Greg's Auto & Tire Service, Inc.			
Bill	11/21/2025	Inv #098993 - Truck #4	1,619.95
Total Greg's Auto & Tire Service, Inc.			1,619.95
Grim, Biehn & Thatcher			
Bill	01/29/2026	Inv #239302 - Estates at Brookside	162.00
Bill	01/29/2026	Inv #239305-0129 - BT Stone v Macungie Borough	378.00
Bill	01/29/2026	Inv #239304-086- Zoning Ordinance Amendment	396.00
Bill	01/29/2026	Inv #239301-0009 - Police Matters	72.00
Bill	01/29/2026	Inv #23859300-0001 - General Matters	6,552.00
Total Grim, Biehn & Thatcher			7,560.00
Haldeman - Allentown			
Bill	01/21/2026	Inv #74050 - Truck #4	245.26
Total Haldeman - Allentown			245.26
IntegraOne			
Bill	01/29/2026	Inv #CW85611 - Agreement SentinelONE Protection	61.80
Total IntegraOne			61.80
Isett, Barry & Assoc.			
Bill	01/14/2026	Inv #0207862 - MS4	882.00
Bill	01/15/2026	Inv #0207933 - General Engineering	1,647.00
Total Isett, Barry & Assoc.			2,529.00
Lantek			
Credit	01/28/2026	CM #44100- credit for passport removed on inv #44018	-36.00
Bill	01/26/2026	Inv #CW59922 - Cut off access for old user	1,031.25
Total Lantek			995.25
Martin Stone Quarries			
Bill	01/26/2026	Inv #257034- Anti skid	876.59
Total Martin Stone Quarries			876.59
NAPA Auto Parts-Allentown			
Bill	01/20/2026	Inv #283442 - Police vehicle #702-706 and Truck #5	144.18
Bill	01/22/2026	Inv #283583 - Truck #7	51.44
Total NAPA Auto Parts-Allentown			195.62
Pipeline Petroleum			
Bill	01/28/2026	Ref #756874 - Off-Road Diesel	616.60
Total Pipeline Petroleum			616.60

9:55 AM

02/03/26

Borough of Macungie - General Fund

Paid Bills Detail

All Transactions

Type	Date	Memo	Open Balance
PPL Electric Utilities			
Bill	01/08/2026	Acct #91499-97230- Holiday Lighting	11.22
Bill	01/23/2026	Acct #57170-05005 - Macungie Institute	939.48
Bill	01/23/2026	Acct #96864-28016 - 102 E Main	71.72
Bill	01/26/2026	Acct #26780-17002- 21 Locust St	505.96
Bill	01/26/2026	Acct #59439-06004 - Main St & Mill Display	51.56
Bill	01/26/2026	Acct #49380-17017 - 301 S Church St	1,519.08
Total PPL Electric Utilities			3,099.02
PSAB Municipal Retirement Trust			
Bill	01/22/2026	2025 Remaining Municipal Obligation - Non Uniform Defined Contribution Pension Plan	1,604.71
Total PSAB Municipal Retirement Trust			1,604.71
The Carwash in Macungie			
Bill	12/31/2025	Stmt #1127 - Police Carwash	12.00
Total The Carwash in Macungie			12.00
UGI			
Bill	01/20/2026	Acct 411002564895 - Macungie Institute	730.60
Total UGI			730.60
UniFirst Corporation			
Bill	01/21/2026	Inv #1290281675 - Uniform Service	87.41
Bill	01/28/2026	Inv #1290282823 - Uniform Service	87.41
Total UniFirst Corporation			174.82
Verizon Wireless			
Bill	01/21/2026	Inv #6134068247 - Police Phone	200.18
Total Verizon Wireless			200.18
Wehrung's Macungie LLC			
Bill	01/14/2026	Inv #63835- Sign replacement	106.98
Bill	01/22/2026	Inv #64141- Propane tank filled	59.96
Total Wehrung's Macungie LLC			166.94
TOTAL			33,992.42

