



Macungie Borough Council General Business Meeting Agenda

Monday, January 19, 2026

7:30 p.m.

Macungie Institute

- I. Call to Order – Pledge of Allegiance
- II. Announcement of Executive Sessions
- III. Engineer’s Report
- IV. Public Comment on Non-Agenda Items
- V. Complaints, Petitions, & Appeals
- VI. Approval of Minutes
 - A. January 5, 2026
- VII. Financial Reports
 - A. Treasurer’s Report
 - B. Approval of Paid Bills Detail Report in the Amount of \$81,084.67
- VIII. Correspondence
 - A. Macungie Ambulance December 2025 Report
 - B. Lower Macungie Fire Department 2025 Annual Report
 - C. PSAB-MRT Monthly Report
 - D. Letters of Interest for Council Vacancy
 1. Lynette Sell
 2. Stanley Landis
 3. Ricky Moyer
 4. Bernie Reinert
 5. Thomas Ashelman
- IX. Reports
 - A. Council
 - B. Macungie Police Department
 - C. Mayor
 - D. Solicitor
 - E. Borough Manager
- X. Unfinished Business
 - A. Resolution #2026-01 – Filling a Vacancy on Borough Council
 - B. Macungie Halloween Parade Donation Request
- XI. New Business
 - A. Macungie Holidays Donation Request
 - B. Accepting Letter of Resignation of Todd Ritter Effective February 1, 2026
 - C. Resolution #2026-02 – Appointing the Borough Manager as Payroll Administrator
 - D. Resolution #2026-03 – Meeting Tape and Digital Recording Destruction Policy
- X. Adjournment

MACUNGIE BOROUGH COUNCIL
MEETING MINUTES
Organization & General Business Meeting
Monday, January 5, 2026 ~ 7:30 P.M.

Council Members:

Ron Karboski
Greg Hutchison
Todd Ritter
Carl Sell, Jr.
Megan Sell
Greg Reinbold
Bob Sell, Jr.
David Keightly
Kalman Sostarecz, Jr.

Mayor:

Solicitor:

Borough Manager:

I. Elected Officials Oath of Office
The Honorable Thomas A. Capehart issued the Oath of Office to Mayor Robert Sell, Jr., and Council Persons Ronald Karboski, Gregory Hutchison, Megan Sell, and Gregory Reinbold.

II. Call to Order – Pledge of Allegiance
Mayor Sell called the meeting to order at 7:35 p.m. and asked all present to join him in reciting the Pledge of Allegiance to the Flag of the United States of America.

III. Organization

A. Council President

Mayor Bob Sell asked for nominations for President of Council. Mr. Hutchison nominated Mr. Karboski who declined the nomination. Mr. Karboski nominated Mr. Sell who accepted the nomination. Motion passed unanimously.

B. Council Vice-President

Mr. Ritter nominated Mr. Karboski for Vice-President of Council. Mr. Karboski accepted the nomination. Motion passed 4-0 (M. Sell & Reinbold – Abstain)

C. Council Pro Tempore

Vice-President Karboski nominated Mr. Hutchison for Pro Tempore. Mr. Hutchison accepted the nomination. Motion passed unanimously.

D. Committees of Council

President Sell made a motion to dissolve all previous committees, seconded by Vice-President Karboski. Motion passed unanimously.

President Sell asked for volunteers to serve on a committee for the police negotiations. Vice-President Karboski, Ms. Sell, and Mr. Hutchison volunteered. Vice-President Karboski made a motion to approve the committee members, seconded by Mr. Ritter. Motion passed unanimously.

IV. Announcement of Executive Sessions

Mr. Sostarecz announced two executive sessions: December 15, 2025 at 8:24 p.m. and January 2, 2026 at 9:00 a.m. The topic for both was personnel

- V. Appointments
 - A. Borough Manager
 - B. Borough Secretary
 - C. Borough Treasurer
 - D. Open Records Officer

Mr. Hutchison made a motion to appoint Kalman A. Sostarecz, Jr. as the Borough Manager, Borough Secretary, Borough Treasurer, and Open Records Officer, seconded by Ms. Sell. Motion passed unanimously.
 - E. Zoning Officer

Mr. Hutchison made a motion to appoint Becky Rabenold of Barry Isett & Associates as the Zoning Officer, seconded by Ms. Sell. Motion passed unanimously.
- VI. Engineer's Report

Mr. Fry reported that at the Fields of Brookside development there are only four lots remaining. Regarding the Hickory Bridge replacement, all the documents are in PennDOT's hands, and will hopefully be approved by late spring. He also discussed future studies for additional speed limit signs.
- VII. Public Comment on Non-Agenda Items

None
- VIII. Complaints, Petitions, & Appeals

None
- IX. Approval of Minutes
 - A. December 15, 2025

Mr. Hutchison made a motion to approve the minutes as presented, seconded by Vice President Karboski. Motion passed unanimously.
- X. Approval of Paid Bills Detail
 - A. December 2025

Ms. Sell made a motion to approve the bills in the amount of \$279,982.95, seconded by Mr. Hutchison. Motion passed unanimously.
- XI. Correspondence
 - A. PSAB-MRT Monthly Report
 - B. Lynette Sell Letter of Interest for Council Vacancy
 - C. Stanley Landis Letter of Interest for Council Vacancy
- XII. Reports
 - A. Council – None
 - B. Mayor

Mayor Sell thanked the residents who voted for him and will earn the trust of those who didn't. His goal is to advocate for the residents. He will be posting information regarding the Internal Affairs investigation that is publicly accessible. He stated he understands that the Borough has spent \$55,000 on the police CBA and the internal affairs investigation. He announced the Roasties grand opening.

Mr. Hutchison asked how he was aware of the amount of money that was spent. Mayor Sell stated a Right to Know.

C. Solicitor – None

D. Borough Manager

Mr. Sostarecz announced that Lehigh County's CDBG grant reimbursement has been received in the amount of \$75,000 and that the Q4 2025 utility bills will be mailed out by January 16th, with a due date of February 17th.

Mr. Hutchison asked the status of the shelf installation at the Macungie Institute. Mr. Sostarecz stated he will research it and have the project completed.

XIII. Unfinished Business

None

XIV. New Business

A. Ratification of Termination of John Brown Effective 12/31/2025

Mr. Hutchison made a motion to ratify the termination of John Brown effective December 31, 2025, seconded by Mr. Ritter. Motion passed 4-2. (M. Sell & Reinbold – No)

B. Filling of Vacant Council Seat

Mr. Ritter made a motion to appoint Lynette Sell to the open council seat, seconded by Mr. Hutchison. Mr. Ritter left the meeting at 8:18 p.m. No vote was taken on the motion. The motion died.

Ms. Sell asked why the seat is being filled the same night it was vacated. Mr. Sostarecz explained that after consultation with the PA State Association of Boroughs, it was determined that when Vice President Karboski was sworn into his new four-year term, he automatically vacated his previous term which has two years remaining, since one person cannot hold two seats. There is no requirement to wait to fill the vacancy, but it is Council's discretion on how they would like to handle it.

Resident Brenda Eisenhard asked for the letters of interest to be read. Solicitor Keightley did read the letters.

Resident Karen Bilger stated residents were not aware the openings were not advertised.

Resident Barry Bloch asked that an additional two weeks be given for other residents to submit letters of interest.

Resident Ron Conrad stated that in the past vacancies have always been advertised.

Solicitor Keightley stated that Council has thirty days to fill the position.

Resident Janet Sell stated that there was an election in November and everyone had a chance to run.

Resident Stan Landis stated that even though he is interested in being appointed, he believes the Council should give an additional two weeks to accept letters.

Business owner Tim Romig stated that he feels Vice President Karboski is circumventing the system.

Vice President Karboski stated his reasons for deciding to run for the four-year seat.

Vice President Karboski made a motion to give it two more weeks, seconded by President Sell. Motion passed unanimously.

Vice President Karboski made a motion to direct the Borough Manager to post the vacancy on the Borough website, seconded by President Sell. Motion passed unanimously.

XV. Executive Session

Council recessed at 8:25 p.m. for an executive session.

XVI. Action from Executive Session

Council reconvened at 8:34 p.m.

Solicitor Keightley stated that council discussed forwarding a citizen complaint to Attorney Patrick Harvey.

President Sell made a motion to send the citizen complaint to Attorney Harvey, seconded by Vice President Karboski. Motion passed 4-0. (Reinbold – Abstain; Ritter – Absent)

XVII. Adjournment

Mr. Hutchison made a motion to adjourn the meeting at 8:37 p.m., seconded by President Sell. Motion passed unanimously.

Respectfully Submitted

Kalman A. Sostarecz, Jr.
Borough Secretary

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

As of December 31, 2025

Dec 31, 25

▼	ASSETS	
▼	Current Assets	
▼	Checking/Savings	
▼	100.10 • BANK ACCOUNTS - NEW TRIPOLI	
	100.00 • General Fund NT #6195 (New Tripoli Bank) ▶	1,069,779.64 ◀
	102.00 • Payroll Fund NT #3930 (New Tripoli Bank)	4,477.42
	103.00 • Post Retirement Medical NT#2999 (New Tripoli Ba...	26,192.50
	103.10 • CD #275908550 - Post Retirement	158,732.64
	104.00 • Collection Fund-NT-#6179	58,860.98
	108.00 • GF Depository - NT #3899	1,026.28
	115.00 • Stormwater-Restricted NT#2278	<u>113,389.40</u>
	Total 100.10 • BANK ACCOUNTS - NEW TRIPOLI	1,432,458.86
▼	100.20 • BANK ACCOUNTS - PLGIT	
	106.00 • GF Recreation - PLGIT #4155	5,982.70
	112.00 • MI Tree of Life - PLGIT #4045	3,697.49
	Total 100.20 • BANK ACCOUNTS - PLGIT	<u>9,680.19</u>
▼	100.30 • BANK ACCOUNTS - QNB	
	105.00 • Contingency Fund - QNB #0953	315,313.68
	Total 100.30 • BANK ACCOUNTS - QNB	<u>315,313.68</u>
	Total Checking/Savings	<u>1,757,452.73</u>
	Total Current Assets	<u>1,757,452.73</u>
	TOTAL ASSETS	<u><u>1,757,452.73</u></u>

08- SEWER COMPANY
Bank Balances Report
 As of December 31, 2025

Dec 31, 25

▼	ASSETS		
▼	Current Assets		
▼	Checking/Savings		
▼	100.00 · BANK ACCOUNTS - New Tripoli		
	101.00 · Sewer Fund-New Tripoli #6228	▶	184,291.34 ◀
	102.00 · Sewer Debt Svc -NT #2981		4,030.73
	102.10 · Sewer Debt Svc - CD#8568		253,921.41
	102.11 · Sewer Debt Svc - CD#8534		37,705.87
	102.12 · Sewer Debt Svc - CD#8542		1,114,485.86
	103.00 · General Bond Issue 2021-NT#1332		1,081.80
	104.00 · Sewer Fund Capital - NT #6252		222,368.48
	104.10 · Sewer Fund Capital - CD#8592		219,710.89
	104.20 · Sewer Fund Capital - CD#8609		382,216.38
	Total 100.00 · BANK ACCOUNTS - New Tripoli		2,419,812.74
	105.00 · Sewer Fund Capital-PLGIT #4304		122,754.79
	Total Checking/Savings		<u>2,542,567.53</u>
	Total Current Assets		<u>2,542,567.53</u>
	TOTAL ASSETS		<u><u>2,542,567.53</u></u>

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

January through December 2025

9:10 PM
01/14/26
Cash Basis

	Jan - Dec 25	Budget	\$ Over Budget
Income			
301 - REAL PROPERTY TAXES			
301.100 - Real Estate Taxes—Current Year	1,032,568.68	1,052,950.00	-20,381.32
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	32,726.15	1,000.00	31,726.15
Total 301 - REAL PROPERTY TAXES	1,065,294.83	1,077,950.00	-12,655.17
310 - LOCAL TAX- (Act 511)			
310.010 - Per Capita Taxes—Current Year	12,492.99	15,000.00	-2,507.01
310.020 - Per Capita Taxes - Prior Years	0.00	164.00	-164.00
310.030 - Per Capita Taxes—Delinquent	7,567.51	7,500.00	67.51
310.100 - Real Estate Transfer Tax	225,661.12	190,275.00	35,386.12
310.210 - Earned Income Tax—Current Year	639,684.02	580,000.00	59,684.02
310.500 - Local Services Tax	49,197.32	45,000.00	4,197.32
Total 310 - LOCAL TAX- (Act 511)	934,602.96	837,939.00	96,663.96
320-322 - LICENSES & PERMITS			
320.100 - Yard Sale Permit	36.00		
320.200 - Fireworks Permit	107.00		
321.450 - Residential Rental License	420.00	300.00	120.00
321.610 - Transient Retailer-Solicitation	112.00		
321.800 - Cable Television Franchise	35,885.25	40,000.00	-4,114.75
322.100 - Moving Permit	635.00		
322.400 - Zoning Permit	5,158.50		
322.500 - Street/Road Opening Permit	450.00		
322.600 - Curb & Sidewalk Permit	509.00		
Total 320-322 - LICENSES & PERMITS - Other	1,404.00	2,000.00	-596.00
Total 320-322 - LICENSES & PERMITS	44,716.75	42,300.00	2,416.75
331 - FINES			
331.100 - Court-District Magistrate	1,528.57	1,300.00	228.57
331.130 - State Police Fines	989.40	600.00	389.40
331.140 - Parking Violation Fines	195.00	850.00	-655.00
331.210 - Lehigh County Fines	3,255.37	1,750.00	1,505.37
Total 331 - FINES	5,978.34	4,500.00	1,478.34
341 - INTEREST			
341.02 - GF Recreation Interest	237.85		
341.040 - Post Med. Benefits Interest	6,706.30		
341.060 - Contingency Interest	8,872.90		
341.070 - MI Tree of Life Interest	147.01		
341.08 - Dividend Income	5,909.45		
341.90 - GF Depository Interest	548.44		
341 - INTEREST - Other	0.00	86,000.00	-86,000.00
Total 341 - INTEREST	22,421.95	86,000.00	-63,578.05
342 - RENTS, ROYALTIES & DONATIONS			
342.200 - 24 S Church Street	5,400.00		
342.210 - Macungie Institute	20,719.95		
342.220 - Contributions & Donations - MI	-795.00		
342 - RENTS, ROYALTIES & DONATIONS - Other	0.00	30,000.00	-30,000.00

