



Upper Macungie Township
Board of Supervisors
General Business Meeting Agenda

8330 Schantz Road
Breinigsville, PA 18031

October 02, 2025

7:00 PM

Public Meeting Room

I. CALL TO ORDER - PLEDGE TO THE FLAG

II. PUBLIC HEARING

A. Inter-Municipal Liquor License Transfer Request - 241 N. PA Route 100, Jazmin Vazquez

III. ADDITIONS/DELETIONS TO THE AGENDA

IV. MINUTES & FINANCIALS

A. Minutes - September 4, 2025, Jazmin Vazquez

Attachments

1. [Minutes 2025.09.04 General Business - Draft.pdf](#)

B. Financials -September 2025, Jazmin Vazquez

V. PRESENTATIONS

A. 2024 Audit Presentation, Michelle Souls

Motion to approve/deny the 2024 audit as presented by Buckno Lisicki.

Attachments

1. [UMT 2024 Audit - FINAL DRAFT.pdf](#)

B. Proclamation - Precision Roll Grinders - 2025 Lehigh Valley Manufacturer of the Year , Jazmin Vazquez

Attachments

1. [Precision Roll Grinders 2025 Manufact. of the Year.pdf](#)

VI. DISCUSSIONS & UPDATES

VII. ORDINANCES

A. Ordinance #2025-03 - Condemnation of a 1,125 Square Foot Portion of Land for a Utility Easement and Creation of a Possible Trail Connection at the Unopened Stub Street of Steeplechase Lane, Adjacent to the Properties at 6015 and 6023 Palomino Drive, Andrew/Ryan K.

Attachments

1. [2025.10.02 Ordinance 2025-03 condemnation steeplechase.pdf](#)

2. [ord 2025-03 condemnation of steeplechase.pdf](#)

3. [Exhibit A.pdf](#)

4. [Exhibit B.pdf](#)

5. [Exhibit C.pdf](#)

6. [Exhibit D.PDF](#)

VIII. RESOLUTIONS

A. Resolution #2025-37 - Inter-Municipal Liquor License Transfer Request - 241 N. PA Route 100, Jazmin Vazquez

Attachments

1. [res 2025-37 241 N PA Route 100 Liquor License Transfer.pdf](#)

- B. Docket #2347 – Lehigh Valley West 57 (110 PA Route 100 Warehouse), 110 PA Route 100 – Final Land Development Plan, Meredith Keller

Attachments

1. [IB-2347 110 PA Route 100 Warehouse.pdf](#)
2. [res 2025-38 110 pa route 100 warehouse final approval_.pdf](#)
3. [Docket 2347 110 PA Route 100 Warehouse BOS Report.pdf](#)

- C. Docket #2197, TownePlace Suites, 5828 Memorial Road, Request for Modifications, Ryan Kern

Attachments

1. [IB-2197 TownePlace Suites.pdf](#)
2. [res 2025-39 townplace suites additional waiver.pdf](#)
3. [Docket 2197 TownePlace Suites Modifications BOS Report.pdf](#)

IX. MOTIONS

- A. Authorizing the Advertisement of an Amendment of the Zoning Ordinance - Data Centers, Andrew Schantz

Attachments

1. [2025.10.02 Zoning Amendment.pdf](#)
2. [Data Center Zoning Amendment Body proposed final 9 24 25.pdf](#)

- B. Authorizing Township Staff to Send Draft Zoning Ordinance Amendment for Data Centers to the Lehigh Valley Planning Commission and the Upper Macungie Township Planning Commission, Andrew Schantz

- C. Authorizing Advertisement of a Public Hearing for December 4, 2025 for the Zoning Ordinance Amendment for Data Centers, Andrew Schantz

- D. Adopting the Employee Safety Manual, Robert Ibach

Attachments

1. [Employee Safety Manual.pdf](#)
2. [UMT Safety Manual Rev Final 2022.08 \(002\).pdf](#)

- E. Authorizing the Extension of Time for the Recording of Docket #2334 - Blue Triton Semi-Truck Entrance, Meredith Keller

Attachments

1. [IB BlueTriton Extension.pdf](#)

- F. Authorizing the Extension of Time for the Recording of Docket #2363 - Eastern Lift Truck Building Addition, Meredith Keller

Attachments

1. [IB Eastern Lift Extension.pdf](#)

- G. Authorizing the Township Manager to Sign Rental Agreements for Township Owned Properties, Robert Ibach

Attachments

1. [2025.10.02 IB - Leases Twp Owned Properties.pdf](#)

- H. Awarding Bid for Secondary Winter Salt Provider, Scott Faust

Attachments

1. [2025.10.02 Secondary Winter Salt Provider.pdf](#)

- I. Motion to Approve the Lease of Fitness Equipment for the Upper Macungie Township Community Lifestyle Center , Ryan Griffiths

Attachments

1. [UMT Community Center Fitness Center Equipment Purchase.pdf](#)

- J. Authorizing the Sale of a Used Tailgate Shoulder machine to Lowhill Township, Sandi Herman

Attachments

1. [2025.10.02 Sale of Tailgate Shoulder Machine - Lowhill Twsp.pdf](#)

K. Authorizing the Sale of Fire Apparatus, Peter Christ

X. BOARD & STAFF REPORTS

A. Community Development Department Report 10.02.2025, Meredith Keller

Attachments

1. [9-25 CD Report.pdf](#)

B. Engineer Report 10.02.2025, Ryan Kern

Attachments

1. [2025-10 HRG Engineer Report.pdf](#)

C. PW BOS Report, Sandi Herman

Attachments

1. [2025.10.02 Oct PW BOS Report.pdf](#)

D. Recreation Department Report 10.02.2025, Ryan Griffiths

Attachments

1. [10-02-2025 Recreation Report.pdf](#)

E. Police Department Report, Keri Diehl

Attachments

1. [PD Monthly Report - BOS PUBLIC.pdf](#)

XI. PUBLIC COMMENT/COURTESY OF THE FLOOR

XII. ADJOURNMENT

I. CALL TO ORDER – PLEDGE TO THE FLAG

The General Business Meeting of the Board of Supervisors of Upper Macungie Township was called to order on September 4, 2025, at 7:04 p.m. in the Municipal Building, 8330 Schantz Road, Breinigsville, PA 18031. Present were Jeff Fleischaker, Chairman; Sunny Ghai, Vice-Chairman; James M. Brunell, Supervisor; Robert Ibach, Jr., Township Manager; Kalman A. Sostarecz, Jr., Assistant Township Manager; Meredith Keller, Director of Community Development; Jazmin Vazquez, Township Secretary; Andrew V. Schantz, Esq., Solicitor; Michael Sitoski, Chief, UMTPD; Peter Christ, Fire Commissioner; Ryan Kern, Township Engineer; Scott Faust, Public Works Director; Ryan Griffiths, Recreation Manager; and Michelle Souls, Finance Director.

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

II. ADDITIONS/DELETIONS TO THE AGENDA

None

III. MINUTES & FINANCIALS

A. Minutes – August 7, 2025 – General Business Meeting

B. Financials – August 2025

Chairman Fleischaker stated that he would dispense with the reading of the minutes of the previous meeting unless there were any objections.

Motion by Chairman Fleischaker to dispense with the reading of meeting minutes from the August 7, 2025 – General Business Meeting, and approve as submitted, and authorize the payment of the bills for August 2025 in the amount of \$5,158,679.17. Seconded by Supervisor Brunell. Motion passed unanimously.

IV. PRESENTATIONS

None

V. DISCUSSIONS & UPDATES

None

VI. ORDINANCES

None

VII. RESOLUTIONS

A. Resolution #2025-31 – Docket #1881 – Hamilton Walk, 1409 Weilers Road – Improvement Agreements Extension

Mr. Sostarecz stated that the plan received first approval in 2005, followed by other resolutions in the ensuing years, culminating in an amended resolution in 2015. The Land Development Improvements Agreement contained a provision that all improvements would be installed within 36 months of the preliminary approval date. The developer is past the construction date and is requesting an extension of the time period for construction through September 30, 2026.

Motion by Supervisor Brunell to adopt Resolution #2025-31, extending the time period for the construction improvements related to Docket #1184, Hamilton Walk, to September 30, 2026. Seconded by Vice-Chairman Ghai. Motion passed unanimously.

B. Resolution #2025-32 – Regional Act 537 Plan

Mr. Ibach stated that all sanitary sewer systems that flow wastewater to Kline’s Island Wastewater Plant have been placed in a PA DEP connection management plan since 2020 due to previous hydraulic overloads. The path forward to being released from the connection management plan is to provide PA DEP with the

region's plan to reduce inflow and infiltration in their systems and make necessary conveyance and treatment upgrades.

Motion by Chairman Fleischaker to adopt Resolution #2025-32, approving the 2025 Regional Act 537 Plan as prepared by Arro Consulting. Seconded by Supervisor Brunell. Motion passed unanimously.

C. Resolution #2025-33 – Comprehensive Parks, Recreation, and Open Space Plan

Mr. Griffiths stated that the plan that is before the Board for action provides a clear, community-driven road map for the future of parks, recreation, and open space in the Township, that was based on extensive public input.

Motion by Chairman Fleischaker to adopt Resolution #2025-33, amending the Upper Macungie Township Park and Recreation Plan by adopting the 2025 Upper Macungie Township Comprehensive Park Recreation and Open Space Plan. Seconded by Vice-Chairman Ghai. Motion passed unanimously.

D. Resolution #2025-34 – DCED LSA Grant for Grange Park Loop Trail Construction

Mr. Griffiths stated that the submission of this grant would help the Township offset the costs of the Grange Park Loop Trail Construction.

Motion by supervisor Brunell to approve Resolution #2025-34, authorizing the submission of a Pennsylvania Department of Community Development and Economic Development (DCED) Local Share Account (LSA) Grant in the amount of \$856,096.64 for the Grange Park Loop Trail Construction. Seconded by Chairman Fleischaker. Motion passed unanimously.

E. Resolution #2025-35 – DCED LSA Grant for Lone Lane Master Plan

Mr. Griffiths mentioned that any grant funding that is received will help to offset the cost of the creation of the Lone Lane Master Plan.

Motion by Chairman Fleischaker to approve Resolution #2025-35, authorizing the submission of a Pennsylvania Department of Community Development and Economic Development (DCED) Local Share Account (LSA) Grant on the amount of \$96,501,00 for a Lone Lane Master Plan. Seconded by Vice-Chairman Ghai. Motion passed unanimously.

F. Resolution #2025-36 – DCED LSA Grant for Grange Park Field Turf Improvements

Mr. Griffiths stated the Township is applying for this grant to complete turf improvements to sports fields at Grange Park.

Motion by supervisor Brunell to approve Resolution #2025-34, authorizing the submission of a Pennsylvania Department of Community Development and Community Development (DCED) Local Share Account (LSA) Grant in the amount of \$675,000.00 for Grange Park Turf Improvements. Seconded by Chairman Fleischaker. Motion passed unanimously.

VIII. MOTIONS

A. Authorizing the Extension of Time for the Recording of Docket #2368 – 617 N. Krocks Road – Mixed Use Minor Subdivision

Ms. Keller mentioned that Docket 32368 – 617 N. Krocks Road Mixed Use Minor Subdivision Plan received an initial approval on May 1, 2025, and has not received any extensions. The subdivision is part of a larger mixed-use development project that is pending approval from Lower Macungie Township Board of Commissioners, the majority of the parent tract and the entirety of the associated land development is located within Lower Macungie Township. The minor subdivision plan cannot be recorded until Lower Macungie Township Board of Commissioners provides plan approval.

Motion by Supervisor Brunell to authorize an extension of the time limitation for the recording of Docket #2368 – 617 N. Krocks Road – Mixed Use Minor Subdivision to January 6, 2026. Seconded by Chairman Fleischaker. Motion passed unanimously.

B. Transfer of Sewer Sanitary Funds

Mr. Ibach mentioned that Lower Macungie Township is requesting Upper Macungie Township reimburse them for the cost of bringing a main sewer line into Upper Macungie Township. Lower Macungie's Engineer and HRG have determined this cost to be estimated at \$175,000.00. There will be future work to install a meter and establish a formal transportation agreement with Lower Macungie. This would provide for an emergency bypass if the Coldwater Pump Station would unexpectedly go out of service.

Motion by Supervisor Brunell to approve the transfer of \$200,000.00 from the sanitary sewer unappropriated reserve account to the Coldwater Pump Station capital line item. Funds are to be used to reimburse Lower Macungie Township for their system expansion. Seconded by Chairman Fleischaker. Motion passed unanimously.

C. Authorizing the Advertisement of a Public Hearing for a Liquor License Transfer Request for 241 N. PA Route 100

Ms. Vazquez stated that the Pennsylvania Liquor Code requires applicants to obtain from the receiving municipality a resolution approving an inter-municipal transfer of the liquor license prior to submitting an application to the PLCB. The Code also states that prior to the adoption of the resolution there must be at least one public hearing on the matter.

Motion by Chairman Fleischaker to authorize the advertisement for a public hearing for a Liquor License Transfer Request for 241 N. Route 100, to be held on October 2, 2025, at 7:00 p.m. during the General Business Meeting. Seconded by Supervisor Brunell. Motion passed unanimously.

D. Authorizing the 2026 Minimum Municipal Obligation for Pension Plans

Ms. Souls mentioned that the MMO Worksheet is required to be completed by the Township's finance officer and shared with the Board by the last business day of September prior to the next plan year.

Motion by Chairman Fleischaker to approve the 2026 Minimum Municipal Obligation of the Township's two non-uniform pension plans and one uniform plan, totaling \$696,283.00 for the Non-Uniform Defined Benefit Plan; \$59,539.00 for the Non-Uniform Defined Contribution Plan, and \$945,852.00 for the Uniform Plan. Seconded by Vice-Chairman Ghai. Motion passed unanimously.

E. Authorizing the Township Manager to enter into an Agreement with DASH by Daysmart for the Recreation Software

Mr. Griffiths mentioned that the Recreation Staff has evaluated several Recreation Management Software programs based on current and future needs, and has determined that DASH by Daysmart is the best match for the needs of the Township.

Motion by Chairman Fleischaker to authorize the Township Manager to enter into a service agreement with DASH by Daysmart Recreation Software at a cost of \$12,375.00. Seconded by Supervisor Brunell. Motion passed unanimously.

IX. BOARD AND STAFF REPORTS

A. Township Secretary

Ms. Vazquez stated that there were executive sessions held on September 4, 2025, at 6:00 p.m. and the topics discussed were legal matters. She mentioned that applications are still being accepted for the Kathy Rader Good Citizenship Award. She also stated that Budget Meetings will be held on October 7th, 14th, and 21st at 5:00 p.m. at the Municipal Building. It was mentioned that volunteer applications are also being accepted.

B. Director of Community Development

Ms. Keller mentioned that Township Staff and Consultants continue to work on the Zoning Ordinance Rewrite.

C. *Parks and Recreation*

Mr. Griffiths provided information on upcoming events that are occurring throughout the Township.

D. *Police*

Chief Sitoski informed that school is now in session and the importance of following school bus and zone safety for the benefit of our community, and that the police department is offering a bus stop monitoring program for increased safety for children. Submissions can be made through the Upper Macungie Township Facebook page.

X. PUBLIC COMMENT/COURTESY OF THE FLOOR

Mr. Scott Keller requested a meeting with Township Staff related to Schantz Road.

Mr. Patrick Foose stated that it is important that Township decisions are made with the best interests of the residents in mind.

Ms. Marine Yutz raised concerns about excessive noise in her community on weekends. She inquired what could be done for enforcement when the Township Code Enforcement Officer is unavailable.

XI. ADJOURNMENT

There being no other business, **Supervisor Brunell made a motion to adjourn the meeting at 8:29 p.m. Seconded by Vice-Chairman Ghai. The motion passed unanimously.**

Submitted by:

Jazmin Vazquez
Township Secretary

UPPER MACUNGIE TOWNSHIP

FINANCIAL REPORT

December 31, 2024

DRAFT

**BUCKNO
LISICKY** 
& COMPANY

BUCKNOLISICKY.COM

A Professional Corporation

Certified Public Accountants | Business Consultants

UPPER MACUNGIE TOWNSHIP

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INDEPENDENT AUDITORS' REPORT

To the Board of Supervisors of
Upper Macungie Township

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Upper Macungie Township (the Township), as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the Township's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Township as of December 31, 2024 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Township and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Township's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Township's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Township's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Township's basic financial statements. The supplementary information, as listed in the table of contents, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects, in relation to the basic financial statements as a whole.

Buckno Lisicky & Co PC

Allentown, Pennsylvania
September 23, 2025

DRAFT

UPPER MACUNGIE TOWNSHIP

Management's Discussion and Analysis (Unaudited)

Year Ended December 31, 2024

This discussion and analysis of Upper Macungie Township's (the Township) financial performance provides an overview of the Township's financial activities for the Year Ended December 31, 2024. The intent of this discussion and analysis is to look at the Township's financial performance as a whole. Please read it in conjunction with the Township's basic financial statements, as noted in the table of contents.

Financial Highlights

- Real estate property tax remained at 0.64 mills and the earned income tax rate shared with the Parkland School District remained at 1.0% for the Township in 2024.
- The Township continues to have no outstanding debt.
- The assets of the Township exceeded its liabilities by \$143,531,357 (net position).
- The Township's governmental activities total net position increased from 2023 by \$176,678 or 0.19%.
- Business-type activities (Sewer and Refuse Funds) net positions increased by \$1,173,649 or by 2.49%.
- Total current and other assets for both governmental and business-type activities increased by \$4,754,527 or 3.11%. This increase in assets is represented by mostly capital assets.

Using This Annual Report

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities as described in the table of contents provide information about the activities of the Township as a whole and present a longer term view of the Township's finances. For governmental funds, fund financial statements explain how services were financed in the short-term as well as what remains for future spending. The Governmental and Proprietary Funds financial statements also report the Township's operations in more detail than the entity-wide statements by providing information about the Township's most significant funds. The remaining statements provide financial information about activities for which the Township acts solely as a trustee or agent for the benefit of those outside of the government.

Overview of the Financial Statements

The accompanying financial statements have been prepared in accordance with Governmental Accounting Standards Board (GASB) Statement No. 34 and represent both entity-wide and fund level financial statements using both the accrual and modified accrual basis of accounting, respectively.

Entity-Wide Financial Statements

The first two statements are entity-wide financial statements, the Statement of Net Position and the Statement of Activities. These provide both long-term and short-term information about the Township's overall financial status.

The entity-wide statements report information about the Township as a whole using accounting methods similar to those used by private sector companies. The Statement of Net Position

UPPER MACUNGIE TOWNSHIP

Management's Discussion and Analysis (Unaudited)

Year Ended December 31, 2024

includes all of the government's assets and deferred outflows of resources, as well as liabilities and deferred inflows of resources. All of the current year's revenues are accounted for in the Statement of Activities regardless of when cash is received or paid.

The two entity-wide statements report the Township's net position and how it has changed. Net position, the difference between the Township's assets and deferred outflows of resources, as well as liabilities and deferred inflows of resources, is one way to measure the Township's financial health or position. In the long run, increases or decreases in the Township's net position are an indication of whether its financial health is improving or deteriorating. To assess the overall health of the Township, consideration must be made for additional nonfinancial factors, such as changes in the Township's property tax base and the adequacy of Township services.

The entity-wide financial statements of the Township are divided into two categories:

- **Governmental Activities** - All the Township's basic services are included here, such as public safety, public works, parks and recreation and administration. Property taxes, state and federal grants and charges for services finance most of these activities.
- **Business-Type Activities** - The Township operates a Sewer Fund and charges fees to the customers of the utilities for operational expenses and tapping fees from new construction for capital related projects. The Township also operates a Refuse and Recycling Fund for which it contracts with a trash hauler to collect trash and co-mingled recycled items. These costs to the Township are passed on to residents in the form of a user fee.

Fund Level Financial Statements

The remaining statements are fund financial statements that focus on individual parts of the Township's operations in more detail than the entity-wide statements. The Governmental Funds statements tell how the Township's general services were financed in the short-term as well as what remains for future spending. Proprietary Funds statements offer short-term and long-term information about the activities that the Township operates like a business. Fiduciary Funds financial statements provide information about financial relationships where the Township acts solely as a trustee or agent for the benefit of others.

- **Governmental Funds** - Most of the Township's activities are reported in Governmental Funds, which focus on the determination of financial position and change in financial position, not on income determination. Governmental Funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The Governmental Funds statements provide a detailed short-term view of the Township's operations and the services it provides.

Governmental Funds information helps the reader determine whether there are more or fewer financial resources that can be spent in the near future to finance the Township's programs. The relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and the Governmental Funds is reconciled in the financial statements. The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The Township's Governmental Funds are the General Fund, Fire Alarm Fund, Stormwater Maintenance Fund, Highway Aid Fund, Open Space Preservation Fund, Capital Equipment Fund, Recreation Capital Fund and Traffic Improvement Fund.

UPPER MACUNGIE TOWNSHIP**Management's Discussion and Analysis (Unaudited)****Year Ended December 31, 2024**

- **Proprietary Funds** - These funds are used to account for Township activities that are similar to business operations in the private sector or where the reporting is on determining net income, financial position, changes in financial position and a significant portion of funding through user charges. When the Township charges customers for services it provides, whether to outside customers or to other units in the Township, these services generally are reported in the Proprietary Funds. The township now has two Proprietary Funds, which include the Sewer Fund and Refuse and Recycling Fund.
- **Fiduciary Funds** - The Township is the trustee, or fiduciary, for the Nonuniformed Employees' Pension Plan, and escrow funds. All the Township's fiduciary activities are reported in a separate Statement of Fiduciary Net Position. These activities are excluded from the Township's other financial statements because the Township cannot use these assets to finance its operations.

Entity-Wide Financial Analysis of the Township

The total net position for the Township's primary government activities, both governmental and business-type, was \$143,531,357 on December 31, 2024. Governmental activities totaled \$95,210,081 and business-type activities was \$48,321,276. The overall increase in net position in 2024 was \$1,350,326. Governmental activities increased \$176,678 and business-type activities increased \$1,088,411. Our analysis focuses on the net position (Table 1) and changes in net position (Table 2) of the Township's governmental and business-type activities.

**Table 1 - Net Position
December 31, 2024 and 2023**

	Governmental Activities		Business-Type Activities		Totals	
	2024	2023	2024	2023	2024	2023
ASSETS						
Current and other assets	\$ 59,081,566	\$ 61,952,102	\$ 32,903,159	\$ 33,079,016	\$ 91,984,725	\$ 95,031,118
Capital and related assets	47,466,823	40,449,815	18,031,719	17,247,807	65,498,542	57,697,622
TOTAL ASSETS	106,548,389	102,401,917	50,934,878	50,326,823	157,483,267	152,728,740
Deferred outflows of resources	1,129,210	3,529,363	220,835	347,565	1,350,045	3,876,928
LIABILITIES						
Long-term liabilities	2,790,710	3,302,902	255,434	359,545	3,046,144	3,662,447
Other liabilities	3,747,959	3,451,865	2,418,795	2,956,276	6,166,754	6,408,141
TOTAL LIABILITIES	6,538,669	6,754,767	2,674,229	3,315,821	9,212,898	10,070,588
Deferred inflows of resources	5,928,849	4,143,110	160,208	210,940	6,089,057	4,354,050
NET POSITION						
Net investment in capital assets	47,466,823	40,449,815	18,031,719	17,247,807	65,498,542	57,697,622
Restricted	2,941,626	8,392,067	-	-	2,941,626	8,392,067
Unrestricted	44,801,632	46,191,521	30,289,557	29,899,820	75,091,189	76,091,341
TOTAL NET POSITION	\$ 95,210,081	\$ 95,033,403	\$ 48,321,276	\$ 47,147,627	\$143,531,357	\$142,181,030

UPPER MACUNGIE TOWNSHIP**Management's Discussion and Analysis (Unaudited)****Year Ended December 31, 2024**

A more detailed view of net position of the Township finds that the largest portion is comprised of unrestricted net position. This amount of \$75,091,189 or 52.3%, is the Township's net position other than land, buildings, vehicles, equipment and infrastructure, and restricted net position. The Township uses these assets to meet general expenses or to fund any other legitimate purpose of the Township.

**Table 2 - Changes in Net Position
December 31, 2024 and 2023**

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Totals</u>	
	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>
REVENUES						
Program revenues						
Charges for services	\$ 3,844,104	\$ 3,405,094	\$12,829,869	\$13,696,556	\$16,673,973	\$17,101,650
Operating grants and contributions	1,883,424	1,702,095	-	-	1,883,424	1,702,095
General revenues						
Taxes	14,533,215	14,131,972	-	-	14,533,215	14,131,972
Licenses and permits	12,576	31,575	-	-	12,576	31,575
Fines and forfeits	143,273	143,140	-	-	143,273	143,140
Federal and state revenue - unrestricted	770,904	938,144	-	-	770,904	938,144
Interests, rents and royalties	3,198,340	3,056,815	1,482,193	1,420,797	4,680,533	4,477,612
Miscellaneous income	387,177	297,738	187,489	290,559	574,666	588,297
Operating transfers	325,459	325,459	(325,459)	(325,459)	-	-
Gain on sale of capital assets	73,961	285,140	-	-	73,961	285,140
TOTAL REVENUES	25,172,433	24,317,172	14,174,092	15,082,453	39,346,525	39,399,625
EXPENSES						
General government	1,431,420	1,750,593	-	-	1,431,420	1,750,593
Public safety	16,414,708	14,317,366	-	-	16,414,708	14,317,366
Public works, highways and streets	5,167,090	4,907,536	-	-	5,167,090	4,907,536
Other public works enterprises	39,514	19,321	-	-	39,514	19,321
Culture and recreation	1,452,722	1,576,190	-	-	1,452,722	1,576,190
Community development	-	2,000	-	-	-	2,000
Other operating expenditures	490,301	655,755	-	-	490,301	655,755
Sewer	-	-	10,202,702	9,284,894	10,202,702	9,284,894
Refuse	-	-	2,797,741	3,429,098	2,797,741	3,429,098
TOTAL EXPENSES	24,995,755	23,228,761	13,000,443	12,713,992	37,996,198	35,942,753
INCREASE IN NET POSITION	\$ 176,678	\$ 1,088,411	\$ 1,173,649	\$ 2,368,461	\$ 1,350,327	\$ 3,456,872

Governmental Activities

The costs of all governmental activities for 2024 was \$24,995,756. As shown in the Statement of Activities, the amount the Township's taxpayers ultimately financed for these activities through Township taxes was \$14,533,215, which is the sum of real estate, transfer, income and LST taxes. Other costs were paid by those who directly benefited from the programs in the amount of \$3,844,104, or by other governments and organizations that subsidized certain programs with intergovernmental aid and contributions in the amount of \$1,883,424. Other income totaling \$4,911,690 is broken down as follows: Licenses and permits - \$12,576; Fines and forfeits - \$143,273; Rentals and interest earnings - \$3,198,340; gain on sale of assets - \$73,961; other revenue - \$387,177; and transfers from proprietary funds - \$325,459.

Revenue is divided into two major components: Program Revenue and General Revenue. Program revenue is defined as charges for services, operating grants and contributions and capital grants and contributions stemming from services provided by the Township. General

UPPER MACUNGIE TOWNSHIP
Management's Discussion and Analysis (Unaudited)
Year Ended December 31, 2024

revenue includes taxes, investment earnings, general intergovernmental revenue and contributions and other general revenue sources.

Total revenue for governmental activities in 2024, was \$25,172,433. Charges for services, earned income taxes, real estate taxes, real estate transfer taxes and local services tax provide the majority of the source of revenue for governmental activities within the Township. As seen on the previous page, these sources account for \$18,377,319 or 73.01% of total revenues. Additionally, operating grants and contributions, nonprogram grants and contributions, licenses and permits, fines and forfeits, investment income, gain on sales of assets and other sources amount to \$6,795,114 or 26.99%.

Comparative revenue totals for 2024 versus 2023 reflect an increase of \$1,392,924 or 6.08%. Governmental revenue items necessitating an explanation are as follows:

- Real estate tax, a tax of 0.64 mils assessed on taxable properties both residential, commercial and industrial, increased \$74,446 or by 2.55% compared to 2023.
- Earned income tax, which is collected from any employed Township resident at the rate of 1.0% of their wages and is divided equally between the Township and Parkland School District, increased by \$757,721 or 9.7% compared to 2023.
- Interest and rents increased in 2024 to \$3,198,340, or a \$141,525 increase from 2023.
- Operating grants and contributions increased in 2024, by \$181,329 or 10.65%.

Total expenses for all governmental activities in 2024 totaled \$24,995,755, which was greater than 2023 expenses by \$1,766,994.

- General government expenses decreased by \$319,173 in 2023 to \$1,431,420 in 2024.
- Public safety expenses increased by \$2,097,342 in 2024. Department costs that are included in public safety expenses comprise of police, fire, code enforcement and zoning.
- Public works experienced an increase in expenses for 2024. Expenses for this department increased \$259,554 from 2023.