9:33 AM

02/03/26

08- SEWER COMPANY

Paid Bills Detail

All Transactions

Type	Date	Memo	Open Balance
Barry Isett & Associates, Inc.			
Bill	01/14/2026	Inv #0207844 - Sewer I & I Work	252.00
Total Barry Isett & Associates, Inc.			252.00
Current Software Applications, Inc.			
Bill	01/22/2026	Acct #37 - SF Portion of Utility Billing Print & Mail Service	399.33
Total Current Software Applications, Inc.			399.33
TOTAL			651.33

9:21 AM

02/03/26

35-LIQUID FUELS
Paid Bills Detail
All Transactions

Type	Date	Memo	Open Balance
PP&L			
Bill	01/09/2026	Acct #96229-63007 - Church St & Rte 100	39.12
Bill	01/09/2026	Acct #96619-34013 - W Main St	137.86
Bill	01/23/2026	Acct #41239-94001 - Rte 100 & Chestnut, Signal	46.30
Bill	01/23/2026	Acct #73239-69005 - Lumber & Lehigh St	74.95
Bill	01/26/2026	Acct #57253-72006 - 1 W Main St	173.85
Bill	01/26/2026	Acct #36794-55007 - N Church St & Lehigh-A/L	80.33
Total PP&L			552.41
TOTAL			552.41

9:25 AM

02/03/26

CAPITAL FUND ACCOUNTS

Paid Bills Detail

All Transactions

Type	Date	Memo	Open Balance
Barry Isett & Associates, Inc.			
Bill	01/13/2026	Inv #0207771 - Church St & Hickory St Connection	3,429.00
Total Barry Isett & Associates, Inc.			3,429.00
Grim, Biehn & Thatcher			
Bill	01/29/2026	Inv #238585-0133 - Hickory St Bridge Replacement	990.00
Total Grim, Biehn & Thatcher			990.00
TOTAL			4,419.00

9:30 AM

02/03/26

REFUSE-SANITATION COMPANY

Paid Bills Detail

All Transactions

Type	Date	Memo	Open Balance
Casella Waste Systems Inc			
Bill	12/31/2025	Inv #1724191 - December Trash & Recycling	51,876.25
Total Casella Waste Systems Inc			51,876.25
Current Software Applications, Inc.			
Bill	01/22/2026	Acct #37- RF Portion of Utility Billing Print & Mail Service	399.34
Total Current Software Applications, Inc.			399.34
TOTAL			52,275.59

9:52 AM

02/03/26

MBWA - MACUNGIE BOROUGH WATER AUTHORITY**Paid Bills Detail****All Transactions**

Type	Date	Memo	Open Balance
Barry Isett & Associates, Inc.			
Bill	01/14/2026	Inv #02067825 - Macungie Borough Authority Engineering	1,521.00
Bill	01/14/2026	Inv #0207821 - Buttonwood Water Main Replacement	126.00
Total Barry Isett & Associates, Inc.			1,647.00
Coyne Chemical			
Credit	01/21/2026	CM #469724 - Credit for container return	-190.00
Bill	01/21/2026	Inv #469428 - Chlorine	959.18
Total Coyne Chemical			769.18
Current Software Applications, Inc.			
Bill	01/22/2026	Acct #37- WF Portion of Utility Billing Print & Mail Service	399.33
Total Current Software Applications, Inc.			399.33
Eastern Propane			
Bill	01/21/2026	Inv #33851054 - 311 gallons	1,538.68
Bill	01/21/2026	Inv #33851057 - 17.5 gallons	93.69
Bill	01/22/2026	Inv #34160664 - Minimum Usage Charge	325.00
Total Eastern Propane			1,957.37
Ferguson Waterworks			
Bill	01/21/2026	Inv #0787484 - Pipes	1,095.84
Bill	01/21/2026	Inv #0787487- Parts used for valve replacement on Locust St.	4,334.34
Total Ferguson Waterworks			5,430.18
Interstate Battery of Allentown			
Bill	01/13/2026	Inv #50009408 - Annual Battery Replacement	106.95
Total Interstate Battery of Allentown			106.95
Lehigh County Authority			
Bill	12/31/2025	Inv #10790 - 4th Quarter 2025 Fire Hydrant Billing	140.65
Total Lehigh County Authority			140.65
PP&L			
Bill	01/23/2026	Acct #78570-05001 - Hillcrest Dr	35.40
Bill	01/23/2026	Acct #66370-05000 - Maple St	69.03
Bill	01/23/2026	Acct #62370-05002 - Vine St Station	175.07
Bill	01/23/2026	Acct #23570-05006 - Lehigh St	1,233.21
Total PP&L			1,512.71
Verizon			
Bill	01/21/2026	Inv #6134068248 - WF phone/pager	117.96
Total Verizon			117.96
TOTAL			12,081.33