**Borough of Macungie - General Fund
Profit & Loss Budget vs. Actual
January through December 2025**

	Jan - Dec 25	Budget	\$ Over Budget
Total 342 - RENTS, ROYALTIES & DONATIONS	25,324.95	30,000.00	-4,675.05
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
354 - State Capital & Operating - Other	198,675.53		
Total 354 - State Capital & Operating	198,675.53	9,267.00	189,408.53
355 - STATE SHARED REVENUE			
355.010 - Public Utility Realty Tax-PURTA	1,612.81	1,750.00	-137.19
355.040 - Alcoholic Beverage License	1,100.00	1,100.00	0.00
355.050 - General Municipal Pension-Aid (State Aid)	106,660.70	71,304.00	35,346.70
355.099 - Firemen's Relief Funding	0.00	20,151.00	-20,151.00
Total 355 - STATE SHARED REVENUE	109,363.51	94,305.00	15,058.51
359.000 - Payment in Lieu of Taxes	11,488.90	11,500.00	-11.10
360-361 - CHARGES FOR SERVICE			
361.300 - Subdivision & Land Dev. App	0.00	1,500.00	-1,500.00
361.34 - ZHB Fees	425.00	6,000.00	-5,575.00
361.350 - Legal Reimbursement	32,412.00		
361.500 - Sale of Maps & Publications-RTK	0.00	50.00	-50.00
361.750 - Fingerprinting	350.00	200.00	150.00
361.90 - 15% Admin Fee - Refuse	193,511.85		
Total 360-361 - CHARGES FOR SERVICE	226,698.85	7,750.00	218,948.85
362 - PUBLIC SAFETY			
362.110 - Police Reports	900.00	750.00	150.00
362.400 - UCC Filing Fee	121.50		
362.405 - Rental Inspection	6,810.00	4,500.00	2,310.00
362.410 - Building Permit	16,942.09	10,000.00	6,942.09
362.420 - Electrical Permit	3,250.00	2,500.00	750.00
362.430 - Plumbing Permit	2,611.75	2,500.00	111.75
362.450 - Occupancy/Use Permit	0.00	200.00	-200.00
362.470 - Mechanical/HVAC Permit	3,044.50	3,500.00	-455.50
362 - PUBLIC SAFETY - Other	372.50		
Total 362 - PUBLIC SAFETY	34,052.34	23,950.00	10,102.34
364 - SANITATION			
364.300 - Solid Waste Collection	0.00	0.00	0.00
364.900 - Yard Waste Passes	0.00	1,250.00	-1,250.00
Total 364 - SANITATION	0.00	1,250.00	-1,250.00
365.600 - Health Ins./Co-pay Dividend	45,017.30	34,178.00	10,839.30
367 - CULTURE-RECREATION			
367.20 - Recreation/Dedication Fees	3,500.00		
Total 367 - CULTURE-RECREATION	3,500.00		
387.00 - Contributions and Donations			
387.10 - Police Donation			
387.11 - National Night Out	2,185.56		
387.10 - Police Donation - Other	50.00		

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

January through December 2025

9:10 PM
01/14/26

Cash Basis

	Jan - Dec 25	Budget	\$ Over Budget
Total 387.10 · Police Donation	2,235.56		
Total 387.00 · Contributions and Donations	2,235.56		
389.100 · UNCLASSIFIED REVENUE			
389.11 · Late Fee on Utilities	0.00		
389.100 · UNCLASSIFIED REVENUE - Other	10,000.00	25,000.00	-15,000.00
Total 389.100 · UNCLASSIFIED REVENUE	10,000.00	25,000.00	-15,000.00
390.00 · Hometown Hero	845.56		
391.00 · Proceeds of GF Asset Dispositio			
391.10 · Sales of GF Fixed Assets	7,050.00		
Total 391.00 · Proceeds of GF Asset Dispositio	7,050.00		
392.00 · Interfund Operating Transfers-			
392.70 · Transfer from S Church St Escro	152,418.34		
392.00 · Interfund Operating Transfers - Other	125,000.00		
Total 392.00 · Interfund Operating Transfers-	277,418.34		
396.00 · Uncategorized Income	0.00		
Total Income	3,024,685.67	2,285,889.00	738,796.67
Gross Profit	3,024,685.67	2,285,889.00	738,796.67
Expense			
400 · COUNCIL & MAYOR			
400.105 · Salaries & Wages	17,399.99	8,700.00	8,699.99
400 · COUNCIL & MAYOR - Other	4,000.00		
Total 400 · COUNCIL & MAYOR	21,399.99	8,700.00	12,699.99
401 · BOROUGH MANAGER			
401.110 · Borough Manager Wages	48,718.15	43,750.00	4,968.15
401.115 · Assistant Borough Manager Wages	4,038.48		
401.196 · Medical/Dental/Vision	743.01		
401.353 · Surety and Fidelity (Bonding)	248.00		
Total 401 · BOROUGH MANAGER	53,747.64	43,750.00	9,997.64
402 · AUDITING & BOOKKEEPING			
402.311 · AUDITOR SERVICES	19,500.00	10,804.00	8,696.00
402.312 · BOOKKEEPING	13,901.66	20,000.00	-6,098.34
Total 402 · AUDITING & BOOKKEEPING	33,401.66	30,804.00	2,597.66
403 · TAX COLLECTION			
403.116 · Tax Collector- Wages/Commission	4,664.00	4,376.00	288.00
403.317 · EIT Collection Fees	0.00	5,873.00	-5,873.00
403.318 · RE, LST & Per Capita Collection	0.00	7,400.00	-7,400.00
403.353 · Surety & Fidelity (Bonding)	56.66	160.00	-103.34
403.450 · Tax Collectors Audit	0.00	3,300.00	-3,300.00
Total 403 · TAX COLLECTION	4,720.66	21,109.00	-16,388.34
404 · LEGAL SERVICES			
404.310 · Solicitor-Legal Services	70,963.54	70,883.00	80.54

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

January through December 2025

9:10 PM

01/14/26

Cash Basis

	Jan - Dec 25	Budget	\$ Over Budget
404.317 · Zoning Hearing Attorney	6,582.00		
404 · LEGAL SERVICES - Other	1,100.00		
Total 404 · LEGAL SERVICES	78,645.54	70,883.00	7,762.54
405 · SECRETARY/CLERK/TREASURER			
405.112 · Administrative Assistant-Wages	9,543.75	17,472.00	-7,928.25
405.113 · Clerk/Assistant Treasurer-Wages	0.00	14,907.00	-14,907.00
405.172 · Bonus	0.00		
405.180 · Overtime	4,380.65		
405.187 · Health Reimbursement Acct-HRA	250.00		
Total 405 · SECRETARY/CLERK/TREASURER	14,154.40	32,379.00	-18,224.60
406 · GENERAL GOV. ADMINISTRATION			
406.162 · UC - General	2,965.51		
406.192 · FICA - Employer Paid	23,066.76	23,252.00	-185.24
406.193 · Medicare - Employer Paid	5,394.62		
406.194 · Unemployment - Employer Paid	163.09	1,045.00	-881.91
406.196 · Medical/Dental/Vision	49,383.37	88,383.00	-38,999.63
406.197 · Pension - Defined Contributions	761.72	12,437.00	-11,675.28
406.198 · Short Term/Long Term Disability	950.76	1,100.00	-149.24
406.199 · Life Ins. & AD&D	327.04	500.00	-172.96
406.210 · Office Supplies	2,342.62	2,500.00	-157.38
406.212 · Bank Service Charges	1,078.88		
406.213 · Computer/Copier Supplies	876.55		
406.215 · Postage	1,899.19		
406.249 · Petty Cash	0.00	3,000.00	-1,100.81
406.252 · Computer/Copier Parts-Repairs	0.00	50.00	-50.00
406.310 · Professional Svcs - Payroll Svc	0.00	5,518.00	-5,518.00
406.324 · Telephone	2,721.56		
406.331 · Mileage Reimbursement	502.05	700.00	-197.95
406.341 · Advertising	0.00	250.00	-250.00
406.342 · Printing Services	6,215.57	5,000.00	1,215.57
406.351 · Commercial Insurance	0.00	825.00	-825.00
406.353 · Bonding - General	-452.49	8,327.00	-8,779.49
406.354 · Workers Compensation Insurance	0.00	300.00	-300.00
406.375 · Office Maintenance & Repairs	6,383.21	5,735.00	648.21
406.420 · Dues, Subscriptions, & Membersh	308.43	1,250.00	-941.57
406.450 · Contracted Services	1,536.86	1,500.00	36.86
406.460 · Meetings/Conferences/Cont. Edu.	30,020.65	24,862.00	5,158.65
406.480 · Miscellaneous	0.00	1,000.00	-1,000.00
406.530 · Yard Waste Passes (Yard Waste Passes for Lower Macungie Township & Emmaus)	0.00	1,500.00	-1,500.00
406 · GENERAL GOV. ADMINISTRATION - Other	-381.68	1,000.00	-2,045.00
Total 406 · GENERAL GOV. ADMINISTRATION	135,019.27	190,034.00	-55,014.73
408 · ENGINEERING SERVICES			
408.236 · Sidewalk Inspections	1,452.00		
408.313 · Engineering-General Services	38,714.50	40,000.00	-1,285.50
408.314 · Sonoma Way Sinkhole	10,986.75		
408.315 · Engineering - MS4 Annual Report	4,382.00		
408.450 · BCO Fees	45,285.58		
408.470 · S. Church & Hickory Connection	14,947.50		
408.480 · Main St Lighted Pedestrian Xing	19,373.50		

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

January through December 2025

9:10 PM
01/14/26

Cash Basis

	Jan - Dec 25	Budget	\$ Over Budget
Total 408 - ENGINEERING SERVICES	135,141.83	40,000.00	95,141.83
409 - General Government Buildings			
409.200 - Real Estate Tax -24 S Church St	1,125.00		-500.00
409.229 - Hospitality (M&E)	0.00	500.00	-6,435.96
409.230 - Heating	1,314.04	7,750.00	-1,653.10
409.236 - Building Supplies	346.90	2,000.00	2.25
409.260 - Small Tools & Minor Equipment	102.25	100.00	
409.361 - Electricity	6,246.72	4,280.00	1,966.72
409.373 - Building Repairs/Maintenance	2,330.84	19,898.00	-17,567.16
409.374 - Bldg Maint & Repairs - MI	-141.30		
409.430 - Real Estate Tax-31 S Church	162.99	1,250.00	-1,087.01
409.450 - Contracted Services	3,186.24	1,500.00	1,686.24
409.451 - Janitorial Services	3,310.00	10,920.00	-7,610.00
Total 409 - General Government Buildings	17,983.68	48,198.00	-30,214.32
410 - POLICE DEPT.			
410.110 - Sgt. Wages	98,626.40	96,463.66	2,162.74
410.112 - Corporal- Wages	99,374.27	92,490.66	6,883.61
410.115 - Part-Time- Wages	45,783.74	42,000.00	3,783.74
410.117 - Patrol Officer's Wages	285,746.01	314,040.66	-28,294.65
410.130 - Bonus	10,294.84		
410.162 - Police UC	2,295.67		
410.180 - Overtime	86,288.88	42,000.00	44,288.88
410.187 - Health Reimbursement Acct-HRA	500.00		
410.192 - FICA - Employer Paid	0.00	45,429.00	-45,429.00
410.194 - Unemployment Compensation - Emp (Unemployment Compensation - Employer Paid)	0.00	3,135.00	-3,135.00
410.196 - Medical/Dental/Vision	150,324.17	170,027.00	-19,702.83
410.197 - Pension - Defined Benefit	142,099.00	142,099.00	0.00
410.198 - Short Term/ Long Term Disabilit (Short-Term/ Long-Term Disability)	3,281.76	3,350.00	-68.24
410.199 - Life Ins. & AD&D	1,427.44	1,500.00	-72.56
410.210 - Office Supplies	828.85	600.00	228.85
410.213 - Minor Equipment	2,427.39	1,000.00	1,427.39
410.215 - Postage	0.00	700.00	-700.00
410.230 - Heating	1,314.02	1,100.00	214.02
410.231 - Vehicle Fuel	11,311.85	16,000.00	-4,688.15
410.236 - Building Supplies	355.22	750.00	-394.78
410.238 - Clothing and Uniforms	7,643.75	9,000.00	-1,356.25
410.242 - Ammunition	1,795.81	2,500.00	-704.19
410.250 - Vehicle Maintenance	4,751.11	8,880.00	-4,128.89
410.260 - Major Equipment	2,768.75	3,000.00	-231.25
410.314 - Legal Expenses - Police	32,244.85		
410.321 - Telephone	3,114.79	1,920.00	1,194.79
410.331 - Travel Expense (mileage Reimb)	37.42		
410.351 - Commercial Insurance	0.00	9,638.00	-9,638.00
410.354 - Workers' Compensation Insurance	26,671.38	21,585.00	5,086.38
410.361 - Electricity	1,896.32	398.32	1,498.00
410.373 - Building Repairs/Maintenance	3,302.54	3,500.00	-205.46
410.420 - Dues, Subscriptions and Members	302.89	400.00	-97.11
410.450 - Contracted Services	11,247.57	18,273.00	-7,025.43
410.451 - Janitorial Services	3,270.00	3,640.00	-370.00
410.454 - Civil Service Commission	0.00	900.00	-900.00
410.460 - Meetings/Conferences/Cont. Edu.	1,490.00	500.00	990.00
410.47 - Drug & Alcohol Testing	196.00		