Business-Type Activities

Total revenue in 2024 from the Township's business-type activities was \$14,174,092 as compared to 2023, which totaled \$15,082,453. Based on these numbers, revenue decreased \$908,361 from 2024 to 2023.

- The decrease of sewer revenue for 2024, was mainly due to the decrease in local grants in the amount of \$344,975.
- The decrease of refuse revenue for 2024, was mainly due to the decrease in state grants in the amount of \$782,741.
- Sewer interest and investment revenue increased \$47,056 in 2024 primarily due to gains associated with the capital reserve investment account fixed income portfolio.

UPPER MACUNGIE TOWNSHIP

Management's Discussion and Analysis (Unaudited) Year Ended December 31, 2024

- Total expenses in 2024 for Sewer and Refuse & Recycling was \$13,000,443 as compared to \$12,713,992 in 2023, a \$286,451 increase.
- Sewer expenses increased \$917,808 in 2024, primarily as a result of treatment expense, which increased \$1,147,831 from the prior year.

Financial Analysis of the Township's Funds

The Township's Governmental Funds reported combined ending balances of \$51,667,426. The unassigned balance totals \$46,366,461, which represents funds available for spending at the Township's discretion. The remainder of the fund balances are segregated into three categories. Nonspendable, Restricted and Assigned.

Budget Comparison

Actual revenues for the year exceeded budgeted revenues by \$3,548,735 and actual expenses for the year were more than budgeted by \$868,555, resulting in a net positive difference of \$2,680,180 before other financing sources and uses.

Capital Assets

Upper Macungie Township's investment in capital assets for both its governmental and business-type activities as of December 31, 2024 and 2023, totaled \$65,498,542 and \$57,697,622, respectively, (net of accumulated depreciation). Township investment in capital assets include land, buildings and improvements, infrastructure (roads, bridges, stormwater and sewer lines and traffic signals), machinery, equipment and vehicles. (See Table 3).

Table 3 - Capital Assets
December 31, 2024 and 2023

	Governmental Activities		Business-Type Activities		Totals	
	2024	2023	2024	2023	2024	2023
Land	\$ 9,400,396	\$ 9,400,396	\$ -	\$ -	\$ 9,400,396	\$ 9,400,396
Buildings	13,031,083	12,522,434	245,983	245,983	13,277,066	12,768,417
Improvements other than buildings	6,050,063	5,824,782	-	-	6,050,063	5,824,782
Infrastructure	43,318,120	41,960,893	26,347,774	22,981,214	69,665,894	64,942,107
Construction in progress	9,977,578	4,585,468	369,577	2,317,513	10,347,155	6,902,981
Machinery, equipment and vehicles and furniture	<u>15,571,912</u>	<u>14,411,821</u>	<u>5,064,496</u>	<u>4,933,428</u>	<u>20,636,408</u>	<u>19,345,249</u>
Total capital assets	97,349,152	88,705,794	32,027,830	30,478,138	129,376,982	119,183,932
Total accumulated depreciation	<u>(49,882,329)</u>	<u>(48,255,979)</u>	<u>(13,996,111)</u>	<u>(13,230,331)</u>	<u>(63,878,440)</u>	<u>(61,486,310)</u>
Capital assets, net	<u>\$ 47,466,823</u>	<u>\$ 40,449,815</u>	<u>\$ 18,031,719</u>	<u>\$ 17,247,807</u>	<u>\$ 65,498,542</u>	<u>\$ 57,697,622</u>

Future Outlook

Projections for near future development in the township, including both residential and commercial, follow below. As a barometer, residential homes sold in 2024 totaled 503 at an average selling price of \$523,853.

UPPER MACUNGIE TOWNSHIP
Management's Discussion and Analysis (Unaudited)
Year Ended December 31, 2024

There are currently 1,054 dwellings units, which are anticipated to be built in the coming years. 631 of them have been approved for construction, and 423 are in the planning process. There are currently twelve non-residential land development projects in various stages of development, with eight under construction.

Additional revenue from these developments in the form of real estate taxes, earned income tax and realty transfer tax will continue to fund the townships projects and growth.

Construction continues on the new township community center. Upon completion in late spring of 2026, it will provide additional recreation facilities and amenities for the residents of the township.

Financial Management

Upper Macungie Township's financial report is designed to provide its residents and taxpayers with a general overview of the Township's finances and to show the Board of Supervisor's accountability for the money it receives and spends. If you have any questions about this report or would like to request additional financial information, please contact Michelle Souls, Finance Director for the Township at 610-395-4892, ext. 143 or msouls@uppermac.org.

DRAFT

BASIC FINANCIAL STATEMENTS

DRAFT

UPPER MACUNGIE TOWNSHIP**Statement of Net Position****December 31, 2024**

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
ASSETS			
Cash and cash equivalents	\$ 3,143,221	\$ 2,911,694	\$ 6,054,915
Investments	47,212,182	28,514,965	75,727,147
Taxes receivable	2,211,450	-	2,211,450
Accounts receivable	371,123	2,516,103	2,887,226
Internal balances	1,121,580	(1,121,580)	-
Prepaid expense	428,436	81,977	510,413
Deposit	972,672	-	972,672
Lease receivables	3,620,902	-	3,620,902
Capital assets, net	47,466,823	18,031,719	65,498,542
	<u>106,548,389</u>	<u>50,934,878</u>	<u>157,483,267</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows, pension (non-uniform)	974,435	220,835	1,195,270
Deferred outflows, pension (PMRS police)	154,775	-	154,775
	<u>1,129,210</u>	<u>220,835</u>	<u>1,350,045</u>
LIABILITIES			
Accounts payable and other current liabilities	2,933,627	2,418,795	5,352,422
Grant funds not spent	814,332	-	814,332
Compensated absences	404,283	-	404,283
Net pension liability, (non-uniform)	1,127,103	255,434	1,382,537
Net pension liability, (PMRS police)	1,259,324	-	1,259,324
	<u>6,538,669</u>	<u>2,674,229</u>	<u>9,212,898</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows, pension (non-uniform)	706,915	160,208	867,123
Deferred inflows, pension (PMRS police)	1,601,032	-	1,601,032
Deferred inflows, leases	3,620,902	-	3,620,902
	<u>5,928,849</u>	<u>160,208</u>	<u>6,089,057</u>
NET POSITION			
Net investment in capital assets	47,466,823	18,031,719	65,498,542
Restricted	2,941,626	-	2,941,626
Unrestricted	44,801,632	30,289,557	75,091,189
	<u>\$ 95,210,081</u>	<u>\$ 48,321,276</u>	<u>\$ 143,531,357</u>

See Notes to Financial Statements.

UPPER MACUNGIE TOWNSHIP

Statement of Activities

For the Year Ended December 31, 2024

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Governmental Activities	Business-type Activities	Total
GOVERNMENTAL ACTIVITIES						
General government	\$ 1,431,420	\$ 68,647	\$ -	\$ (1,362,773)	\$ -	\$ (1,362,773)
Public safety	16,414,708	2,577,463	846,939	(12,990,306)	-	(12,990,306)
Public works, highways and streets	5,167,090	266,820	907,922	(3,992,348)	-	(3,992,348)
Other public works enterprises	39,514	-	-	(39,514)	-	(39,514)
Culture and recreation	1,452,722	931,174	128,563	(392,985)	-	(392,985)
Other operating expenditures	490,301	-	-	(490,301)	-	(490,301)
TOTAL GOVERNMENTAL ACTIVITIES	24,995,755	3,844,104	1,883,424	(19,268,227)	-	(19,268,227)
BUSINESS-TYPE ACTIVITIES						
Sewer	10,202,702	10,163,707	-	-	(38,995)	(38,995)
Refuse	2,797,741	2,666,162	-	-	(131,579)	(131,579)
TOTAL BUSINESS-TYPE ACTIVITIES	13,000,443	12,829,869	-	-	(170,574)	(170,574)
TOTAL	\$ 37,996,198	\$ 16,673,973	\$ 1,883,424	(19,268,227)	(170,574)	(19,438,801)
General Revenues:						
Taxes				14,533,215	-	14,533,215
Licenses and permits				12,576	-	12,576
Fines and forfeits				143,273	-	143,273
Federal and state revenue - unrestricted				770,904	-	770,904
Interest, rents and royalties				3,198,340	1,482,193	4,680,533
Miscellaneous income				387,177	187,489	574,666
Operating transfers				325,459	(325,459)	-
Gain on sale of capital assets				73,961	-	73,961
				<u>19,444,905</u>	<u>1,344,223</u>	<u>20,789,128</u>
INCREASE (DECREASE) IN NET POSITION				176,678	1,173,649	1,350,327
NET POSITION, BEGINNING				95,033,403	47,147,627	142,181,030
NET POSITION, ENDING				\$ 95,210,081	\$ 48,321,276	\$ 143,531,357

UPPER MACUNGIE TOWNSHIP

**Balance Sheet
Governmental Funds
December 31, 2024**

	General Fund	Capital Equipment Fund	Traffic Improvement Fund	Recreation Capital Fund	Non-Major Governmental Funds	Total Governmental Funds
ASSETS						
Cash and cash equivalents	\$ 7,096,268	\$ -	\$ 2,993	\$ -	\$ 33,277	\$ 7,132,538
Investments	34,997,704	3,846,334	2,740,617	2,898,075	2,729,452	47,212,182
Taxes receivable	2,211,450	-	-	-	-	2,211,450
Accounts receivable	247,483	-	-	9,364	10,860	267,707
Due from other funds	5,230,658	12,923	-	2,720,500	879,995	8,844,076
Prepaid expenses	428,436	-	-	-	-	428,436
Deposit	-	972,672	-	-	-	972,672
Lease receivable	3,620,902	-	-	-	-	3,620,902
TOTAL ASSETS	\$ 53,832,901	\$ 4,831,929	\$ 2,743,610	\$ 5,627,939	\$ 3,653,584	\$ 70,689,963
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
LIABILITIES						
Cash deficit	\$ -	\$ 22,226	\$ -	\$ 3,090,463	\$ 876,628	\$ 3,989,317
Accounts payable and other current liabilities	865,136	78,510	1,190	1,985,538	3,253	2,933,627
Grant funds not spent	814,332	-	-	-	-	814,332
Due to other funds	-	4,928,404	2,189,447	-	501,229	7,619,080
TOTAL LIABILITIES	1,679,468	5,029,140	2,190,637	5,076,001	1,381,110	15,356,356
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenues	45,279	-	-	-	-	45,279
Deferred leases	3,620,902	-	-	-	-	3,620,902
TOTAL DEFERRED INFLOWS OF RESOURCES	3,666,181	-	-	-	-	3,666,181
FUND BALANCES						
Nonspendable	428,436	972,672	-	-	-	1,401,108
Restricted for:						
Road and street improvements	-	-	552,973	-	1,836,715	2,389,688
Recreation activities	-	-	-	551,938	-	551,938
Assigned to:						
Open space preservation	-	-	-	-	958,231	958,231
Unassigned (deficit)	48,058,816	(1,169,883)	-	-	(522,472)	46,366,461
TOTAL FUND BALANCES	48,487,252	(197,211)	552,973	551,938	2,272,474	51,667,426
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 53,832,901	\$ 4,831,929	\$ 2,743,610	\$ 5,627,939	\$ 3,653,584	\$ 70,689,963

UPPER MACUNGIE TOWNSHIP**Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position
December 31, 2024**

TOTAL FUND BALANCES - GOVERNMENTAL FUNDS **\$ 51,667,426**

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds. The cost of assets and the accumulated depreciation are as follows:

Cost of assets	\$ 97,349,152	
Accumulated depreciation	<u>(49,882,329)</u>	
		47,466,823

Property taxes receivable recognized this year, but are not available soon enough to pay for the current period's expenditures, and therefore are deferred in the funds. 45,279

Deferred inflows and outflows of resources related to pensions are not reported in governmental funds

Deferred Outflows Related to Pensions - Non-uniform	974,435
Deferred Inflows Related to Pensions - Non-uniform	(706,915)
Deferred Outflows Related to Pensions - PMRS Police	154,775
Deferred Inflows Related to Pensions - PMRS Police	(1,601,032)

Net pension liabilities are not recorded as an liability in the governmental funds; however, these item are reported as a liability in the government-wide financial statements

Net pension liability - Police	(1,259,324)	
Net pension liability - Non-uniform	<u>(1,127,103)</u>	
		(2,386,427)

Long-term compensated absences are not due and payable in the current period, and therefore are not reported as liabilities in the fund (404,283)

TOTAL NET POSITION - GOVERNMENTAL ACTIVITIES **\$ 95,210,081**

UPPER MACUNGIE TOWNSHIP

**Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Funds
For the Year Ended December 31, 2024**

	General Fund	Capital Equipment Fund	Traffic Improvement Fund	Recreation Capital Fund	Non-Major Governmental Funds	Total Governmental Funds
REVENUES						
Taxes	\$ 14,572,472	\$ -	\$ -	\$ -	\$ -	\$ 14,572,472
Licenses and permits	12,576	-	-	-	-	12,576
Fines and forfeits	143,273	-	-	-	-	143,273
Interest, rents and royalties	2,478,025	139,906	133,966	271,136	175,307	3,198,340
Intergovernmental	1,617,842	-	-	128,563	907,922	2,654,327
Charges for services	2,909,306	-	266,820	590,810	77,167	3,844,103
Miscellaneous	48,695	-	-	-	-	48,695
TOTAL REVENUE	21,782,189	139,906	400,786	990,509	1,160,396	24,473,786
EXPENDITURES						
General government	1,822,334	49,524	-	-	7,035	1,878,893
Public safety	11,767,013	2,129,014	-	-	201,647	14,097,674
Public works, highways and streets	3,065,759	309,800	677,187	147,173	835,441	5,035,360
Other public works enterprises	-	-	-	-	39,514	39,514
Culture and recreation	1,304,142	-	-	6,216,972	-	7,521,114
Other operating expenditures	490,301	-	-	-	-	490,301
TOTAL EXPENDITURES	18,449,549	2,488,338	677,187	6,364,145	1,083,637	29,062,856
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	3,332,640	(2,348,432)	(276,401)	(5,373,636)	76,759	(4,589,070)
OTHER FINANCING SOURCES/(USES)						
Operating transfers in	325,459	1,502,183	-	-	-	1,827,642
Operating transfers out	(1,502,183)	-	-	-	-	(1,502,183)
Proceeds from sale of capital assets	-	193,010	-	7,250	-	200,260
Refund of prior year expenditures	338,485	-	-	-	-	338,485
TOTAL OTHER FINANCING SOURCES/(USES)	(838,239)	1,695,193	-	7,250	-	864,204
NET CHANGE IN FUND BALANCE	2,494,401	(653,239)	(276,401)	(5,366,386)	76,759	(3,724,866)
FUND BALANCE, beginning, before restatement	45,616,594	456,028	829,374	5,918,324	2,195,715	55,016,035
Prior period adjustment	376,257	-	-	-	-	376,257
FUND BALANCE, beginning, as restated	45,992,851	456,028	829,374	5,918,324	2,195,715	55,392,292
FUND BALANCE, ending	\$ 48,487,252	\$ (197,211)	\$ 552,973	\$ 551,938	\$ 2,272,474	\$ 51,667,426

See Notes to Financial Statements.

UPPER MACUNGIE TOWNSHIP

**Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund
Balance to Statement of Activities
For the Year Ended December 31, 2024**

TOTAL NET CHANGE IN FUND BALANCES - GOVERNMENTAL FUNDS **\$ (3,724,866)**

Amounts reported for governmental activities in the statement of activities are different because:

Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceed depreciation in the period.

Depreciation expense	\$ (2,317,479)	
Disposals, net	(126,299)	
Capital outlays	<u>9,460,786</u>	
		7,017,008

Because some taxes and subsidies will not be collected for several months after after the District's fiscal year end, they are not considered as "available" revenues in the governmental funds. These taxes and subsidies decreased by this amount this year. (39,258)

In the statement of activities, compensated absences are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid). (28,026)

The difference between current year pension expense reported on the government activities column of the government-wide financial statements and the pension contributions made this past year reported as expenditures in the governmental funds.

Non-uniform pension	61,383	
PMRS police pension	<u>(3,109,563)</u>	
		<u>(3,048,180)</u>

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES **\$ 176,678**

UPPER MACUNGIE TOWNSHIP**Statement of Net Position****Proprietary Funds****December 31, 2024**

	<u>Sewer Fund</u>	<u>Refuse Fund</u>	<u>Total</u>
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	\$ 2,727,138	\$ 184,556	\$ 2,911,694
Investments	25,773,185	2,741,780	28,514,965
Accounts receivable, net	2,092,282	423,821	2,516,103
Prepaid expenses	54,264	27,713	81,977
Due from other funds	69,300	-	69,300
TOTAL CURRENT ASSETS	<u>30,716,169</u>	<u>3,377,870</u>	<u>34,094,039</u>
CAPITAL ASSETS			
Utility system	26,347,774	-	26,347,774
Construction in progress	369,577	-	369,577
Buildings	-	245,983	245,983
Equipment and furniture	3,558,905	1,505,591	5,064,496
	<u>30,276,256</u>	<u>1,751,574</u>	<u>32,027,830</u>
Less: accumulated depreciation	(13,256,804)	(739,307)	(13,996,111)
TOTAL CAPITAL ASSETS, NET	<u>17,019,452</u>	<u>1,012,267</u>	<u>18,031,719</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows of resources, pension	196,889	23,946	220,835
TOTAL ASSETS	<u>47,932,510</u>	<u>4,414,083</u>	<u>52,346,593</u>
LIABILITIES			
CURRENT LIABILITIES			
Accounts payable and other current liabilities	2,207,307	211,488	2,418,795
Due to other funds	142,609	1,048,271	1,190,880
TOTAL CURRENT LIABILITIES	<u>2,349,916</u>	<u>1,259,759</u>	<u>3,609,675</u>
NONCURRENT LIABILITIES			
Net pension liability	227,736	27,698	255,434
TOTAL NONCURRENT LIABILITIES	<u>227,736</u>	<u>27,698</u>	<u>255,434</u>

See Notes to Financial Statements.

UPPER MACUNGIE TOWNSHIP

Statement of Net Position

Proprietary Funds

December 31, 2024

	<u>Sewer Fund</u>	<u>Refuse Fund</u>	<u>Total</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows of resources, pension	<u>142,835</u>	<u>17,373</u>	<u>160,208</u>
TOTAL LIABILITIES	<u>2,720,487</u>	<u>1,304,830</u>	<u>4,025,317</u>
NET POSITION			
Investment in capital assets	17,019,452	1,012,267	18,031,719
Unrestricted	<u>28,192,571</u>	<u>2,096,986</u>	<u>30,289,557</u>
TOTAL NET POSITION	<u>\$ 45,212,023</u>	<u>\$ 3,109,253</u>	<u>\$ 48,321,276</u>

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UPPER MACUNGIE TOWNSHIP**Statement of Revenues, Expenses, and Change in Net Position****Proprietary Funds****For the Year Ended December 31, 2024**

	<u>Sewer Fund</u>	<u>Refuse Fund</u>	<u>Total</u>
OPERATING REVENUES			
Charges for services	\$ 10,154,578	\$ 2,666,162	\$ 12,820,740
Other operating revenue	9,129	-	9,129
TOTAL OPERATING REVENUE	<u>10,163,707</u>	<u>2,666,162</u>	<u>12,829,869</u>
OPERATING EXPENSES			
Administration	238,020	31,382	269,402
Salaries and wages	453,080	134,163	587,243
Employee benefits	216,895	17,456	234,351
Treatment expenses	8,036,924	-	8,036,924
Depreciation	612,832	153,009	765,841
Contracted services	181,008	2,218,487	2,399,495
Fuel and utilities	63,139	78,544	141,683
Repairs and maintenance	327,148	27,425	354,573
Insurance expense	35,302	79,090	114,392
Supplies expense	22,329	58,185	80,514
Bad debt expense	16,025	-	16,025
TOTAL OPERATING EXPENSES	<u>10,202,702</u>	<u>2,797,741</u>	<u>13,000,443</u>
OPERATING INCOME (LOSS)	<u>(38,995)</u>	<u>(131,579)</u>	<u>(170,574)</u>
NONOPERATING REVENUES (EXPENSES)			
Interest and investment revenue	1,327,883	154,310	1,482,193
Tapping fees	187,489	-	187,489
TOTAL NONOPERATING REVENUES (EXPENSES)	<u>1,515,372</u>	<u>154,310</u>	<u>1,669,682</u>
INCOME (LOSS) BEFORE TRANSFERS	1,476,377	22,731	1,499,108
OPERATING TRANSFERS OUT	<u>(171,844)</u>	<u>(153,615)</u>	<u>(325,459)</u>
CHANGE IN NET POSITION	1,304,533	(130,884)	1,173,649
NET POSITION, beginning	43,907,490	3,240,137	47,147,627
NET POSITION, ending	<u>\$ 45,212,023</u>	<u>\$ 3,109,253</u>	<u>\$ 48,321,276</u>

See Notes to Financial Statements.

UPPER MACUNGIE TOWNSHIP**Statement of Cash Flows****Proprietary Funds****For the Year Ended December 31, 2024**

	<u>Sewer Fund</u>	<u>Refuse Fund</u>	<u>Total</u>
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash received from customers	\$ 10,075,266	\$ 3,436,016	\$ 13,511,282
Payments to employees	(669,975)	(151,619)	(821,594)
Payments to suppliers	<u>(8,921,646)</u>	<u>(2,895,129)</u>	<u>(11,816,775)</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>483,645</u>	<u>389,268</u>	<u>872,913</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Acquisition and construction of capital assets	(1,549,702)	-	(1,549,702)
Tapping fees	187,489	-	187,489
Transfer (to) from other funds	<u>(171,844)</u>	<u>(153,615)</u>	<u>(325,459)</u>
NET CASH USED IN CAPITAL AND RELATED FINANCING ACTIVITIES	<u>(1,534,057)</u>	<u>(153,615)</u>	<u>(1,687,672)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of investments	(1,935,205)	(1,600,000)	(3,535,205)
Proceeds from sale of investments	692,307	1,152,525	1,844,832
Earnings on investments	<u>1,327,883</u>	<u>154,310</u>	<u>1,482,193</u>
NET CASH PROVIDED BY (USED) IN INVESTING ACTIVITIES	<u>84,985</u>	<u>(293,165)</u>	<u>(208,180)</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(965,427)	(57,512)	(1,022,939)
CASH AND CASH EQUIVALENTS			
Beginning	3,692,565	242,068	3,934,633
Ending	<u>\$ 2,727,138</u>	<u>\$ 184,556</u>	<u>\$ 2,911,694</u>

See Notes to Financial Statements.

UPPER MACUNGIE TOWNSHIP**Statement of Cash Flows****Proprietary Funds****For the Year Ended December 31, 2024**

	<u>Sewer Fund</u>	<u>Refuse Fund</u>	<u>Total</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES			
Operating income (loss)	\$ (38,995)	\$ (131,579)	\$ (170,574)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:			
Depreciation	612,832	153,009	765,841
Bad debt expense	16,025	-	16,025
(Increase) decrease in assets:			
Accounts receivable	(88,441)	769,854	681,413
Prepaid expenses	(25,948)	(20,611)	(46,559)
Deferred outflows of resources, pension	121,480	5,250	126,730
Increase (decrease) in liabilities:			
Accounts payable and other liabilities	104,572	(642,048)	(537,476)
Due to other funds	(65,888)	258,245	192,357
Net pension liability	(101,607)	(2,505)	(104,112)
Deferred inflows of resources, pension	(50,385)	(347)	(50,732)
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>\$ 483,645</u>	<u>\$ 389,268</u>	<u>\$ 872,913</u>

UPPER MACUNGIE TOWNSHIP
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2024

	<u>Pension Trust Fund</u>	<u>Escrow Fund</u>	<u>Total</u>
ASSETS			
Cash and cash equivalents	\$ -	\$ 4,203,280	\$ 4,203,280
Investments	10,394,521	-	10,394,521
Accrued interest receivable	4,590	-	4,590
	<u>10,399,111</u>	<u>4,203,280</u>	<u>14,602,391</u>
TOTAL ASSETS	<u>\$ 10,399,111</u>	<u>\$ 4,203,280</u>	<u>\$ 14,602,391</u>
LIABILITIES AND NET POSITION			
LIABILITIES			
Payable from restricted assets:			
Escrow deposits	\$ -	\$ 4,099,864	\$ 4,099,864
Due to other funds	-	103,416	103,416
	<u>-</u>	<u>4,203,280</u>	<u>4,203,280</u>
TOTAL LIABILITIES	<u>-</u>	<u>4,203,280</u>	<u>4,203,280</u>
NET POSITION			
Net position	<u>10,399,111</u>	<u>-</u>	<u>10,399,111</u>
TOTAL NET POSITION	<u>\$ 10,399,111</u>	<u>\$ -</u>	<u>\$ 10,399,111</u>

See Notes to Financial Statements.

UPPER MACUNGIE TOWNSHIP**Statement of Changes in Fiduciary Net Position****Fiduciary Funds****For the Year Ended December 31, 2024**

	<u>Pension Trust Fund</u>	<u>Escrow Fund</u>	<u>Total</u>
Contributions:			
Employer contributions	\$ 775,718	\$ -	\$ 775,718
Escrow deposits	-	4,646,543	4,646,543
	<u>775,718</u>	<u>4,646,543</u>	<u>5,422,261</u>
Investment income:			
Net increase in fair value of investments	660,422	-	660,422
Interest and dividends	253,861	-	253,861
Investment activity expense	(36,184)	-	(36,184)
	<u>878,099</u>	<u>-</u>	<u>878,099</u>
TOTAL ADDITIONS	<u>1,653,817</u>	<u>4,646,543</u>	<u>6,300,360</u>
DEDUCTIONS			
Benefits	484,564	-	484,564
Due to escrow	-	4,646,543	4,646,543
	<u>484,564</u>	<u>4,646,543</u>	<u>5,131,107</u>
TOTAL DEDUCTIONS	<u>484,564</u>	<u>4,646,543</u>	<u>5,131,107</u>
CHANGE IN NET POSITION	1,169,253	-	1,169,253
NET POSITION, beginning	9,229,858	-	9,229,858
NET POSITION, ending	<u>\$ 10,399,111</u>	<u>\$ -</u>	<u>\$ 10,399,111</u>

See Notes to Financial Statements.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Upper Macungie Township (the Township), located in Pennsylvania, complies with accounting principles generally accepted in the United States of America (GAAP). GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. The accounting and reporting framework and the more significant accounting policies are discussed in subsequent subsections of this note. The Township operates under the Second Class Township Code, providing services as authorized by the code: Public Safety (Police and Fire), Highway and Streets, Sanitation, Health and Social Services, Recreation, Public Improvements, Planning and Zoning and General Administrative Services.

Financial Reporting Entity

Financial accountability is defined in GASB Statement No. 61, *The Financial Reporting Entity: Omnibus-An Amendment of GASB Statements No. 14 and No. 34*. The Township is financially accountable for legally separate organizations if it appoints a voting majority of the organization's board and (1) it is able to impose its will on that organization or (2) there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the Township. The Township also may be financially accountable if an organization is fiscally dependent on the Township regardless of whether the organization has a separately elected governing board, a governing board appointed by a higher level of government or a jointly appointed board.

Based on the aforementioned criteria, the Township does not have any component units to report.

Basis of Presentation

Government-wide Financial Statements

The statement of net position and the statement of activities display information about the Township as a whole. These statements distinguish between activities that are governmental and those that are considered business-type. These statements exclude fiduciary activities such as Pension and Custodial Funds.

The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting as further defined under Proprietary Funds below. This is the same approach used in the preparation of the Proprietary Funds financial statements but differs from the manner in which Governmental Funds financial statements are prepared. Therefore, Governmental Funds financial statements include a reconciliation with brief explanations to better identify the relationship between the government-wide financial statements and the statements of Governmental Funds.

The government-wide statement of activities presents a comparison between expenses and program revenues for each different identifiable activity of the business-type activities of the Township and for each governmental program. Expenses are those that are specifically associated with a service or program, and therefore, clearly identifiable to a particular function. Program revenues include charges paid by the recipients of the goods

UPPER MACUNGIE TOWNSHIP
Notes to the Financial Statements
December 31, 2024

or services offered by the programs and grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Revenues, which are not classified as program revenues, are presented as general revenues. The comparison of program revenues and expenses identifies the extent to which each function is self-financing or draws from the general revenues of the Township.

Internal activity is limited to interfund transfers, which are eliminated to avoid doubling up revenues and expenses. Net position is reported as restricted when constraints placed on net position use are either externally imposed by creditors (such as through debt covenants), grantors, contributors or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation. The net position restricted for other purposes results from Special Revenue and Capital Project Funds and the restrictions on their net position use.