11:18 AM

01/13/26

MBWA - MACUNGIE BOROUGH WATER AUTHORITY

Paid Bills Detail

All Transactions

Type	Date	Memo	Open Balance
Brown & Brown Insurance Services, Inc.			
Bill	01/02/2026	Inv #23297456 - WF Portion of Commercial Auto Renewal	4,339.88
Bill	01/02/2026	Inv #23297447 - WF Portion of Professional Liability Policy	2,216.75
Bill	01/02/2026	Inv #23297524 - WF Portion of 2026 Umbrella Renewal	526.06
Bill	01/05/2026	Inv #23304464 - WF Portion of Property, Gen Liability, D&O, Boiler & Machinery, & Crime Policies	4,020.28
Total Brown & Brown Insurance Services, Inc.			11,102.97
TOTAL			11,102.97

9:12 AM

01/13/26

MBWA - MACUNGIE BOROUGH WATER AUTHORITY**Paid Bills Detail****All Transactions**

Type	Date	Memo	Open Balance
Current Software Applications, Inc.			
Bill	01/07/2026	Inv #0110- WF Portion of Utility Billing Software (2025 & 2026)	5,540.00
Total Current Software Applications, Inc.			5,540.00
Spok, Inc.			
Bill	12/31/2025	Inv #K0204563M - WF Pagors	70.00
Total Spok, Inc.			70.00
Wehrung's Macungie LLC			
Bill	10/28/2025	Inv #61219 - Water system old reservoir valve pit work	304.28
Total Wehrung's Macungie LLC			304.28
TOTAL			5,914.28