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

January through December 2025

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Cash Basis

	Jan - Dec 25	Budget	\$ Over Budget
410.480 · Miscellaneous Expenses	3,724.25	1,025.00	2,699.25
Total 410 · POLICE DEPT.	1,046,738.94	1,058,953.98	-12,215.04
411 · FIRE DEPT.			
411.540 · Annual Allocation	90,000.00	90,000.00	0.00
411.541 · Fire Relief Distribution	0.00	20,151.00	-20,151.00
Total 411 · FIRE DEPT.	90,000.00	110,151.00	-20,151.00
412 · AMBULANCE/RESCUE			
412.540 · Annual Allocation	1,600.00	1,600.00	0.00
Total 412 · AMBULANCE/RESCUE	1,600.00	1,600.00	0.00
413 · CODE ENFORCEMENT			
413.450 · Contracted Services	3,637.21		
Total 413 · CODE ENFORCEMENT	3,637.21		
414 · PLANNING & ZONING			
314 · Zoning - Legal	6,941.38	3,000.00	3,941.38
414.115 · Wages-Part Time	27,195.16	96,443.00	-69,247.84
414.120 · Zoning Hearing Board -Wages	0.00	675.00	-675.00
414.450 · Contracted Services	19,850.00	9,500.00	10,350.00
414.460 · Zoning Services	28,236.19		
414 · PLANNING & ZONING - Other	40.00		
Total 414 · PLANNING & ZONING	82,262.73	109,618.00	-27,355.27
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
422 · VECTOR (ANIMAL CONTROL)			
422.450 · Vector (Animal) Control	1,125.00		
Total 422 · VECTOR (ANIMAL CONTROL)	1,125.00		
426 · LEAF COLLECTION			
426.450 · Leaf Collection Service	25,343.15	25,343.00	0.15
Total 426 · LEAF COLLECTION	25,343.15	25,343.00	0.15
430-439 · PW-HIGHWAYS, ROADS, & STREETS			
430.110 · Public Works Supervisor-Wages	25,660.74	24,565.00	1,095.74
430.112 · Public Works Full-Time-Wages	56,490.95	75,740.00	-19,249.05
430.117 · Seasonal Employee-Wages	7,226.25	3,400.00	3,826.25
430.180 · Overtime	11,668.68	2,500.00	9,168.68
430.182 · Bonus	37.81		
430.183 · Comp	0.00		
430.187 · Health Reimbursement Acct-HRA	500.00		
430.190 · PCOR Fees	72.87		
430.197 · Pension - Defined Benefit	57,278.00		
430.220 · Operating Supplies	549.48	2,167.00	-1,617.52
430.230 · Fuel Oil-Garage	1,149.55	4,916.00	-2,388.86
430.231 · Vehicle Fuel	2,527.14	2,200.00	327.14
430.238 · Uniforms	1,880.88		

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

January through December 2025

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Cash Basis

	Jan - Dec 25	Budget	\$ Over Budget
430.250 - Vehicle Maintenance	6,722.49	14,556.00	-7,833.51
430.260 - Small Tools & Minor Equipment	6,906.97	10,713.00	-3,806.03
430.317 - CDL Testing	0.00	400.00	-400.00
430.331 - Travel Expense (mileage Reimb)	20.70		
430.374 - Machinery & Equipment Repairs	983.02	4,847.00	-3,863.98
430.384 - Machinery & Equipment Rental	5,392.69	2,000.00	3,392.69
430.460 - Meetings/Conferences/Cont. Edu.	88.00		
430.470 - CDL, Drug & Alcohol Testing	397.00		
431.450 - Street Sweeping Services	5,203.32	13,400.00	-8,196.68
432.000 - Winter Maintenance - Snow Remov	2,632.50		
433.200 - Pedestrian Signs w/ LED Project	162,630.00		
433.220 - Signs & Markings	5,579.69	500.00	5,079.69
433.450 - Crosswalk Painting-Contracted	10,953.93	14,050.00	-3,096.07
433.454 - Traffic Control-Contracted	0.00	4,167.00	-4,167.00
434.361 - Holiday Lights	424.90	300.00	124.90
436.236 - Storm Sewer Maintenance/Repairs			
436.246 - Other Services Supplies	334.74		
436.236 - Storm Sewer Maintenance/Repairs - Other	0.00	3,000.00	-3,000.00
Total 436.236 - Storm Sewer Maintenance/Repairs	334.74	3,000.00	-2,665.26
438.245 - Street Patching Materials	6,004.01	3,667.00	2,337.01
438.37 - Sonoma Way Sinkhole Repair	19,875.04		
439.600 - Street Resurfacing & Overlay	86,149.83	110,000.00	-23,850.17
Total 430-439 - PW-HIGHWAYS, ROADS, & STREETS	485,341.18	297,088.00	188,253.18
450 - CULTURE & RECREATION			
453.240 - Special Event Decorations	348.29	2,000.00	-1,651.71
454.250 - Parks Maintenance			
454.251 - Flower Park Maintenance	3,489.86		
454.250 - Parks Maintenance - Other	1,865.06	6,975.00	-5,109.94
Total 454.250 - Parks Maintenance	5,354.92	6,975.00	-1,620.08
454.361 - Flower Park- Electricity	458.91	500.00	-41.09
455.250 - Shade Tree Maintenance	6,688.00		
456.520 - Library Contract	23,385.00	23,385.00	0.00
457.540 - Halloween Parade	28.00	1,500.00	-1,472.00
457.541 - Flower Park Contribution	0.00	3,500.00	-3,500.00
457.542 - Macungie Holiday Contribution	0.00	1,500.00	-1,500.00
457.543 - National Night Out	2,961.94		
450 - CULTURE & RECREATION - Other	31.80		
Total 450 - CULTURE & RECREATION	39,256.86	39,360.00	-103.14
459 - MACUNGIE INSTITUTE			
459.110 - Payroll - MI Coordinator	0.00		
459.115 - Salaries and Wages - Part-Time	27,122.92	23,660.00	-23,660.00
459.210 - Office Supplies	55.22		
459.212 - Fundraising Expenses	130.24		
459.230 - Heating	3,698.16		
459.236 - Building Supplies	861.61		
459.321 - Telephone Monthly Charges	514.02		
459.361 - Electricity	4,441.73		
459.373 - Building Repairs/Maintenance	4,880.38		

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

January through December 2025

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Cash Basis

	Jan - Dec 25	Budget	\$ Over Budget
459.451 · Janitorial Services	6,540.00		
Total 459 · MACUNGIE INSTITUTE	48,244.28	23,660.00	24,584.28
471 · DEBT PRINCIPAL	73,216.67	73,217.00	-0.33
481.100 · Gen Oblig Note Series of 2021			
Total 471 · DEBT PRINCIPAL	73,216.67	73,217.00	-0.33
472.000 · DEBT INTEREST	0.00	0.00	0.00
472.100 · General Oblig. Bond Interest	6,973.98	6,974.00	-0.02
481.110 · Gen Oblig Note Ser of 2021-Int			
Total 472.000 · DEBT INTEREST	6,973.98	6,974.00	-0.02
492.00 · Interfund Operating Transfers			
492.06 · Transfers to Water Fund	5,000.00		
492.100 · Transfer-Post Retirement Med.	25,000.00	25,000.00	0.00
492.300 · Transfer to General Fund Cap. (Transfer to General Fund Capital)	37,513.00	37,513.00	0.00
492.500 · Transfer to Mavis Tire #7373	0.01		
Total 492.00 · Interfund Operating Transfers	67,513.01	62,513.00	5,000.01
Total Expense	2,465,467.68	2,299,334.98	166,132.70
Net Income	559,217.99	-13,445.98	572,663.97

08- SEWER COMPANY
Profit & Loss Budget vs. Actual
 January through December 2025

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 Cash Basis

	Jan - Dec 25	Budget	\$ Over Budget	% of Budget
Income				
341.010 - Interest Income				
341.02 - Sewer Debt Svs Income	92,151.91			
341.03 - Sewer Genl Bond 2021 Interest	9.12			
341.04 - Sewer Capital Interest PLGIT	4,990.70			
341.05 - Sewer Capital Interest - NT	5,409.43			
Total 341.010 - Interest Income	102,561.16			
355 - STATE SHARED REVENUE				
355.050 - General Municipal Pension Aid	0.00	8,389.00	-8,389.00	0.0%
Total 355 - STATE SHARED REVENUE	0.00	8,389.00	-8,389.00	0.0%
357.00 - Local Govt Units Grants				
357.01 - General Government Grants	75,000.00			
Total 357.00 - Local Govt Units Grants	75,000.00			
364 - SEWER INCOME				
364.110 - Sewage Connection/ Tap In Fee	22,302.00	81,774.00	-59,472.00	27.3%
364.120 - Sewer Use Charge	811,403.30	987,200.00	-175,796.70	82.2%
364.130 - Debt Service Fee	865.69			
364.220 - Certifications	425.00			
364.225 - Late Fees	14,521.25			
364.900 - Sewer Lateral Inspections	6,825.00			
Total 364 - SEWER INCOME	856,942.24	1,068,974.00	-212,631.76	80.1%
365.600 - Health Ins./ Co-pay Dividend	0.00	15,045.00	-15,045.00	0.0%
Total Income	1,033,903.40	1,092,408.00	-58,504.60	94.6%
Expense				
402.311 - Auditing Services	0.00	10,804.00	-10,804.00	0.0%
402.312 - Bookkeeping	13,901.67	20,000.00	-6,098.33	69.5%
403.353 - Surety & Fidelity (Bonding)	171.34			
405 - ADMINISTRATION				
405.113 - Clerk/ Asst. Treasurer-Wages	0.00	14,907.00	-14,907.00	0.0%
Total 405 - ADMINISTRATION	0.00	14,907.00	-14,907.00	0.0%
406 - GENERAL GOV ADMINISTRATION				
401.353 - Surety & Fidelity (Bonding)	133.33	300.00	-166.67	44.4%
404.310 - Legal Expenses	2,823.30	1,000.00	1,823.30	282.3%
406.100 - PAYROLL				
401 - BOROUGH MANAGER				
401.110 - Salaries & Wages	52,756.34	43,750.00	9,006.34	120.6%
Total 401 - BOROUGH MANAGER	52,756.34	43,750.00	9,006.34	120.6%
401.112 - PW Full Time Wages	67,083.28	81,640.00	-14,556.72	82.2%
405.112 - Administrative Assistant-Wages	13,904.41	17,472.00	-3,567.59	79.6%
406.192 - FICA & MEDICARE - Employer Paid	23,066.77	14,295.00	8,771.77	161.4%
406.193 - Medicare - Employer Paid	5,394.52			
406.194 - Unemployment - Employer Paid	163.13	1,045.00	-881.87	15.6%
406.196 - Medical/Dental/Vision	49,383.29	80,478.00	-31,094.71	61.4%
406.197 - Pension - Defined Contribution	761.74	12,437.00	-11,675.26	6.1%
406.198 - Short Term/Long Term Disability	950.77	1,100.00	-149.23	85.4%
406.199 - Life Ins & AD&D	327.04	500.00	-172.96	65.4%
430 - PUBLIC WORKS WAGES				
401.115 - PW Supervisor	26,736.93	24,565.00	2,171.93	108.8%
Total 430 - PUBLIC WORKS WAGES	26,736.93	24,565.00	2,171.93	108.8%