Governmental Funds

All Governmental Funds are accounted for using the modified accrual basis of accounting and the current financial resources measurement focus. Under this basis, revenues are recognized in the accounting period in which they become measurable and available. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable. Major Governmental Funds of the Township include the General Fund, Capital Equipment Fund, Traffic Improvement Fund and Recreation Capital Fund. Non-Major funds include the Storm Water Maintenance Fund, Fire Alarm Fund, Highway Aid Fund and the Open Space Preservation Fund.

Revenue Recognition

In applying the susceptible to accrual concept under the modified accrual basis, revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Township considers property and earned income tax revenue to be available if collected within 60 days of the end of the fiscal period.

Revenues for state and federally funded projects are recognized at the time all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted; matching requirements, in which the Township must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the Township on a reimbursement basis.

Property tax and earned income tax receivables collected after 60 days from year-end, though measurable, are not available soon enough in the subsequent year to finance current period obligations. Therefore, property and earned income tax receivables are recorded and deferred until they become available.

Other revenues, including certain other charges for services and miscellaneous revenues, are recorded as revenues when received in cash because they generally are not measurable until actually received.

Expenditure Recognition

The measurement focus of Governmental Funds accounting relates to decreases in net financial resources (expenditures) rather than expenses. Most expenditures are measurable and recorded when the related fund liability is incurred. However, principal and interest on general long-term debt, which has not matured, are recognized when paid. Compensated absences are recognized in Governmental Funds to the extent they would normally be paid with expendable available financial resources, rather than the full liability. Allocations of costs, such as depreciation and amortization, are not recognized in the Governmental Funds.

Fund Financial Statements

Fund financial statements report detailed information about the Township. The focus of Governmental and Enterprise Funds financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column. Each major governmental fund is presented in a single column on the Governmental Fund financial statements.

The Township reports the following four major Governmental Funds:

- The *General Fund* is the Township's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.
- The *Capital Projects Funds* are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and fiduciary funds). The Township's major capital projects funds include the following:
 - The *Recreation Capital Fund* is used to account for financial resources to be used for the acquisition of capital equipment and improvements related to the Township's ten parks.
 - The *Capital Equipment Fund* is used to set aside monies to purchase various capital items for each department in the General Fund.
 - The *Traffic Improvement Fund* is used to account for revenue from various escrow accounts that have been partially funded by both developers and through state grants for traffic improvements.

The Township reports the following other nonmajor governmental funds:

- The *Special Revenue Funds* are used to account for the proceeds of specific revenue (other than special assessments or major capital projects) that are legally restricted to expenditures for specified purposes provided these revenue sources provide a "substantial" amount (defined as 50% or more) of the funding accounted for in the special revenue fund. The Township's special revenue funds included as other nonmajor governmental funds includes the following:

UPPER MACUNGIE TOWNSHIP

Notes to the Financial Statements

December 31, 2024

- The *Fire Alarm Fund* is used to provide funding of firefighter's gratuity which is annually distributed to the Township's three volunteer fire companies.
- The *Highway Aid Fund* is used for revenues from the State's highway aid. Expenditures may only be spent for specific purposes related to the highway maintenance and construction.
- The *Stormwater Maintenance Fund* is used account for the revenue and costs associated with run-off stormwater mandates as promulgated under the Federal and Commonwealth Departments of Environment Protection.
- The *Open Space Preservation Fund* is used to account for funds set aside for the acquisition and preservation of open space within the Township

Proprietary Funds

Proprietary Funds are accounted for using the accrual basis of accounting. These funds account for operations financed primarily by user charges. The economic resource focus concerns determining costs as a means of maintaining capital investment and management control. Revenues are recognized when they are earned and expenses are recognized when they are incurred. Allocations of certain costs, such as depreciation, are recorded in the Proprietary Funds.

These funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the Proprietary Funds' principal ongoing operations. Operating expenses for the Township's Proprietary Funds include sewer disposal, refuse and recycling collection and disposal, salaries, supplies and administrative costs and depreciation. All revenues or expenses not meeting this definition are reported as nonoperating revenues and expenses.

The Township reports the following Proprietary Funds:

- The *Sewer Fund* accumulates resources necessary for the operation of the sewage collection system.
- The *Refuse Fund* accumulates resources necessary for the collection and disposal of refuse and recycling within the Township.

Fiduciary Funds

Trust and Custodial Funds

Fiduciary Funds financial statements are presented by fund type. Trust and Custodial Funds are used to account for assets held by the Township in a trustee capacity or as an agent for individuals, private organizations, other governments and other funds. The Township reports the following Trust and Custodial funds:

UPPER MACUNGIE TOWNSHIP
Notes to the Financial Statements
December 31, 2024

- The *Pension Trust Fund* is used to account for financial resources restricted for retirement benefits of the nonuniformed employees participating under the Township's defined benefit pension plan. The Pension Trust Fund uses the accrual basis of accounting. Plan member contributions are recognized in the period in which contributions are due. Employer contributions are recognized when due in accordance with Act 205, as amended. Benefits are recognized when due and payable in accordance with the terms of the plan.
- The *Escrow Fund* is a custodial fund and is used to account for financial resources held by the Township on a purely custodial basis. Assets in the Escrow Fund equal liabilities.

Budgets and Budgetary Accounting

The Township is required by state law to adopt annual budgets for the General Fund. The budget is presented on the modified accrual basis of accounting, which is consistent with GAAP. The following procedures are followed in establishing the budgetary data reflected in the financial statements:

- Prior to November 15 of the preceding fiscal year, the Township prepares a budget for the next succeeding calendar year beginning January 1. The operating budget includes proposed expenditures and the means of financing them.
- A meeting of the Township Board of Supervisors is then called for the purpose of adopting the proposed budget.
- Prior to December 31, the budget is legally enacted through passage of a resolution by the Township Board of Supervisors.
- The budget must be filed with the Pennsylvania Department of Community and Economic Development by January 31.

Once a budget is approved, it can be amended at the function and fund level only by approval of a majority of the members of Township Board of Supervisors. Amendments are presented to Township Board of Supervisors at its regular meetings. Each amendment must have Township Board of Supervisors approval. Such amendments are made before the fact, are reflected in the official minutes of the Township Board of Supervisors and are not made after year-end as dictated by law.

The budget is controlled by the finance officer at the revenues and expenditures function/object level. Budgeted amounts are as amended by Township Board of Supervisors. Individual amendments were not material in relation to the original appropriations. All budget appropriations lapse at year-end.

Cash and Cash Equivalents

The Township's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

Investments

With the exception of Pension Trust Funds, statutes authorize the Township to invest in: (1) obligations, participations and other instruments of any Federal agency, (2) repurchase agreements with respect to U.S. Treasury bills or obligations, (3) negotiable certificates of deposit, (4) bankers' acceptances, (5) commercial paper, (6) shares of an investment company registered under the Investment Company Act of 1940 whose shares are registered under the Securities Act of 1933 and (7) certificates of deposit of banks, savings and loans and savings banks both within and outside the Commonwealth of Pennsylvania, provided such amounts are insured by the Federal Deposit Insurance Corporation (FDIC) or other like insurance, and that deposits in excess of such insurance are collateralized by the depository under PA Act 72. Under Act No. 72, enacted by the General Assembly of the Commonwealth of Pennsylvania, the funds deposited with the various banks are permitted to be secured on a pooled basis with all other public funds which the banking institution has on deposit. These may be bonds of the United States, any state of the United States or bonds of any political subdivision of Pennsylvania or the general state authority or their authorities created by the General Assembly of the Commonwealth of Pennsylvania, or insured with the FDIC. The market value of such bonds pledged must equal 120% of the funds deposited. The security pledged by the various depositories utilized during the year and at December 31, 2024, was in excess of the minimum requirements just described.

The Township has adopted GASB Statements No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, No. 72, *Fair Value Measurement and Application* and No. 79 *Certain External Investment Pools and Pool Participants*. In accordance with these Statements, investments in marketable securities with readily determinable fair value and all investments in debt securities are reported at their fair values. Investments in qualifying external investment pools are reported at amortized cost basis.

The law provides that the government's Pension Trust Funds may invest in any form or type of investment, financial instrument or financial transaction if determined by the government to be prudent. Investments for the Township's Pension Trust Fund are reported at fair value.

Allowance for Doubtful Accounts, Proprietary Funds

The Township has established an allowance for doubtful accounts for sewer and refuse lien receivables. The Township considers all lien receivables prior to 2021 to be uncollectable. As of December 31, 2024, the Township has established allowance for doubtful accounts in the sewer and refuse fund in the amount of \$156,731 and \$182,196, respectively.

Transactions Between Funds

Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the year is referred to as either due to/from other funds (i.e., the current portion of interfund loans) or advances to/from other funds (i.e., the noncurrent portion of interfund loans). Any residual balances outstanding between the governmental activities and business-type activities are reported in the entity-wide financial statements as internal balances.

Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to

UPPER MACUNGIE TOWNSHIP
Notes to the Financial Statements
December 31, 2024

make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Capital Assets

Capital assets, which include property, plant, equipment and infrastructure assets (e.g., roads, bridges, sidewalks and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. The Township defines capital assets as assets with an initial individual cost equal to or greater than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the lives of the assets are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed, inclusive of ancillary costs.

Property, plant and equipment of the Township are depreciated using the straight-line method over the following estimated useful lives:

	<u>Years</u>
Building and improvements	15-40
Infrastructure	20-50
Vehicles	5-7
Machinery and equipment	5-30

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The Township has one item that qualifies for reporting in this category. The deferred outflow of resources related to pensions is reported in the government-wide statement of net position and is the result of changes in plan assumptions, the net difference between projected and actual earnings on pension plan investments, the differences between expected and actual experience of the pension plan, and contributions subsequent to the measurement date.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Township has three items that qualify for reporting in this category. The deferred inflow of resources related to pensions is the result of changes in plan assumptions, the net difference between projected and actual earnings on pension plan investments, and the differences between expected and actual experience of the pension plan. The item,

unavailable revenue, which arises only under a modified accrual basis of accounting, is also reported in the Governmental Funds balance sheet. The Governmental Funds report unavailable revenues from property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The deferred inflow of resources related to pensions is reported in the government-wide statement of net position and is the result of differences between expected and actual experience of the pension plan and changes in plan assumptions. In addition, the deferred inflows of resources related to lease receivables is reported in the Governmental Funds balance sheet and the government-wide statement of net position and is the result of the adoption of GASB Statement No. 87, Leases.

Net Position Flow Assumption

Sometimes the Township will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide and Proprietary Fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the Township's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

Fund Balances/Net Position

This statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on the Township's fund balances more transparent. The following classifications describe the relative strength of the spending constraints:

- **Nonspendable Fund Balances** - Amounts that are not in spendable form (such as inventory) or are required to be maintained intact.
- **Restricted Fund Balances** - Amounts constrained to specific purposes by their providers (such as grantors, bondholders and higher levels of government) through constitutional provisions or by enabling legislation.
- **Committed Fund Balances** - Amounts constrained to specific purposes by the Township itself, using its highest level of decision-making authority (the Township Board of Supervisors). To be reported as committed, amounts cannot be used for any other purpose unless the Township takes the same highest level action to remove or change the constraint.
- **Assigned Fund Balances** - Amounts the Township intends to use for a specific purpose. Intent can be expressed by Township Board of Supervisors or by an official or body to which the Township Board of Supervisors delegates the authority. The Board has not delegated the authority to assign fund balances as of December 31, 2024.
- **Unassigned Fund Balances** - Amounts available for any purpose. Positive amounts are reported only in the General Fund.

The Township Board of Supervisors establishes (modifies or rescinds) fund balance

UPPER MACUNGIE TOWNSHIP
Notes to the Financial Statements
December 31, 2024

commitments by passage of a resolution. Assigned fund balances are intended to be used by the Township for specific purposes but do not meet the criteria to be classified as restricted or committed.

The Township will typically use restricted fund balances first, followed by committed resources and then assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first to defer the use of these other classified funds.

Deficit Fund Balances - The Capital Equipment Fund, Fire Alarm Fund and the Stormwater Maintenance Fund have a net deficit balance at December 31, 2024 and results from the Township not funding 100% of the operating deficit of the fund in the current or past years. The deficit funds will be funded in the future by operating subsidy payments.

Restricted Net Position

When both restricted and unrestricted resources are available for use, it is the Township's policy to use restricted resources first and then unrestricted resources as they are needed. Administrative expenses are paid with the use of unrestricted resources.

Leases

Under GASB Statement No. 87, the Township is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. The Township's lease receivable is measured at the present value of lease payments expected to be received during the lease term.

A deferred inflow of resources is recorded for the lease. The deferred inflow of resources is recorded at the initiation of the lease in an amount equal to the initial recording of the lease receivable. The deferred inflow of resources is amortized on a straight-line basis over the term of the lease.

NOTE 2. TAXES

For 2024, tax was levied on the assessed value of real estate at a total of 0.64000 mills.

The taxable assessed valuation of property as of January 1, 2024 was \$4,670,125,700.

The real estate tax collection calendar is as follows:

Initial billing	April 1
Discount period	April 1 to May 31
Face period	June 1 to July 1
Penalty period	August 1 and thereafter
Lien date	January 31

Other taxes levied in 2024 are as follows:

UPPER MACUNGIE TOWNSHIP
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Real estate transfer tax	1% of sales price
Earned income tax	1% of earned income (.5% for township & .5% for school district)
LST tax	\$52 per person (\$47 for the township & \$5 for school district)

NOTE 3. DEPOSITS AND INVESTMENTS

Deposits

Custodial Credit Risk

Custodial credit risk is the risk that, in the event of a bank failure, the Township's deposits may not be returned to it. The Township does not have a formal policy for custodial credit risk on deposits. The Township is required by statute to deposit funds in depositories that are either banks, banking institutions or trust companies located in the Commonwealth of Pennsylvania. To the extent that such deposits exceed federal insurance, the depositories must pledge as collateral obligations of the United States, the Commonwealth of Pennsylvania or any political subdivision of the Commonwealth. Under Act 72 of 1971, as amended, the depositories may meet this collateralization requirement by pooling appropriate securities to cover all public funds on deposit.

At December 31, 2024, the carrying amount of the Township's deposits was \$10,258,193 and the bank balances were \$12,828,690. Of the bank balances, \$501,633 was covered by federal depository insurance, \$12,327,057 was collateralized under Act 72.

Investments

The Township holds excess operating cash in investment portfolios structured to secure adequate ongoing operating funds while optimizing earnings and minimizing risk on funds earmarked for long-term purposes.

The overall investment objective is to preserve principal cash balances, maintain appropriate liquidity for current use and conservatively optimize earnings on excess cash.

As of December 31, 2024, the Township had the following investments and maturities:

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Investment Type	Investment Maturities (in Years)			
	Less Than 1 Year	1-5 Years	6-10 Years	Over 10 years
PSDLAF:				
Cash and Money Market	\$ 35,963,416	\$ -	\$ -	\$ -
PLGIT:				
Class	11	-	-	-
Prime	19,301,319	-	-	-
Truist Bank:				
Treasury Notes	2,077,213	7,265,536	-	-
Mutual Funds	10,273,265	-	-	-
M&T Bank				
Treasury Bills	11,240,908	-	-	-
	<u>\$ 78,856,132</u>	<u>\$ 7,265,536</u>	<u>\$ -</u>	<u>\$ -</u>

The investments were reported in the following funds:

Governmental Activities:

General Fund	\$ 34,997,704
Special Revenue Funds	2,729,452
Capital Project Funds	9,485,026
	<u>47,212,182</u>

Enterprise Funds:

Sewer Fund	25,773,185
Refuse Fund	2,741,780
	<u>28,514,965</u>

Fiduciary Funds:

Police Pension Trust Fund	10,394,521
	<u>10,394,521</u>

Total \$ 86,121,668

A portion of the Township's investments is in the Pennsylvania Local Government Investment Trust (PLGIT) and the Pennsylvania School District Liquid Asset Fund (PSDLAF), both of which are funds similar to mutual funds in that their objective is to maintain a stable net asset value of \$1 per share, is rated by a nationally recognized statistical rating organization, and is subject to an independent annual audit. Investments in these funds are valued at amortized cost, which approximates fair value.

PLGIT is a common law trust organized to provide Pennsylvania local governments with a convenient method of pooling their cash for temporary investment. Participants purchase shares in PLGIT, which invests the proceeds in: obligations of the United States Government, its agencies or instrumentalities; obligations of the Commonwealth of

Pennsylvania, its agencies, instrumentalities or political subdivisions; and deposits in savings accounts, time deposits or share accounts of institutions insured by the FDIC to the extent that such accounts are so insured, and for any amounts above the insured maximum, provided that approved collateral as provide by law is pledged by the depository. Shares may be withdrawn at any time in any amount, with no liquidity fees or redemption gates. PLGIT/PLGIT PLUS have received an AAAM rating from Standard and Poor's, an independent credit rating agency. The Township considers its deposits with PLGIT to be short-term investments for financial reporting purposes.

PSDLAF is a fund created specifically to assist local governments in the Commonwealth of Pennsylvania to help manage their investment needs. The fund provides local governments multiple investment programs, in accordance with the provisions of the Pennsylvania Intergovernmental Cooperation Act and Section 521 of the Pennsylvania Public School Code of 1949, as amended. Additionally, PSDLAF has maintained Standard and Poor's highest credit rating of AAAM since the foundation of the fund.

GASB Statement No. 3, Paragraph 69, provides that certain types of cash and investments, such as cash investments in a State Treasurer's investment pool or mutual fund, cannot be assigned a credit risk category because the government does not own specific securities. Therefore, the PSDLAF and PLGIT cash investments included in these statements will not be assigned a credit risk category. The carrying amount of these investments at December 31, 2024, is \$55,264,746. These assets maintain a stable net asset value of \$1 per share. PSDLAF and PLGIT are not SEC-registered. All investments are monitored weekly by Standard & Poor's and are subject to independent audit on an annual basis.

Fair Value Measurement

Fair value is defined as the price that would be received to sell an asset, or paid to transfer a liability, in an orderly transaction between market participants at the financial statement measurement date. The fair value hierarchy prioritizes the inputs valuation methods into three levels (Levels 1, 2 and 3).

Level 1 - Observable, quoted prices for identical assets or liabilities in active markets.

Level 2 - Quoted prices in inactive markets, whose values are based on models, but the inputs to those models are observable either directly or indirectly for the whole term of the asset or liability.

Level 3 - Valuation techniques that require inputs that are both unobservable and significant to the overall fair value measurement.

The hierarchy gives the highest priority to (unadjusted) quoted prices in active markets for identical assets or liabilities and the lowest priority to unobservable inputs (Level 3). If the fair value of an asset or liability (Level 1) measured are categorized from different levels of the fair value hierarchy, the measurement is categorized in the lowest level input that is significant to the entire measurement.

The following is a description of the valuation methodologies used for instruments measured at fair value:

UPPER MACUNGIE TOWNSHIP
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December 31, 2024

All of the following were classified in Level 1 of the hierarchy as they are valued using prices quoted in active markets: U.S. Treasury notes, U.S. Treasury bonds, state investment pools, corporate bonds, common stock and mutual funds.

No investments were classified as Level 2 or 3 as of December 31, 2024.

The following tables summarize the Township's investments measured by the hierarchy levels as of December 31, 2024:

Investment Type	Fair Value	Fair Value Measurements Using		
		Level 1 Inputs	Level 2 Inputs	Level 3 Inputs
PSDLAF:				
Cash and Money Market	\$ 35,963,416	\$ 35,963,416	\$ -	\$ -
PLGIT:				
Class	11	11	-	-
Prime	19,301,319	19,301,319	-	-
Truist Bank:				
Treasury Notes	9,342,749	9,342,749	-	-
Mutual Funds	10,273,265	10,273,265	-	-
M&T Bank				
Treasury Bills	11,240,908	11,240,908	-	-
	<u>\$ 86,121,668</u>	<u>\$ 86,121,668</u>	<u>\$ -</u>	<u>\$ -</u>

The Township's Nonuniformed Employees' Pension Plan consisted entirely of Level 1 mutual funds as of December 31, 2024.

Interest Rate Risk

The Township does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

The Township's investment policy does not further limit its investment choices.

NOTE 4. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

The balance of short-term interfund receivables and payables at December 31, 2024 are as follows:

UPPER MACUNGIE TOWNSHIP
Notes to the Financial Statements
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	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General Fund	\$ 5,230,658	\$ -
Special Revenue Funds:		
Stormwater Maintenance Fund	-	29,111
Fire Alarm Fund	-	472,118
Highway Aid Fund	879,995	-
Capital Project Fund:		
Capital Equipment Fund	12,923	4,928,404
Traffic Improvement Fund	-	2,189,447
Recreation Capital Fund	2,720,500	-
Enterprise Funds:		
Sewer Fund	69,300	142,609
Refuse Fund	-	1,048,271
Fiduciary Funds:		
Escrow Fund	<u>-</u>	<u>103,416</u>
 Total	 <u>\$ 8,913,376</u>	 <u>\$ 8,913,376</u>

Interfund balances between the General and other funds arise when expenses are paid from the General Fund and are not reimbursed from the other funds prior to year-end.

Interfund transfers at December 31, 2024, are as follows:

	<u>Operating Transfers In</u>	<u>Operating Transfers Out</u>
General Fund	\$ 325,459	\$ 1,502,183
Capital Project Fund:		
Capital Equipment Fund	1,502,183	-
Enterprise Funds:		
Sewer Fund	-	171,844
Refuse Fund	<u>-</u>	<u>153,615</u>
	 <u>\$ 1,827,642</u>	 <u>\$ 1,827,642</u>

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, (2) move receipts to pay for general obligations in general activities and (3) use unrestricted revenues collected in the Sewer and Refuse Funds to finance various programs/reimburse expenses accounted for in the General Fund in accordance with budgetary authorizations.

UPPER MACUNGIE TOWNSHIP
Notes to the Financial Statements
December 31, 2024

NOTE 5. CAPITAL ASSETS

Capital assets activity for the year ended December 31, 2024 was as follows:

	Balance Jan 1, 2024	Additions	Transfers/ Deletions	Balance Dec 31, 2024
Government Activities				
Capital assets,				
non-depreciable:				
Land	\$ 9,400,396	\$ -	\$ -	\$ 9,400,396
Construction in progress	4,585,468	7,349,935	(1,957,825)	9,977,578
	<u>13,985,864</u>	<u>7,349,935</u>	<u>(1,957,825)</u>	<u>19,377,974</u>
Capital assets, depreciable:				
Land improvements	5,824,782	-	225,281	6,050,063
Buildings and improvements	12,522,434	22,654	485,995	13,031,083
Machinery, equipment and vehicles	14,411,821	1,977,519	(817,428)	15,571,912
Infrastructure assets	41,960,893	110,678	1,246,549	43,318,120
	<u>74,719,930</u>	<u>2,110,851</u>	<u>1,140,397</u>	<u>77,971,178</u>
Less accumulated depreciation:				
Land improvements	(4,359,670)	(134,711)	-	(4,494,381)
Buildings and improvements	(4,261,469)	(315,523)	-	(4,576,992)
Machinery, equipment and vehicles	(9,130,946)	(831,765)	691,129	(9,271,582)
Infrastructure assets	(30,503,894)	(1,035,480)	-	(31,539,374)
	<u>(48,255,979)</u>	<u>(2,317,479)</u>	<u>691,129</u>	<u>(49,882,329)</u>
Governmental activities capital assets, net	<u>\$40,449,815</u>	<u>\$ 7,143,307</u>	<u>\$ (126,299)</u>	<u>\$47,466,823</u>
	Balance Jan 1, 2024	Additions	Transfers/ Deletions	Balance Dec 31, 2024
Business-Type Activities				
Capital assets,				
non-depreciable:				
Construction in progress	\$ 2,317,513	\$ 1,418,634	\$ (3,366,570)	\$ 369,577
	<u>2,317,513</u>	<u>1,418,634</u>	<u>(3,366,570)</u>	<u>369,577</u>
Capital assets, depreciable:				
Sewer collection system infrastructure	22,981,214	-	3,366,560	26,347,774
Buildings	245,983	-	-	245,983
Machinery and equipment	697,748	-	-	697,748
Vehicles	3,997,290	131,068	-	4,128,358
Office equipment and furniture	238,390	-	-	238,390
	<u>28,160,625</u>	<u>131,068</u>	<u>3,366,560</u>	<u>31,658,253</u>
Less accumulated depreciation:				
Sewer collection system infrastructure	(9,893,496)	(426,466)	2	(10,319,960)
Buildings	(77,552)	(12,299)	-	(89,851)
Machinery and equipment	(670,717)	(14,656)	1	(685,372)
Vehicles	(2,351,249)	(311,348)	58	(2,662,539)
Office equipment and furniture	(237,317)	(1,072)	-	(238,389)
	<u>(13,230,331)</u>	<u>(765,841)</u>	<u>61</u>	<u>(13,996,111)</u>
Business-type activities capital assets, net	<u>\$17,247,807</u>	<u>\$ 783,861</u>	<u>\$ 51</u>	<u>\$18,031,719</u>

UPPER MACUNGIE TOWNSHIP
Notes to the Financial Statements
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Depreciation expense was charged to governmental functions as follows:

Governmental activities:

General government	\$ 71,205
Public safety	717,489
Public works, highways and streets	1,242,927
Culture and recreation	<u>285,858</u>

Total depreciation expense, governmental activities	<u>\$ 2,317,479</u>
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Business-type activities:

Refuse fund	\$ 153,009
Sewer fund	<u>612,832</u>

Total depreciation expense, business-type activities	<u>\$ 765,841</u>
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NOTE 6. DEFINED BENEFIT PENSION PLAN (NONUNIFORMED EMPLOYEES' PENSION PLAN)

Summary of Significant Accounting Policies

Method Used to Value Investments - Nonuniformed Employees' Pension Plan investments are carried at fair value as reported by the investment managers. Short-term investments are reported at cost, which approximates fair value.

Plan Description

Plan Administration - The Township administers the Nonuniformed Employees' Pension Plan, a single employer defined benefit pension plan that provides pensions for regular, full-time employees. The plan is included in the accompanying financial statements of the Township as a pension trust fund and does not issue separate plan financial statements.

Management of the Nonuniformed Employees' Pension Plan is vested in the Township Supervisors. The Township Supervisors are responsible for managing, investing and monitoring the Township's Nonuniformed Pension Fund.

Plan Membership - At December 31, 2024, plan membership consisted of the following:

Inactive members or beneficiaries currently receiving benefits	29
Inactive members entitled to but not yet receiving benefits	15
Active members	<u>38</u>
	<u>82</u>

Benefits Provided - The Nonuniformed Employees' Pension Plan provides retirement, disability and death benefits. A member is eligible for normal retirement after attainment of age 65. The normal retirement pension is payable monthly during the member's lifetime,

UPPER MACUNGIE TOWNSHIP
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with payments guaranteed for the first 120 months. The amount of monthly pension is equal to 2% of average monthly compensation times years of benefit service, up to a maximum of 30 years. For members as of January 1, 2002, the minimum monthly pension is equal to 55% of average monthly compensation. Average monthly compensation is based upon the highest three consecutive plan years of employment. If a member continues working after his normal retirement date, his pension does not start until he actually retires. The monthly late retirement is equal to the greater of the benefit accrued to the late retirement date or the benefit accrued as of the last day of the previous plan year, as actuarially increased. If an active member becomes disabled and remains disabled for six months, he is eligible for a disability pension. The monthly disability pension is equal to the actuarial equivalent of the accrued benefit at the date of disability. If a vested member dies prior to retirement, a death benefit is payable to his named beneficiary equal to the actuarial equivalent of the pension accrued to date. Unless otherwise elected, with the consent of the member's spouse, the named beneficiary shall be the member's spouse and payment shall be made in the form of a Preretirement Survivor Annuity, with any additional benefits paid in a lump sum.

Cost-of-living adjustments may be made to retirees with a maximum total cost-of-living increase of 30%.

The benefit provisions of the Township's Nonuniformed Employees' Pension Plan are established by Township ordinances.

Funding Policy and Contributions - The Township pays the full cost of the plan. Member contributions are not required. The Township is required to contribute the amounts necessary to fund the Nonuniformed Employees' Pension Plan using the actuarial basis specified by state statute. The state also provides funds (distribution of foreign casualty insurance premium taxes) to the Township, which are used by the Township, in making its regular contributions to the Nonuniformed Employees' Pension Plan.

Pennsylvania Act 205 of 1984 (as amended) requires that annual contributions be based upon the minimum municipal obligation (MMO), which is based on the plan's biennial actuarial valuation. The MMO includes the normal cost, estimated administrative expenses and an amortization contribution of the unfunded actuarial accrued liability, less estimated member contributions, and a credit equal to 10% of the excess (if any) of the actuarial value of assets over the actuarial accrued liability. The state provides an allocation of funds, which must be used for pension funding. A financial requirement established by the MMO, which exceeds state and member contributions, must be funded by the employer. In accordance with Act 205, the Township was required to contribute \$775,718 to the plan for the year 2024.