8:54 AM

MBWA - MACUNGIE BOROUGH WATER AUTHORITY

01/06/26

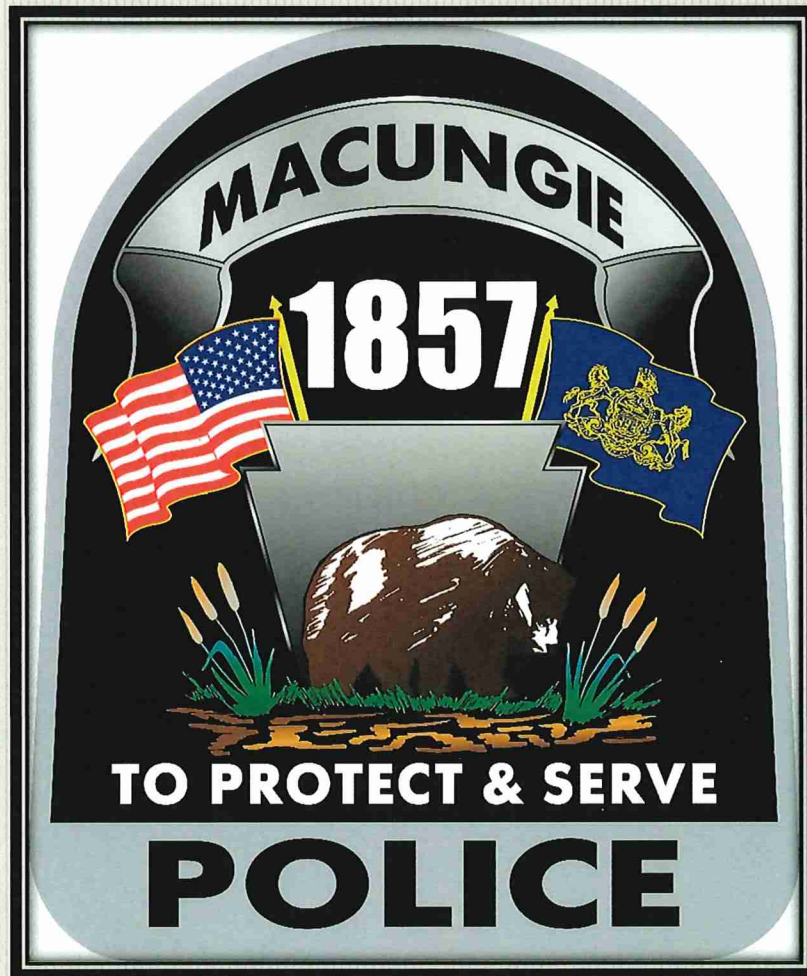
Paid Bills Detail

All Transactions

Type	Date	Memo	Open Balance
Martin Stone Quarries, INC.			
Bill	12/22/2025	Inv #256547 - Stone backfill (water budget)	980.50
Total Martin Stone Quarries, INC.			980.50
PP&L			
Bill	12/22/2025	Acct #78570-05001 - Hillcrest Dr	30.05
Bill	12/22/2025	Acct #66370-05000 - Maple St	56.30
Bill	12/22/2025	Acct #62370-05002 - Vine St Station	123.66
Bill	12/22/2025	Acct #23570-05006 - Lehigh St	876.62
Total PP&L			1,086.63
TOTAL			2,067.13

JANUARY 2026

POLICE REPORT



MACUNGIE POLICE JANUARY 2026 ACTIVITY REPORT

February 15, 2026

Authored by: Sgt. Travis Kocher

Contents

1. Activity Report and Numbers
2. Crimes and Charting
3. Lehigh County Radio Dispatch Log
4. Summation/Correspondence



JANUARY 2026



MACUNGIE POLICE MONTHLY ACTIVITY REPORT

MONTHLY INCIDENTS DISPATCHED 2026	2025 MONTH COMPARISON	MONTH CHANGE	YTD 2026	YTD 2025	YTD CHANGE
198	193	+2.5%	198	193	+2.5%

Crimes/Month (See Chart on following page for Part "A" and "B" defined)

CRIMES CHARGED	MONTH 2026	2025 MONTH COMPARISON	MONTHLY CHANGE	YTD TOTAL 2026	YTD 2025	YTD CHANGE
Part "A"	2	1	+1	2	1	+100%
Part "B"	1	3	-2	1	3	-66%
Juvenile Part "A"	0	0	*	0	0	*
Juvenile Part "B"	0	0	*	0	0	*
TOTAL PERSONS CHARGED	3	4	-1	*3	4	-33%
	MONTH	2025	CHANGE			
TOTAL MONTHLY REPORTED CRIMES	12	7	+5	12	7	+71%

FIGHTS/ DISTURBANCES	MONTH	MONTH 2025	CHANGE	YTD TOTAL 2026	YTD 2025	YTD CHANGE
DISTURBANCE/ FIGHTS	10	5	+5	10	5	+100%

TRAFFIC RELATED ACTIVITY	MONTH	MONTH 2025	CHANGE	YTD TOTAL 2026	YTD 2025	YTD CHANGE
Vehicle Accidents	13	2	+11	13	2	+550%
Vehicle Stops	21	59	-38	21	59	-64%
Cites/Warning/etc.	12	34	-22	12	34	-65%

*Denotes total number of YTD arrests outlined in pie chart on following page.

Crimes: In the US crimes are classified under the National Incident-Based Reporting System (NIBRS) for reporting purposes. These crimes are separated into 2 offense groups, "A" and "B".