08-SEWER COMPANY
Profit & Loss Budget vs. Actual
 January through December 2025

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 Cash Basis

	Jan - Dec 25	Budget	\$ Over Budget	% of Budget
406.100 - PAYROLL - Other	0.00			
Total 406.100 - PAYROLL	240,528.32	277,282.00	-36,753.68	86.7%
406.200 - EXPENSES				
406.351 - Commercial Insurance	0.00	6,245.00	-6,245.00	0.0%
448.361 - Electricity	3,460.93	2,369.00	1,071.93	144.9%
Total 406.200 - EXPENSES	3,460.93	8,614.00	-5,173.07	40.1%
406.210 - Office Supplies	2,438.09	4,963.00	-2,524.91	49.1%
406.215 - Postage	1,899.23	1,950.00	-50.77	97.4%
406.310 - Professional Svcs - Payroll Svc	2,721.57			
406.321 - Telephone	502.06	500.00	2.06	100.4%
406.342 - Printing Services	0.00	300.00	-300.00	0.0%
406.420 - Dues, Subscriptions & Membership	1,585.78			
406.450 - Contracted Services	30,211.66			
429.250 - Vehicle Maintenance	2,591.55			
429.354 - Workers' Compensation	6,383.20			
429.384 - Machinery & Equipment Rental	0.00	5,735.00	-5,735.00	111.3%
429.460 - Seminars/Training	0.00	285,408.00	-285,408.00	0.0%
448.230 - Heating	1,796.51	400.00	1,396.51	0.0%
448.236 - Building/Housekeeping Supplies	0.00	2,257.00	-2,257.00	79.8%
Total 406 - GENERAL GOV ADMINISTRATION	297,075.53	569,229.00	-292,153.47	50.4%
409 - GENERAL GOVERNMENT BUILDINGS	394.92			
409.236 - Building Supplies	2,330.87			
409.373 - Building Repairs/Maintenance				
Total 409 - GENERAL GOVERNMENT BUILDINGS	2,725.79			
429 - WASTEWATER COLLECTION & TREATME				
408.00 - Engineering Services	17,542.50	14,000.00	3,542.50	125.3%
408.313 - Engineering-Sewer	18,652.62			
408.314 - CDBG Sewer Rehabilitation				
Total 408.00 - Engineering Services	36,195.12	14,000.00	22,195.12	258.5%
429.187 - Health Reimbursement Acct-HRA	0.00	500.00	-500.00	0.0%
429.190 - PCOR Fees	0.00	35.00	-35.00	0.0%
429.341 - Advertising	0.00	200.00	-200.00	0.0%
429.364 - Transmission & Treatment-LCA	279,305.49			
429.373 - Garage/Building Maintenance	254.01	16,358.00	-16,103.99	1.6%
429.374 - Machinery & Equipment Repairs	407.48	2,000.00	-1,592.52	20.4%
429.450 - Contracted Services	0.00	11,542.00	-11,542.00	0.0%
429.454 - Traffic Control	0.00	4,167.00	-4,167.00	0.0%
429.720 - Inflow & Infiltration	0.00	25,000.00	-25,000.00	0.0%
Total 429 - WASTEWATER COLLECTION & TREATME	316,152.10	73,802.00	242,350.10	428.4%
429.60 - Locust St Sanitary Sewer Lining	137,466.00			
430-439 - PW HIGHWAYS, ROADS, & STREETS				
430.220 - Operating Supplies	549.49	500.00	49.49	109.9%
430.231 - Vehicle Fuel	2,527.14	4,916.00	-2,388.86	51.4%
430.238 - Uniforms	1,880.69	2,200.00	-319.11	85.5%
430.250 - Vehicle Maintenance	6,722.51	10,487.00	-3,764.49	64.1%
430.260 - Small Tools & Minor Equipment	6,906.99	10,713.00	-3,806.01	64.5%
Total 430-439 - PW HIGHWAYS, ROADS, & STREETS	18,587.02	28,816.00	-10,228.98	64.5%
471.100 - General Oblig. Bond Principal	306,763.33			
472.100 - General Oblig. Bond Interest	14,706.01			
492.00 - Interfund Operating Transfers				
492.100 - Transfers to GF from SF Debt Sv	14,706.01			

08- SEWER COMPANY
Profit & Loss Budget vs. Actual
January through December 2025

	Jan - Dec 25	Budget	\$ Over Budget	% of Budget
Total 492.00 - Interfund Operating Transfers	14,706.01			
492.300 - Transfer to Sewer Fund Capital	131,072.00	131,072.00	0.00	100.0%
Total Expense	1,255,356.80	868,630.00	386,726.80	144.5%
Net Income	-221,453.40	223,778.00	-445,231.40	-99.0%

08- SEWER COMPANY

Profit & Loss Budget vs. Actual

January through December 2025

	<u>Jan - Dec 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Income			
341.010 · Interest Income			
341.02 · Sewer Debt Svs Income	92,151.91		
341.03 · Sewer Genl Bond 2021 Interest	9.12		
341.04 · Sewer Capital Interest PLGIT	4,990.70		
341.05 · Sewer Capital Interest - NT	<u>5,409.43</u>		
Total 341.010 · Interest Income	102,561.16		
355 · STATE SHARED REVENUE			
355.050 · General Municipal Pension Aid	0.00	8,389.00	-8,389.00
Total 355 · STATE SHARED REVENUE	0.00	8,389.00	-8,389.00
357.00 · Local Govt Units Grants			
357.01 · General Government Grants	<u>75,000.00</u>		
Total 357.00 · Local Govt Units Grants	75,000.00		
364 · SEWER INCOME			
364.110 · Sewage Connection/ Tap In Fee	22,302.00	81,774.00	-59,472.00
364.120 · Sewer Use Charge	811,403.30	987,200.00	-175,796.70
364.130 · Debt Service Fee	865.69		
364.220 · Certifications	425.00		
364.225 · Late Fees	14,521.25		
364.900 · Sewer Lateral Inspections	<u>6,825.00</u>		
Total 364 · SEWER INCOME	856,342.24	1,068,974.00	-212,631.76
365.600 · Health Ins./ Co-pay Dividend	0.00	15,045.00	-15,045.00
Total Income	<u>1,033,903.40</u>	<u>1,092,408.00</u>	<u>-58,504.60</u>
Expense			
402.311 · Auditing Services	0.00	10,804.00	-10,804.00
402.312 · Bookkeeping	13,901.67	20,000.00	-6,098.33
403.353 · Surety & Fidelity (Bonding)	171.34		
405 · ADMINISTRATION			
405.113 · Clerk/ Asst.Treasurer-Wages	0.00	14,907.00	-14,907.00
Total 405 · ADMINISTRATION	0.00	14,907.00	-14,907.00
406 · GENERAL GOV ADMINISTRATION			
401.353 · Surety & Fidelity (Bonding)	133.33	300.00	-166.67
404.310 · Legal Expenses	2,823.30	1,000.00	1,823.30
406.100 · PAYROLL			
401 · BOROUGH MANAGER			
401.110 · Salaries & Wages	<u>52,756.34</u>	<u>43,750.00</u>	<u>9,006.34</u>
Total 401 · BOROUGH MANAGER	52,756.34	43,750.00	9,006.34
401.112 · PW Full Time Wages	67,083.28	81,640.00	-14,556.72
405.112 · Administrative Assistant-Wages	13,904.41	17,472.00	-3,567.59
406.192 · FICA & MEDICARE- Employer Paid	23,066.77	14,295.00	8,771.77
406.193 · Medicare - Employer Paid	5,394.62		
406.194 · Unemployment - Employer Paid	163.13	1,045.00	-881.87

08- SEWER COMPANY
Profit & Loss Budget vs. Actual
January through December 2025

	<u>Jan - Dec 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>
406.196 · Medical/Dental/Vision	49,383.29	80,478.00	-31,094.71
406.197 · Pension - Defined Contribution	761.74	12,437.00	-11,675.26
406.198 · Short Term/Long Term Disability	950.77	1,100.00	-149.23
406.199 · Life Ins & AD&D	327.04	500.00	-172.96
430 · PUBLIC WORKS WAGES			
401.115 · PW Supervisor	26,736.93	24,565.00	2,171.93
Total 430 · PUBLIC WORKS WAGES	26,736.93	24,565.00	2,171.93
406.100 · PAYROLL - Other	0.00		
Total 406.100 · PAYROLL	240,528.32	277,282.00	-36,753.68
406.200 · EXPENSES			
406.351 · Commercial Insurance	0.00	6,245.00	-6,245.00
448.361 · Electricity	3,460.93	2,389.00	1,071.93
Total 406.200 · EXPENSES	3,460.93	8,634.00	-5,173.07
406.210 · Office Supplies	2,438.09	4,963.00	-2,524.91
406.215 · Postage	1,899.23	1,950.00	-50.77
406.310 · Professional Svcs - Payroll Svc	2,721.57		
406.321 · Telephone	502.06	500.00	2.06
406.342 · Printing Services	0.00	300.00	-300.00
406.420 · Dues,Subscriptions & Membership	1,585.78		
406.450 · Contracted Services	30,211.66		
429.250 · Vehicle Maintenance	2,591.55		
429.354 · Workers' Compensation	6,383.20	5,735.00	648.20
429.384 · Machinery & Equipment Rental	0.00	285,408.00	-285,408.00
429.460 · Seminars/Training	0.00	400.00	-400.00
448.230 · Heating	1,796.51	2,257.00	-460.49
448.236 · Building/Housekeeping Supplies	0.00	500.00	-500.00
Total 406 · GENERAL GOV ADMINISTRATION	297,075.53	589,229.00	-292,153.47
409 · GENERAL GOVERNMENT BUILDINGS			
409.236 · Building Supplies	394.92		
409.373 · Building Repairs/Maintenance	2,330.87		
Total 409 · GENERAL GOVERNMENT BUILDINGS	2,725.79		
429 · WASTEWATER COLLECTION & TREATME			
408.00 · Engineering Services			
408.313 · Engineering-Sewer	17,542.50	14,000.00	3,542.50
408.314 · CDBG Sewer Rehabilitation	18,652.62		
Total 408.00 · Engineering Services	36,195.12	14,000.00	22,195.12
429.187 · Health Reimbursement Acct-HRA	0.00	500.00	-500.00
429.190 · PCOR Fees	0.00	35.00	-35.00
429.341 · Advertising	0.00	200.00	-200.00
429.364 · Transmission & Treatment-LCA	279,305.49		
429.373 · Garage/Building Maintenance	254.01	16,358.00	-16,103.99
429.374 · Machinery & Equipment Repairs	407.48	2,000.00	-1,592.52

08- SEWER COMPANY
Profit & Loss Budget vs. Actual
 January through December 2025

	<u>Jan - Dec 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>
429.450 · Contracted Services	0.00	11,542.00	-11,542.00
429.454 · Traffic Control	0.00	4,167.00	-4,167.00
429.720 · Inflow & Infiltration	0.00	25,000.00	-25,000.00
Total 429 · WASTEWATER COLLECTION & TREATME	316,162.10	73,802.00	242,360.10
429.60 · Locust St Sanitary Sewer Lining	137,466.00		
430-439 · PW HIGHWAYS, ROADS, & STREETS			
430.220 · Operating Supplies	549.49	500.00	49.49
430.231 · Vehicle Fuel	2,527.14	4,916.00	-2,388.86
430.238 · Uniforms	1,880.89	2,200.00	-319.11
430.250 · Vehicle Maintenance	6,722.51	10,487.00	-3,764.49
430.260 · Small Tools & Minor Equipment	6,906.99	10,713.00	-3,806.01
Total 430-439 · PW HIGHWAYS, ROADS, & STREETS	18,587.02	28,816.00	-10,228.98
471.100 · General Oblig. Bond Principal	308,783.33		
472.100 · General Oblig. Bond Interest	14,706.01		
492.00 · Interfund Operating Transfers			
492.100 · Transfers to GF from SF Debt Sv	14,706.01		
Total 492.00 · Interfund Operating Transfers	14,706.01		
492.300 · Transfer to Sewer Fund Capital	131,072.00	131,072.00	0.00
Total Expense	1,255,356.80	868,630.00	386,726.80
Net Income	-221,453.40	223,778.00	-445,231.40

8:58 AM

01/06/26

35-LIQUID FUELS
Paid Bills Detail
All Transactions

Type	Date	Memo	Open Balance
American Rock Salt Co			
Bill	12/29/2025	Inv #0813651 - Salt	5,916.07
Total American Rock Salt Co			5,916.07
PP&L			
Bill	12/22/2025	Acct #41239-94001 - Rte 100 & Chestnut, Signal	38.35
Bill	12/22/2025	Acct #73239-69005 - Lumber & Lehigh St	73.07
Bill	12/23/2025	Acct #36794-55007 - N Church St & Lehigh-A/L	57.26
Bill	12/23/2025	Acct #57253-72006 - 1 W Main St	113.78
Bill	12/29/2025	Acct #68055-05002 - Borough Street Lights	4,084.04
Bill	12/29/2025	Acct #70000-43002 - Borough Street Lights	295.32
Total PP&L			4,661.82
TOTAL			10,577.89

Borough of Macungie - General Fund
Paid Bills Detail
All Transactions

Type	Date	Memo	Open Balance
Financial Related Services, LLC			
Bill	12/31/2025	December 2025 Bookkeeping Services	2,655.00
Total Financial Related Services, LLC			2,655.00
IntegraOne			
Bill	12/29/2025	Inv #CW85295 - Agreement SentinelONE Protection	61.80
Total IntegraOne			61.80
Kalman Sostarecz			
Bill	01/02/2026	Reimbursement for Borough Manager office lock change	307.40
Total Kalman Sostarecz			307.40
Linde Gas & Equipment Inc.			
Bill	12/23/2025	Inv #53958306 - Cylinder rental	87.62
Total Linde Gas & Equipment Inc.			87.62
Master Supply Line			
Bill	01/06/2026	Inv #8-195076 - Magnesium Chloride for walkways	1,440.00
Total Master Supply Line			1,440.00
NA Studios			
Bill	01/01/2026	4Q2025 Website Hosting-Maintenance	900.00
Total NA Studios			900.00
NAPA Auto Parts-Allentown			
Bill	12/29/2025	Inv #282233 - Truck #3 Maintenance	32.98
Total NAPA Auto Parts-Allentown			32.98
PPL Electric Utilities			
Bill	12/22/2025	Acct #57170-05005 - Macungie Institute	670.20
Bill	12/22/2025	Acct #96864-28016 - 102 E Main	69.62
Bill	12/23/2025	Acct #26780-17002- 21 Locust St	347.90
Bill	12/23/2025	Acct #59439-06004 - Main St & Mill Display	44.64
Bill	12/23/2025	Acct #49380-17017 - 301 S Church St	992.59
Bill	12/30/2025	Acct #91499-97230- Holiday Lighting	36.53
Total PPL Electric Utilities			2,161.48
Times News (East Penn Press)			
Bill	12/25/2025	I00572710-12252025 - 2026 Meeting Notice	117.45
Total Times News (East Penn Press)			117.45
UniFirst Corporation			
Bill	12/24/2025	Inv #1290276733 - Uniform Service	87.41
Total UniFirst Corporation			87.41
Viper Pest Services			
Bill	12/29/2025	Inv #22810 - Quarterly Pest Control	140.00
Bill	01/02/2026	Inv #22864 - Garage bait stations	45.00
Total Viper Pest Services			185.00
TOTAL			8,036.14

9:23 AM

01/13/26

REFUSE-SANITATION COMPANY

Paid Bills Detail

All Transactions

Type	Date	Memo	Open Balance
Current Software Applications, Inc. Bill	01/07/2026	Inv #0110- RF Portion of Utility Billing Software (2025 & 2026)	5,540.00
Total Current Software Applications, Inc.			5,540.00
TOTAL			5,540.00