Administrative costs, which may include, but are not limited to, investment management fees and actuarial services are charged to the Nonuniformed Employees' Pension Plan and funded through the MMO and/or plan earnings. On-behalf payments of fringe benefits and salaries for the government's employees were recognized as revenues and expenditures during the year.

Investments

Investment Policy - The pension plan's policy in regard to the allocation of invested assets is established and may be amended by the Board of Trustees by a majority vote of its members. It is the policy of the Board of Trustees to pursue an investment strategy that reduces risk through prudent diversification of the portfolio across a broad selection of distinct asset classes. The pension plan's investment policy discourages the use of cash equivalents, except for liquidity purposes, and aims to refrain from dramatically shifting asset class allocations over short time spans.

Concentrations - The plan places no limit on the amount that may be invested in any one issuer. At December 31, 2024, the Plan had no investments (other than U.S. Government and U.S. Government guaranteed obligations, mutual funds or other pooled investments) in any one issuer that represent 5% or more of Fiduciary Net Position.

Rate of Return - For the year ended December 31, 2024, the annual money-weighted rate of return on plan investments, net of plan investment expense, was 9.85%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Net Pension Liability of the Township

The components of the net pension liability of the Township at December 31, 2024, were as follows:

Total pension liability	\$ 11,785,164
Plan fiduciary net position	<u>(10,402,627)</u>
Net pension liability	<u>\$ 1,382,537</u>
Plan fiduciary net position as a percentage of the total pension liability	<u>88.3%</u>

Actuarial Assumptions – The net pension liability was measured as of December 31, 2024, and the total pension liability was determined by rolling forward the liabilities from an actuarial valuation as of January 1, 2023. No significant events or changes in assumptions occurred between the valuation date and the fiscal year end.

Inflation	3.00%	
Salary increases	5.00%	(average, including inflation)
Investment rate of return	7.50%	(including inflation)
Postretirement Cost of Living Increase	0.00%	

Mortality rates were based on the PubG-2010 mortality table, including rates for disabled retirees and contingent survivors. Incorporated into this table are rates projected generationally using Scale MP-2021 to reflect mortality improvement.

Due to the size of the plan, there have been no experience studies used to determine

UPPER MACUNGIE TOWNSHIP
Notes to the Financial Statements
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plan assumptions.

The long-term expected rate of return on plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of December 31, 2024 (see the plan's investment policy) are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic equities	48%	5.50% - 7.50%
International equities	12%	4.50% - 6.50%
Fixed income	33%	1.00% - 3.00%
Cash	7%	0.00% - 1.00%

Discount Rate - The discount rate used to measure the total pension liability was 7.50%. The plan's fiduciary net position is projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.. The employer has always met the funding requirements of Pennsylvania Law Act 205 of 1984. Act 205 requires full funding of the entry age normal cost plus plan expenses, as well as amortization of the unfunded liability.

Changes in Net Position Liability

UPPER MACUNGIE TOWNSHIP
Notes to the Financial Statements
December 31, 2024

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A-B)
	<u>(A)</u>	<u>(B)</u>	<u>(A-B)</u>
Balances, December 31, 2023	\$ 11,110,900	\$ 9,265,946	\$ 1,844,954
Changes for the year:			
Service cost	319,704	-	319,704
Interest	839,124	-	839,124
Contributions, employer	-	775,718	(775,718)
Net investment income	-	845,527	(845,527)
Benefit payments	<u>(484,564)</u>	<u>(484,564)</u>	<u>-</u>
Net changes	<u>674,264</u>	<u>1,136,681</u>	<u>(462,417)</u>
Balances at December 31, 2024	<u>\$ 11,785,164</u>	<u>\$ 10,402,627</u>	<u>\$ 1,382,537</u>

Sensitivity of the Net Pension Liability to Changes in the Discount Rate - The following presents the net pension liability of the Township, calculated using the discount rate of 7.5%, as well as what the Township's net pension would be if it were calculated using a discount rate that is one percentage point higher lower (6.5%) or one percentage point higher (8.5%) than the current rate:

	1% Decrease 6.50%	Current Discount Rate 7.50%	1% Increase 8.50%
	<u>6.50%</u>	<u>7.50%</u>	<u>8.50%</u>
Net Pension Liability	\$ 2,727,720	\$ 1,382,537	\$ 233,667

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - For the year ended December 31, 2024, the Township recognized pension expense of \$686,221 for the Nonuniformed Employees' Pension Plan. At December 31, 2024, the Township reported deferred outflows of resources and deferred inflows of resources related to the Plan from the following sources:

UPPER MACUNGIE TOWNSHIP
Notes to the Financial Statements
December 31, 2024

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 111,851	\$ 316,961
Change of actuarial assumptions	181,781	-
Net difference between projected and actual earnings on pension plan investments	<u>901,638</u>	<u>550,162</u>
	<u>\$ 1,195,270</u>	<u>\$ 867,123</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in the pension expense as follows:

Measurement Year Year Ended December 31	
2025	\$ 306,624
2026	349,019
2027	(232,898)
2028	(100,886)
2029	<u>6,288</u>
	<u>\$ 328,147</u>

NOTE 7. DEFINED BENEFIT PENSION PLAN (POLICE PENSION PLAN)

Summary of Significant Accounting Policies

Financial information of the Township's Police Pension Plan (the Plan) is presented on the accrual basis of accounting. Plan member contributions are recognized in the period in which the contributions are due. Employer contributions to the Plan are recognized when due as required by Act 600 and Act 205 of the Commonwealth of Pennsylvania. For the purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the pension plan and additions to/deductions from the fiduciary net position have been determined on the same basis as they are reported by the pension plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefit terms.

Investments are reported at fair value. The plan's assets with Pennsylvania Municipal Retirement System (PMRS) are pooled for investment purposes, and therefore, do not represent specific identifiable investment securities. Disclosures required by GASB for aggregate PMRS investments are included in PMRS's separately issued Comprehensive

Annual Financial Report.

Plan Description

The Upper Macungie Township Police Pension Plan is a single-employer defined benefit pension plan adopted pursuant to ACT 15 of 1974. The Plan participates in the PMRS, which is an agent multiple-employer Public Employee Retirement System that acts as a common investment and administrative agent for participating municipal pension plans. PMRS issues a separate Comprehensive Annual Financial Report. A copy of the report can be obtained by contacting the PMRS accounting office.

Plan Membership

Membership of the Plan consisted of the following at January 1, 2023:

Inactive employees or beneficiaries currently receiving benefits	12
Inactive employees entitled to but not yet receiving benefits	4
Active employees	<u>29</u>
	<u>45</u>

Benefits Provided - The Police Pension Plan provides retirement benefits as well as death and disability benefits under Pennsylvania Act 600. All benefits vest after 12 years of credited service. Officers are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 2% times credited service times final average salary but in no event is the basic benefit greater than 50% of their final average monthly compensation. Final average monthly compensation is the employee's average compensation over the last three years annualized salary. Married officers will receive joint and 50% survivor annuity. Normal retirement is age 50 with at least 12 years of service. Early retirement is available after 24 years of service regardless of age.

If a member dies in service, a benefit will be paid per Act 30 equal to 100% of salary. For total and permanent disablement, a monthly benefit equal to 75% of Final Monthly Average Salary at date of disablement regardless of age or service. Covered employees are required to contribute a percentage of their compensation to the plan, which was 3.0% for 2023 and 2022. The Township is required by statute, principally Pennsylvania Act 205, to contribute the remaining amounts necessary to finance the plan.

Benefit and contribution provisions are established by Pennsylvania law and may be amended only as allowed by Pennsylvania law.

Funding and Contributions - Pennsylvania Act 205 of 1984 (as amended) requires that annual contributions be based upon the Plan's Minimum Municipal Obligation (MMO). The MMO is based upon the Plan's biennial actuarial valuation. In accordance with the Plan's governing ordinance, members are required to contribute 3% of compensation to the Plan.

The Plan may also be eligible to receive an allocation of state aid from the General Municipal Pension System State Aid Program, which must be used for pension funding. Any funding requirements established by the MMO in excess of employee contributions and state aid must be paid by the municipality in accordance with Act 205. Administrative

UPPER MACUNGIE TOWNSHIP
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December 31, 2024

costs, including the investment manager, custodial trustee and actuarial services are charged to the Plan and funded through investment earnings. In accordance with Act 205, the Township was required to contribute \$585,334 to the Plan for the year 2024.

Administrative costs, including the investment manager, custodial trustee and actuarial services, are charged to the plan and funded through investment earnings.

Investments

Investment Policy - The PMRS System’s long-term expected real rate of return on pension plan investments was determined using a building-block method in which best-estimates of expected future nominal rates of return (net of investment expenses) are developed for each asset class. These returns are combined to produce the System’s Long-Term Expected Real Rate of Return by calculating the weighted average return for each asset class using each respective target asset allocation percentage and multiplying by the expected future nominal rate of return, while also factoring in covariance across asset classes, then deducting expected inflation (2.5%). Best estimates of geometric real rates of return for each utilized asset class are included in the pension plan’s target asset allocation as of December 31, 2023 and summarized in the table below:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic equities (large capitalized firms)	24.5%	4.89%
Domestic equities (small capitalized firms)	8.0%	5.80%
International equities (international developed markets)	14.5%	5.18%
International equities (emerging markets)	3.0%	5.89%
Global equities	5.0%	4.11%
Real estate	10.0%	3.88%
Timber	5.0%	3.25%
Fixed income (Core investment Grade)	24.0%	2.51%
Fixed income (Opportunistic Credit)	5.0%	4.45%
Cash	<u>1.0%</u>	0.89%
Total portfolio	<u>100%</u>	

Based on the aforementioned methodology, the Board established the System’s Long-Term Expected Rate of Return at 7.31%.

In addition to determining the System’s Long-Term Nominal Expected Rate of Return, the PMRS Board, under the laws of the Commonwealth of Pennsylvania (Act 15 of 1974), is obligated to develop and apply the Regular Interest Rate to each of the individual participating municipalities’ actuarial asset accounts held by PMRS. The rationale for the difference between the System’s Long-Term Nominal Expected Rate of Return and the individual participating municipalities’ Regular Interest Rate is described in the following section “Discount Rate.” As of December 31, 2023, this rate is equal to 5.25%.

UPPER MACUNGIE TOWNSHIP
Notes to the Financial Statements
December 31, 2024

Investments are reported at quoted market price. The plan's fair value of investments as of December 31, 2023 was \$17,148,105. Administrative costs, including the investment manager, custodial trustee and actuarial services, are charged to the plan and funded through investment earnings.

Concentrations - At December 31, 2023, none of the plan's individual investments exceeded 5.0% of the total portfolio.

Net Pension Liability of the Township

Total pension liability	\$ 18,407,429
Plan fiduciary net position	<u>(17,148,105)</u>
 Net pension liability	 <u>\$ 1,259,324</u>
 Plan fiduciary net position as a percentage of the total pension liability	 <u>93%</u>

Actuarial Assumptions - The total pension liability was determined by an actuarial valuation as of January 1, 2023, using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial cost method:	Entry Age
Amortization method:	Level Dollar based upon the amortization periods in Act 205
Asset valuation method:	Based upon the municipal reserves
Discount rate:	5.25%
Inflation:	2.20%
Salary increases:	Age related scale with merit and inflation component
COLA increases:	2.20% for those eligible for a COLA
Pre-retirement mortality:	Males - PUB 2010 General Employees male table Females - PUB 2010 General Employees female table
Post-retirement mortality:	Males - RP 2006 annuitant male table Females - RP 2006 annuitant female table
Mortality Improvement:	Base mortality described above projected from the applicable table's base year to 2023 using Mortality Improvement Scale MP-2018.

The actuarial assumptions used in the January 1, 2023, valuation were based on the PMRS Experience Study completed in 2020, as well as subsequent Board approved changes, including the decrease in the regular interest rate to 5.25% for the January 1, 2017 valuation.

Discount Rate - While it is often common practice to establish an actuarial Discount Rate that is equal to the Long-Term Expected Rate of Return, PMRS is required by law (Act 15

UPPER MACUNGIE TOWNSHIP
Notes to the Financial Statements
December 31, 2024

of 1974) to establish a Discount Rate equal to the Regular Interest Rate. The PMRS Board establishes the Regular Interest Rate on the basis of expected stable and consistent earnings on investments to be applied to the accounts of the individual participating municipalities and includes the accounts of plan participants, municipalities and plan retirees each year. The Board considers the following five quantitative factors in establishing the Regular Interest Rate:

- i. Retiree Plan liability as a percentage of total Plan liability,
- ii. Active Plan participant liability as a percentage of total Plan liability,
- iii. Smoothed Pension Benefit Guarantee Corporation (PBGC) annuity rates,
- iv. PMRS System Long-Term Expected Rate of Return, and
- v. PMRS administrative expenses.

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (Asset) (A-B)
	<u>(A)</u>	<u>(B)</u>	<u>(A-B)</u>
Balances, December 31, 2022	\$ 16,623,930	\$ 15,182,694	\$ 1,441,236
Changes for the year:			
Service cost	587,384	-	587,384
Interest	922,915	-	922,915
Changes in benefits	529,386	-	529,386
Contributions, employer	-	426,747	(426,747)
Contributions, employee	-	150,859	(150,859)
Net investment income	-	1,689,492	(1,689,492)
Benefit payments	(256,186)	(256,186)	-
Administrative expense	-	(45,501)	45,501
	<u>1,783,499</u>	<u>1,965,411</u>	<u>(181,912)</u>
Net changes			
Balances at December 31, 2023	\$ 18,407,429	\$ 17,148,105	\$ 1,259,324

Sensitivity of the Net Pension (Asset) Liability to Changes in the Discount Rate - The following presents the net pension (asset) liability of the Township, calculated using the discount rate of 5.25%, as well as what the Township's net pension would be if it were calculated using a discount rate that is one percentage point lower (4.25%) or one percentage point higher (6.25%) than the current rate:

UPPER MACUNGIE TOWNSHIP
Notes to the Financial Statements
December 31, 2024

	1% Decrease 4.25%	Current Discount Rate 5.25%	1% Increase 6.25%
Net Pension Liability (Asset)	\$ 4,562,625	\$ 1,259,324	\$ (1,394,219)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - For the year ended December 31, 2023, the Township recognized pension expense of \$802,483 for the Police Pension Plan. At December 31, 2023, the Township reported deferred outflows of resources and deferred inflows of resources related to the Plan from the following sources:

	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	\$ 57,689	\$ 727,381
Changes in assumptions	97,086	69,439
Net difference between projected and actual investment earnings on pension plan investments	-	218,878
Contributions subsequent to the measurement date	-	585,334
	<u>\$ 154,775</u>	<u>\$ 1,601,032</u>

\$585,334 reported as deferred outflows of resources related to pensions resulting from Township contributions made subsequent to the measurement date will be recognized as a reduction of the pension liability in the year ended December 31, 2025.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in the pension expense as follows:

Measurement Year Ended December 31	
2024	\$ 2,190
2025	257,610
2026	474,416
2027	(78,617)
2028	100,090
Thereafter	105,234
	<u>\$ 860,923</u>

NOTE 8. DEFINED CONTRIBUTION PLAN

Description of Plan

The Plan is a defined contribution plan covering all full-time, non-union administrative employees hired on or after the effective date of January 1, 2022. No period of service is required for eligibility purposes. The Plan provision for contribution includes a fixed employer percentage times the participants earnings. The 2024 contribution rate was 7.0% of earnings. The contribution rate may change from year-to-year. No participant contributions are required. Full vesting in the Plan occurs after the completion of five years. Each year of service equates to 20.0% vested. Normal retirement age is 65.

Plan assets are held in trust for the participant by Mission Square Retirement.

The Township contributed \$35,576 to the Plan based on compensation of \$510,174 for the year ended December 31, 2024. At year end the plan had seven participants.

NOTE 9. EARLY RETIREMENT BENEFITS

The Township implemented a voluntary policy for early retirement benefits under which employees with at least 25 years of service qualify for three years of health insurance if the employee retires at age 62. There is no formal plan and no assets have been set aside to cover future costs. Accordingly, no liability has been reported in fund level statements for the Enterprise Funds and the government-wide statements for the governmental and business-type activities.

NOTE 10. RISK MANAGEMENT

The Township is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the Township's legal counsel, the resolution of these matters will not have a material adverse effect on the financial condition of the Township.

The Township participates in state and county assisted grant programs. These programs are subject to program compliance audits by the grantors or their representatives. The Township is potentially liable for any expenditures, which may be disallowed pursuant to the terms of these, grant programs. Management is not aware of any material items of noncompliance, which would result in the disallowance of program expenditures.

NOTE 11. GRANT FUNDS NOT SPENT

The American Rescue Plan (ARP) Act was passed in February 2021. In June 2021, the Township was awarded \$2,637,769 under the ARP Act passed through the Pennsylvania Office of the Budget. During 2022, the Township was awarded an additional \$8,340. As of December 31, 2024, the Township received all of the \$2,646,108 in ARP Funds, of which \$814,332 of this grant was unspent and included as a liability on the Township's General

UPPER MACUNGIE TOWNSHIP
Notes to the Financial Statements
December 31, 2024

Fund. The remaining \$814,332 balance of the funds has been committed to specific projects and the Township fully expects to spend the remaining funds as of December 31, 2026.

NOTE 12. LEASE RECEIVABLES

On March 25, 2015, the Township entered into a 60 month lease as Lessor for the use of land for a cell tower. The lease was extended for an additional 240 months (4 extension option(s), each for 60 months). The lease receivable is discounted at its present value using the incremental borrowing rate of 4.5% over the life of the lease. As of January 1, 2022, an initial lease receivable was recorded in the present value amount of \$361,946. As of December 31, 2024, the present value of the lease receivable is \$334,557. The Township recognized lease revenue of \$25,373 during 2024. Each year the payments increase by 2.5% until the March 1, 2040, the end of the lease term.

On January 8, 1993, the Township entered into a 120 month lease as Lessor for the use of a building. The lease was extended to May 31, 2011. Effective June 1, 2011, the Lease was extended for an additional 120 months with an option to renew for an additional two 60 month terms. Effective November 1, 2024 a new lease agreement was executed. The new lease agreement was for an initial term of 120 months with an option to renew for an additional two 60 month terms. The new lease was discounted at its present value using the incremental borrowing rate of 6.5% over the life of the lease. As of November 1, 2024, an initial lease receivable was recorded in the present value amount of \$3,325,952. As of December 31, 2024, the present value of the lease receivable is \$3,286,345. The Township recognized lease revenue of \$428,349 during 2024. The Lessee is required to make a payment of \$450,745 for the first year and then the payments increase each year thereafter based on the Consumer Price Index up to a maximum increase of 5%.

Future principal and interest expected to maturity as of December 31, 2024 is as follows:

December 31	Principal	Interest	Total
2025	\$ 258,120	\$ 218,632	\$ 476,752
2026	275,836	201,566	477,402
2027	294,730	183,339	478,069
2028	314,880	163,872	478,752
2029	336,369	143,083	479,452
2030 - 2034	1,981,841	351,426	2,333,267
2035 - 2039	156,051	18,943	174,994
2040	3,075	-	3,075
	<u>\$ 3,620,902</u>	<u>\$ 1,280,861</u>	<u>\$4,901,763</u>

NOTE 13. PRIOR PERIOD ADJUSTMENT

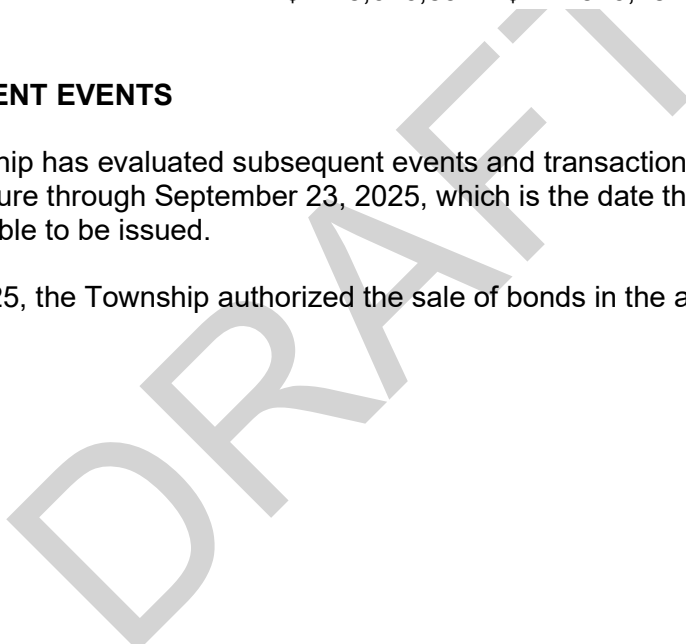
In accordance with GASB 101, the Township has determined that only the portion of the liability for compensated absences that will be liquidated with expendable available financial resources should be reported in governmental funds; the remainder should be reported as a general long-term liability in the governmental activities column in the government-wide statement of net position. As a result, the Township has restated beginning balances as follows:

	<u>As Previously Reported</u>	<u>Adjustment</u>	<u>As Restated</u>
Governmental Funds:			
General Fund	\$ 45,616,594	\$ 376,257	\$ 45,992,851

NOTE 14. SUBSEQUENT EVENTS

The Township has evaluated subsequent events and transactions for potential recognition and disclosure through September 23, 2025, which is the date the financial statements were available to be issued.

In June 2025, the Township authorized the sale of bonds in the amount of \$25,000,000.



REQUIRED SUPPLEMENTARY INFORMATION

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UPPER MACUNGIE TOWNSHIP**Required Supplementary Information
Budgetary Comparison Schedule - General Fund
For the Year Ended December 31, 2024**

	Original and Final Budget (Unaudited)	Actual Amounts	Variance With Final Budget Positive (Negative)
REVENUES			
Taxes	\$ 12,495,000	\$ 14,572,472	\$ 2,077,472
Licenses and permits	18,400	12,576	(5,824)
Fines and forfeits	137,000	143,273	6,273
Interest, rents and royalties	2,333,670	2,478,025	144,355
Intergovernmental	1,090,584	1,617,842	527,258
Charges for services	2,151,300	2,909,306	758,006
Miscellaneous	7,500	48,695	41,195
	<u>18,233,454</u>	<u>21,782,189</u>	<u>3,548,735</u>
EXPENDITURES			
General government	2,096,193	1,822,334	273,859
Public safety	10,624,241	11,767,013	(1,142,772)
Public works, highways and streets	3,235,777	3,065,759	170,018
Culture and recreation	1,624,783	1,304,142	320,641
Other operating expenditures	-	490,301	(490,301)
	<u>17,580,994</u>	<u>18,449,549</u>	<u>(868,555)</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>652,460</u>	<u>3,332,640</u>	<u>2,680,180</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers in	749,623	325,459	(424,164)
Operating transfers out	(1,602,083)	(1,502,183)	99,900
Refund of prior year expenditures	200,000	338,485	138,485
	<u>(652,460)</u>	<u>(838,239)</u>	<u>(185,779)</u>
NET CHANGE IN FUND BALANCE	-	2,494,401	2,494,401
FUND BALANCE, beginning, before restatement	45,616,594	45,616,594	-
Prior period adjustment	-	376,257	376,257
FUND BALANCE, beginning, as restated	<u>45,616,594</u>	<u>45,992,851</u>	<u>376,257</u>
FUND BALANCE, ENDING	<u>\$ 45,616,594</u>	<u>\$ 48,487,252</u>	<u>\$ 2,870,658</u>

UPPER MACUNGIE TOWNSHIP

Required Supplementary Information

Schedule of Changes in the Nonuniformed Employees' Pension Plan Net Pension Liability and Related Ratios (Unaudited)

Last Ten Fiscal Years

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
TOTAL PENSION LIABILITY										
Service cost	\$ 319,704	\$ 304,480	\$ 342,737	\$ 326,416	\$ 320,013	\$ 304,774	\$ 259,688	\$ 247,322	\$ 205,872	\$ 196,069
Interest	839,124	790,563	741,667	694,842	696,219	655,455	564,932	538,719	490,504	468,561
Changes of benefits	-	-	(435,419)	(633,925)	-	55,461	-	332,740	-	(365,122)
Changes of experience	-	44,016	-	-	-	-	-	-	-	-
Changes of assumptions	-	-	-	-	-	727,127	-	-	-	-
Benefit payments	(484,564)	(441,011)	-	(391,058)	(423,093)	(440,813)	(449,814)	(447,981)	(407,434)	(356,284)
NET CHANGE IN TOTAL PENSION LIABILITY	674,264	698,048	648,985	(3,725)	593,139	1,302,004	374,806	670,800	288,942	(56,776)
TOTAL PENSION LIABILITY, BEGINNING	11,110,900	10,412,852	9,763,867	9,767,592	9,174,453	7,872,449	7,497,643	6,826,843	6,537,901	6,594,677
TOTAL PENSION LIABILITY, ENDING	\$ 11,785,164	\$ 11,110,900	\$ 10,412,852	\$ 9,763,867	\$ 9,767,592	\$ 9,174,453	\$ 7,872,449	\$ 7,497,643	\$ 6,826,843	\$ 6,537,901
PLAN FIDUCIARY NET POSITION										
Contributions, employer	\$ 775,718	\$ 530,592	\$ 533,766	\$ 638,436	\$ 435,746	\$ 426,885	\$ 334,212	\$ 315,529	\$ 295,561	\$ 380,731
Net investment income (loss)	845,527	1,257,343	(1,547,776)	842,176	918,397	1,125,471	(391,941)	749,554	303,205	(37,799)
Benefit payments, including refunds	(484,564)	(441,011)	(435,419)	(391,058)	(423,093)	(440,813)	(449,814)	(447,981)	(407,434)	(356,284)
NET CHANGE IN PLAN FIDUCIARY NET POSITION	1,136,681	1,346,924	(1,449,429)	1,089,554	931,050	1,111,543	(507,543)	617,102	191,332	(13,352)
PLAN FIDUCIARY NET POSITION, BEGINNING	9,265,946	7,919,022	9,368,451	8,278,897	7,347,847	6,236,304	6,743,847	6,126,745	5,935,413	5,948,765
PLAN FIDUCIARY NET POSITION, ENDING	\$ 10,402,627	\$ 9,265,946	\$ 7,919,022	\$ 9,368,451	\$ 8,278,897	\$ 7,347,847	\$ 6,236,304	\$ 6,743,847	\$ 6,126,745	\$ 5,935,413
NET PENSION LIABILITY, ENDING	\$ 1,382,537	\$ 1,844,954	\$ 2,493,830	\$ 395,416	\$ 1,488,695	\$ 1,826,606	\$ 1,636,145	\$ 753,796	\$ 700,098	\$ 602,488
Plan fiduciary net position as a percentage of total pension liability	88.27%	83.40%	76.05%	95.95%	84.76%	80.09%	79.22%	89.95%	89.74%	90.78%
COVERED EMPLOYEE PAYROLL	\$ 2,731,324	\$ 2,881,236	\$ 2,789,944	\$ 2,759,291	\$ 2,472,729	\$ 2,545,135	\$ 2,447,739	\$ 2,412,665	\$ 2,154,016	\$ 1,973,790
Net pension liability as a percentage of covered employee payroll	50.62%	64.03%	89.39%	14.33%	60.20%	71.77%	66.84%	31.24%	32.50%	30.52%

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UPPER MACUNGIE TOWNSHIP**Required Supplementary Information****Schedule of Nonuniformed Employees' Pension Plan Contributions****Last Ten Fiscal Years**

Year	Actuarially Determined Contribution	Contributions from Employer	Contribution Deficiency (Excess)	Covered Employee Payroll	Contributions Recognized by Plan as a % of Covered Employee Payroll
2015	\$ 380,731	\$ 380,731	\$ -	\$ 1,973,790	19.29%
2016	29,551	29,551	-	2,154,016	1.37%
2017	315,529	315,529	-	2,412,665	13.08%
2018	334,212	334,212	-	2,447,739	13.65%
2019	426,885	426,885	-	2,545,135	16.77%
2020	435,746	435,746	-	2,472,729	17.62%
2021	638,436	638,436	-	2,759,291	23.14%
2022	533,766	533,766	-	2,789,944	19.13%
2023	530,592	530,592	-	2,881,236	18.42%
2023	525,718	775,718	(250,000)	2,731,324	28.40%

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UPPER MACUNGIE TOWNSHIP

Schedule of Nonuniformed Employees' Pension Plan Investment Returns (Unaudited)
Last Ten Fiscal Years

	Measurement Year *									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Annual money weighted rate of return, net of investment expense	9.85%	15.64%	-16.48%	10.43%	11.66%	16.85%	-5.45%	11.51%	5.38%	-0.13%

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UPPER MACUNGIE TOWNSHIP

Schedule of Nonuniformed Employees' Pension Plan Contributions

Notes to Schedule

Methods and assumptions used to determine contribution rates:

Actuarial Valuation Method	1/1/2023
Actuarial cost method:	Entry Age Normal
Amortization method:	Level Dollar Closed
Remaining Amortization Period:	7 years
Asset valuation method:	Market value of assets as determined by trustee
Discount rate:	7.50%
Inflation:	3.00%
Salary increases:	5.00%
Retirement age:	Normal retirement age
Mortality	PubG-2010 mortality table, including rates for disabled retirees and contingent survivors. Incorporated in to the table are rates projected generationally using Scale MP-2020 to reflect mortality improvement

Changes in benefit terms: None since 1/1/2021

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UPPER MACUNGIE TOWNSHIP

**Schedule of Changes in Police Pension Plan Net Pension Liability and Related Ratios (Unaudited)
Last Ten Fiscal Years**

	Measurement Year *									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
TOTAL PENSION LIABILITY										
Service cost	\$ 587,384	\$ 580,801	\$ 527,324	\$ 507,780	\$ 471,970	\$ 446,322	\$ 438,224	\$ 373,469	\$ 417,730	\$ 393,631
Interest	922,915	793,728	713,286	617,635	574,020	523,698	486,959	448,045	431,789	348,892
Difference between expected and actual experience	-	841,900	-	17,829	-	198,871	-	98,811	(22,879)	(588,800)
Changes of benefits	529,386	-	483,439	978,288	-	-	-	-	-	-
Change of assumptions	-	-	-	(64,153)	-	-	-	347,207	(337,961)	-
Transfers	-	-	-	-	-	-	-	-	-	2,982,990
Benefit payments	(256,186)	(257,359)	(233,537)	(275,937)	(226,748)	(245,093)	(222,149)	(184,555)	(159,230)	(159,142)
NET CHANGE IN TOTAL PENSION LIABILITY	1,783,499	1,959,070	1,490,512	1,781,442	819,242	923,798	703,034	1,082,977	329,449	2,977,571
TOTAL PENSION LIABILITY, BEGINNING	16,623,930	14,664,860	13,174,348	11,392,906	10,573,664	9,649,866	8,946,832	7,863,855	7,534,406	4,556,835
TOTAL PENSION LIABILITY, ENDING	\$ 18,407,429	\$ 16,623,930	\$ 14,664,860	\$ 13,174,348	\$ 11,392,906	\$ 10,573,664	\$ 9,649,866	\$ 8,946,832	\$ 7,863,855	\$ 7,534,406
PLAN FIDUCIARY NET POSITION										
Contributors:										
Employer	\$ 426,747	\$ 262,836	\$ 229,209	\$ 248,064	\$ 265,287	\$ 315,533	\$ 290,684	\$ 529,685	\$ 491,459	\$ 1,368,386
Member	150,859	146,465	129,375	116,131	102,997	84,380	70,994	75,895	105,289	95,575
Net investment income (loss)	1,689,492	(1,906,282)	1,845,491	1,664,329	2,303,414	(635,337)	1,696,674	636,045	(61,341)	120,496
Transfers	-	-	-	-	-	-	-	-	-	4,471,787
Benefit payments, including refunds of member contributions	(256,186)	(257,359)	(233,537)	(275,937)	(226,748)	(245,093)	(222,149)	(184,555)	(159,230)	(159,142)
Administrative expense	(45,501)	(40,324)	(40,545)	(29,393)	(22,049)	(25,981)	(25,075)	(25,827)	(19,784)	(8,401)
NET CHANGE IN PLAN FIDUCIARY NET POSITION	1,965,411	(1,794,664)	1,929,993	1,723,194	2,422,901	(506,498)	1,811,128	1,031,243	356,393	5,888,701
PLAN FIDUCIARY NET POSITION, BEGINNING	15,182,694	16,977,358	15,047,365	13,324,171	10,901,270	11,407,768	9,596,640	8,565,397	8,209,004	2,320,303
PLAN FIDUCIARY NET POSITION, ENDING	\$ 17,148,105	\$ 15,182,694	\$ 16,977,358	\$ 15,047,365	\$ 13,324,171	\$ 10,901,270	\$ 11,407,768	\$ 9,596,640	\$ 8,565,397	\$ 8,209,004
NET PENSION LIABILITY (ASSET), ENDING	\$ 1,259,324	\$ 1,441,236	\$ (2,312,498)	\$ (1,873,017)	\$ (1,931,265)	\$ (327,606)	\$ (1,757,902)	\$ (649,808)	\$ (701,542)	\$ (674,598)
Plan fiduciary net position as a percentage of total pension liability (asset)	93.16%	91.33%	115.77%	114.22%	116.95%	103.10%	118.22%	107.26%	108.92%	108.95%
COVERED EMPLOYEE PAYROLL	\$ 3,017,196	\$ 2,929,302	\$ 2,769,007	\$ 2,770,283	\$ 2,574,914	\$ 2,410,835	\$ 2,367,092	\$ 2,148,165	\$ 2,105,760	\$ 2,105,760
Net pension liability (asset) as a percentage of covered employee payroll	41.74%	49.20%	-83.51%	-67.61%	-75.00%	-13.59%	-74.26%	-30.25%	-33.32%	-32.04%

UPPER MACUNGIE TOWNSHIP**Schedule of Police Pension Plan Contributions (Unaudited)****Last Ten Fiscal Years**

Measurement Year *	Actuarially Determined Contribution	Contributions Recognized by the Plan	Contribution Deficiency (Excess)	Covered Employee Payroll	Contributions Recognized by Plan as a % of Covered Employee Payroll
2014	\$ 403,119	\$ 1,368,386	\$ (965,267)	\$ 1,880,292	72.78%
2015	491,459	491,459	-	2,105,760	23.34%
2016	529,665	529,685	(20)	2,148,165	24.66%
2017	290,644	290,684	(40)	2,367,092	12.28%
2018	315,533	315,533	-	2,410,835	13.09%
2019	265,247	265,287	(40)	2,574,914	10.30%
2020	248,004	248,064	(60)	2,770,283	8.95%
2021	229,209	229,209	-	2,769,007	8.28%
2022	262,776	262,836	(60)	2,929,302	8.97%
2023	426,647	426,747	(100)	3,017,196	14.14%

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UPPER MACUNGIE TOWNSHIP
 Schedule of Police Pension Plan Investment Returns (Unaudited)
 Last Ten Fiscal Years

	Measurement Year *									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Annual money weighted rate of return, net of investment expense	7.31%	7.43%	7.42%	7.80%	6.70%	7.00%	17.84%	8.23%	-0.27%	unavailable

DRAFT

UPPER MACUNGIE TOWNSHIP

Schedule of Police Pension Plan Contributions (Unaudited)

Notes to Schedule

Actuarial valuation date	January 1, 2023
Actuarial cost method	Entry Age
Amortization method	Level dollar based on the amortization periods in Act 205
Asset valuation method	Based on the municipal reserves
Discount	5.25%
Inflation	2.20%
Salary increases	Age-related scale with merit and inflation component
COLA increases	2.2% for those eligible for a COLA
Pre-Retirement Mortality	Males: PUB-2010 General Employees male table Females: PUB-2010 General Employees female table
Post-Retirement Mortality	Males: RP 2006 annuitant male table Females: RP 2006 annuitant female table
Significant Plan Changes:	None
Significant Assumption Changes:	
12/31/2020:	Assumptions based on the PMRS Experience Study for the period covering January 1, 2014 through December 31, 2018 issued by the actuary in September 2020.
12/31/2016:	Investment Return Assumption for municipal assets decreased from 5.50% to 5.25%.
12/31/2015:	Assumptions based on the PMRS Experience Study for the period covering January 1, 2009 through December 31, 2013 issued by the actuary in July 2015.

OTHER SUPPLEMENTARY INFORMATION

DRAFT

UPPER MACUNGIE TOWNSHIP

Combining Balance Sheet - Non-Major Governmental Funds

December 31, 2024

	<u>Stormwater Maintenance Fund</u>	<u>Fire Alarm Fund</u>	<u>Highway Aid Fund</u>	<u>Open Space Preservation Fund</u>	<u>Total</u>
ASSETS					
Cash and cash equivalents	\$ 27,921	\$ -	\$ -	\$ 5,356	\$ 33,277
Investments	-	-	1,776,577	952,875	2,729,452
Accounts receivable	-	10,860	-	-	10,860
Due from other funds	-	-	879,995	-	879,995
TOTAL ASSETS	<u>\$ 27,921</u>	<u>\$ 10,860</u>	<u>\$ 2,656,572</u>	<u>\$ 958,231</u>	<u>\$ 3,653,584</u>
LIABILITIES					
Cash deficit	\$ -	\$ 56,771	\$ 819,857	\$ -	\$ 876,628
Accounts payable	3,253	-	-	-	3,253
Due to other funds	29,111	472,118	-	-	501,229
TOTAL LIABILITIES	<u>32,364</u>	<u>528,889</u>	<u>819,857</u>	<u>-</u>	<u>1,381,110</u>
FUND BALANCES					
Restricted for:					
Road and street improvements	-	-	1,836,715	-	1,836,715
Assigned to:					
Open space preservation	-	-	-	958,231	958,231
Unassigned (deficit)	(4,443)	(518,029)	-	-	(522,472)
TOTAL FUND BALANCES	<u>(4,443)</u>	<u>(518,029)</u>	<u>1,836,715</u>	<u>958,231</u>	<u>2,272,474</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 27,921</u>	<u>\$ 10,860</u>	<u>\$ 2,656,572</u>	<u>\$ 958,231</u>	<u>\$ 3,653,584</u>

UPPER MACUNGIE TOWNSHIP

**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance - Non-Major Governmental Funds
For the Year Ended December 31, 2024**

	Stormwater Maintenance Fund	Fire Alarm Fund	Highway Aid Fund	Open Space Preservation Fund	Total
REVENUES					
Interest, rents and royalties	\$ 154	\$ 431	\$ 126,900	\$ 47,822	\$ 175,307
Intergovernmental	-	-	907,922	-	907,922
Charges for services	-	77,167	-	-	77,167
TOTAL REVENUE	154	77,598	1,034,822	47,822	1,160,396
EXPENSES					
General government	-	-	7,035	-	7,035
Public safety	-	201,647	-	-	201,647
Public works - highways and streets	-	-	835,441	-	835,441
Public works - other services	39,514	-	-	-	39,514
TOTAL EXPENSES	39,514	201,647	842,476	-	1,083,637
NET CHANGE IN FUND BALANCE	(39,360)	(124,049)	192,346	47,822	76,759
FUND BALANCE, BEGINNING	34,917	(393,980)	1,644,369	910,409	2,195,715
FUND BALANCE, ENDING	\$ (4,443)	\$ (518,029)	\$ 1,836,715	\$ 958,231	\$ 2,272,474

DRAFT

Distinguished Service Award

honoring

Precision Roll Grinders

2025 Lehigh Valley Manufacturer of the Year

WHEREAS, Precision Roll Grinders, located in Upper Macungie Township, has demonstrated excellence in manufacturing, innovation, and workforce development, setting a high standard for businesses throughout the Lehigh Valley and beyond; and

WHEREAS, Precision Roll Grinders has been selected as the 2025 Lehigh Valley Manufacturer of the Year by the Lehigh Valley Manufacturing Forum, an award that recognizes outstanding leadership, operational excellence, and commitment to the regional economy; and

WHEREAS, Precision Roll Grinders has been a valued member of the Upper Macungie Township business community, providing quality employment opportunities, contributing to local economic growth, and upholding a reputation for precision, reliability, and excellence in their industry; and

WHEREAS, the success of Precision Roll Grinders reflects the dedication of its leadership team, the skill of its workforce, and its commitment to innovation, customer service, and community engagement; and

WHEREAS, Upper Macungie Township is proud to celebrate and recognize the achievements of businesses that bring distinction to our community and strengthen the economic vitality of the region;

NOW, THEREFORE, BE IT PROCLAIMED, that the Board of Supervisors of Upper Macungie Township hereby congratulates Precision Roll Grinders on being named the 2025 Lehigh Valley Manufacturer of the Year, commends their outstanding accomplishments, and expresses gratitude for their continued contributions to Upper Macungie Township and the greater Lehigh Valley.

Duly presented by the Board of Supervisors of Upper Macungie Township this 2nd Day of October 2025, in lawful session duly assembled.

Jeff Fleischaker, Chairman

Sunny Ghai, Vice-Chairman

James M. Brunell, Member



UPPER
MACUNGIE
TOWNSHIP

BOARD OF SUPERVISORS
ISSUE BRIEFING

DEPARTMENT MANAGER: Andrew Schantz, Township Solicitor

DATE: October 2, 2025

ISSUE/TOPIC: Motion adopting Ordinance 2025-03 approving the Condemnation of a twenty-five (25') foot wide unopened street for a utility easement and a fee simple area for a future walking path/trail connection

I. Action/Motion to Be Considered:

Motion to approve Ordinance 2025-03 condemning a twenty-five (25') foot wide area within unopened street (Steeplechase Lane) traversing between the properties at 6015 and 6023 Palomino Drive for: 1) a utility easement for a sanitary sewer connection and 2) a fee simple area for a future public walking path.,.

II. Reason Why This Issue Needs Consideration:

- A. The Planning Commission previous recommended approval with conditions includes the following conditions:
1. The applicant shall increase the existing escrow funds for Docket #2395 by an additional \$10,000 for expenses directly related to the condemnation process.
 2. All expenses incurred by the Township related to the condemnation process and establishment of the utility easement shall be reimbursed by the applicant.
- B. The purpose of the condemnation is to secure a utility easement which will allow public sewer and water connections to service the adjoining property to the south. If the utilities cannot be installed in the proposed location, the alternative is to run the utilities through the forested wetlands area on this property. This alternative alignment would increase the length of both the sanitary sewer and water lines by approximately 600 feet. Approximately 300 feet of the service lines would be required to run through wetlands. While this poses significant permitting and construction challenges, the Township's primary concern is long-term maintenance.
- C. The purpose of the condemnation is to secure a fee simple area which will allow for the installation of a public walking path that will provide a connection of the existing neighborhood to the development proposed upon the adjoining property to the south. Ultimately, in line with the intent of the VZAP this will provide a safe pedestrian pathway to Grange Road Park.

III. Current Policy or Practice:

The Board has taken action to condemn property when the need to acquire lands for public purposes arises..

IV. Other Background Information:

The sewer would be dedicated to Upper Macungie Township, which would then assume responsibility for the system's operation and maintenance. Locating a system in wetlands poses several maintenance concerns, one being it is difficult to access the system due to the soft, saturated soils and wooded areas. Permits may also be required for routine maintenance and repairs on the system, which will trigger wetland mitigation and erosion and sedimentation control measures. Additionally, the structural stability of utilities placed in wetland soils is a concern. The risk of settlement and damage from tree roots will necessitate more frequent and costly inspections and may require more regular pipe replacement or rehabilitation. For these reasons, it is strongly recommended that the sewer and water utilities be installed in the proposed alignment between 6015 and 6023 Palomino Drive, rather than through the wooded wetland area.

V. Impact on Township Finances:

N/A: Review fees are paid from developer's escrow account. Per the PC's recommendation, approval of the condemnation should be conditioned on the applicant increasing the escrow balance by an additional \$10,000 for expenses directly related to the condemnation process. Any additional expenses incurred by the Township related to the condemnation process and establishment of the utility easement should be reimbursed by the applicant.

VI. Recommendations:

Pass the motion as presented.

**TOWNSHIP OF UPPER MACUNGIE
LEHIGH COUNTY, PENNSYLVANIA**

**ORDINANCE NO. 2025-03
(Duly Adopted October 2, 2025)**

AN ORDINANCE OF THE TOWNSHIP OF UPPER MACUNGIE, LEHIGH COUNTY, PENNSYLVANIA, AUTHORIZING, FOR PUBLIC PURPOSES, THE CONDEMNATION AND TAKING BY EMINENT DOMAIN OF: 1) A PERMANENT UTILITY EASEMENT (SUBSURFACE RIGHTS) AND TEMPORARY CONSTRUCTION EASEMENT AND 2) A FEE SIMPLE INTEREST OVER A CERTAIN UNOPENED RIGHT OF WAY KNOWN AS STEEPLECHASE LANE AND TO WHICH THE OWNERS OF CERTAIN PROPERTIES BEING IDENTIFIED AS: 1) TAX PARCEL ID NO. 547526130304-1 (COMMONLY KNOWN AS 6023 PALOMINO DRIVE) N/F PROPERTY OF MOHAMMED A. SIDDIQUI AND SYEDA Z SIDDIQUI AND 2) TAX PARCEL ID NO. 547516925890-1 (COMMONLY KNOWN AS 6015 PALOMINO DRIVE) N/F PROPERTY OF YANG FAMILY TRUST, MAY OR MAY NOT HAVE A PROPERTY INTEREST; AUTHORIZING THE TOWNSHIP SOLICITOR TO PROCEED WITH THE ACQUISITION OF THE IDENTIFIED INTERESTS THEREIN THROUGH EMINENT DOMAIN; AUTHORIZING THE PAYMENT OF JUST COMPENSATION; AND AUTHORIZING THE TOWNSHIP UNDERTAKE SUCH ACTS AS NECESSARY TO ACQUIRE THE PROPERTY INTERESTS CONDEMNED UNDER THIS ORDINANCE; CONTAINING A SEVERABILITY CLAUSE, REPEALING PRIOR INCONSISTENT ORDINANCES OR PARTS OF ORDINANCES, AND CONTAINING AN EFFECTIVE DATE AS OF THE DATE OF ADOPTION.

WHEREAS, Upper Macungie Township (the "Township") is a Township of the Second Class located in Lehigh County, Pennsylvania, with offices at 8330 Schantz Road, Breinigsville, PA 18031; and

WHEREAS, pursuant to Section 2201 of the Second-Class Township code, 53 P.S. Section 67201, the Township is authorized to "acquire lands or buildings by lease, gift, devise, purchase, or by the exercise of the right to eminent domain for recreational purposes in constructing equipment facilities for recreational purposes"; and

WHEREAS, pursuant to Section 2505 of the Second-Class Township code, 53 P.S. Section 67505, the Township is authorized to acquire "lands or facilities for the location, construction, maintenance, reconstruction and enlargement of sanitary sewer systems and treatment facilities. "; and

WHEREAS, the Township requires additional property to properly administer its governmental function of providing safe, necessary, navigable, and adequate pathways for pedestrian recreational pathways and connectivity throughout the Township; and

WHEREAS, the Township requires additional property rights and access points to properly administer its governmental function of providing adequate, well-engineered sanitary sewer facilities that avoid environmentally sensitive features and provide the most direct connection to existing facilities in order to provide lower maintenance and infrastructure costs; and

WHEREAS, as existing unopened street, known as a portion of Steeplechase Lane, exists in the Township and traverses between two existing single family residential structures having: 1) Lehigh County Tax Parcel ID No. 547526130304-1 (commonly known as 6023 Palomino Drive, Allentown, PA 18106) N/F property of Mohammed A. Siddiqui and Syeda Z. Siddiqui and 2) Lehigh County Tax Parcel ID No. 547516925890-1 (commonly known as 6015 Palomino Drive, Allentown, PA 18106) N/F property of the Yang Family Trust

WHEREAS the aforesaid properties, which abut upon the unopened portion of Steeplechase Lane, may or may not have legal rights to the unopened portion of Steeplechase Lane, or a portion thereof (“Property”); and

WHEREAS, the Board of Supervisors for the Township along with Township Staff and Township Engineer have examined the Property and find that the Property meets the criteria specified in the Commonwealth of Pennsylvania Eminent Domain Code specifically set in 26 P.S.C.S.A. §§ 201 et seq., as private property for public use; and

WHEREAS, The Township, Section 2201 of the Second-Class Township code, 53 P.S. Section 67201 and Section 2505 of the Second-Class Township code, 53 P.S. Section 67505, is authorized to acquire private property for public recreation purposes and installation of sanitary sewer infrastructure. roadway widening and alignment

NOW, THEREFORE, BE IT HEREBY ENACTED by the Board of Supervisors of Upper Macungie Township as follows, to wit:

1. The above recitals shall form a part of this Ordinance as though the same were set forth herein at length.

2. The Board of Supervisors of Upper Macungie Township pursuant to the power authorized by the Pennsylvania Eminent Domain Code, 26 P.S.C.S.A. §§ 201 et seq. and Section 2201 of the Second Class Township code, 53 P.S. Section 67201, does hereby elect and resolve to take use and appropriate, and it does hereby take use and appropriate for the public purpose of acquiring lands for the installation of a public recreational walking path, including improvements and fixtures situate within the Township of Upper Macungie, Lehigh County, Pennsylvania specifically described in Exhibit “A” attached hereto and made part hereof and Map attached hereto and made part hereof as Exhibit “B” .

3. The Board of Supervisors of Upper Macungie Township intends to acquire the aforesaid described real estate including improvements and fixtures by a fee simple title therein including all the interests or interest,, whether the same be of fee simple or lesser estate of the record owner or owners therein, the price thereof not having been agreed upon between the aforesaid parties and the Township of Upper Macungie, which parcels of land are situate in the Township of Upper Macungie County of Lehigh and Commonwealth of Pennsylvania and described in “Exhibit A” attached hereto and made a part hereof and Map attached hereto and made part hereof as Exhibit “B”.

4. The Board of Supervisors of Upper Macungie Township pursuant to the power authorized by the Pennsylvania Eminent Domain Code, 26 P.S.C.S.A. §§ 201 et seq. and Section 2505 of the Second Class Township code, 53 P.S. Section 67505, does hereby elect and resolve to take use and appropriate, and it does hereby take use and appropriate for the public purpose of acquiring lands for the installation of a public sanitary sewer connection/utility connection to existing facilities to connect with proposed facilities, including improvements and fixtures situate within the Township of Upper Macungie, Lehigh County, Pennsylvania specifically described in Exhibit “C” attached hereto and made part hereof and Map attached hereto and made part hereof as Exhibit “D” .

5. The Board of Supervisors of Upper Macungie Township intends to acquire the aforesaid described real estate including improvements and fixtures by an easement and temporary construction easement (subsurface rights) therein including all the interests or interest, whether the same be of fee simple or lesser estate of the record owner or owners therein, the price thereof not having been agreed upon between the aforesaid parties and the Township of Upper Macungie, which parcels of land are situate in the Township of Upper Macungie County of Lehigh and Commonwealth of Pennsylvania and described in Exhibit “C” attached hereto and made a part hereof and Map attached hereto and made part hereof as Exhibit “D”.

6. The Township Solicitor of the Township of Upper Macungie is hereby authorized to proceed in the name of and on behalf of the Township of Upper Macungie to prosecute condemnation proceedings in the proper Court or Courts of Lehigh County Pennsylvania.

7. The Township Solicitor along with the Township Manager are hereby authorized in the name and on behalf of the Township of Upper Macungie to:

a. To file with the Court of Common Pleas Declaration of Taking as provided by law and to execute and deliver from time to time on behalf of the Township of Upper Macungie as principal obligor, bonds or other appropriate forms of security to the owner and tenants, if any, of the property in the above referenced parcels of land, payment to them for such amounts of damages as the parties shall be entitled to receive as the result of the aforesaid taking and appropriation, the signature the Township Manager and the seal of the Township of Upper Macungie to be attested by the Secretary of the Township of Upper Macungie;

b. To tender security to the owner or owners thereof as provided by law, including the payment of the Township's estimate of damages;

c. To make application to the Court of Common Pleas of Lehigh County to have the value of the Property and the damages suffered by the condemnation legally ascertained in the manner provided by law;

d. To give the owners, tenants and occupants thereby notice to remove in the manner provided by law;

e. To take all other necessary steps to enable the Township of Upper Macungie to acquire title to and to enter into immediate possession of the parcels of land herein above described; and

f. To continue to negotiate with the Property owner or owners a fair and reasonable Price for the fee simple purchase of the aforesaid described land in lieu of the above authorized condemnation proceedings until aforesaid action is confirmed by the Court of Common Pleas of Lehigh County, Pennsylvania.

8. All Ordinances or parts of Ordinances inconsistent herewith shall be and the same are expressly repealed.

9. In the event that any provision, section, clause or part of a section or any clause or part of this Ordinance shall be held to be invalid, such invalidity shall not affect or impair any remaining provisions, sections, clauses or part of a section or any clause, it being the intent of this Township that such remainder shall remain in full force and effect.

**The remainder of this page is left blank intentionally.
Signatures only appear on the following page.**

DULY ENACTED AND ORDAINED this 2nd day of October 2025, by the Board of Supervisors of Upper Macungie Township, Lehigh County, Pennsylvania, in a lawful session duly assembled.

ATTEST

**UPPER MACUNGIE TOWNSHIP
BOARD OF SUPERVISORS**

JAZMIN VAZQUEZ, Secretary

JEFFREY FLEISCHAKER, Chairman

SUNNY GHAI, Vice-Chairman

JAMES M. BRUNELL, Member

DRAFT

THE PIDCOCK COMPANY

CIVIL ENGINEERING AND LAND PLANNING

ARCHITECTURE

LAND SURVEYING

Oxford Drive at Fish Hatchery Road
2451 Parkwood Drive Allentown, Pennsylvania 18103-9608
Telephone: 610-791-2252
Telefacsimile: 610-791-1256
E-mail: info@pidcockcompany.com
Website: www.pidcockcompany.com

Established 1924
J. Scott Pidcock, P.E., R.A.

Bruce E. Anderson, P.E., LEED AP
Brian A. Dillman, P.E.
Ronald J. Gawlik, P.E.
Brian E. Harman, P.E., PTOE
James A. Rothdeutsch, P.E., LEED AP
John R. Russek, Jr., P.E.
Brent C. Tucker, P.E.

Douglas E. Haberbosch, P.E.
William G. Kmetz, P.L.S.
Jeffrey R. Matyus
John M. McRoberts, P.E.
Brent D. Shriver, P.E.
Todd L. Sonntag, R.A., LEED AP
Anthony F. Tallarida, P.E.
Ryan R. Troutman, P.E.

G. Edwin Pidcock, P.E., P.L.S. 1924-1967
John S. Pidcock, P.E., P.L.S. 1954-1999
Ralph M. Pidcock, P.L.S. 1952-2000 (Retired)

August 28, 2025

Description of a 25' wide property acquisition as shown on a plan titled, "Plan Showing 25' Wide Property Acquisition Over 6023 Palomino Drive For Future Pedestrian Facilities, Located In Upper Macungie Township, Lehigh County, PA", dated August 28, 2025, bearing File No. S-12480, as prepared by The Pidcock Company, Allentown, Pennsylvania:

Beginning at the intersection of the southerly right-of-way line of Palomino Drive (T-328) and the centerline of Former Roadway Right-Of Way, originally from the Hopewell Farms South Subdivision (recorded in Map Book Volume 37, at Page 14);

Thence (1) along the southerly right-of-way line of Palomino Drive, N 74°47'48" E, a distance of 25.00 feet to a point;

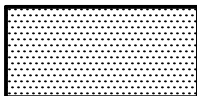
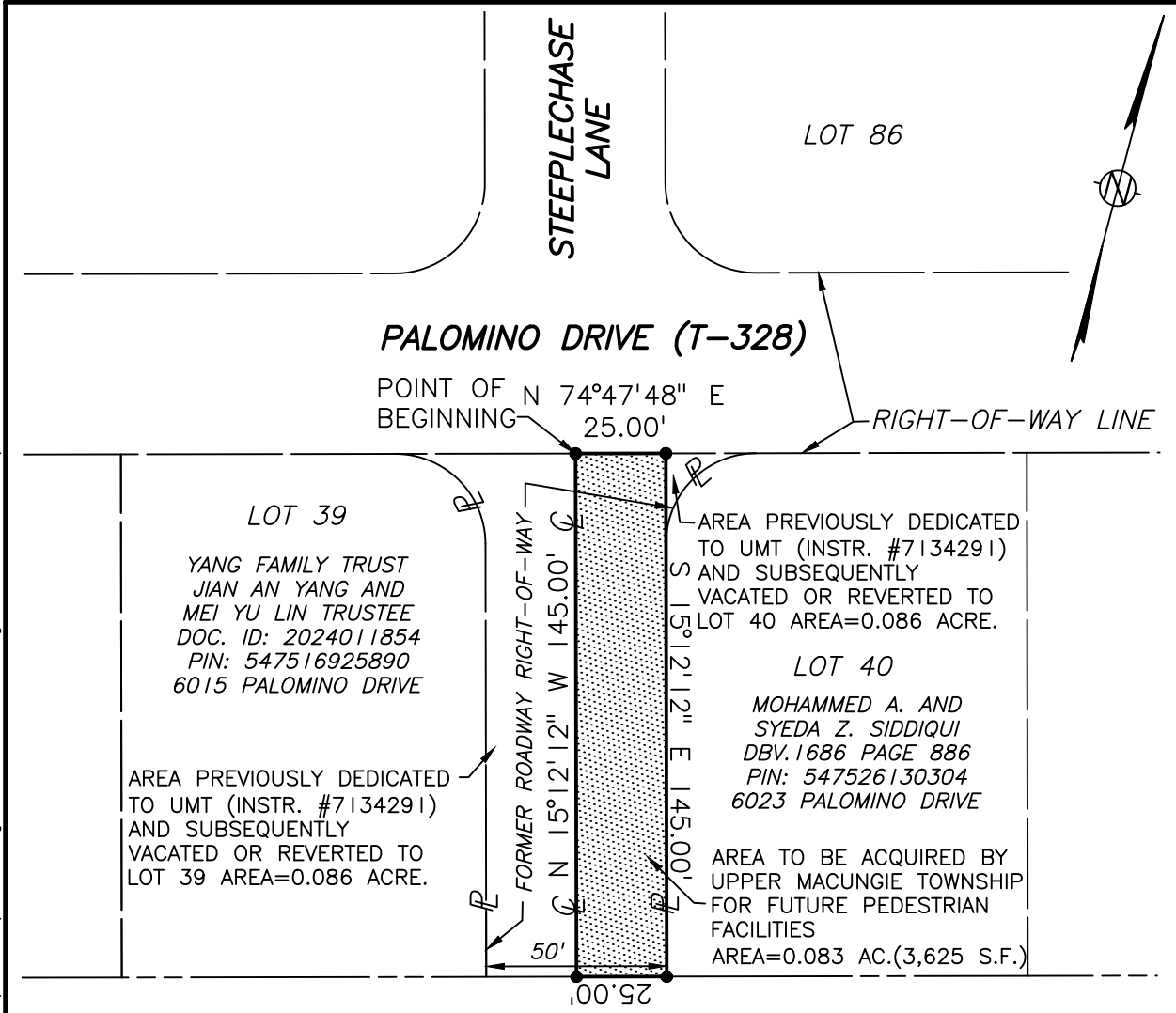
Thence (2) partially through Former Roadway Right-Of-Way and partially along Lot 40, S 15°12'12" E, a distance of 145.00 feet to a point;

Thence (3) along lands of Grange Mill, LLC., (Lehigh County Parcel Identifier Number 547526119318-1), S 74°47'48" W, a distance of 25.00 feet to a point;

Thence (4) along the centerline of Former Roadway Right-Of-Way, N 15°12'12" W, a distance of 145.00 feet to the point or place of beginning.