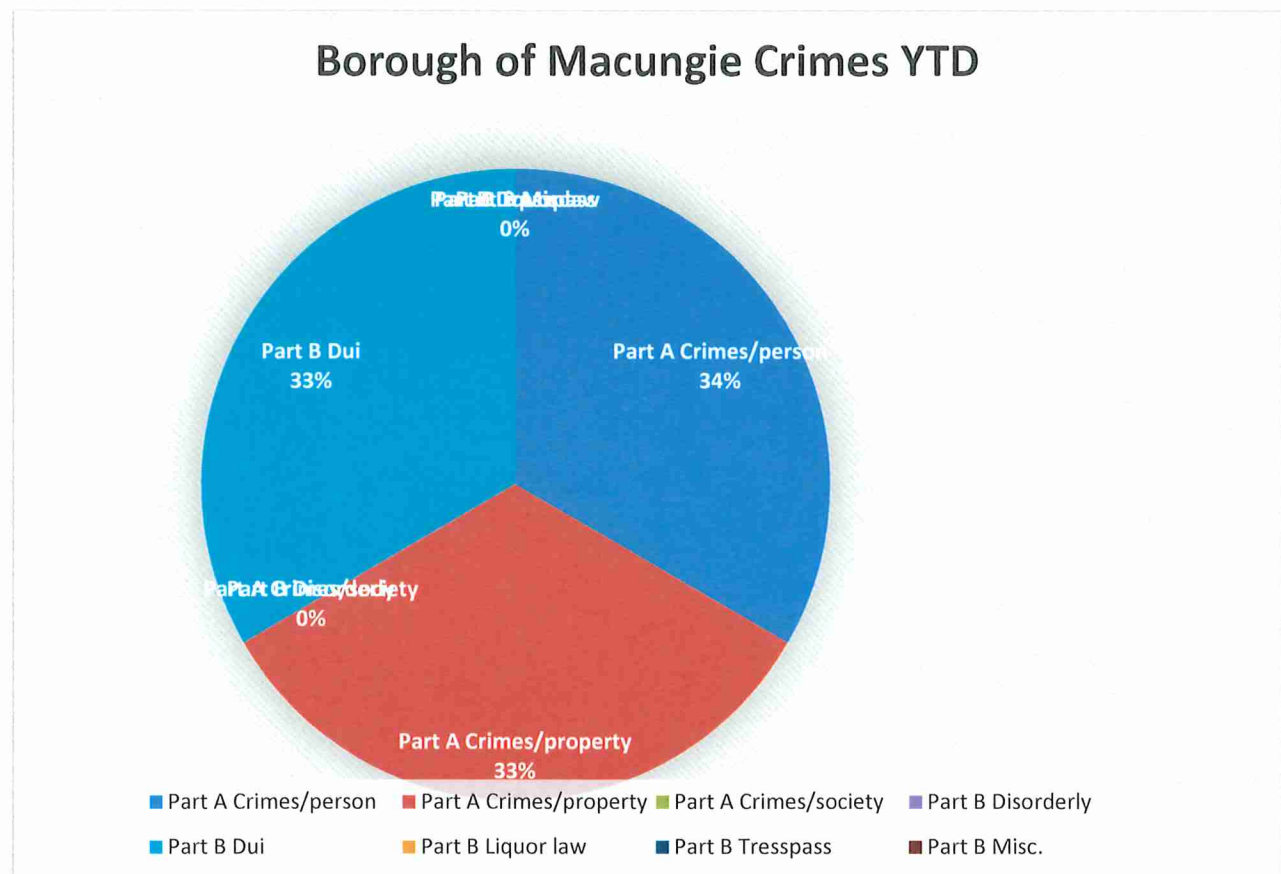
Group A offenses are the most serious and are further divided into (3) three main categories:

1 Crimes against persons: Homicide, Assault offenses & intimidation, Forcible and non-forcible sex offenses, Kidnapping/Abduction, Human Trafficking.

2 Crimes against property: Arson, Burglary/Breaking & Entering, Larceny/Theft offenses (e.g., shoplifting, pocket-picking), Motor Vehicle Theft, Robbery, Fraud offenses (including identity theft and hacking), Vandalism

3 Crimes against society: Offenses that represent society's prohibitions against certain activities and do not have a specific victim. Example(s): Drug and narcotic offenses, Gambling offenses, Prostitution offenses, Weapon law violations

Group B offenses; are generally less serious offenses. This category includes; Disorderly conduct, (DUI), Liquor law violations, trespassing, misc. offenses/summary violations.