9:14 AM

01/13/26

35-LIQUID FUELS
Paid Bills Detail
All Transactions

Type	Date	Memo	Open Balance
PP&L Bill	12/31/2025	Acct #22084-14002 - Rte 100, Traffic Signal	44.00
Total PP&L			44.00
TOTAL			<u>44.00</u>

11:13 AM

01/13/26

08- SEWER COMPANY

Paid Bills Detail

All Transactions

Type	Date	Memo	Open Balance
Brown & Brown Insurance Services, Inc.			
Bill	01/01/2026	Inv #23297456 - SF Portion of Commerical Auto Renewal	2,520.03
Bill	01/02/2026	Inv #23297447 - SF Portion of Professional Liability Policy	1,287.20
Bill	01/02/2026	Inv #23297524 - SF Portion of 2026 Umbrella Renewal	305.46
Bill	01/05/2026	Inv #23304464 - SF Portion of Property, Gen Liability, D&O, Boiler & Machinery, & Crime Policies	2,334.45
Total Brown & Brown Insurance Services, Inc.			6,447.14
Current Software Applications, Inc.			
Bill	01/07/2026	Inv #0110 - SF Portion of Utility Billing Software (2025 & 2026)	5,540.00
Total Current Software Applications, Inc.			5,540.00
New Tripoli Bank			
Bill	12/31/2025	Acct #275801663 - SF Portion of Loan Interest	11,135.27
Total New Tripoli Bank			11,135.27
TOTAL			23,122.41

**Borough of Macungie - General Fund
Paid Bills Detail
All Transactions**

Type	Date	Memo	Open Balance
Ace Electric, Inc.			
Bill	01/05/2026	Inv #102615- Troubleshoot soft start tripping	240.00
Total Ace Electric, Inc.			240.00
Brown & Brown of the LV			
Bill	12/30/2025	Inv #23247128 - Fee in Lieu of commission	2,500.00
Bill	01/02/2026	Inv #23297524 - GF Portion of 2026 Umbrella Renewal	865.48
Bill	01/02/2026	Inv #23297447 - GF Portion of Professional Liability Policy	3,360.05
Bill	01/02/2026	Inv #23297456 - GF Portion of Commercial Auto Renewal	7,140.08
Bill	01/05/2026	Inv #23304464 - GF Portion of Property, Gen Liability, D&O, Boiler & Machinery, & Crime Policies	6,614.27
Total Brown & Brown of the LV			20,479.88
Campbell Durrant, P.C.			
Bill	10/08/2025	Inv #84530 - Personnel Matters	9,345.00
Total Campbell Durrant, P.C.			9,345.00
Corporate Warehouse Supply			
Bill	10/10/2025	Inv #67387 - Toner	559.80
Total Corporate Warehouse Supply			559.80
Greg's Auto & Tire Service, Inc.			
Bill	01/07/2026	Inv #099799 - Police Vehicle #706	73.37
Total Greg's Auto & Tire Service, Inc.			73.37
Lantek			
Bill	01/09/2026	Inv #44012 - Apply Watchguard renewal licenses	165.00
Total Lantek			165.00
NAPA Auto Parts-Allentown			
Bill	01/08/2026	Inv #282688 - Truck #3	196.37
Total NAPA Auto Parts-Allentown			196.37
New Tripoli Bank			
Bill	12/31/2025	Acct #275801663 - GF Portion of Loan Interest	2,640.33
Total New Tripoli Bank			2,640.33
Wehrung's Macungie LLC			
Bill	01/06/2026	Inv #63542 - Small tools/minor equipment	25.01
Bill	01/07/2026	Inv #63599 - MI & Police building repairs/maintenance	39.47
Total Wehrung's Macungie LLC			64.48
TOTAL			33,764.23



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 December 2025 Macungie Borough

Call Volume

The Macungie Ambulance Corps responded to 515 calls for service this month.

35 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

December marked the busiest month on record for us with 515 calls for service. Flu and other respiratory illnesses are common in the winter time and seem to be driving this increase in call volume.

Here are some recommendations from the CDC regarding Flu

- The best way to reduce your risk from seasonal flu and its potentially serious complications is to get a flu vaccine every year.
- Flu can cause mild to severe illness, and at times can lead to death. Flu symptoms usually come on suddenly. People who have flu often feel some or all of these signs and symptoms:
 - fever or feeling feverish/chills (however, not everyone with flu will have a fever)
 - cough, sore throat, runny or stuffy nose, muscle or body aches, headaches
 - fatigue (tiredness)
 - some people may have vomiting and diarrhea, though this is more common in children than adults.
- If you are sick, limit contact with others as much as possible to keep from infecting them. For flu, CDC recommends that people stay home, for at least 24 hours, until both are true: your symptoms are getting better overall, and you have not had fever (and are not using fever-reducing medication).
- Cover your nose and mouth with a tissue when you cough or sneeze. Throw the tissue in the trash after you use it.
- Wash your hands often with soap and water. If soap and water are not available, use an alcohol-based hand rub.
- Avoid touching your eyes, nose, and mouth. Germs spread this way.
- You can improve air quality by bringing in fresh outside air, purifying indoor air, or gathering outdoors. Cleaner air can reduce the risk of exposure to viruses.



"Committed to Caring"



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Phone: (610) 966-2601

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Fax: (610) 966-1561

Emergency Warning Signs of Flu Complications

People experiencing these warning signs should obtain medical care right away.

In children

- Fast breathing or trouble breathing
- Bluish lips or face
- Ribs pulling in with each breath
- Chest pain
- Severe muscle pain (child refuses to walk)
- Dehydration (no urine for 8 hours, dry mouth, no tears when crying)
- Not alert or interacting when awake
- Seizures
- Fever above 104 degrees Fahrenheit that is not controlled by fever-reducing medicine
- In children younger than 12 weeks, any fever
- Fever or cough that improve but then return or worsen
- Worsening of chronic medical conditions

In adults

- Difficulty breathing or shortness of breath
- Persistent pain or pressure in the chest or abdomen
- Persistent dizziness, confusion, inability to arouse
- Seizures
- Not urinating
- Severe muscle pain
- Severe weakness or unsteadiness
- Fever or cough that improve but then return or worsen
- Worsening of chronic medical conditions

These lists are not all inclusive. Please consult your medical provider for any other symptom that is severe or concerning.

"Committed to Caring"

LOWER MACUNGIE FIRE DEPARTMENT

ALBURTIS

BRANDYWINE

WESCOSVILLE

2025 STATISTICAL YEAR IN REVIEW

Prepared by:

Ryan Trexler

Fire Chief – Lower Macungie Fire Department

January 2, 2026

P.O. Box 3002
WESCOSVILLE, PA 18106



(610) 398-0996
WWW.FIRESTATION30.ORG

STATISTIC:	2024	2025	% CHANGE
TOTAL LMFD RESPONSES:	767	970	20.93%
ALBURTIS BOROUGH	63	47	-34.04%
LOWER MACUNGIE TOWNSHIP	531	687	22.71%
MACUNGIE BOROUGH	71	56	-26.79%
MUTUAL AID RESPONSES	138	180	23.33%
FALSE ALARMS	252	334	24.55%
RESIDENTIAL FIRE ALARMS	91	122	25.41%
COMMERCIAL FIRE ALARMS	74	99	25.25%
EXTENDED CARE FIRE ALARMS	10	28	64.29%
EDUCATIONAL FACILITY FIRE ALARMS	9	4	-125.00%
APARTMENT BUILDING FIRE ALARMS	22	24	8.33%
WATER FLOW ALARMS	17	13	-30.77%
CARBON MONOXIDE ALARMS	29	44	34.09%
AVERAGE RESPONSE TIME:	6:06	5:59	
RESPONSES BY LMFD STATION:			
ALBURTIS STATION (1)	275	348	20.98%
WESCOSVILLE STATION (80)	334	468	28.63%
BRANDYWINE STATION (81)	377	427	11.71%
FIRE POLICE (30)	165	190	13.16%
FIRE ASSISTS	LMFD PROVIDED ASSISTANCE	LMFD RECEIVED ASSISTANCE	
EMMAUS FIRE DEPARTMENT	23	7	
UPPER MACUNGIE FIRE DEPARTMENTS	36	30	
SALISBURY FIRE DEPARTMENTS	17	5	
SOUTH WHITEHALL FIRE DEPARTMENTS	21	6	
TOTAL FIRE ASSISTS	180	60	

Lower Macungie Fire Department

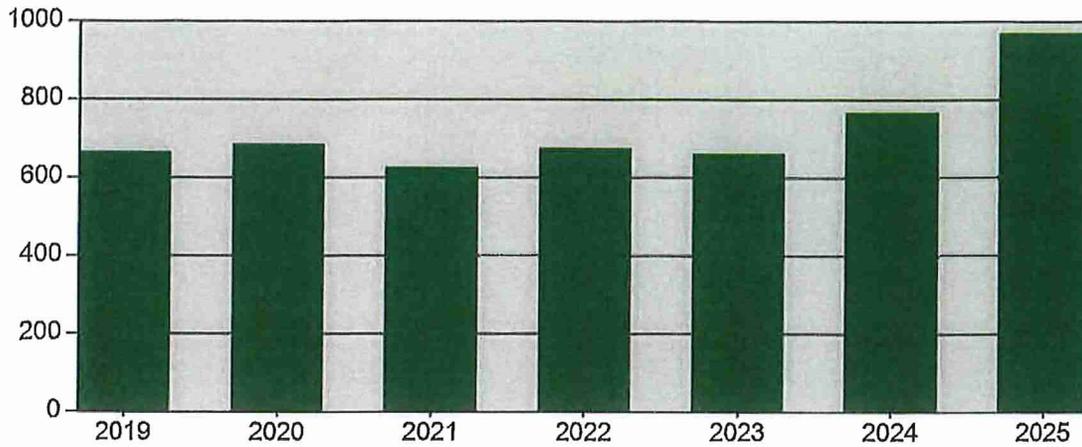
Wescosville, PA

This report was generated on 1/2/2026 3:35:11 PM



Incidents by Year for Year Range

StartYear: 2019 | EndYear: 2025



YEAR	INCIDENTS
2019	664
2020	684
2021	625
2022	675
2023	661
2024	767
2025	970

Only REVIEWED incidents included



Lower Macungie Fire Department

Wescosville, PA

This report was generated on 1/2/2026 1:02:36 AM



Incident Statistics with Alarm to Arrival

Start Date: 01/01/2025 | End Date: 12/31/2025

INCIDENT COUNT	
INCIDENT TYPE	# INCIDENTS
EMS	119
FIRE	851
TOTAL	970

TOTAL TRANSPORTS (N2 and N3)			
APPARATUS	# of APPARATUS TRANSPORTS	# of PATIENT TRANSPORTS	TOTAL # of PATIENT CONTACTS
TOTAL			

PRE-INCIDENT VALUE	LOSSES
\$0.00	\$0.00

CO CHECKS	
424 - Carbon monoxide incident	9
736 - CO detector activation due to malfunction	2
746 - Carbon monoxide detector activation, no CO	38
TOTAL	49

MUTUAL AID	
Aid Type	Total
Aid Given	156
Aid Received	48

OVERLAPPING CALLS	
# OVERLAPPING	% OVERLAPPING
151	15.57

LIGHTS AND SIREN - AVERAGE RESPONSE TIME (Dispatch to Arrival)		
Station	EMS	FIRE
Alburtis Station	0:05:38	0:09:52
Brandywine Station	0:05:09	0:09:30
Chief Officer Only	0:01:40	0:07:05
Fire Police		0:08:26
Rapid Intervention Team		0:19:47
Wescosville Station	0:08:32	0:08:59
	AVERAGE FOR ALL CALLS:	0:08:07

LIGHTS AND SIREN - AVERAGE RESPONSE TIME (Alarm to Arrival)		
Station	EMS	FIRE
Alburtis Station	0:13:45	0:15:37

Custom Report. Only Reviewed Incidents included. CO Checks only includes Incident Types: 424, 736 and 734. # ApparatusTransports = # of incidents where apparatus transported. # Patient Transports = All patients transported by EMS. #Patient Contacts = # of PCR contacted by apparatus. This report now returns both NEMSIS 2 & 3 data as appropriate. For overlapping calls that span over multiple days, total per month will not equal Total count for year.



emergencyreporting.com
Doc Id: 1825
Page # 1 of 2

Brandywine Station	0:14:07	0:14:33
Chief Officer Only	0:06:43	0:10:22
Fire Police		0:22:26
Rapid Intervention Team		0:33:14
Wescosville Station	0:16:14	0:15:11
AVERAGE FOR ALL CALLS:		0:14:20

LIGHTS AND SIREN - AVERAGE TURNOUT TIME (Dispatch to Enroute)

Station	EMS	FIRE
Alburtis Station	0:01:56	0:03:43
Brandywine Station	0:01:32	0:03:48
Chief Officer Only	0:00:05	0:02:15
Fire Police		0:00:44
Rapid Intervention Team		0:01:21
Wescosville Station	0:02:58	0:03:12
AVERAGE FOR ALL CALLS:		0:02:42

AGENCY	AVERAGE TIME ON SCENE (MM:SS)
Lower Macungie Fire Department	29:55

Custom Report. Only Reviewed Incidents included. CO Checks only includes Incident Types: 424, 736 and 734. # Apparatus Transports = # of incidents where apparatus transported. # Patient Transports = All patients transported by EMS. #Patient Contacts = # of PCR contacted by apparatus. This report now returns both NEMSIS 2 & 3 data as appropriate. For overlapping calls that span over multiple days, total per month will not equal Total count for year.