Containing 3,625. Square Feet or 0.083 Acre.

Drawing name: P:\410 JLC\410.2418\Civil\Survey\Dwg\Title Plans\Siddiqui - Acquisition.dwg Last Modified: Aug 28, 2025 - 4:47pm



25' WIDE PROPERTY ACQUISITION
AREA=3,625 S.F.
OR 0.083 ACRE

GRANGE MILL, LLC
 INSTR. #2018025204
 PIN: 547526119318-1

NOTE:
 BEARINGS AND DISTANCES ARE TAKEN FROM PLANS TITLED "HOPEWELL FARMS SOUTH LOCATED IN UPPER MACUNGIE TOWNSHIP, LEHIGH COUNTY PENNSYLVANIA", DATED APRIL 1, 1998, LAST REVISED SEPTEMBER 25, 1998, BEARING FILE NO. 493, AS PREPARED BY LEHIGH ENGINEERING ASSOCIATES, INC., WALNUTPORT, PA., AND RECORDED IN THE OFFICE FOR THE RECORDING OF DEEDS FOR LEHIGH COUNTY IN MAP BOOK VOLUME 37, AT PAGE 14.

SHEET 1 OF 1

DRAWN BY: WGK CHECKED BY: MJS CAD FILE: SIDDQUI ACQUISITION PROJ. NO. 410.2418	PLAN SHOWING 25' WIDE PROPERTY ACQUISITION OVER 6023 PALOMINO DRIVE FOR FUTURE PEDESTRIAN FACILITIES LOCATED IN UPPER MACUNGIE TOWNSHIP, LEHIGH COUNTY, PA	THE PIDCOCK COMPANY CIVIL ENGINEERING AND LAND PLANNING ARCHITECTURE LAND SURVEYING OXFORD DRIVE AT FISH HATCHERY ROAD ALLENTOWN, PENNSYLVANIA	
	SCALE: 1"=50'	DATE: 8/28/25	#S-12480

"NOT PUBLISHED; ALL RIGHTS RESERVED BY THE PIDCOCK COMPANY."

THE PIDCOCK COMPANY

CIVIL ENGINEERING AND LAND PLANNING

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Anthony F. Tallarida, P.E.
Ryan R. Troutman, P.E.

G. Edwin Pidcock, P.E., P.L.S. 1924-1967
John S. Pidcock, P.E., P.L.S. 1954-1999
Ralph M. Pidcock, P.L.S. 1952-2000 (Retired)

April 8, 2025

Description of a 25' wide utility easement as shown on a plan titled, "Plan Showing 25' Wide Utility Easement Over Roadway Right-Of-Way For Future Roadway Extension In The Hopewell Farms South Subdivision, Located In Upper Macungie Township, Lehigh County, PA", dated March 13, 2025, last revised April 8, 2025, bearing File No. S-12430, as prepared by The Pidcock Company, Allentown, Pennsylvania:

Beginning at the intersection of the southerly right-of-way line of Palomino Drive (T-328) and the centerline of Roadway Right-Of Way For Future Roadway Extension in the Hopewell Farms South Subdivision (recorded in Map Book Volume 37, at Page 14);

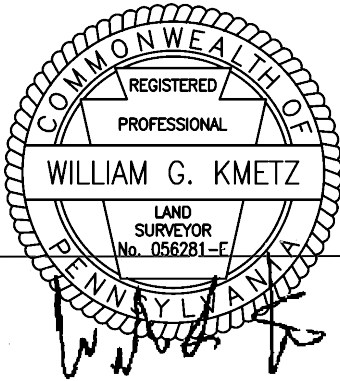
Thence (1) along the southerly right-of-way line of Palomino Drive, N 74°47'48" E, a distance of 25.00 feet to a point;

Thence (2) partially through Roadway Right-Of-Way For Future Roadway Extension and partially along Lot 40, S 15°12'12" E, a distance of 145.00 feet to a point;

Thence (3) along lands of Grange Mill, LLC., (Lehigh County Parcel Identifier Number 547526119318-1), S 74°47'48" W, a distance of 25.00 feet to a point;

Thence (4) along the centerline of Roadway Right-Of-Way For Future Roadway Extension, N 15°12'12" W, a distance of 145.00 feet to the point or place of beginning.

Containing 3,625. Square Feet or 0.083 Acre.



STEEPLECHASE LANE

LOT 86

PALOMINO DRIVE (T-328)

POINT OF BEGINNING N 74°47'48" E 25.00'

RIGHT-OF-WAY LINE

LOT 39

YANG FAMILY TRUST
JIAN AN YANG AND
MEI YU LIN TRUSTEE
DOC. ID: 2024011854
PIN: 547516925890
6015 PALOMINO DRIVE

AREA DEDICATED TO UMT
(INSTR. #7134291)
FOR FUTURE ROADWAY
EXTENSION - TO BE
VACATED OR REVERTED TO
LOT 39 AREA=0.086 ACRE.

AREA DEDICATED TO UMT
(INSTR. #7134291)
FOR FUTURE ROADWAY
EXTENSION - TO BE
VACATED OR REVERTED TO
LOT 40 AREA=0.086 ACRE.

LOT 40

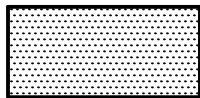
MOHAMMED A. AND
SYEDA Z. SIDDIQUI
DBV.1686 PAGE 886
PIN: 547526130304
6023 PALOMINO DRIVE

25' WIDE UTILITY EASEMENT

W 74°47'48" S

**25' WIDE
UTILITY EASEMENT
AREA=3,625 S.F.
OR 0.083 ACRE**

GRANGE MILL, LLC
INSTR. #2018025204
PIN: 547526119318-1



NOTE:

BEARINGS AND DISTANCES ARE TAKEN FROM PLANS TITLED "HOPEWELL FARMS SOUTH LOCATED IN UPPER MACUNGIE TOWNSHIP, LEHIGH COUNTY PENNSYLVANIA", DATED APRIL 1, 1998, LAST REVISED SEPTEMBER 25, 1998, BEARING FILE NO. 493, AS PREPARED BY LEHIGH ENGINEERING ASSOCIATES, INC., WALNUTPORT, PA., AND RECORDED IN THE OFFICE FOR THE RECORDING OF DEEDS FOR LEHIGH COUNTY IN MAP BOOK VOLUME 37, AT PAGE 14.

REVISED 4/8/25 - REVISE TITLE
REVISED 3/18/25 - ADD R/W NOTE

SHEET 1 OF 1

DRAWN BY:
WGK
CHECKED BY:
MAP
CAD FILE:
SIDDIQUI
PROJ. NO.
410.2418

PLAN SHOWING
25' WIDE UTILITY EASEMENT
OVER ROADWAY RIGHT-OF-WAY
FOR FUTURE ROADWAY EXTENSION
IN THE HOPEWELL FARMS SOUTH SUBDIVISION
LOCATED IN
UPPER MACUNGIE TOWNSHIP, LEHIGH COUNTY, PA

THE PIDCOCK COMPANY
CIVIL ENGINEERING AND LAND PLANNING
ARCHITECTURE
LAND SURVEYING
OXFORD DRIVE AT FISH HATCHERY ROAD
ALLENTOWN, PENNSYLVANIA

SCALE:
1"=50'

DATE:
3/13/25

#S-12430

Drawing name: P:\410 JLC\410.2418\Civil\Survey\Dwg\Title Plans\Siddiqui.dwg Last Modified: Apr 08, 2025 - 3:12pm

TOWNSHIP OF UPPER MACUNGIE
Lehigh County, Pennsylvania

RESOLUTION #2025-37
(Duly Adopted October 2, 2025)

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF UPPER
MACUNGIE TOWNSHIP, COUNTY OF LEHIGH,
COMMONWEALTH OF PENNSYLVANIA, APPROVING THE
TRANSFER OF RESTAURANT LIQUOR LICENSE NO. R-600521
INTO UPPER MACUNGIE TOWNSHIP FROM THE CITY OF
ALLENTOWN, LEHIGH COUNTY, PENNSYLVANIA**

241 N. Route 100 – Liquor License Transfer Request
Docket #1935

WHEREAS, Section 461 of the Pennsylvania Liquor Code (the “Liquor Code”) (47 P.S. § 4-461) authorizes the Pennsylvania Liquor Control Board (the “PLCB”) to approve, in certain instances, the transfer of restaurant liquor licenses across municipal boundaries within the same county regardless of the quota limitations provided for in Section 461 of the Liquor Code under certain circumstances; and

WHEREAS, the Liquor Code requires the applicant to obtain from the receiving municipality a resolution approving the inter-municipal transfer of the liquor license prior to an applicant’s submission of an application to the PLCB; and

WHEREAS, the Liquor Code stipulates that, prior to adoption of a resolution by the receiving municipality, at least one hearing be held for the purpose of permitting individuals residing within the municipality to make comments and recommendations regarding applicant’s intent to transfer a liquor license into the receiving municipality; and

WHEREAS, an application for transfer filed under section 461 of the Liquor Code must contain a copy of the resolution adopted by the municipality approving the transfer of a liquor license into the municipality.

NOW, THEREFORE, BE IT HEREBY ADOPTED AND RESOLVED, that US Petroleum Service, Inc. has requested the approval of the Board of Supervisors of Upper Macungie Township for the proposed transfer of Pennsylvania restaurant liquor license No. R-600521 (said license is currently in the name 42-46 N 10THSTR, LLC, 42-46 N 10TH Street, Allentown, Lehigh County, Pennsylvania) to US Petroleum Service Inc. for its business within Upper Macungie Township located at 241 N. PA Route 100, Breinigsville, Upper Macungie Township, Lehigh County, Pennsylvania, with the understanding that said transfer must be approved at a later date by the PLCB; and

BE IT FURTHER RESOLVED, that the Board of Supervisors of Upper Macungie Township has held a properly advertised Public Hearing pursuant to the notice provisions of Sections 102 and 461 of the Liquor Code to receive comments on the proposed liquor license transfer; and

BE IT FURTHER RESOLVED, that the Board of Supervisors of Upper Macungie Township has determined the proposed inter-municipal transfer of restaurant liquor license No. R-600521 will not adversely affect the welfare, health, peace, and morals of the residents of Upper Macungie Township; and

BE IT FURTHER RESOLVED, that the Board of Supervisors of Upper Macungie Township approves, by adoption of this Resolution, the proposed inter-municipal transfer of restaurant liquor license No. R-600521 into Upper Macungie Township by US Petroleum Service, Inc.

BE IT FURTHER RESOLVED, that transfers, designations and assignments of licenses hereunder are subject to approval by the PLCB.

DULY ADOPTED this 2nd day of October, 2025, by the Board of Supervisors of Upper Macungie Township in lawful session duly assembled.

ATTEST

**UPPER MACUNGIE TOWNSHIP
BOARD OF SUPERVISORS**

JAZMIN VAZQUEZ, Township Secretary

JEFF FLEISCHAKER, Chairman

SUNNY GHAI, Vice-Chairman

JAMES M. BRUNELL, Member



UPPER
MACUNGIE
TOWNSHIP

BOARD OF SUPERVISORS
ISSUE BRIEFING

DEPARTMENT MANAGER: Meredith Keller, Director of Community Development

DATE: October 2, 2025

ISSUE/TOPIC: Resolution #2025-38 – Docket #2347 – Lehigh Valley West 57 (110 PA Route 100 Warehouse), 110 PA Route 100 – Final Land Development Plan

I. Action/Motion to Be Considered:

Motion to approve Resolution #2025-38, granting Final Land Development Plan Approval for Docket #2347 Lehigh Valley West 57 (110 PA Route 100 Warehouse), conditioned upon the comments found in the Township Engineer's Review Letter dated September 22, 2025.

II. Reason Why This Issue Needs Consideration:

- A. The Planning Commission recommended Conditional Final Plan Approval on August 20, 2025.
- B. The Board of Supervisors granted Preliminary Plan Approval on November 7, 2024.
- C. The Zoning Hearing Board granted special exception approval on November 22, 2023 to allow the applicant to operate a warehouse at the site, subject to 24 conditions.

III. Current Policy or Practice:

The Board grants approvals based on input from the Township Solicitor, Staff and Engineer with recommendations from the Planning Commission.

IV. Other Background Information:

In addition to the PC, ZHB, and BOS meetings listed above, this plan was also reviewed at the May 15, 2024, July 17, 2024, and September 18, 2024 PC meetings.

V. Impact on Township Finances:

N/A: Review fees are paid from developer's escrow account.

VI. Recommendations:

Pass the motion as presented.

TOWNSHIP OF UPPER MACUNGIE
Lehigh County, Pennsylvania

RESOLUTION #2025-38
(Duly Adopted October 2, 2025)

RESOLUTION GRANTING CONDITIONAL FINAL LAND DEVELOPMENT APPROVAL TO 110 PA ROUTE 100, LLC FOR PLANS PROPOSING THE CONSTRUCTION OF A 150,585 SQUARE FOOT WAREHOUSE STRUCTURE AS WELL AS ASSOCIATED PARKING LOTS/TRUCK STAGING AREAS AND RELATED INFRASTRUCTURE IMPROVEMENTS CONDOMINIUM LOT/UNIT HAVING AN ADDRESS OF 110 PA ROUTE 100 IN UPPER MACUNGIE TOWNSHIP, LEHIGH COUNTY, PENNSYLVANIA.

**Docket #2347– Prologis – 110 PA Route 100 Warehouse
Final Land Development Plan**

WHEREAS, 110 PA Route 100, LLC (hereinafter “Applicant”), has submitted to Upper Macungie Township (“Township”) Final Land Development Plans for approval proposing the construction of a 150,585 square foot warehouse building as well as the construction of related parking lots, staging areas and related on and off-site infrastructure improvements at a property being a condominium unit/lot having an address of 110 PA Route 100 as depicted on certain plans entitled “Final Land Development Plans for Lehigh Valley West 57, 110 PA Route 100 Warehouse” prepared by Colliers Engineering & Design, Allentown, PA dated 07/21/2025, last revised 09/02/2025 consisting of 24 sheets and additional plans as identified in the September 22, 2025 letter of Herbert, Rowland & Grubic, Inc. (“Plans”); and

WHEREAS, on or about November 22, 2023, the Upper Macungie Township Zoning Hearing Board granted Special Exception approval to the Applicant permitting the use of the Property as a Warehouse/Distribution subject to certain conditions; and

WHEREAS, on or about November 7, 2024, the Board of Supervisors of the Township of Upper Macungie (Township) with the adoption of Resolution 2024-45 granted Conditional Preliminary Land Development Plans to the Applicant for plans proposing the construction of the 150,585 square foot warehouse building as well as the construction of related parking lots, staging areas and related on and off-site infrastructure improvements at the Property, subject to the Applicant's compliance with those conditions set forth in Resolution 2024-45 ("Preliminary Plan Approval");

WHEREAS, subsequent to the Preliminary Plan Approval, the Applicant submitted the Plans for final plan approval; and

WHEREAS, the Applicant, in its processing of the Plans, has received favorable recommendations from the Lehigh Valley Planning Commission and the Upper Macungie Township Planning Commission.

NOW, THEREFORE, BE IT HEREBY ADOPTED AND RESOLVED, that the Board of Supervisors of the Township of Upper Macungie (Township) hereby grants Final Land Development Plans proposing the construction of a 150,585 square foot warehouse building as well as the construction of related parking lots, staging areas and related on and off-site infrastructure improvements at a property being a condominium unit/lot having an address of 110 PA Route 100 as depicted on the Plans, subject to the Applicant's compliance with the following terms and conditions:

1. Applicant shall have paid all appropriate fees applicable to this Land Development Plan as required by Township Ordinances, including, but not limited to, recreation fees and sewer fees, and the Applicant shall, upon Final Plan Approval, enter into the appropriate Improvements and Maintenance Agreements and other agreements as may be required by the Township and the Applicant shall dedicate to the Township those easements, if any, depicted on

the Plans;

2. If applicable, the Applicant is responsible for obtaining any outside agency approvals pending at the time of the Township approval. Evidence of any such approvals must be submitted to the Township prior to the recording of the Plan. Should the Applicant not obtain those approvals, or should those approvals result in changes or revisions to the Plan, the Applicant must provide the Township with said revisions for further review. Should any outside agency approval(s) result in significant revisions or alterations to the Plan, Applicant may be required to seek additional approvals from the Township.

3. Those conditions imposed in the Written Decision of the Upper Macungie Zoning Hearing Board (Appeal No. 01 23 001) dated December 28, 2023. A copy of which is on record with the Township and incorporated herein by reference.

4. Those conditions set forth in Resolution 2024-45 wherein the Applicant received Preliminary Plan approval.

5. The September 22, 2025 Review letter of Herbert, Rowland & Grubic, Inc., the engineer for the Township, which is attached hereto, made a part hereof and marked as Exhibit "A".

6. The conditions of approval have been made known to Applicant and final plan approval is to be deemed **expressly contingent upon the Applicant submitting to the Township, within one hundred twenty (120) days from the date of this Resolution, recordable plans as required for the plan required for the recording of the Plans in the Office of the Recorder of Deeds for Lehigh County along with the required approved financial security and other required documents (including executed copies of agreements, easements, deeds of dedication, including opinion of record title and statement of values,**

copies of all other agency permits and approval letters, approved post-construction management plans and report, approved erosion and sedimentation control plans and report) all of which is required per S.A.L.D.O. Section 22-504. If the above requirements are not produced to the Township by that date, the application for Final Plan approval shall be revoked based upon Applicant's failure to fulfill the said conditions, unless a written extension thereof is granted by the Township, which shall not be unreasonably withheld.

DULY ADOPTED this 2nd day of October, 2025, by the Board of Supervisors of Upper Macungie Township in a lawful session duly assembled.

ATTEST

**UPPER MACUNGIE TOWNSHIP
BOARD OF SUPERVISORS**

JAZMIN VAZQUEZ, Township Secretary

JEFF FLEISCHAKER, Chairman

SUNNY GHAI, Vice-Chairman

JAMES BRUNELL, Member

DRAFT

**Exhibit “A”
of Resolution 2025-38**



Memo

**UPPER MACUNGIE
TOWNSHIP**

DATE: September 25, 2025

TO: Upper Macungie Township Board of Supervisors

FROM: Meredith Keller, AICP, Director of Community Development

RE: Plan Name: Lehigh Valley West 57 (110 PA Route 100 Warehouse)
Plan Type: Final Land Development Plan
UMT Docket No.: 2347
Property Parcel ID: 546507871706-3
Property Address: 110 PA Route 100
Zoning District: Light Industrial Park – LI

The proposed development consists of the construction of a 150,585 square foot warehouse, associated parking, stormwater management areas, and other associated site improvements. The Board of Supervisors granted Preliminary Land Development Plan approval on November 7, 2024.

WAIVERS/MODIFICATION

The Applicant has not requested any waivers at this time.

TIMELINE

The following table presents the review period timeline for the above referenced application.

PLAN REVIEW PERIOD	CURRENT DATES
Application Date	7/21/2025
Review Period Beginning Date	8/20/2025
Last Available Planning Commission Meeting	9/17/2025
Last Available Board of Supervisors Meeting	11/6/2025
Review Period End Date	11/18/2025

OTHER AGENCY REVIEWS

The following agencies reviewed the plan submissions:

AGENCY	SUBMISSION OF COMMENTS
Community Development Department	9/25/2025
Township Engineer (HRG)	9/22/2025
Bureau of Fire	7/24/2025
Zoning & Codes Officer	9/23/2025
Lehigh Valley Planning Commission	6/28/2024 (Prelim Plan)
Lehigh & Northampton Transportation Authority	8/22/2024 (Prelim Plan)

2019 COMPREHENSIVE PLAN REVIEW

Although the parcel has been identified for potential park/open space uses, it is located within the Township's LI – Light Industrial Zoning District where warehouse/distribution uses are permitted by Special Exception. At a meeting on November 22, 2023, the Zoning Hearing Board granted the applicant's request to operate a Warehouse, Distribution principal use at the property, subject to 24 conditions as outlined in the zoning review letter.

PEDESTRIAN/BICYCLE ACCESS

The Township's Vision Zero Action Plan (VZAP, 2023) provides several recommendations for the site and adjacent intersection to improve pedestrian and bicycle safety and access. Along the Schantz Road frontage, the plan recommends installing a sidepath, with sidewalk recommended along the Route 100 frontage. The plans propose installing 6-foot-wide asphalt sidewalks along both the Route 100 and Schantz Road frontages. At the intersection of Route 100 and Schantz Road, the VZAP additionally recommends installing a handman and large bridge to improve the safety of pedestrians and bicyclists crossing Route 100.

The proposal was forwarded to LANTA for review, and they provided the following comment:

The Lehigh and Northampton Transportation Authority (LANTA) has reviewed the resubmitted Dimension Plan for the proposed Lehigh Valley West 57 warehouse project located at 110 Route 100 in Upper Macungie Township, Lehigh County, and offers the following comments.

LANTA currently provides public transportation in close proximity to the project site, with a transit route traveling on Schantz Road, alongside the property frontage of the project site, and turning left towards Route 100 northbound. The proposed plan includes new sidewalks on the property frontages of Schantz Road and Route 100, respectively, and two pedestrian access points from the proposed sidewalk on Route 100 to the main entrances of the warehouse facility. The plan also proposes a new bus stop landing pad in between the Schantz Road raised curb and the proposed sidewalk along the property frontage. It is acknowledged and appreciated that the developer and project engineer addressed LANTA's comments from 6/27/24 which recommended shifting the proposed bus stop location closer to the Route 100 intersection, with closer access to the provided crosswalks and the pedestrian access from the proposed Route 100 sidewalk to the main entrance to the north end of the warehouse facility. As previously noted, LANTA will provide and install the LANTA bus stop signage and channel once project is completed.

LANTA appreciates all efforts to include new pedestrian and transit infrastructure to the plan, and this project will help envision new route alignments in the future by keeping the bus stop close to the associated pedestrian connectivity.

ZONING CLASSIFICATION

See attached Zoning Review letter provided by Marv Walton, Zoning Officer.

ENGINEER REPORT

See attached Engineering Review letter provided by Ryan Kern, P.E., Township Engineer.

BUREAU OF FIRE

See attached Fire Review letter provided by Peter Christ, Fire Commissioner.

STAFF RECOMMENDATION/DRAFT MOTION:

Township Staff and Consultants recommend that the Board of Supervisors grant approval through the following motion: **Motion to approve Resolution #2025-38, granting Final Land Development Plan approval to Docket #2347, Lehigh Valley West 57 (110 PA Route 100 Warehouse), conditioned upon the Township Engineer's Review Letter dated September 22, 2025.**

cc: Robert Ibach Jr., Township Manager
Kal Sostarecz, Jr., Assistant Township Manager
Andrew V. Schantz, Esq., Davison & McCarthy
Ryan Kern, P.E., HRG
Kevin Rooney, Prologis
Richard Roseberry, P.E., Colliers Engineering & Design
Daniel Rowley, Esq., Saul Ewig Arnstein & Lehr LLP



Herbert, Rowland & Grubic, Inc.
1275 Glenlivet Drive, Suite 330
Allentown, PA 18106
610.351.0311
www.hrg-inc.com

LAND DEVELOPMENT REVIEW LETTER #2

UPPER MACUNGIE TOWNSHIP

Attn: Meredith Keller, Director of Community Development

Lehigh Valley West 57, 110 PA Route 100 Warehouse
Final Land Development Plan

September 22, 2025

Reference: Docket #2347
Location: Address: 110 PA Route 100, Breinigsville, PA 18031
PIN: 546507871706-3
Zoning Dist.: LI
Applicant: Kevin Rooney, 100 PA Route 100 LLC
1800 Wazee Street, Suite 500, Denver, CO 80202-2502
610-997-6653 – krooney@prologis.com
Owner: Same as applicant
Engineer: C. Richard Roseberry, P.E., Colliers Engineering & Design
1110 American Parkway, Building 10, Suite F-200B, Allentown, PA 18109
908-581-8658 – Richard.roseberry@collierseng.com
Other: Daniel P. Rowley, Saul Ewig Arnstein & Lehr LLP
1200 Liberty Drive, Suite 200, Wayne, PA 19087-5569
610-251-5065 – daniel.rowly@saul.com
Time Clock: Date of First PC Meeting: 8/20/2025
Expiration Date: 11/18/2025

We have completed our review of the following information for the above-referenced project:

Submission:	Dated:	Last Revised:
Plan Sheets 1-24 of 24 (Plan)	July 21, 2025	September 2, 2025
Industrial Blvd Plan Sheets 1-5 of 5	July 21, 2025	September 2, 2025
Post Construction Stormwater Management Report (SWM Report)	April 2024	August 2025
Drainage Area Maps Sheet 1-6 of 6	April 15, 2025	August 25, 2025

We offer the following comments: (**Bolded** comments = Key comments for discussion)

SUBDIVISION AND LAND DEVELOPMENT (CHAPTER 22)

1. HRG reviewed the Applicant's SPM, and it was approved at the August 7 BOS meeting. The applicant shall submit copies of the final planning module approved by PADEP to the Township [22-403.5.K(1)].
2. Because the proposed land development involves improvements on the state highway rights-of-way, the applicant shall provide approval of Highway Occupancy Permit from Pennsylvania Department of Transportation upon receipt. Please keep Upper Macungie Township updated on PennDOT permit progress and correspondence [22-403.5.O].
3. Provide notes on the plans that state the terms of all easements and rights-of-way shown on the plan. This includes existing easements. Instrument numbers should be provided for the easements so the terms can be referenced [22-503.4.E].
4. Provide copies of any proposed deed restrictions, protective and restrictive covenants, referenced to the preliminary plan map. Any deed restrictions that are proposed shall be noted on the plans [22-503.4.F].
5. The applicant shall dedicate park land or pay a fee in lieu of parkland dedication in the amount of \$3,500 base fee plus \$0.20/sf x 100,000 plus \$0.10/sf x 50,585 sf of gross floor area, for a total of \$28,558.50 [22-711.5].

STORMWATER MANAGEMENT (CHAPTER 17 & CHAPTER 22)

1. Because plans indicate modifications and connections to existing inlets and stormwater pipes in the PA Route 100 rights-of-ways, please provide an approval letter from PennDOT [22-707.2.F.].
2. As Inlet SD-15C was added with this submission, please include a profile on the plans. There should also be a profile that includes Inlet SD-15B [22-503.5.A(2)].
3. With the revision of pipe slopes, inlet inverts, and drainage areas since the preliminary plan submission, there are now inconsistencies between the drainage area maps and the conveyance calculations. For the following inlets, the drainage area and conveyance calculations are inconsistent: SD-15, SD-12, SD-16, SD-21, SD-20, SD-25, SD-26, and SD-30. Please update conveyance calculations for consistency [General].
4. Inlet SD-21 is not modeled as a double inlet as shown on the plans. Please update conveyance calculations for consistency [General].