LEHIGH COUNTY RADIO DISPATCH LOG JANUARY 2026

Abandoned Vehicle	1	Lift Assist-No Injuries	6
Alarm-Burglar	1	Lockout of Residence	2
Animal Complaint	2	Missing Person-Juvenile	1
Assist Other Department	2	Music Complaint	2
Burglary	1	MVA No Injuries	9
Check on Welfare	10	MVA Unk Injuries	2
Citizen Assist	16	MVA With Injuries	2
Criminal Mischief	1	Pickup-Specify	1
Disabled Vehicle	2	Psych Emergency	1
Disturbance-Specify	2	Reckless Driver	1
Domestic Disturbance	8	Road Hazard	5
EMS Call-Breathing Problem	5	Safe to Say	2
EMS Call-Cardiac Arrest	1	Security Check	1
EMS Call-Chest Pain	3	Snow Complaint	1
EMS Call-Fall Victim	7	Suspicious Vehicle	2
EMS Call-Heart Problem	1	Threats	2
EMS Call-Lacerations	1	Unclassified Complaint	3
EMS Call-Medical Alert Alarm	4	Vehicle Stop	21
EMS Call-Sick Person	11	Visitor Present	13
EMS Call-Stroke Victim	1	Grand Total	198
EMS Call-Unconscious Person	3		
EMS Call-Unknown Problem	5		
Fire Call-Automatic Fire Alarm	3		
Fire Call-Carbon Monoxide Alarm	2		
Follow Up	23		
Fraud	2		
Harassment	1		
Hit and Run	2		

BOROUGH OF MACUNGIE
Police Department
21 Locust Street
Macungie, PA 18062



Phone: (610) 966-2222
Fax: (610) 965-4878
www.macungiepd.org

To All,

The following will provide a brief summation/overview of the submitted monthly report along with status updates and department direction(s):

Reports:

- The numbers of the monthly report particularly the YTD changes; reflect a large increase/decrease due to the lack of complied information being this is the first report of the year. As the numbers fluctuate throughout the year these percentages should normalize not showing such a drastic increase/decrease. Additionally, the same holds true for the charting in that some of the categories are partially hidden due to the lack of percentage numbers in that particular field. Again, as the numbers increase a more accurate reflection will be revealed.
- This month the department encountered a large increase in disturbances/fights as well as vehicle accidents, and reported thefts. These calls are reactive in the nature of patrol duties (i.e. dispatched priority calls for service). These reactive events affect the proactive element of officers daily patrol activities (i.e vehicle stops) among others. Please use the following as a factor when analyzing monthly data reports.

Radio project:

- The department is in receipt of the radios purchased for the mandatory county upgrades. The final towers for the implementation are tentatively scheduled for installation in the coming months.

New Officer Testing:

- The spring Lehigh County consortium testing is scheduled for April. We are hopeful for a large applicant pool.

Personnel:

- Mayor Sell can provide a status update on current Officers regarding longevity in executive session due to personnel related.

As always if anyone has any questions please, ask,

SGT KOCHER



MACUNGIE AMBULANCE CORPS, INC

5550 N. WALNUT ST
PO Box 114
MACUNGIE, PA 18062

EMERGENCY
DIAL 9-1-1

Phone: (610) 966-2601

www.macamb.org

Fax: (610) 966-1561

Monthly Report for January 2026 Macungie Borough

Call Volume

The Macungie Ambulance Corps responded to 489 calls for service this month.