**Municipal
Retirement
TRUST**

**Pennsylvania State Association of Boroughs
Municipal Retirement Trust**

2941 North Front Street, Harrisburg, PA 17110
(717) 236-9526 | (800) 232-7722 | Fax (223) 322-7470 | www.mrtpensions.org

Monthly Report of Municipal Net Assets

MACUNGIE BOROUGH NON-UNIFORM DEFINED BENEFIT PENSION

SCHEDULE OF CHANGES IN NET ASSETS

PSAB MUNICIPAL RETIREMENT TRUST

BALANCED FUND

MRT:90423

For the 12 Months ended December-31-2025

	Month to Date	Year to Date
Receipts:		
State Aid	0.00	26,662.67
Employer Contributions	0.00	30,615.33
Employee Contributions	1,405.25	10,592.87
Interest, DROP/Escrow Acct.	0.00	0.00
Interest, Net of Investment Fees	1,341.40	14,079.55
Dividend Income	4,906.51	25,684.86
Realized Gains(Loss)	5,118.77	80,580.99
Unrealized Gains(Loss)	1,447.73	181,210.69
Misc. Income	0.00	0.00
Transfer In - Other Funds	0.00	0.00
Transfer In - Previous Trust	0.00	0.00
Total Receipts	14,219.66	369,426.96
Disbursements:		
Pension Payments	10,021.21	120,254.52
Lump Sum Payments	0.00	0.00
Payments to DROP/Escrow Acct.	0.00	0.00
Interest Pd to DROP/Escrow Acct.	0.00	0.00
Return of Excess State Aid	0.00	0.00
Return of Employee Contrib.	0.00	0.00
Return of Excess Employer Ctb.	0.00	0.00
Actuarial/Consulting Fees	0.00	5,400.00
Admin. Fees	250.00	3,000.00
Admin. Fees - Allocated	1,445.77	12,756.05
Insurance Premiums	0.00	0.00
Legal Fees	0.00	0.00
Misc. Expenses	0.00	0.00
Transfer Out - Other Funds	0.00	0.00
Transfer Out - Withdrawal	0.00	0.00
Total Disbursements	11,716.98	141,410.57
Net Change in Assets	2,502.68	228,016.39
Other Assets, Begin. of Period	2,438,181.15	2,212,667.44
Other Assets, End of Period	2,440,683.83	2,440,683.83
Restricted DROP/Escrow Balance	0.00	0.00



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Municipal Retirement Trust**

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(717) 236-9526 | (800) 232-7722 | Fax (223) 322-7470 | www.mrtpensions.org

Monthly Report of Municipal Net Assets

MACUNGIE BOROUGH NON-UNIFORM DEFINED CONTRIBUTION PENSION

SCHEDULE OF CHANGES IN NET ASSETS

PSAB MUNICIPAL RETIREMENT TRUST

BALANCED FUND

MRT:90422

For the 12 Months ended December-31-2025

	Month to Date	Year to Date
Receipts:		
State Aid	0.00	0.00
Employer Contributions	217.29	2,362.99
Employee Contributions	217.29	1,864.76
Interest, DROP/Escrow Acct.	0.00	0.00
Interest, Net of Investment Fees	23.52	239.44
Dividend Income	86.03	437.98
Realized Gains(Loss)	89.75	1,396.67
Unrealized Gains(Loss)	25.38	3,043.26
Misc. Income	0.00	0.00
Transfer In - Other Funds	0.00	0.00
Transfer In - Previous Trust	0.00	0.00
Total Receipts	659.26	9,345.10
Disbursements:		
Pension Payments	0.00	0.00
Lump Sum Payments	0.00	0.00
Payments to DROP/Escrow Acct.	0.00	0.00
Interest Pd to DROP/Escrow Acct.	0.00	0.00
Return of Excess State Aid	0.00	0.00
Return of Employee Contrib.	0.00	0.00
Return of Excess Employer Ctb.	0.00	0.00
Actuarial/Consulting Fees	0.00	1,000.00
Admin. Fees	35.62	388.11
Admin. Fees - Allocated	25.35	216.60
Insurance Premiums	0.00	0.00
Legal Fees	0.00	0.00
Misc. Expenses	0.00	0.00
Transfer Out - Other Funds	0.00	0.00
Transfer Out - Withdrawal	0.00	0.00
Total Disbursements	60.97	1,604.71
Net Change in Assets	598.29	7,740.39
Other Assets, Begin. of Period	42,748.93	35,606.83
Other Assets, End of Period	43,347.22	43,347.22
Restricted DROP/Escrow Balance	0.00	0.00



**Pennsylvania State Association of Boroughs
Municipal Retirement Trust**

2941 North Front Street, Harrisburg, PA 17110
(717) 236-9526 | (800) 232-7722 | Fax (223) 322-7470 | www.mrtpensions.org

Monthly Report of Municipal Net Assets

MACUNGIE BOROUGH DEFINED BENEFIT POLICE PENSION

SCHEDULE OF CHANGES IN NET ASSETS

PSAB MUNICIPAL RETIREMENT TRUST

BALANCED FUND

MRT:90421

For the 12 Months ended December-31-2025

	Month to Date	Year to Date
Receipts:		
State Aid	0.00	79,988.03
Employer Contributions	0.00	62,110.97
Employee Contributions	2,862.99	21,160.05
Interest, DROP/Escrow Acct.	0.00	0.00
Interest, Net of Investment Fees	1,322.12	13,272.01
Dividend Income	4,836.00	24,192.46
Realized Gains(Loss)	5,045.20	76,319.80
Unrealized Gains(Loss)	1,426.92	168,924.72
Misc. Income	0.00	0.00
Transfer In - Other Funds	0.00	0.00
Transfer In - Previous Trust	0.00	0.00
Total Receipts	15,493.23	445,968.04
Disbursements:		
Pension Payments	3,291.61	39,499.32
Lump Sum Payments	0.00	0.00
Payments to DROP/Escrow Acct.	0.00	0.00
Interest Pd to DROP/Escrow Acct.	0.00	0.00
Return of Excess State Aid	0.00	0.00
Return of Employee Contrib.	0.00	0.00
Return of Excess Employer Ctb.	0.00	0.00
Actuarial/Consulting Fees	0.00	5,100.00
Admin. Fees	250.00	3,000.00
Admin. Fees - Allocated	1,424.99	11,992.12
Insurance Premiums	0.00	0.00
Legal Fees	0.00	0.00
Misc. Expenses	0.00	0.00
Transfer Out - Other Funds	0.00	0.00
Transfer Out - Withdrawal	0.00	0.00
Total Disbursements	4,966.60	59,591.44
Net Change in Assets	10,526.63	386,376.60
Other Assets, Begin. of Period	2,403,138.08	2,027,288.11
Other Assets, End of Period	2,413,664.71	2,413,664.71
Restricted DROP/Escrow Balance	0.00	0.00

November 28 2025

To Borough Council

As a long-time resident deeply invested in our community's future, I am eager to serve on the council and contribute to its thoughtful development. Having observed our area's significant evolution over two decades, I am dedicated to preserving our community's unique character while guiding its strategic growth.

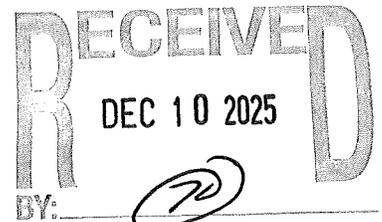
My life experiences have prepared me well for public service. As a mother of five and grandmother of eight, I have developed exceptional skills in managing complex schedules, understanding interpersonal dynamics, and balancing nurturing support with allowing independence. These skills translate directly into effective community leadership.

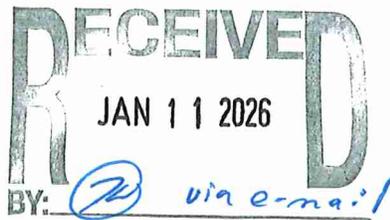
My professional background in the service industry has honed my communication abilities, enabling me to connect with diverse individuals from all walks of life. I pride myself on being an astute judge of character, a critical attribute for collaborative public service.

I am committed to bringing my organizational expertise, compassionate perspective, and genuine passion for our community to the council. If selected, I would be honored to serve alongside my fellow community members and contribute to our shared vision.

Respectfully,

Lynette Sell





Ricky Moyer
217 S. Church St
Macungie, PA 18062
(484) 350 - 1460

Letter of Interest – Macungie Borough Council Vacancy

To Macungie Borough Council,

I am interested in serving on the Macungie Borough Council. I believe my background and connection to our community could be valuable.

I have owned my home here for over five years but have always been local to the area. I was born and raised in neighboring Lower Macungie Township and attended East Penn School District. Choosing to live here, improve and maintain my property, and build my future in Macungie reflects my commitment to the community.

My work experience has given me a pretty diverse skillset. I started out for a few years in technical theatre doing carpentry and electrical work. This experience taught me practical construction skills, job-site safety awareness, attention to detail, and an appreciation for how planning, codes, and execution matter. Those lessons stuck with me and are pretty relevant when we are talking about municipal projects and infrastructure.

I also was a restaurant manager for many years in the Trexlertown area. I developed leadership, budgeting, accounting, and people-management skills. Managing staff, controlling costs, resolving issues under pressure, and ensuring a positive experience for the customers and employees.

Currently, for the past 10 years, I have worked in information technology as an IT Systems Lead. I engineer, design, implement, and manage complex systems. The systems need to be secure, resilient, cost-effective, and scalable. This role requires planning, cross-team collaboration, and responsible decision-making with long-term impacts. These skills would translate well to a role on the council with infrastructure planning and fiscal accountability. I regularly lead projects, mentor others, and evaluate various platforms to ensure solutions meet both immediate needs and future growth for the company I work for.

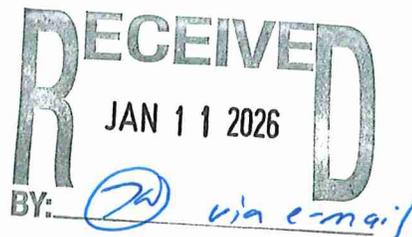
What I would bring to the Council is fresh energy and a unique perspective, but also respect for what makes Macungie special. I genuinely believe we can preserve our small-town character while still embracing smart, sustainable practices for the future. Responsible land use, utilizing modern infrastructure, transparency, fiscal accountability, and long-term planning are all things I value.

If given the opportunity to serve, I would focus on listening to residents, asking the right questions to find the right answers, and working collaboratively with everyone involved. I am all about pragmatic decisions that respect our traditions while keeping us fiscally responsible.

Thanks for taking the time to consider this.

Respectfully, Ricky Moyer

January 11, 2026



To the Members of the Macungie Borough Council,

I am writing to express my interest in the vacant seat on Borough Council. As a lifelong hard worker, a long-time resident of our community, and someone who has spent decades serving people from every background, I believe I can contribute meaningfully to the work of council at a time when transparency, accountability, and community engagement are more important than ever.

I moved to Macungie in 2017 after falling in love with a 160-plus-year-old home in the heart of town. Although I was not then in a position to purchase a home, I convinced the owner to rent to me until I could make it my own, and I became its proud owner in March 2023. Living here on Main Street for the better part of a decade has given me a deep appreciation for the character of our town, the history we are responsible for preserving, and the potential we have to build a stronger, more connected community.

I grew up in Allentown. Out of necessity, I began working at age twelve and spent my teens and early twenties in the food service industry, often holding multiple jobs at once. Those years taught me how to work hard, communicate clearly, and connect with people from all walks of life. Growing up as the hearing child of deaf parents and step-parent, I was immersed in the disability community from birth. That experience shaped my empathy, patience, and commitment to ensuring that every resident — especially those who are often overlooked — has access to the services and support they need.

In my late teens and early twenties, I worked as a sign language interpreter in both paid and volunteer roles, including emergency-room on-call interpreting, supporting deaf students in K–12 classrooms, and assisting deaf employees during onboarding and company meetings. These roles required calm under pressure, strict confidentiality, and the ability to bridge communication gaps — skills that translate directly to public service.

Throughout my late twenties and early thirties, I served as one of the leaders of a grassroots, volunteer-run nonprofit dedicated to making music and art accessible regardless of income. Our projects ranged in size and scope: from free neighborhood art classes for children, to block cleanups in some of the most neglected areas of Allentown, to organizing a multi-day festival that grew to spotlight more than 300 visual and performance artists for over 25,000 attendees. This work strengthened my experience in budgeting, logistics, community outreach, volunteer coordination, and large-scale event planning.

Professionally, I have spent more than twenty years in the insurance industry, beginning with State Farm in 2004 and joining The Yurconic Agency in 2009. Over time, I developed a specialization in process improvement and communication between technical and non-technical teams. I created and now serve in the role of Agency Support Specialist — a model that has since been adopted by agencies across our country. In this position, I train new staff, maintain departmental procedures, manage licensing and compliance, administer software systems, and support our largest and most complex commercial clients.

As part of my client-focused responsibilities, I serve as a key advisor to multiple mid-size to large businesses whose operations span multiple states and industries. One operates in the construction and building-materials sector, generating hundreds of millions in annual revenue. Another is in the complex and ever-growing aging-services sector. Yet another is a major real estate developer. All employ hundreds of people and manage extensive portfolios, and I am one of their key points of contact for reviewing the contracts and agreements into which they enter. This work requires a strong ability to read, interpret, and apply contracts and other legal documents — a skill set I have developed over many years. It has given me a deep understanding of risk, compliance, negotiation, and the long-term consequences of decisions made at the leadership level.