ADMINISTRATIVE ITEMS TO BE COMPLETED PRIOR TO/UPON PLAN APPROVAL

1. The applicant has submitted an opinion of probable cost/ financial security estimate (FSE) for the proposed improvements. The FSE review will be provided under separate cover [22-404.1.F]
2. The applicant shall establish an escrow for public improvements and construction inspections [22-804].
3. Please submit the plumbing plans at the time of the building permit application [General].

4. The applicant shall furnish all necessary approvals by local, county, state, and federal agencies including but not limited to PennDOT, LCCD, and DEP [17-302, 17-303.3 & 22-709.1.A.(1)].
5. The applicant shall execute agreements with the Board of Supervisors regarding the installation of all improvements shown on the plan and required by the Subdivision and Land Development Ordinance. Before the final plan may be endorsed by the Board of Supervisors, any required agreements shall be executed by the developer and the Board of Supervisors [22-801].
6. The applicant shall execute a Stormwater Facilities Operation and Maintenance Agreement [17-704].
7. The applicant shall pay all required fees and charges [22-905 & 17-601].
8. The developer is responsible to pay all established Upper Macungie Township and Lehigh County Authority allocation application fees for connection to the public sanitary sewer system. The Upper Macungie Township Tapping Fee shall be imposed by Ordinance 2020-06.
9. Within 120 days of the execution of the resolution approving the subdivision unless an extension has been granted in writing by the Board of Supervisors, the applicant's Engineer shall supply all required documentation in accordance with this section [22-504.1].
10. All seals and signatures shall be on the plans prior to approval [General].
11. Any revisions made to the plans after final plan approval shall be noted and made apparent to the review engineer upon the submission of a check set [22-403.4.K(13)].

This review is based solely on the documents referenced above and does not relieve the design professional of any responsibility, nor does it imply any design responsibility by Herbert, Rowland & Grubic, Inc. HRG reserves the right to make additional comments in the future based on newly-supplied or revised information as provided by the applicant or their representative(s).

Sincerely,

Herbert, Rowland & Grubic, Inc.



Ryan M. Kern, P.E.
Group Manager – Municipal & Water Resources

AED/RMK/pk

P:\0086\008621_0427\060 - Prologis Warehouse Rt-100 D#2347\A - PLAN REVIEW\PR#2 - PH060 - Prologis Warehouse Rt 100 - D#2347.docx

- c: Kalman Sostarecz, UMT Assistant Township Manager (via e-mail)
Meredith Keller, UMT Director of Community Development (via e-mail)
Andrew Schantz, Esq., UMT Solicitor (via e-mail)



UPPER MACUNGIE TOWNSHIP

8330 Schantz Road
Breinigsville, PA 18031

p 610.395.4892

f 610.395.9355

UpperMac.org

TO: Upper Macungie Township Board of Supervisors

DATE: September 23, 2025

SUBJECT: #2347 – 110 PA Route 100 Warehouse Building
Final Land Development Plan

Property Address: 110 PA Route 100, Breinigsville, PA 18031
Parcel # 546507871706 3

Zoning District: LI – Light Industrial Park District

Dear Supervisors,

This is an application to construct a 150,585 square foot warehouse building with vehicular and trailer parking lots, associated utilities, landscaping, lighting, underground detention facilities, and spray irrigation system. The project will also install utility connections to the existing facilities within the adjacent road. This Plan was approved with conditions by the Board of Supervisors as a Preliminary Land Development Plan on November 7, 2024. The applicant is now submitting the plan as a Final Land Development Plan. Comments are offered based on a review of the plans titled "Final Land Development Plans for Lehigh Valley West 57 110 PA Route 100 Warehouse" prepared Colliers Engineering & Design Lehigh Valley, dated July 21, 2025, last revised September 2, 2025, for consistency with Section 27 (Zoning) of the Upper Macungie Township Code of Ordinances.

Zoning Review:

1. § 27-306. Table of Permitted Uses: The site is located within the Light Industrial Park District (LI), and the applicant identifies the proposed use as warehouse. Warehouse Distribution (other than truck terminal), not including storage of explosives, fireworks, ammunition or gunpowder, except within a government-owned facility is a Special Exception Use in the LI Zoning District. On November 22, 2023, the Upper Macungie Township Zoning Hearing Board, by a vote of 5-0, voted to grant Applicant's request for a special exception to introduce and operate a Warehouse, Distribution principal use upon the Subject Property, in the form of a single 150,400 square foot warehouse building structure and associated paved area and parking areas, under and subject to 24 stipulated conditions. There is a note on Sheet 1 that references the Zoning Hearing Board decision and the applicant's obligation to comply with the conditions of approval. It is noted that the ZHB approval is for a 150,400 square foot warehouse building structure and the proposed structure on the Land Development Plan is 150,585 square feet. It is the position of the zoning office that the difference in size is negligible and does not materially affect the ZHB decision.

2. § 27-814. Condominium Ownership. Any process of maintenance of commonly owned land shall meet the requirements of § 705(D) of the Municipalities Planning Code. Any condominium or homeowners' association agreement shall be reviewed by the Township Solicitor and require approval of the Board of Supervisors prior to recording the deeds. Any such agreement shall be filed as part of the subdivision or land development plan. The applicant acknowledges this requirement and states the agreement will be provided upon final plan approval and before final recording.

3. In all other aspects, the applicant satisfactorily addressed all zoning issues during the Preliminary Plan review and approval of the project. As this Plan is generally consistent with the Preliminary Plan approved by the Board of Supervisors, this office has no additional comment.

Sincerely,



Marv Walton
Zoning Officer

PC: Meredith Keller, AICP, Director of Community Development/Township Planner
Allie Scarfaro, Zoning Officer



UPPER MACUNGIE TOWNSHIP

8330 Schantz Road
Breinigsville, PA 18031

p 610.395.4892
f 610.395.9355

UpperMac.org

July 24, 2025

**Planning Commission
Upper Macungie Township**

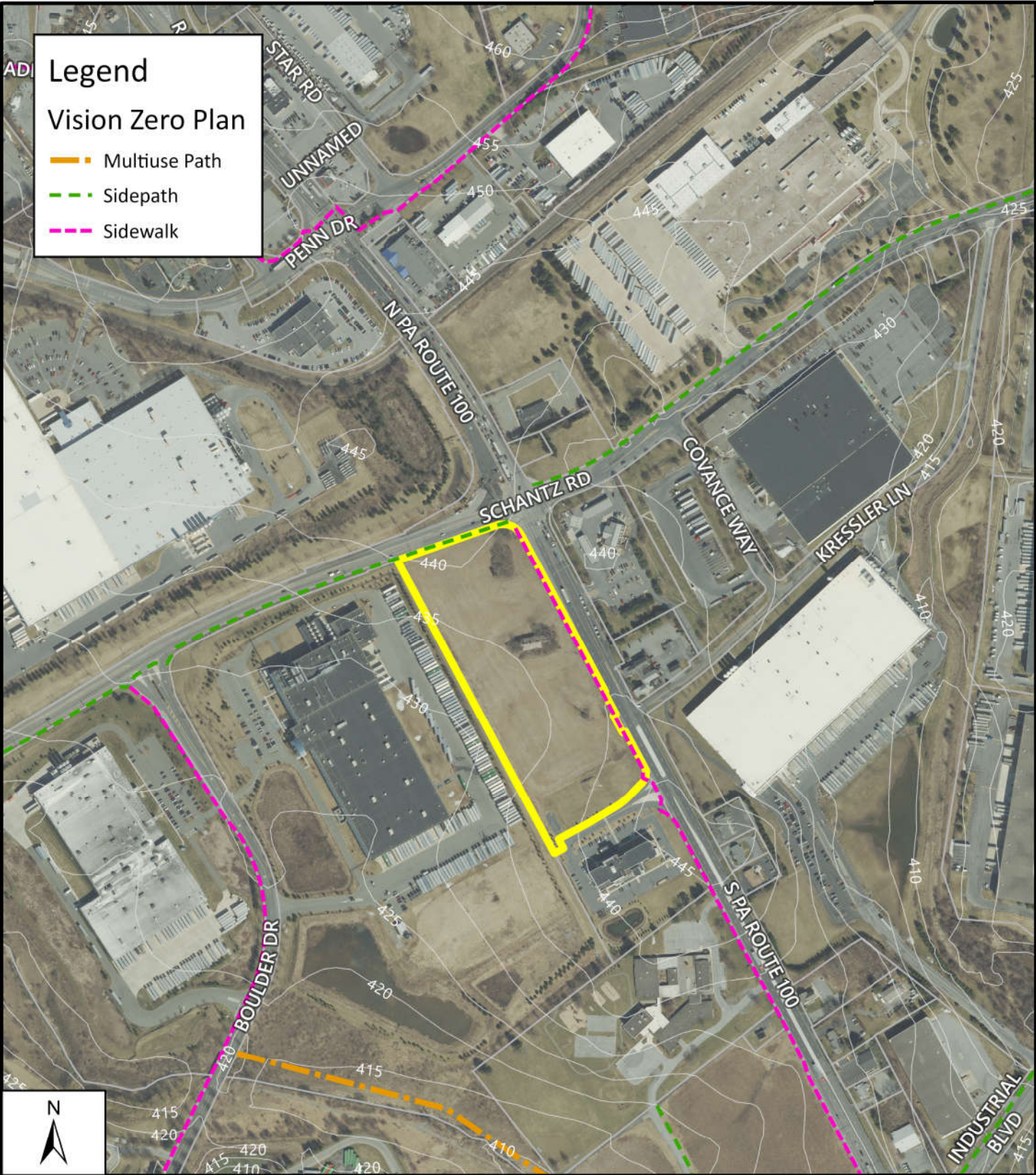
Re: 110 Route 100/Final Land Development

Members,

During the plan review on July 24, 2025, it appears that all comments from previous said plan reviews have been previously addressed on the Preliminary Land Development Plan as provided, dated August 19, 2024, and Final Plan dated July 21, 2025.

Sincerely,
Upper Macungie Township

Peter D. Christ
Fire Commissioner



Legend

Vision Zero Plan

- - - Multiuse Path
- - - Sidepath
- - - Sidewalk



LEGEND

- Contours- Five Foot
- Property Boundary

Scale: 1 in = 500 ft

Location Map of
RTE 100 WAREHOUSE
 Address: 110 PA Route 100
 UMT Docket No. 2347

DATA SOURCES
 Lehigh County GIS Dept.
 LC 2024-4 Parcel
 LC 2024-4 Road
 Penn State University
 pamap_lidar/cycle1/
 CONT/South



Lehigh Valley Planning Commission

DR. CHRISTOPHER R. AMATO
Chair

CHRISTINA V. MORGAN
Vice Chair

ARMANDO MORITZ-CHAPELLIQUEN
Treasurer

BECKY A. BRADLEY, AICP
Executive Director

June 28, 2024

Mr. Kal A. Sostarecz, Director of Community Development
Upper Macungie Township
8330 Schantz Road
Breinigsville, PA 18031

**Re: Lehigh Valley West 57 – Land Development
Upper Macungie Township
Lehigh County**

Dear Mr. Sostarecz:

The subject application proposes construction of a 150,400-square-foot manufacturing building located at 110 PA Route 100 (PIN 546507871706). Associated improvements like passenger and trailer vehicle parking lots, utility connections and a spray irrigation system are proposed as well. The site will be served by public sewer and water.

The LVPC offers the following comments:

Background

The proposed project site is in an area that can be best categorized as primarily industrial and commercial. The parcel is zoned as Light Industrial according to the Upper Macungie Zoning Ordinance Map and is a permitted use. The existing use of the parcel is vacant agricultural fields with one existing, abandoned building. On the southeastern side of the property, a connection to the existing shared driveway with the neighboring Fairfield Hotel is proposed.

The LVPC reviewed this proposed development for all land use aspects from the bi-county comprehensive plan, *FutureLV: The Regional Plan*. Areas reviewed include an efficient and coordinated development pattern, mixed transportation, protecting the environment, creating a sustainable region, and building safe, healthy, inclusive, and livable communities. Additionally, the proposed development was previously reviewed in October 2023, under the project name 110 PA Route 100 Manufacturing Building.

Transportation

The LVPC commends the developer for the increased sidewalk connectivity along the frontage of the property along Route 100 which promotes universal design (*FutureLV: The Regional Plan*, of Policy 5.2). There is Lehigh and Northampton Transportation Authority (LANTA) service in the vicinity of the proposed project along Schantz Road and continuing north along Route 100. The proposed internal sidewalk network provides safer access for employees of the proposed building to utilize LANTA services to get to

and from work while enhancing public transit service along a corridor (*FutureLV: The Regional Plan*, of Policy 2.3 and Policy 5.2). LANTA bus routes 213 and 613 run along Schantz Road at the northern end of the site, but there are no bus stops located within the LANTA ¼ Mile buffer. It is recommended that LANTA be coordinated with to look for any future opportunities for bus stops along Route 100 frontages of the project (*FutureLV: The Regional Plan*, of Policy 2.3).

Alternative modes of transportation amenities should be provided onsite, including bicycle racks in safe and well-lighted locations in relative proximity to entrances (*FutureLV: The Regional Plan*, of Policy 2.3, 5.2 and 5.3).

The LVPC commends the inclusion of an access for emergency purposes only. Emergency access enables emergency response personnel to respond to the facility as well as enable any evacuation of employees or visitors to the facility (*FutureLV: The Regional Plan*, Policy 2.2).

The proposed site is located in-between Interstate 78 / Route 22 and Route 222, they will both be accessed via the Route 100 interchanges. The bridge on Interstate 78 / Route 22 spanning Route 100 is in fair condition (PennDOT Bridge Key 22999), however the roadway is currently in development for an improvement project. There is an opportunity for coordination and freight movement planning for the entirety of the Route 100 Corridor from Interstate 78 / Route 22 to Route 222. Truck routes to Interstate 78 and Interstate 476 should be established to ensure drivers know the easiest way to travel to from a location with right-in and right-out access along Route 100.

Traffic circulation between the passenger vehicle parking areas and the truck areas on the plan should be marked when constructed. The interactions of passenger vehicles and truck traffic should be minimized; however, the site access serves both passenger and commercial vehicles so appropriate signage and pavement markings are essential to communicating the proper routes for both types of vehicles to use (*FutureLV: The Regional Plan*, of Policy 1.2).

The proposed 17 trailer standing and lounging spots should be available for trucks utilizing the site at all hours and it should be memorialized and posted with signage of the availability of these spaces. This enables truck drivers who may be out of hours, as regulated by the federal government, to have an appropriate safe and efficient place to rest and reset their regulated operation of hours "clocks." Truck parking is a national problem that is evident across the Lehigh Valley and freight-centric facilities such as this can be part of the overall mitigation by providing truck spaces on site for the vehicles that are essential to their sustainable operation (*FutureLV: The Regional Plan*, of Policy 2.4).

Tractor-trailer and trailer parking / dock spaces should consider the inclusion of electrical hookup infrastructure to limit tractor-trailer idling and improve air quality by reducing emissions and ensuring compliance with the 2008 Pennsylvania Diesel Idling

law. Additionally, truck parking and passenger vehicle parking lots should be prepared for the future of electric vehicles by providing the necessary vehicle charging infrastructure that may be required. There is a Tesla electric charging station across Route 100 which may indicate an easier set-up of infrastructure to support the vehicle charging stations. Trailers with refrigeration units are emerging with hybrid-run operations that enable an electric hookup to not rely on diesel fuel. Incorporating these features on-site can 'reduce climate change impacts' (*FutureLV: The Regional Plan*, of Policy 2.5 and 3.4) by offsetting the air quality impacts generated by freight uses and tractor-trailer idling (*FutureLV: The Regional Plan*, of Policy 1.3 and 3.2).

Snow removal equipment should be provided on site and located in a safe and convenient location. Snow removal from the tops of trucks and trailers is a Commonwealth of Pennsylvania Law. Freight centric facilities with trucks on site need to accommodate drivers in fulfilling the requirements of this law. Providing this amenity also ensures a safe transportation network by preventing snow and ice from sliding off the tops and onto roadways causing hazards for other vehicles and pedestrians (*FutureLV: The Regional Plan*, of Policy 5.1 and 5.4).

Development

The General Land Use Plan in *FutureLV: The Regional Plan* designates the project site within a Development area which means it has most, or all the factors needed to support growth, such as sewer and transportation infrastructure capacity and contiguity to existing development and can accommodate additional industrial development.

Stormwater Review

The project site is located within the Little Lehigh Creek watershed. This watershed has a fully implemented Act 167 Stormwater Management Ordinance. Comments related to our review of the project's stormwater management plan are included as attachment 1.

The LVPC encourages the developer to consider opportunities for incorporating sustainable energy systems that reduce overhead operational costs and 'minimize environmental impacts of development' (Policy 3.1), such as geothermal energy systems, solar panels, and greywater reuse for irrigation and plumbing. Incorporating sustainable practices to help to 'reduce climate change impacts' (Policy 3.4)."

Municipalities, when considering subdivision/land developments, should reasonably attempt to be consistent with *FutureLV: The Regional Plan*, as required by the Pennsylvania Municipalities Planning Code (MPC) [Article 1§105, Article III§303, §304 & §306(a), Article VI§603(j)].

The LVPC review does not include an in-depth examination of plans relative to subdivision design standards or ordinance requirements since these items are covered in the municipal review.

Sincerely,



Joey Dotta
Regional Planner



Evan Gardi
Transportation Planner

cc: 110 PA Route 100 LLC / David Koerner, Applicant; C. Richard Roseberry, Project Engineer/Surveyor;
David Alban, Jr., P.E., Township/Borough Engineer.

ATTACHMENT 1

Act 167 Drainage Plan Review

June 26, 2024

Re: Lehigh Valley West 57
Plans Dated April 2024
Upper Macungie Township
Lehigh County

The proposed storm drainage concept presented in the plans and storm drainage calculations dated April 2024 have been reviewed for consistency with the *Little Lehigh Creek Watershed Act 167 Storm Water Management Ordinance*, June 1999. A checklist of the Act 167 review items is attached for your information. As indicated on the checklist, each item of the Drainage Plan has been reviewed for consistency with the Act 167 Ordinance. A brief narrative of the review findings is as follows:

The proposed development is located within drainage district 74 of the Little Lehigh Creek Watershed as delineated in the Act 167 Plan. As such, the runoff control criteria for the site are a 30% Release Rate for the 2-year storm and a 50% Release Rate for the 10-, 25- and 100-year return period storms. Based on review of the plans and calculations, the Drainage Plan has been found to be consistent with the Act 167 requirements.

Note that only those details of the Drainage Plan included on the checklist have been covered by this review. Therefore, notable portions of the Drainage Plan not reviewed include any aspect of the post-construction storm water management plan concerning water quality, the details and design of any proposed water quality BMPs, the Erosion and Sedimentation Control Plan and the details of the runoff collection system (piping). These items are reviewed by the municipal engineer and/or others, as applicable.

Please call with any questions regarding these comments.

Sincerely yours,



Geoffrey A. Reese, PE
Master Planner and Engineer



Denjam Khadka
Senior Civil/Environmental Engineer

Attachment

LVPC ACT 167 REVIEW CHECKLIST

Development Name: Lehigh Valley West 57
 Municipality: Upper Macungie Township
 Date: June 26, 2024

Watershed: Little Lehigh Creek
 Reviewer: Denjam Khadka
 Checked by: Geoffrey A. Reese, PE

Ordinance Reference	Item	Consistency w/Ordinance			Comment
		Yes	No	N/A	

301.A-G. General storm water management requirements		X	/	/	
H. Consideration of volume controls.....		/	X	/	<u>Consideration preferred, but not required.</u>

302.A,B. Applicable Storm Water Management Provisions

Subarea(s)	74			
Criteria	30%/50% RR			

Criteria Key: RR = release rate; CND = conditional no detention

303.A. Design consistency with applicable provisions from 302.A. and B		X	/	/	
B. Mapping of Storm Water Management District Boundaries		X	/	/	
C. Downstream capacity analysis		/	/	X	
D. Multiple discharge points within a single subarea.....		/	/	X	
E,F. Multiple discharge points within multiple subareas.....		/	/	X	
K. Documentation of no increase in peak or volume		/	/	X	
L. Documentation of "no harm" downstream.....		/	/	X	
M. Regional or subregional detention analysis		/	/	X	
N. Capacity improvements analysis		/	/	X	

304.A. Computation method (rational or soil-cover-complex)		X	/	/	<u>Soil-cover-complex method used.</u>
B. Verification of detention design by routing.....		X	/	/	
C. Minimum detention pond freeboard specifications		/	/	X	
E. Soil-cover-complex method design rainfall		X	/	/	
F. Rainfall intensities for rational method.....		/	/	X	
G. Curve Numbers for soil-cover-complex method		X	/	/	
H. Runoff coefficients for the rational method		/	/	X	
I. Volume control storage volume.....		/	/	X	
K. Common time of concentration		/	/	X	
L. Manning equation to calculate watercourse capacity		/	/	X	

403. Drainage Plan Contents		X	/	/	
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UPPER
MACUNGIE
TOWNSHIP

BOARD OF SUPERVISORS
ISSUE BRIEFING

DEPARTMENT MANAGER: Ryan Kern, P.E., Township Engineer

DATE: October 2, 2025

ISSUE/TOPIC: Resolution #2025-39 – Docket #2197 – TownePlace Suites, 5828 Memorial Road – Request for Modification

I. Action/Motion to Be Considered:

Motion to approve Resolution #2025-39, granting approval of one (1) waiver to Docket #2197 TownePlace Suites.

II. Reason Why This Issue Needs Consideration:

- A. The Board of Supervisors required construction of previously deferred sidewalks, calling the deferral through Resolution #2025-04 on January 6, 2025.
- B. The Planning Commission recommended approval of Waiver Request #1 on September 17, 2025.

III. Current Policy or Practice:

The Board grants approvals based on input from the Township Staff and Consultants with recommendations from the Planning Commission.

IV. Other Background Information:

On May 3, 2018, the Board approved through Resolution #2018-22 the Preliminary/Final Lot Consolidation Plan and Preliminary/Final Land Development Plan for the creation of two building lots and the development of a four-story hotel with associated parking, curbing, sidewalk, and stormwater management. Included in the approval was the deferral of S.A.L.D.O. Section 704.9.A requiring the construction of sidewalks and curbing along Memorial Road and Tilghman Street.

V. Impact on Township Finances:

N/A: Review fees are paid from developer's escrow account.

VI. Recommendations:

Pass the motion as presented.

TOWNSHIP OF UPPER MACUNGIE
Lehigh County, Pennsylvania

RESOLUTION #2025-39
(Duly Adopted October 2, 2025)

RESOLUTION GRANTING A CERTAIN WAIVER FROM THE REQUIREMENTS OF THE UPPER MACUNGIE TOWNSHIP SUBDIVISION AND LAND DEVELOPMENT ORDINANCE (SALDO) RELATED TO A PREVIOUSLY APPROVED RESOLUTION (2025-04) WHICH RECALLED AND REVOKED PREVIOUSLY GRANTED DEFERRALS TO THE UPPER MACUNGIE TOWNSHIP SUBDIVISION AND LAND DEVELOPMENT ORDINANCE (SALDO), ALL OF WHICH RELATE TO A PREVIOUSLY APPROVED LAND DEVELOPMENT PLAN (RESOLUTION 2018-22) WHICH APPROVED A FOUR STORY, 14,012 SQUARE FOOT PER FLOOR MARRIOTT HOTEL ALONG WITH ASSOCIATED PARKING, CURBING, SIDEWALK AND STORM WATER CONTROLS ON A SITE LOCATED AT THE INTERSECTIONS OF TILGHMAN STREET, BLUE BARN ROAD AND MEMORIAL ROAD, UPPER MACUNGIE TOWNSHIP, PENNSYLVANIA.

Docket 2197
Towneplace Suites by Marriott
Recalling of Deferral

WHEREAS, Paarth Corporation (hereinafter “Applicant”), has previously received approval pursuant to Township Resolutions 2018-22 to construct a four story, 14,012 Square Foot per floor Marriott Hotel along with associated parking, curbing, sidewalk and storm water controls to be located at the intersections of Tilghman Street, Blue Barn Road and Memorial Road, Upper Macungie Township, Pennsylvania. (Land Development”); and

WHEREAS, previously adopted Resolution 2018-22 also granted certain waivers and deferrals from the requirements of the Upper Macungie Township Code of Ordinances - the

Subdivision and Land Development Ordinance of Upper Macungie Township including the deferral from the requirements to construct certain sidewalks as set forth in greater detail in Resolution 2018-22; and

WHEREAS, subsequent to the prior approval, the Township, by and through the adoption of Resolution 2025-04, recalled and revoked the prior grant of the sidewalk deferrals, the details of which are set forth in greater detail in Resolution 2025-04; and

WHEREAS, as a result of the adoption of Resolution 2025-04 which required the installation of sidewalks in certain areas of the Property, the Applicant has submitted a Waiver Request Letter dated August 8, 2025 requesting an additional waiver from the requirements of the Upper Macungie Township Code of Ordinances - the Subdivision and Land Development Ordinance of Upper Macungie Township in order to be able to satisfy its obligations set forth in Resolution 2025-04; and

WHEREAS, the Upper Macungie Township Planning Commission recommended the grant of the waiver considered herein.

NOW, THEREFORE, BE IT HEREBY ADOPTED AND RESOLVED, that the Board of Supervisors of the Township of Upper Macungie (Township) hereby grants the following written Request for Waiver made by the Applicant, under the provisions of the Subdivision and Land Ordinance (SALDO) of Upper Macungie Township.

1. **SALDO 22-704.9.A.** This section of the SALDO requires a five-foot sidewalk with a five-foot grass strip between the curb and sidewalk be provided within the street right-of-way. The Applicant has requested a waiver of this requirement to allow the sidewalk along Memorial Street to be partially outside of the right-of-way and to have less than a five foot

grass strip (approximately 3' grass strip provided) between the sidewalk and curb due to an existing swale along the road **and** to allow a 4' wide sidewalk along Tilghman Street that is almost completely outside of the right-of-way and which has more than five foot grass strip (varies considerably) between the curb and sidewalk for all but the 60 feet of sidewalk along the westernmost section in order to avoid existing utilities located along Tilghman Street. **The Waiver is granted.**

DULY ADOPTED this 2nd day of October, 2025, by the Board of Supervisors of Upper Macungie Township in a lawful session duly assembled.

ATTEST

**UPPER MACUNGIE TOWNSHIP
BOARD OF SUPERVISORS**

JAZMIN VAZQUEZ, Township Secretary

JEFF FLEISCHAKER, Chairman

SUNNY GHAI, Vice-Chairman

JAMES BRUNELL, Member



Memo

**UPPER MACUNGIE
TOWNSHIP**

DATE: September 25, 2025

TO: Upper Macungie Township Board of Supervisors

FROM: Meredith Keller, AICP, Director of Community Development

RE: Plan Name: TownePlace Suites
Plan Type: Request for Modifications
UMT Docket No.: 2197
Property Parcel ID: 54685245001-1
Property Address: 5828 Memorial Road
Zoning District: Highway Commercial – HC

The application is in response to the requirement to construct sidewalks along the property frontages of a parcel containing a newly constructed hotel. The application requests one (1) waiver from Section 704.9.A(1) of the S.A.L.D.O. to allow the applicant to construct a portion of sidewalk outside the right-of-way; reduce the width of the required grass strip from five (5) feet to three (3) feet; and to reduce the width of the sidewalk from five (5) feet to four (4) feet at various locations along the property's frontages.

WAIVERS/MODIFICATION

The Applicant has submitted a request for one (1) waiver for this project as outlined in the attached Township Engineer's review letter.

LANTA REPORT

Provided by Molly Wood, Planner/Land Use Specialist, mwood@lantabus-pa.gov.

LANTA provides fixed-route public transportation directly to the project site, with an active route serving Bus Stop ID 1241 on Tilghman Street, eastbound, nearside of the Blue Barn Road intersection, fronting the TownePlace Suites project site. The existing bus stop has been established at this location for several decades with a bus stop channel in the grass. LANTA appreciates all efforts made to include new sidewalks along Tilghman Street and Memorial Drive, adding to the recently constructed sidewalk on Blue Barn Road which will provide a comprehensive pedestrian network to the full project site. The new sidewalks on Tilghman Street will allow full pedestrian connectivity along the property frontage and will provide access to the existing bus stop location. To be fully compliant with ADA and PROWAG guidelines, LANTA requests a 5' concrete pad connecting the raised curb to the proposed sidewalk at the existing bus stop on Tilghman Street for proper bus stop boarding/alighting.

ENGINEER REPORT

See attached Engineering Review letter provided by Ryan Kern, P.E., Township Engineer.