55 of those calls were in Macungie Borough

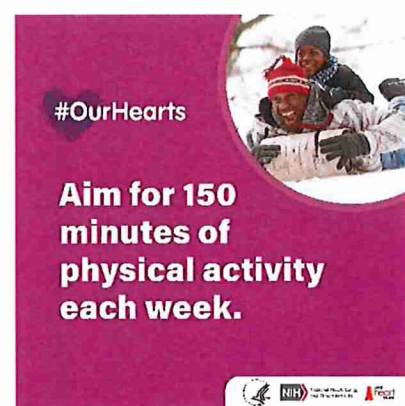
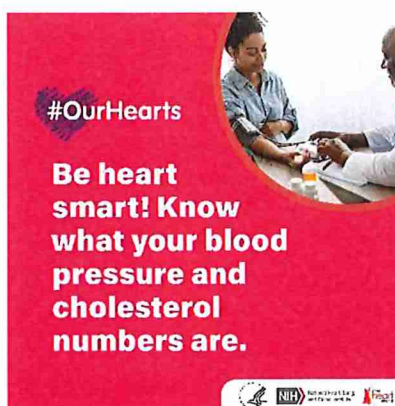
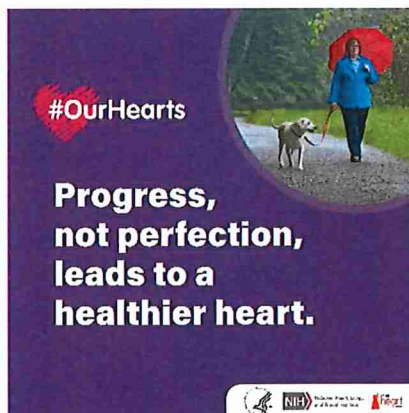
While we were busy on other calls, our mutual aid partners responded to 3 calls for assistance in the Borough this month.

Other Points of Interest

February is American Heart Month, a time when all people are encouraged to focus on their cardiovascular health.

Heart disease quick facts

- **Heart disease is very common.** In the United States, **heart disease is the leading cause of death** for men, women, and people of most racial and ethnic groups. In 2023, almost 1 in every 4 deaths in the United States was caused by heart disease.
- **High blood pressure is a leading cause of heart disease.** Nearly half of U.S. adults have high blood pressure, which puts them at risk for heart disease and stroke. And just 1 in 4 people with high blood pressure has it under control.



"Committed to Caring"



BOROUGH COUNCIL ISSUE BRIEFING

DEPARTMENT MANAGER: Kal Sostarecz, Borough Manager

MEETING DATE: February 17, 2026

AGENDA ITEM: Resolution #2026-07 – Appointing Philip A. Vanim as Deputy Tax Collector

I. Action/Motion to Be Considered:

Motion to adopt Resolution #2026-07, appointing Philip A. Vanim as Deputy Tax Collector for the Borough of Macungie.

II. Reason Why This Issue Needs Consideration:

The Pennsylvania Local Tax Collection Law requires tax collectors to appoint at least one deputy tax collector “who shall collect and settle taxes during any incapacitation of the tax collector” and requires the taxing district to approve of the person named.

III. Current Policy or Practice:

Borough Council appoints deputy tax collectors.

IV. Other Background Information:

Typically, tax collectors appoint adjacent tax collectors as deputies; Mr. Vanim is the tax collector for Upper Milford Township.

V. Financial Impact:

None

VI. Recommendations:

Pass the motion as presented.

BOROUGH OF MACUNGIE
Lehigh County, Pennsylvania

RESOLUTION #2026-07
(Duly Adopted February 17, 2026)

**A RESOLUTION OF MACUNGIE BOROUGH COUNCIL, LEHIGH COUNTY,
PENNSYLVANIA, APPOINTING A DEPUTY TAX COLLECTOR PURSUANT TO
ACT 394 of 1945**

WHEREAS, the Pennsylvania Local Tax Collection Law §22(b) requires tax collectors to appoint at least one deputy tax collector “who shall collect and settle taxes during any incapacitation of the tax collector” and requires the taxing district to approve of the person named; and

WHEREAS, Tax Collector Melanie Carwell has, in her discretion granted to her through the Act, chosen to appoint Philip A. Vanim as Deputy Tax Collector, who has consented to the appointment.

NOW, THEREFORE, BE IT RESOLVED by the Council of the Borough of Macungie, Lehigh County, Pennsylvania, and it is hereby resolved by the same that Philip A. Vanim is appointed as Deputy Tax Collector for the Borough of Macungie.

BE IT FURTHER RESOLVED that the Borough Manager is authorized to execute any necessary documentation to effectuate this appointment.

DULY ADOPTED this 17th Day of February 2026, by the Council of the Borough of Macungie in lawful session duly assembled.