Beyond my professional life, I have also spent the last two decades raising my daughter into a successful, grounded young adult. She will graduate from university this year, having already earned her associate degree cum laude, and she now works full time at an accounting firm while completing her bachelor's degree in accounting. She is on track to become a CPA by age 22 — an achievement made possible through perseverance, discipline, and a strong support system during years when financial resources were limited. I was her primary parent throughout her life, and guiding her into adulthood has been one of my proudest accomplishments. In addition, several years ago I opened our home to one of her childhood friends when he needed stability after high school, and he is now a thriving young man I am proud to call my son. These experiences have reinforced my belief in community, mentorship, and the importance of creating environments where people can succeed.

Across every chapter of my life, I have been driven by the same values: service, fairness, and the belief that communities function best when information is clear, processes are transparent, and every resident feels heard. I would bring that same commitment to Borough Council.

Thank you for your consideration. I would welcome the opportunity to serve and to help strengthen trust, communication, and collaboration within our local government.

Sincerely,

Bernie Reinert

142 East Main Street

Macungie, PA 18062

484-515-5109

berniecreinert@gmail.com

Thomas D. Ashelman
976 Hickory Street
Macungie, PA 18062
tdashelman1@yahoo.com
January 12, 2026

Macungie Borough Council
c/o Borough Secretary / Borough Manager
21 Locust Street
Macungie, PA 18062



Dear Members of the Macungie Borough Council,

I am writing to express my strong interest in being appointed to fill the current vacancy on the Macungie Borough Council for the term ending in January 2028. As a resident of Macungie for more than 15 years, I have deep roots in our community and a genuine commitment to preserving and enhancing the quality of life that makes our borough such a special place to live, work, and raise a family.

I meet all eligibility requirements under Pennsylvania borough law and have actively contributed to our community in various leadership and volunteer roles, including:

- President, Emmaus Youth Association
- President, Cedar Church Council
- Vice President, EHS Football Booster Club
- Representative, Lehigh Valley League Baseball Organization
- Coach for local teams, including EPEMFA Football and EYA Softball

If appointed, I will bring dedication, open-mindedness, and a collaborative spirit to the council. My focus will be on transparent, resident-centered governance, listening to all voices in our community, and making informed decisions that balance immediate needs with long-term vision. I am committed to working diligently with fellow council members, the mayor, staff, and residents to keep Macungie vibrant, safe, and welcoming for generations to come.

I would welcome the opportunity to discuss my qualifications and vision for Macungie in greater detail. Please feel free to contact me at tdashelman1@yahoo.com to arrange a conversation or request additional information, such as a resume or references.

Thank you for your service to our borough and for considering my application. I am honored by the chance to contribute more directly to the future of Macungie.

Sincerely,

Thomas D. Ashelman

A handwritten signature in black ink, appearing to read 'T. Ashelman', written in a cursive style.

Macungie Resident

10/10/2020

DECEMBER 2025

POLICE REPORT



MACUNGIE POLICE DECEMBER 2025 ACTIVITY REPORT

January 15, 2026

Authored by: Sgt. Travis Kocher

Contents

1. Activity Report and Numbers
2. Crimes and Charting
3. Lehigh County Radio Dispatch Log
4. Officer Megella Correspondance



DECEMBER 2025



MACUNGIE POLICE MONTHLY ACTIVITY REPORT

INCIDENTS DISPATCHED (CURRENT)	2024 COMPARISON	CHANGE	YTD	2024	CHANGE
169	185	-8%	2319	2334	-0.6%

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

CRIMES	MONTH	2024 MONTH COMPARISON	CHANGE	YTD	CLEARED YTD
Part "A"	0	*	*	33	32
Part "B"	0	*	*	23	23
CRIMES REPORTED	5	*	*	109	*55

ARRESTS/ASSAULTS/FIGHTS/ DISTURBANCES	MONTH	MONTH 2024	CHANGE	YTD
ASSAULTS AGAINST OFC.	0	0	0	2
DOMESTICS/DISTURBANCES/FIGHTS	7	6	+1	64
JUVENILE ARRESTS	0	0	0	4
ADULT ARRESTS	0	4	-4	51

TRAFFIC RELATED ACTIVITY	MONTH	MONTH 2024	CHANGE	YTD
VEHICLE ACCIDENTS	3	9	-6	40
VEHICLE STOPS	34	63	-29	689
CITATIONS/WARNINGS/PARKING	24	42	-18	400

*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".

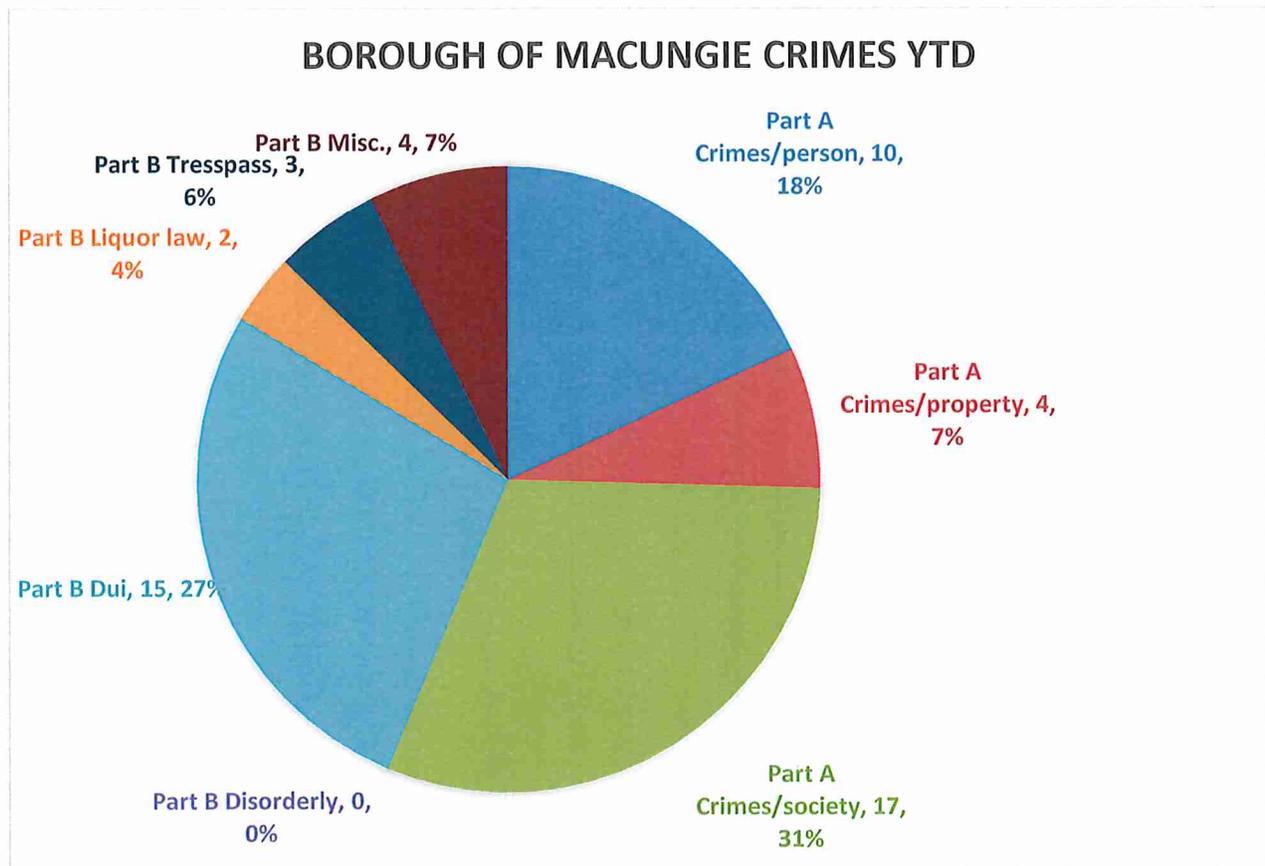
Group A offenses are the most serious and are further divided into **(3)** three main categories:

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 DECEMBER 2025

Abandoned Vehicle	1	Music Complaint	4
Alarm-Burglar	1	MVA No Injuries	1
Animal Complaint	2	MVA Unk Injuries	1
Assist Other Department	4	MVA With Injuries	1
Burglary	3	Noise Complaint	1
Check on Welfare	8	Parking Complaint	2
Citizen Assist	4	Pickup-Specify	1
Disabled Vehicle	7	Psych Emergency	2
Disturbance-Specify	5	Reckless Driver	1
Domestic Disturbance	2	Road Hazard	2
EMS Call-Abdominal Pain	3	Subject Stop	1
EMS Call-Chest Pain	1	Suspicious Person	3
EMS Call-Fall Victim	11	Suspicious Vehicle	3
EMS Call-Heart Problem	1	Theft	1
EMS Call-Lacerations	2	Vehicle Stop	34
EMS Call-Medical Alert Alarm	1	Visitor Present	13
EMS Call-Seizures	1	Warrant Service	3
EMS Call-Sick Person	7	Wire Down-No Sparking	1
EMS Call-Stroke Victim	1	Grand Total	169
EMS Call-Unconscious Person	1		
EMS Call-Unknown Problem	1		
Fire Call-Automatic Fire Alarm	1		
Fire Call-Carbon Monoxide Alarm	1		
Fire Call-Odor Investigation	1		
Follow Up	18		
Lift Assist-No Injuries	4		
Locked in Vehicle-Child	1		
Lockout of Residence	1		

BOROUGH OF MACUNGIE
Lehigh County, Pennsylvania

RESOLUTION #2026-01
(Duly Adopted January 19, 2026)

**A RESOLUTION OF MACUNGIE BOROUGH, LEHIGH COUNTY,
PENNSYLVANIA, FILLING A VACANCY ON BOROUGH COUNCIL**

WHEREAS, Ronald Karboski was seated as a member of Council with an unexpired term that was set to end upon the Organization Meeting in January 2028; and

WHEREAS, Ronald Karboski was elected November 4, 2025 by write-in vote to a four-year term commencing January 2026; and

WHEREAS, upon Ronald Karboski taking the Oath of Office for the new four-year term on January 5, 2026, a vacancy was created for the previously unexpired term ending in January 2028; and

WHEREAS, Borough Council has received letters of interest from qualified electors of the Borough desiring to be appointed to fill the unexpired term ending in January 2028; and

WHEREAS, Borough Council desires to fill the above-referenced unexpired term effective immediately.

NOW, THEREFORE, BE IT RESOLVED by the Council of the Borough of Macungie, that _____ is hereby appointed to fill the vacancy on Borough Council for the unexpired term ending upon the Organization Meeting in January 2028.

DULY ADOPTED this 19th Day of January, 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

Macungie Halloween Parade

From angelad@faidley.net <angelad@faidley.net>

Date Thu 2025-12-11 10:29 AM

To John Brown <manager@macungie.pa.us>; Megan Sell <msell@macungie.pa.us>; Ron Karboski <rkarboski@macungie.pa.us>; Carl Sell <csell@macungie.pa.us>; Kalman Sostarecz <ksostarecz@macungie.pa.us>; John Yerman <jyerman@macungie.pa.us>

 1 attachment (38 KB)

Macungie Halloween Parade Expenses 2025.pdf;

Good Morning Council Members,

I have been asked by Macungie Memorial Park to request a donation from the Macungie Borough Council for the 2025 Macungie Halloween Parade. The money was budgeted into 2025 expenses and was withheld because of new paperwork. It was assumed since I am a member of the Holiday group I would be aware of this paperwork, but that is not my position in that group. I have attached the expenses for the 2025 parade and as you can see it is a large sum to put on a parade. Without the help of Ron Bietler and his festival in the park, this parade would be deep in the red. Your donation, which has been given "every year" in the past, will help pay for expenses. This year we were missing two of our bands due to weather so next year our expenses may be greater.

As we speak of next year, I hope that the Halloween Parade can depend on support of the Macungie Borough Council in 2026. PLEASE give me all the information of what is needed to make this happen. If receipts are needed from any of the above Amy Hilligass has a record. I personally do not deal with any money, all monies go through the park, with checks being made and deposited through Macungie Memorial Park

Thank you for your consideration
Angela Faidley
Macungie Halloween Coordinator

Macungie Halloween Parade 2025 Expenses:

Parade Finances / Angela Faidley:

Premier Atlantic Traffic Control	\$2,920.95
Lower Macungie Fire Company	\$100
Website	\$216.00
Trophies (Donated Angela \$90.65)	\$0
Bands (\$300 each)	\$0 (rain cancelations)

Prizes:

Best in Show	\$125
Best Halloween Theme	\$125
1 st Place Float	\$100
2 nd Place Float	\$75
3 rd Place Float	\$50
1st Place Group	\$75
2 nd Place Group	\$50
3 rd Place Group	\$25

Total Expenses \$3,861.95

Festival in the Park Expenses / Ron Bietler:

Bounce House	\$1,000
Portable Lights	\$203
DJ	\$300
Band	\$250

Total Expenses \$ \$1,753

Macungie Halloween Parade 2025 Donations:

Parade Donations from individuals	\$450
Festival in the Park business donations	\$3,250.
Parking	\$765
Food Trucks	\$75

Total = \$4,540

Total Cost: \$5,614.95

Donations: \$4,540

Amy Hilligass of Macungie Memorial Park ... will receive some of the monies to cover use of the park, insurance etc....

Halloween Parade Expense

From angelad@faidley.net <angelad@faidley.net>

Date Mon 2025-12-15 11:42 AM

To John Brown <manager@macungie.pa.us>; Megan Sell <msell@macungie.pa.us>; Ron Karboski <rkarboski@macungie.pa.us>; Carl Sell <csell@macungie.pa.us>; Kalman Sostarecz <ksostarecz@macungie.pa.us>; John Yerman <jyerman@macungie.pa.us>

 1 attachment (62 KB)

HalloweenParade_2026_TrafficControl_PremierAtlantic.pdf;

Attached you will find the Traffic Control invoice for the Macungie Halloween Parade, this has been paid through Macungie Memorial Park. I was remiss in sending it with my last email.

Also I wanted to make sure you understand that I do not handle any of the money for this parade. All monies go through and are written to Macungie Memorial Park. Their bookkeeper is in charge of payments, etc...

Thank you
Angela Faidley

Kalman Sostarecz

From: Young & Young <young@macungielawyers.com>
Sent: Wednesday, January 7, 2026 10:49 AM
To: Kalman Sostarecz
Subject: Fwd: Macungie Holiday Payments
Attachments: Bills & Proof of Payment 2025.pdf; Proof of Payment 2025.pdf

Hi Kal,

I couldn't find your new email on the borough website, so I was hoping John's emails would be forwarded to you....but since they are not, please see the below email.

Thanks,
Rebecca

Young & Young
Attorneys at Law
119 E. Main Street
Macungie, PA 18062
Telephone: (610) 967-6197
Fax: (610) 965-2261

----- Forwarded message -----

From: **Young & Young** <young@macungielawyers.com>
Date: Wed, Jan 7, 2026 at 10:46 AM
Subject: Macungie Holiday Payments
To: <rkarboski@macungie.pa.us>, <ghutchison@macungie.pa.us>, <msell@macungie.pa.us>, <rrozak@macungie.pa.us>, <tritter@macungie.pa.us>
Cc: Patrick M. Armstrong <parmstrong@grimlaw.com>, John Brown <manager@macungie.pa.us>

Borough Council,

Attached please find the first attachment with three invoices for three of the many items we rent for the Macungie Holiday. The first is for bounce houses from Let Us Bounce. We e-signed the contract, but they did not require payments until the day of the event (the second attachment shows the check that cleared for their payment) The second contract is for the Steinmetz Family Farm to rent the goats. They also did not require payment until the day of the event. (the second attachment shows the check that cleared for their payment) The third contract is for the Reindeer....we paid half of the expense initially (and the final page of the first attachment shows the bank copy of the check that cleared). The second attachment shows the second check for payment to them that cleared.

I didn't add Carl Sell onto this email only because the email listed for him on the website does not go through when I send him emails. Can someone please look into correcting that issue so Carl is able to receive emails through his Council email address?

Please confirm if this information is satisfactory for your records and if a check will be sent to assist in helping us pay for the event....payable to the Macungie Holiday.

Thank you,
Rebecca

Young & Young
Attorneys at Law
119 E. Main Street
Macungie, PA 18062
Telephone: (610) 967-6197
Fax: (610) 965-2261



let us bounce llc
 116 east philadelphia avenue boyertown, PA,
 19512
 Phone: (610) 803-7290

Invoice: 54173819
 Order Date: 10/21/2025

Event Location
 Memorial Park
 Alice Welsh
 50 Poplar st
 Macungie , PA 18062
 Cell: (484) 951-2537

Start Date: 12/13/2025 8:00am
 End Date: 12/13/2025 2:30pm
 Delivery method: Delivery fee

Name	Qty	Total
 50ft jurassic park 50ft obstacle Course/ Slide (Wet or Dry)	1	\$699.99
 Mega Fire Truck Combo (WET OR DRY)	1	\$379.99

Rentals subtotal		\$1,079.98
Distance Charges	E	\$79.06
Delivery Method Fee	E	\$25.00
Discount	E	\$-250.00
Sales Tax	Exempt 0%	\$0.00
Total		\$934.04
Deposit Due		\$50.00
Amount Paid		\$0.00
Balance Due		\$934.04
Bring a lot of matts..... cold ground		



Sales Invoice

Justin & Lauren Steinmetz
 333 Antietam Rd
 Temple, PA 19560

Date: 10/3/25

Sold To Macungie Holiday Committee
 c/o Alice Welsh
 50 N Poplar St
 Macungie, PA 18062

-CHECK: Make checks payable to:
 Steinmetz Family Farm
 -VENMO: @steinmetz6
 -Paypal: steinmetzfamilyfarm@gmail.com
 -CC: call 484-529-0869 to make a payment

Please send a \$50 deposit
 upon receipt of this invoice.

Qty	Item #	Description	Unit Price	Discount	Line Total
1	n/a	Goat snuggling stand Dec 13, 2025 10am-2pm	\$325.00 per hour		\$1300.00

Total Discount	Deposit	
	Subtotal	\$1300.00
	Sales Tax	
	Total	\$1300.00

Thank you for your business!



Rebecca Young <young@macungielawyers.com>

Fw: [EXTERNAL] You have an invoice waiting (#10dec132025)

1 message

wwelshadw@aol.com <wwelshadw@aol.com>
To: Young & Young <young@macungielawyers.com>

Tue, Nov 18, 2025 at 9:04 AM

We have already paid half of this !!!!

Sent from the all new AOL app for iOS

Begin forwarded message:

On Monday, September 8, 2025, 4:43 PM, Tom Bartholomew <tom.bartholomew.prb7@statefarm.com> wrote:

Hi Cassandra, I believe Alice mailed a check a week or so ago. We definitely want to reserve you for our event. We'll keep an eye out for it being cashed and please advise if you don't receive it in the next week. Thank you.

Tom Bartholomew, CLU, ChFC, CASL

State Farm Insurance Agent

Office Phone: 610-966-3000
Cell Phone: 610-295-2033
Fax: 610-966-3633
email: tom@tombart.net
website: www.tombart.net

Review us on Google for \$10 Gift Card! [Tom Bartholomew Google Review](#)

If this communication is securities related, click [here](#) for additional disclosures.

From: Spruce Ridge Reindeer LLC <messenger@messaging.squareup.com>
Sent: Monday, September 8, 2025 11:14 AM
To: tom@tombart.net
Subject: [EXTERNAL] You have an invoice waiting (#10dec132025)



Spruce Ridge Reindeer LLC

Invoice Reminder

\$1,087.50

Overdue since August 25, 2025

**SAVE YOUR
DATE!**

*Deposit: We ask a minimum of 50% deposit of the event fee to
"save the date" in the reindeer calendar.*

*Your deposit serves as a commitment to save the date and
confirms it into both of our calendars.*

*Please note: until such time that you are confirmed into our
calendar, dates requested are potentially open for others to
commit to.*

*Deposits are nonrefundable unless we, the agritainment
exhibitors find it necessary to cancel event. Spruce Ridge
Reindeer, LLC is not responsible for any loss due to
cancellations. Deposit serves as an agreement of contract.*

[Pay Invoice](#)

Reindeer Appearance Deposit 2025

Invoice #10dec132025

August 25, 2025

Customer

Tom Bartholomew State Farm

tom@tombart.net

(610) 966-3000

Macungie , Pennsylvania 18062

Date of service

December 13, 2025

[Download Invoice PDF](#)

Message

* For reference
Previously passed resolution

**RESOLUTION NO. 2023-01
Macungie Borough Council
Lehigh County, Pennsylvania**

**A RESOLUTION OF MACUNGIE BOROUGH ESTABLISHING A
POLICY FOR DONATIONS TO NON-PROFIT ORGANIZATIONS**

WHEREAS, the Borough of Macungie is organized and operating under the laws of the Commonwealth of Pennsylvania; and

WHEREAS, Macungie Borough regularly receives requests for donations from non-profit organizations for specific purposes; and

WHEREAS, Macungie Borough Council intends to and hereby does adopt a policy relating to donations to non-profit organizations that is consistent with Pennsylvania law.

NOW THEREFORE, BE IT RESOLVED, by the Macungie Borough Council, Lehigh County, Commonwealth of Pennsylvania, that the Macungie Borough Policy for Donations to Non-Profit Organizations is hereby established as follows:

MACUNGIE BOROUGH POLICY ON DONATIONS TO NON-PROFIT ORGANIZATIONS

- A. The Macungie Borough Council may consider and act on requests for donations to non-profit organizations in accordance with Pennsylvania law and based on the public purpose and/or benefit to the residents and taxpayers of the Borough. The following is a non-exhaustive list of the information and documentation, if available and applicable, that the Borough may take into consideration when considering such requests:
1. Two-year profit and loss statements for the organization making the request, if available;
 2. Current year operating budget for the organization making the request;
 3. Form 990 – Return of Organization Exempt from Income Tax for the organization making the request;
 4. Statement on how the donated funds will be utilized;
 5. Mission statement for the organization making the request;
 6. Breakdown of Borough resident membership and/or participation in the organization making the request;
 7. Statement on how the donated funds will benefit Borough residents; and,
 8. Any additional information and/or documentation deemed necessary by the Borough.
- B. The donation shall not exceed 75% of the operating budget of the organization making the request.

- C. The Borough shall comply with and be limited by any and all applicable legal restrictions governing such donations.
- D. Macungie Borough Council will consider, where possible, the requested donations during its annual budget review, and shall only approve, grant and/or issue such donations that are specifically approved by Borough Council and consistent with and permitted under applicable Pennsylvania law, including but not limited to the Pennsylvania Borough Code and the Pennsylvania Constitution.

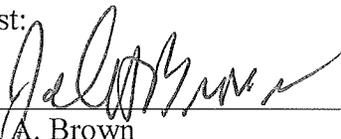
DULY ADOPTED by Macungie Borough Council, Lehigh County, Pennsylvania, in the lawful session duly assembled this 6th day of February, A.D. 2023.

MACUNGIE BOROUGH COUNCIL



Ron Karboski
Council President

Attest:



John A. Brown
Macungie Borough Manager



Dear Kalman Sostarecz and President Ron karboski,

I am writing to inform you of my decision to resign from my position on the Borough Council, effective February 1, 2026. It has been an honor to serve on the council and represent our community for the past two years.

I would like to express my gratitude for the opportunities and experiences I have had while serving on the council. It has been a privilege to work alongside dedicated individuals committed to improving the quality of life in our borough.

Thank you for your understanding, and I wish the entire council continued success in their efforts to better serve our community.

Sincerely,

Todd Ritter

A handwritten signature in black ink, appearing to read 'Todd Ritter', written over a horizontal line. The signature is located below the typed name 'Todd Ritter'.

BOROUGH OF MACUNGIE
Lehigh County, Pennsylvania

RESOLUTION #2026-02
(Duly Adopted January 19, 2026)

**A RESOLUTION OF MACUNGIE BOROUGH APPROVING, AUTHORIZING,
AND APPOINTING THE MACUNGIE BOROUGH MANAGER AS THE
ADMINISTRATOR OF PAYROLL AND THE ADMINISTRATOR OF THE
BOROUGH'S ADP ACCOUNT**

WHEREAS, the Borough of Macungie is organized and operates under the laws of the Commonwealth of Pennsylvania; and

WHEREAS, the Macungie Borough Council determined that the Borough Manager shall be the administrator of payroll for the Borough and the administrator of the Borough's ADP account.

NOW THEREFORE, BE IT RESOLVED, by the Macungie Borough Council, Lehigh County, Commonwealth of Pennsylvania, that the Macungie Borough Manager shall be the administrator of the Borough's payroll and specifically appointed and named as the administrator of the Borough's ADP account.

NOW, THEREFORE, BE IT FURTHER RESOLVED, by the Macungie Borough Council, Lehigh County, Commonwealth of Pennsylvania, that the Macungie Borough Council specifically approves and authorizes the following in relation to the Borough's payroll and ADP account:

1. The Macungie Borough Manager shall be the administrator of the Macungie Borough payroll and the administrator of the Borough's ADP account. In particular, Kalman Sostarecz, known to be the Borough Manager at the time of the adoption of this Resolution, shall be authorized and appointed by Macungie Borough Council as the administrator of the Borough's ADP account.
2. The Borough Manager and Council President are specifically authorized to execute and submit any and all documents deemed necessary by the Borough and/or ADP to complete and/or implement the appointment of the Borough Manager as the Borough's ADP account administrator.

DULY ADOPTED by Macungie Borough Council, Lehigh County, Pennsylvania, in a lawful session duly assembled this 19th day of January A.D. 2026.

ATTEST

MACUNGIE BOROUGH COUNCIL

KALMAN SOSTARECZ, Borough Secretary

CARL SELL, JR, Council President

BOROUGH OF MACUNGIE
Lehigh County, Pennsylvania

RESOLUTION #2026-03
(Duly Adopted January 19, 2026)

A RESOLUTION OF MACUNGIE BOROUGH, LEHIGH COUNTY, PENNSYLVANIA, ESTABLISHING PROCEDURES FOR THE STANDARD DESTRUCTION OF BOTH PUBLIC MEETING AUDIO TAPES AND AUDIO-VIDEO TAPE RECORDINGS OR DIGITAL RECORDINGS UPON ADOPTION OF THE WRITTEN APPROVED MINUTES BY COUNCIL

WHEREAS, the Commonwealth of Pennsylvania adopted Act 3 of 2008, known as the Right to Know Law, on February 14, 2008; and

WHEREAS, Macungie Borough follows the schedules and procedures of the disposition of records as set forth in the Municipal Records & Disposition Schedule, adopted on July 16, 1993, and as amended by the Pennsylvania Historical and Museum Commission on July 9, 2009; and

WHEREAS, in accordance with Act 428 of 1968, each individual act of disposition shall be approved by resolution of the governing body of the municipality; and

WHEREAS, the Council of the Borough of Macungie wishes to simplify the process in documenting the destruction of meeting audio tapes and digital files.

NOW, THEREFORE, BE IT RESOLVED that the Macungie Borough Council hereby adopts a meeting audio tape and digital recording destruction procedure whereby all Macungie Borough audio and audio-visual tapes or digital files generated by the Borough Secretary for the purpose of generating written minutes of any public meeting are to be destroyed or erased immediately following the approval of the minutes reflected by each tape or digital file. Council simultaneously authorizes all prior meeting tapes or files retained by the Borough Secretary, regardless of format, to dispose of it in a similar manner at the earliest opportunity.

DULY ADOPTED this 19th Day of January, 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