ATTEST

MACUNGIE BOROUGH COUNCIL

KALMAN SOSTARECZ, Borough Secretary

CARL SELL, JR, Council President



BOROUGH COUNCIL ISSUE BRIEFING

DEPARTMENT MANAGER: Kal Sostarecz, Borough Manager

MEETING DATE: February 17, 2026

AGENDA ITEM: Authorizing Advertisement to Hire a Zoning & Code Enforcement Officer

I. Action/Motion to Be Considered:

Motion to authorize the Borough Manager to advertise for a Full-Time Zoning & Code Enforcement Officer.

II. Reason Why This Issue Needs Consideration:

The Borough currently utilizes a third-party agency, Barry Isett & Associates, to handle Zoning & Code Enforcement. The position has previously been an in-house position on a part-time basis.

Having an in-house person is beneficial for several reasons including financial – currently the Borough compensates BIA \$90.00 per hour, much of which is not reimbursed to the Borough through fees. Additionally, having a staff person handle these functions allows for a consistent response to inquiries and a more pro-active approach to enforcement. They would become intimately familiar with our ordinances and would assist with future amendments to strengthen them.

The position is requested to be full-time as there are significant duties that would be assigned, including the handling of:

- All Zoning related inquiries, permits, inspections, and zoning hearing board administration and attendance.
- All Code Enforcement related inquiries, complaints, and inspections, including a pro-active approach to code enforcement, not just complaint-based.
- Would function as the permit coordinator, handling intake, processing, tracking, and coordination with third-party BCO's for plan review and inspections. Handle required county, state, and federal reporting duties related to permits.
- Process and track land development applications, coordinating with third-parties for reviews.
- Existing file organization and adaptation to a more streamlined process.

III. Current Policy or Practice:

Borough Council authorizes advertisement for employment.

IV. Other Background Information:

N/A

V. **Financial Impact:**

Sufficient funding is included in the current budget – the exact impact to be determined prior to recommending hire.

VI. **Recommendations:**

Pass the motion as presented.



BOROUGH COUNCIL ISSUE BRIEFING

DEPARTMENT MANAGER: Kal Sostarecz, Borough Manager

MEETING DATE: February 17, 2026

AGENDA ITEM: Non-Uniformed Defined Contribution Pension Plan – Municipal Contribution

I. Action/Motion to Be Considered:

Motion to authorize a contribution to the Non-Uniformed Defined Contribution Pension plan in the amount of \$1,604.71 for the 2025 plan year.

II. Reason Why This Issue Needs Consideration:

In order to be compliant with provision of Act 205 and the minimum municipal contribution.

III. Current Policy or Practice:

Borough Council authorizes contributions to pension plans.

IV. Other Background Information:

The MMO for 2025 was \$3,469.45 and a previous contribution of \$1,864.74 was deposited, leaving a balance due of \$1,604.71.

V. Financial Impact:

\$1,604.71

VI. Recommendations:

Pass the motion as presented.

Thomas J. Anderson & Associates, Inc.

MUNICIPAL PENSION SPECIALISTS

115 WESTTOWN RD., STE 101
WEST CHESTER, PA 19382
(610) 430-3385 FAX (610) 430-3387

January 22, 2026

Mr. Kalman Sostarecz, Jr.
Borough Manager
MACUNGIE BOROUGH
21 Locust Street
Macungie, PA 18062

Re: Non-Uniformed Pension Plan

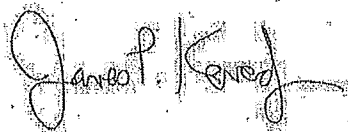
Dear Kal:

Please be advised that there is a municipal contribution due to the Non-Uniformed Defined Contribution Pension Plan in the amount of \$1,604.71 for the 2025 plan year. This was determined based upon the following computation:

Municipal Contribution Cost	\$1,864.74
Actual Expenses Paid from Plan	<u>1,604.71</u>
Minimum Municipal Obligation	3,469.45
<Less Actual Municipal Cont. Deposited>	<u><1,864.74></u>
Remaining Municipal Obligation	<u>\$1,604.71</u>

In order to be in compliance with the provisions of Act 205, the Borough must make this deposit \$1,604.71 into the Plan as soon as possible. Please forward to our office verification that the 2025 contribution was deposited into the plan.

Sincerely,



JAMES P. KENNEDY
President