RECOMMENDED PLAN ACTION

Township Staff and Consultants recommend that the Board of Supervisors grant approval through the following motion: **Motion to approve Resolution #2025-39, granting approval of one (1) waiver to Docket #2197 TownePlace Suites.**

cc: Robert Ibach Jr., Township Manager
Kal Sostarecz, Jr., Assistant Township Manager
Andrew V. Schantz, Esq., Davison & McCarthy
Ryan Kern, P.E., HRG, Inc.
Anderson Deutschman, E.I.T., HRG, Inc.
Justin Massie, P.E., Terraform Engineering, LLC
Minu Desai, Paarth Corporation
Andrew Hoffman, Esq., Gross McGinley, LLP



Herbert, Rowland & Grubic, Inc.
 1275 Glenlivet Drive, Suite 330
 Allentown, PA 18106
 610.351.0311
 www.hrg-inc.com

WAIVER REQUEST REVIEW LETTER #1

UPPER MACUNGIE TOWNSHIP

Attn: Meredith Keller, Director of Community Development

Towneplace Suites by Marriot

September 12, 2025

Reference: Docket #2197
 Location: Address: 5828 Memorial Road, Allentown, PA 18104
 PIN: 546685155925, 546685155925
 Zoning Dist.: Highway Commercial District, HC
 Applicant: Mine Desai, Paarth Corporation
 5650 Tilghman Street, Allentown, PA 18014
 484-951-3311 – minu@minudesai.com
 Owner: Same as applicant
 Engineer: Justin Q. Massie, P.E., Terraform Engineering, LLC
 One East Broad Street, Suite 330, Bethlehem, PA 18018
 484-895-4632 – jmassie@terraformengineering.com

We have completed our review of the following information for the above-referenced project:

Submission:	Dated:	Last Revised:
Waiver Request Letter	August 8, 2025	--
Curb Sidewalk Site Plans	August 8, 2025	--
Review Response Letter	August 8, 2025	--
SALDO Application	August 18, 2025	--

The applicant has submitted the following requests for relief:

Requested Waiver(s):	Ordinance Section:
Sidewalk outside of right-of-way	SALDO 22-704.9.A

We offer the following comments:

MODIFICATIONS (WAIVERS & DEFERRALS)

- SALDO [22-704.9.A]** – Sidewalks shall be a five-foot sidewalk with a five-foot grass strip between the curb and sidewalk be provided within the street right-of-way.
 - Summary of applicant’s relief request: “A waiver is requested to allow the sidewalk along Memorial Street to be partially outside of the right-of-way and to have less

than a five-foot grass strip (approximately 3' grass strip provided) between the sidewalk and curb due to an existing swale along the road. A waiver is requested to allow a 4' wide sidewalk along Tilghman Street that is almost completely outside of the right-of-way, and which has more than a five-foot grass strip (varies considerably) between the curb and sidewalk for all but the 60 feet of sidewalk along the westernmost section. This is to avoid existing utilities located along Tilghman Street.

- HRG recommends **Approval**; **Approval and Modification**; **Denial** of this waiver.

This review is based solely on the documents referenced above and does not relieve the design professional of any responsibility, nor does it imply any design responsibility by Herbert, Rowland & Grubic, Inc. HRG reserves the right to make additional comments in the future based on newly-supplied or revised information as provided by the applicant or their representative(s).

Sincerely,

Herbert, Rowland & Grubic, Inc.



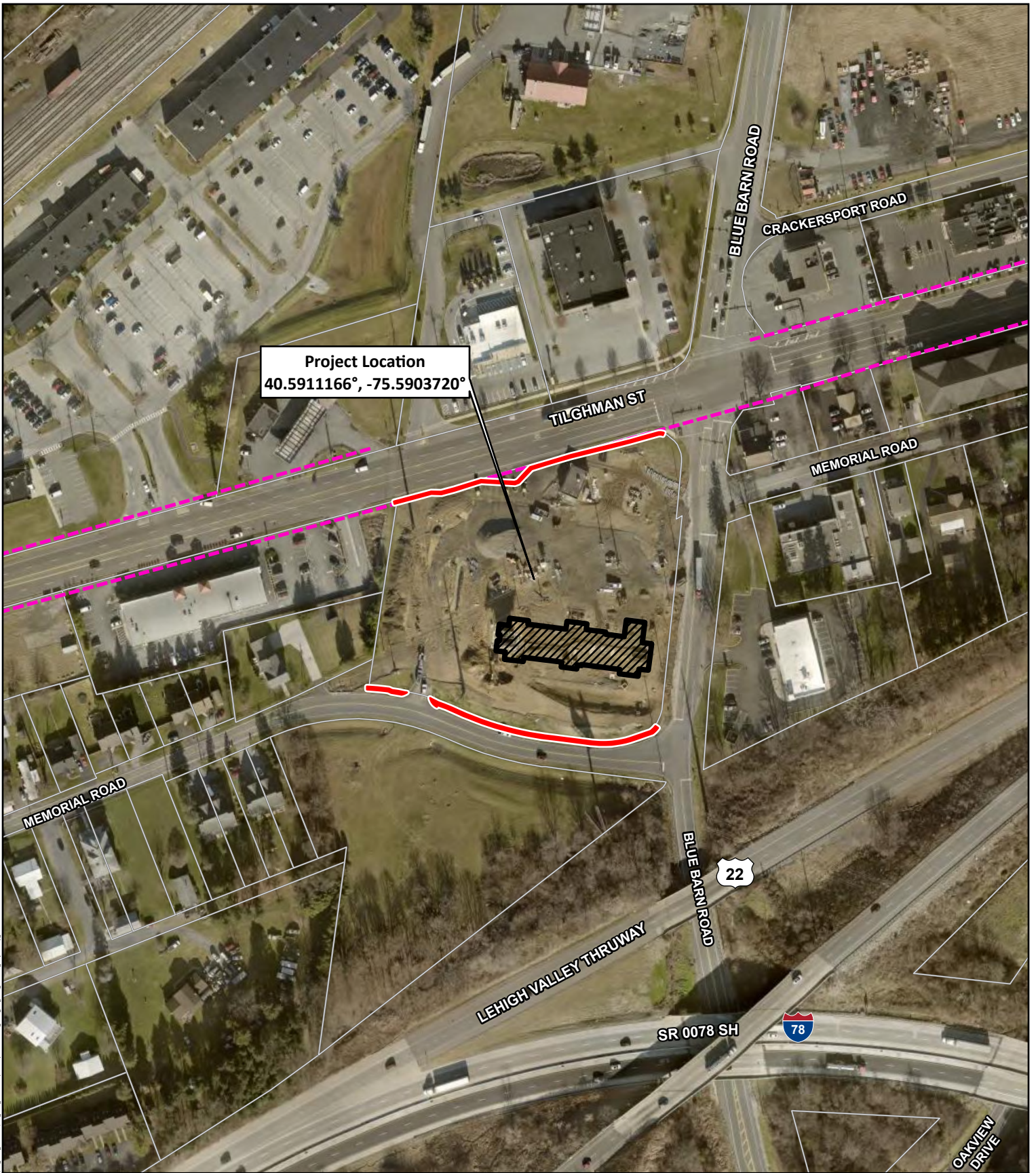
Ryan M. Kern, P.E.

Group Manager – Municipal & Water Resources



SMS/AED/JW/pk





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- c: Kalman Sostarecz, UMT Assistant Township Manager (via e-mail)
Meredith Keller, UMT Director of Community Development (via e-mail)
Andrew Schantz, Esq., UMT Solicitor (via e-mail)



Project Location
 40.5911166°, -75.5903720°


 0 100 200 Feet
 Mapping derived from data provided by Lehigh County GIS, ESRI, PennDOT, and USGS.
 9/12/2025 | PM: RMK | GIS: JDD | QA: AD | R008621.0427

 Mill Run Office Center
 1275 Glenlivet Drive, Suite 330
 Allentown, PA 18106
 610.351.0311 [phone]
 www.hrg-inc.com

-  VZAP Proposed Sidewalk
-  Proposed Sidewalk
-  Towneplace Suites by Marriott
-  Parcel Boundary

Towneplace Suites by Marriott
Proposed Sidewalk
5828 Memorial Road
Location Map
UMT Docket No. 2197
 Upper Macungie Township
 Lehigh County, Pennsylvania

008659821_04272025 - Towneplace Suites by Marriott #2197 - GIS: JDD, QA: AD, R008621.0427 - Mapping derived from data provided by Lehigh County GIS, ESRI, PennDOT, and USGS.



**UPPER
MACUNGIE
TOWNSHIP**

**BOARD OF SUPERVISORS
ISSUE BRIEFING**

DEPARTMENT MANAGER: Andrew Schantz, Esq., Township Solicitor

DATE: October 2, 2025

ISSUE/TOPIC: A. Motion Authorizing Advertisement of an Amendment to the Zoning Ordinance – Data Centers; B. Motion Authorizing Township Staff to Send Draft Zoning Ordinance Amendment for Data Centers to the LVPC and the UMT Planning Commission; and C. Motion Authorizing the Advertisement of a Public Hearing for December 4, 2025, for the Zoning Ordinance Amendment for Data Centers.

I. Action/Motion to Be Considered:

- A. Motion to authorize the advertisement of an amendment to the Zoning Ordinance for data centers.
- B. Motion to authorize Township staff to send the draft Zoning Ordinance amendment for data centers to the Lehigh Valley Planning Commission and Upper Macungie Township Planning Commission.
- C. Motion to authorize the advertisement of a public hearing for December 4, 2025 for the Zoning Ordinance amendment for data centers.

II. Reason Why This Issue Needs Consideration:

Township Staff and Consultants have been working on a comprehensive rewrite of the Zoning Ordinance to include new zoning districts, uses, and regulations. While staff intended to introduce data centers as a new use in the rewrite, a concern was identified that such a use could be proposed prior to the rewrite's adoption. To address this concern, Township staff and Consultants have proposed an interim amendment to the Zoning Ordinance as a temporary measure to incorporate data centers into the use table and provide regulations until new zoning districts are established and more comprehensive regulations are developed and adopted under the new Zoning Ordinance. Township Staff and Consultants believe that this amendment provides appropriate interim and immediate regulations for data centers and was drafted, in part, by utilizing various model and existing ordinances

III. Current Policy or Practice:

The Board of Supervisors adopts ordinance amendments.

IV. Other Background Information:

Under Section 609 of the PA Municipalities Planning Code, municipalities are required to hold a public hearing on any proposed Zoning Ordinance amendments. Additionally, the MPC requires that the municipality forward the Zoning Ordinance amendment to the county planning agency (Lehigh Valley Planning Commission) and the municipal planning commission at least 30 days prior to the hearing of the proposed amendment.

V. Impact on Township Finances: Not Applicable

Included in Budget: Yes No

Account No. N/A

Current Balance: N/A

VI. Recommendations:

Pass the motion as presented.

TOWNSHIP OF UPPER MACUNGIE
Lehigh County, Pennsylvania

ORDINANCE #2025-_____
(Duly Adopted December 4, 2025)

AN ORDINANCE OF THE BOARD OF SUPERVISORS OF THE TOWNSHIP OF UPPER MACUNGIE, LEHIGH COUNTY, PENNSYLVANIA, AMENDING CHAPTER 27 (ZONING) OF THE CODE OF THE TOWNSHIP OF UPPER MACUNGIE, KNOWN AS THE UPPER MACUNGIE TOWNSHIP ZONING ORDINANCE AND THE SECTIONS OF CHAPTER 27 AS HEREINAFTER SET FORTH. SPECIFICALLY, THIS ORDINANCE ADDS NEW DEFINITIONS; AMENDS THE USE TABLE AND ADDS ADDITIONAL REQUIREMENTS ALL RELATED TO PROVIDING FOR AND REGULATION OF “DATA CENTERS” ALL OF WHICH ARE FULLY SET FORTH IN THE BODY OF THIS ORDINANCE AND ALL OF WHICH ARE IN ACCORDANCE WITH THE PENNSYLVANIA MUNICIPALITIES PLANNING CODE, ACT 247 OF 1968, P.L. 805, NO. 247, AS REENACTED AND AMENDED, 53 P.S. §10609.

WHEREAS, Upper Macungie Township is a thriving community having a well-balanced blend of agricultural, residential, commercial, and industrial properties within its borders; and

WHEREAS, Upper Macungie Township is a community that enjoys a quality of life that people want to invest in and where they want to live and raise a family coupled with an attractive area for business and job growth; and

WHEREAS, the Upper Macungie Township Board of Supervisors, from time to time, finds a need to regulate certain new and innovative uses in the Township in order to preserve the quality of life and to promote, protect and facilitate the public health, safety and welfare; and

WHEREAS, the Upper Macungie Township Board of Supervisors has concluded that the recent surge of development of Data Centers and similarly associated facilities in the Commonwealth has generated the necessity to amend Chapter 27 (Zoning) to provide for and regulate these facilities in order to preserve the quality of life and to promote, protect and facilitate the public health, safety and welfare; and

WHEREAS, Section 27-108 of the Upper Macungie Township Zoning Ordinance provides that “the Board of Supervisors may amend, challenge or repeal any or all portions of this Chapter on its own motion or upon agreeing to hear a written request for any person, entity or the Planning Commission.”; and

WHEREAS, pursuant to Section 609 of the Municipalities Planning Code, 53 P.S. § 10609, the Township of Upper Macungie is authorized and empowered to enact amendments to the Upper Macungie Township Zoning Ordinance after public hearing thereon pursuant to public notice; and

WHEREAS, the Board of Supervisors of the Township of Upper Macungie has conducted a public hearing pursuant to public notice concerning the following amendments to the Upper Macungie Township Zoning Ordinance; and

WHEREAS, after public hearing pursuant to public notice, the Board of Supervisors of the Township of Upper Macungie desires to ordain and enact the amendments to the Upper Macungie Township Zoning Ordinance set forth hereinafter.

NOW, THEREFORE, BE IT HEREBY ENACTED by the Board of Supervisors of Upper Macungie Township as follows:

SECTION 1. DELETIONS, AMENDMENTS, INSERTIONS AND CHANGES

The following Sections denoted by Section numbers are amended, with such amendments being denoted by bold underlining. (**bold underlining**)

The following Sections or parts thereof denoted by Section numbers are added, with such additions being denoted by the word “NEW” preceding the addition which shall be denoted by bold text. (“**NEW**”)

The following Sections or parts thereof denoted by Section numbers are deleted, with such deletions being denoted by brackets and strikethrough (~~[strikethrough]~~).

For purposes of Codification, all Sections noted herein follow the Sections as set forth in the Code of Ordinance of the Township of Upper Macungie, revised through November 2, 2023.

SECTION 2. BODY OF THE ORDINANCE

Part 2 DEFINITIONS

§ 27-202 Terms Defined.

“NEW” DATA CENTER - A building or buildings which are occupied primarily by computers and/or telecommunications and related equipment where digital information is processed, transferred and/or stored, primarily to and from offsite locations. This use does not include computers or telecommunications-related equipment that is secondary and customarily incidental to an otherwise permitted use on the property, such as servers associated with an office building. This use shall also include cryptocurrency mining, blockchain transaction processing, and server farms. Data Center shall include Data Center Equipment.

“NEW” DATA CENTER EQUIPMENT – Equipment including but not limited to: utilities; utility lines; administrative, logistical, fiber optic, storage, and security buildings or structures; electrical substations; domestic and non-contact cooling

water and wastewater treatment facilities; water holding facilities; pump stations; water towers; environmental controls (air conditioning or cooling towers, fire suppression, and related equipment); redundant data communications connections; and security features, provided such Data Center Equipment is located on the same tract. This use includes outdoor mechanical equipment adjacent to a Data Center that provides redundant power capacity to a Data Center. This use also includes structures associated with Data Center Equipment.

“NEW” SENSITIVE RECEPTOR – Sensitive Receptor includes residential uses, schools, preschools, daycare centers, in-home daycares, long-term care facilities, retirement and nursing homes, community centers, places of worship, parks (excluding trails), campgrounds, and dormitories.

Part 3 DISTRICTS

Section §27-306 Table of Permitted Uses by District.

Types of Uses	Business Districts					
(See definitions in Part 2)	NC	HC	LI	LI(L)	GI	RT
Industrial Uses						
“NEW” Data Center	N	N	N	N	C	C

KEY:

- P** = Permitted by right (zoning decision by Zoning Officer)
- C** = Conditional use (decision by the Board of Supervisors with review by Planning Commission)
- SE** = Special exception use (decision by Zoning Hearing Board)
- N** = Not permitted

Part 4 ADDITIONAL REQUIREMENTS FOR SPECIFIC USES

Each of the following uses shall meet all of the following requirements for that use:

“NEW” Section §27-402.QQQ. Data Center.

(1) Setbacks

(a) Data Centers and Data Center Equipment shall meet the building setback requirements as set forth in § 27-307 – Table of Lot and Setback Requirements by District, except:

1) Data Centers and Data Center Equipment shall be set back 200 feet from the boundary of a residential zoning district or the lot line of any property containing a Sensitive Receptor.

(2) Buffers

(a) Data Centers and Data Center Equipment shall meet the Buffer Yard requirements as set forth in § 27-803.4.

1) In addition to the requirements of § 27-803.4, any Data Center and Data Center Equipment that are visible from beyond the exterior lot lines of the use shall be separated from such lot lines by an earthen berm. Such berm shall meet requirements for Earth Berms as set forth in § 27-803.G.

(3) Noise

(a) The applicant shall provide a sound study produced by a professional acoustical expert to demonstrate that the Data Center and Data Center Equipment will conform with the requirements of Chapter 10 Part 2: Noise. A sound study shall be conducted at the following phases:

1) A preliminary sound study for the Data Center and associated Data Center Equipment shall be conducted as part of the Conditional Use process. The preliminary sound study shall recommend the sound reducing materials or systems to meet the aforesaid sound limits using generally accepted criteria.

2) An interim sound study shall be conducted during the building permit process based upon the proposed user or users of the Data Center and Data Center Equipment depicted on the building plans. The sound reducing materials or systems recommended by the interim sound study shall be incorporated into the construction plans for the Data Center.

3) An as-built sound study shall be conducted six months after issuance of the Certificate of Occupancy for any Data Center and associated Data Center Equipment prior to the final escrow release for any Data Center land development phase. An as-built sound study may also be required thereafter by the Township upon request. If it is determined by the as-built sound study that there is a violation of the aforesaid sound limits,

then the owner or occupant of the Data Center shall promptly remediate the violation into compliance with the aforesaid sound limits.

- 4) **The requirement for an as-built sound study conducted six months after issuance of the Certificate of Occupancy for any Data Center and associated Data Center Equipment shall not relieve the applicant from continuous compliance with the requirements of Chapter 10 Part 2: Noise.**

(4) Water and Sewer

- (a) **If the use will be served by a public water supply, the applicant shall submit documentation from the Lehigh County Authority certifying that the Authority will supply the water needed.**
- (b) **If the use is to rely upon nonpublic sources of water, the applicant shall provide a water feasibility study. The purpose of the study is to determine if there is an adequate supply of water for the proposed use and to estimate the impact of the use on existing wells, groundwater, and surface waters in the vicinity. No Data Center shall be approved unless the water feasibility study demonstrates that the anticipated water supply yield is adequate for the project and that the proposed water withdrawals and discharges will not endanger or adversely affect the quantity or quality of groundwater supplies or surface waters in the vicinity. The water feasibility study shall include the following information at a minimum:**
 - 1) **The projected water demands of the Data Center;**
 - 2) **The source of water to be used;**
 - 3) **A description of how water will be used, including the amount or proportion of water to be used for each purpose (e.g. cooling, humidity control, fire suppression, and domestic usage);**
 - 4) **The long-term safe yield of the water source;**
 - 5) **A description of the amount or portion of water withdrawn that will be recycled or discharged and by what means;**

- 6) **A geologic map of the area with a radius of at least one mile from the site;**
 - 7) **The location of all existing and proposed wells within 1,000 feet of the property boundary, with a notation of the capacity of all high-yield wells;**
 - 8) **The location of all surface waters, including perennial and intermittent streams, rivers, lakes, reservoirs, ponds, wetlands, springs, natural seeps, and estuaries, within 1,000 feet of the property boundary;**
 - 9) **A determination of the effects of the proposed water supply system on the quantity and quality of water in nearby wells, surface waters, and the groundwater table; and**
 - 10) **A statement of the qualifications and the signature(s) of the person(s) preparing the study.**
- (c) **The applicant shall provide proof of review and approval from the Delaware River Basin Commission for projects proposing:**
- 1) **Water withdrawals of 100,000 gallons per day (gpd) or more over a 30-day average from any source or combination of sources within the Delaware River Basin; or**
 - 2) **Any consumptive water use of 20,000 gpd or more over a 30-day average from any water source.**
- (d) **The applicant shall demonstrate that adequate means of wastewater disposal, including domestic wastewater and wastewater used for cooling or industrial purposes, have been provided and approved by the Sewage Enforcement Officer and/or the Pennsylvania Department of Environmental Protection.**

(5) Power Supply

- (a) **If the applicant proposes to connect the Data Center to the electric grid, the applicant shall provide documentation from the applicable electric service provider certifying that the necessary capacity is available and that the electric service provider will serve the Data Center. An assessment identifying any detrimental impacts on electric rates or availability for other**

uses directly attributable to the Data Center project shall be provided to the Township.

- (b) **If the above-mentioned assessment identifies a detrimental impact or threshold where utility capacity is not sufficient, the applicant shall provide, at their own expense, the system improvements necessary to mitigate any limits or system constraints to accommodate the proposed use. The necessary system improvements shall conform to all specifications, procedures, and timelines required for the public utility. If the necessary system improvements are determined by both the Township Engineer and the respective public utility provider to be infeasible, then on-site utility methods may be considered in compliance with all Township ordinances.**

(6) Emergency Planning

- (a) **The applicant shall submit an Emergency Response Plan (ERP) prepared by a qualified professional. The ERP shall:**
 - 1) **Be reviewed and accepted by the Township’s Bureau of Fire as part of the Conditional Use process;**
 - 2) **Include detailed procedures for fire suppression, containment, ventilation, and evacuation for the Data Center and Data Center Equipment;**
 - 3) **Include an evaluation of the access roads and hydrant locations within the site to demonstrate suitable access for emergency equipment within the site;**
 - 4) **Ensure that all first responders receive adequate training specific to the installed system; and**
 - 5) **Include provisions for required annual fire safety inspections demonstrating compliance with current fire code standards.**

SECTION 3. EFFECTIVE DATE

This Ordinance shall become effective immediately upon adoption.

SECTION 4. SEVERABILITY

In the event that any provision, section, sentence, clause, or part of this ordinance shall be held to be invalid, such invalidity shall not affect or impair any remaining provision, section, sentence, clause, or part of this ordinance, it being the intent of this Township that such remainder shall be and shall remain in full force and effect.

SECTION 5. REPEALER

All other Ordinances or parts of Ordinances inconsistent herewith shall be and the same expressly are repealed.

ENACTED AND ORDAINED the 4th day of December, 2025 by the Board of Supervisors of the Township of Upper Macungie, Lehigh County, Pennsylvania, in lawful session duly assembled.

ATTEST

**UPPER MACUNGIE TOWNSHIP
BOARD OF SUPERVISORS**

JAZMIN VAZQUEZ, Secretary

JEFFREY FLEISCHAKER, Chairman

SUNNY GHAI, Vice-Chairman

JAMES M. BRUNELL, Member



UPPER
MACUNGIE
TOWNSHIP

BOARD OF SUPERVISORS
ISSUE BRIEFING

DEPARTMENT MANAGER: Peter D. Christ, Fire Commissioner

DATE: October 2, 2025

ISSUE/TOPIC: Adoption of Employee Safety Manual/Accident & Illness Prevention Program

I. Action/Motion to Be Considered:

A motion to adopt the Employee Safety Manual/Accident & Illness Prevention Program for Upper Macungie Township Employees as presented.

II. Reason Why This Issue Needs Consideration:

Our insurance company has asked for an updated manual as approved by the Board.

III. Current Policy or Practice:

The Board of Supervisors approves and adopts the updated plan.

Other Background Information:

The manual is required to be reviewed and updated every 3 years by our insurance company or as required. A recent audit indicates that our review and approval time frame is due, and the safety committee has made recommended changes for your approval.

IV. Impact on Township Finances: Not Applicable

Included in Budget: Yes No

Account No.

Current Balance:

V. Recommendations:

Pass the motion as presented.



UPPER MACUNGIE
TOWNSHIP

Employee Safety Manual

Accident & Illness Prevention Program

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ACCIDENT & ILLNESS PREVENTION PROGRAM POLICY

It shall be the policy of Upper Macungie Township to institute and maintain an active Accident & Illness Prevention program to ensure that employees have a safe work environment. The prevention of occupationally induced injuries and illnesses is of primary importance and will be given top priority. Upper Macungie Township recognizes that it must promote an attitude of safety consciousness that permeates every level of the municipality's organization.

The Accident & Illness Prevention program shall be inclusive of the following elements: safety training; analysis of loss data; work site surveys; accident analysis; developing and enforcing safety and health rules; promoting necessary personal protective equipment and instructions for its use and care; promoting an awareness of mechanical and physical safeguards to the maximum extent that is possible; dissemination of information on the use of hazardous substances.

Upper Macungie Township recognizes that its municipal employees share the responsibilities for safety and health. Upper Macungie Township, working through its Safety Committee, shall endeavor to provide the guidance and assistance needed by its employees to provide safety and well-being of those who are insured by the municipality.

DESIGNATED ACCIDENT AND ILLNESS PREVENTION PROGRAM COORDINATORS

In accordance with the Group Self-Insurance Fund's Accident and Illness Prevention Program requirements set forth in Subchapter D of the Department of Labor and Industry's rules and regulations concerning Workers' Compensation Health and Safety published in the Pennsylvania Bulletin, Volume 31, Saturday, July 14, 2001, the Township Manager of Upper Macungie Township does hereby designate, both, Fire Commissioner and Human Resources Manager to serve as the Accident and Illness Prevention Program (AIPP) Coordinators for Upper Macungie Township and assigns the following duties:

- Administer the municipality's Accident and Illness Prevention (A/IP) Program.
- Coordinate A/IP Program implementation.
- Maintain appropriate documentation on program activities conducted by the municipality and its employees.
- Handle the administrative functions for the municipality's Safety Committee.
- Review accident reports and determine trends or accident characteristics.
- Identify training areas and assist in the delivery of the training programs.
- Coordinate safety awareness efforts and, if applicable, safety incentive programs within the municipality.
- Determine level of regulatory compliance to applicable standards, codes and rules and regulations governing self-fund groups.
- Facilitate A/IP audits of facilities, procedures, and administrative practices set by the Safety Committee.
- Serve as a member of the Upper Macungie Township Safety Committee.
- Coordinate studies, research, and investigations on risk improvement alternatives.
- Solicit, gather, evaluate, and report A/IP information from employees.

ASSIGNMENT OF RESPONSIBILITY

Responsibility for safety is established at several levels:

- Board of Supervisors
- Township Manager
- Safety Committee Chairman
- Human Resources Manager
- All Department Managers
- Individual Employees

The Safety Committee Chairman and Human Resources Manager shall be responsible for the development of safety policies that will provide for a safe and healthy work environment, motivate employees to work safely, and integrate safety fundamentals into daily work activities.

Duties include:

- Set policies that will require all employees to comply with safety rules and regulations.
- Motivate employees with incentives, reward successes, and deal with violations.
- Follow all safety rules, set a good example for employees.
- Provide resources and support for safety training.
- Evaluate all annual reports and communicate the results to the Safety Committee Chairman.

AIPP Coordinators shall be designated by the Township Manager. The AIPP Coordinators shall be responsible for the overall coordination and implementing safe work practices at Upper Macungie Township. The AIPP Coordinators are expected to lead by example, and to motivate all other employees to work in a safety manner. This is a highly responsible shared position, and management will provide adequate time and resources to permit the AIPP Coordinators to be successful.

The Safety Committee Chairman will be responsible for the following duties:

- Develop and maintain employee safety training records.
- Develop and recommend safety incentives to management.
- Keep abreast of safety issues by attending additional training as needed.
- Maintain Accident/Incident reports.
- Maintain safety inspection checklist.
- Maintain confined space entry forms.
- Work with employees to maintain and update SDS (Safety Data Sheets).

ROLE OF THE EMPLOYEE

The Employee is responsible for participating in creating a safe and healthy work environment.

Specific duties of the Employee include, but are not limited to the following:

- Follow all safety rules and regulations.
- Properly use all tools and resources necessary to do work safely.
- Identify and report any safety hazards to your department head/manager.
- Immediately fix any safety hazards, if possible.
- Participate in all applicable training sessions.
- Complete any confined space entry forms, as necessary.
- Report all incidents to your department head/manager.
- Complete and submit Accident/Incident reports, as necessary.

GOALS AND OBJECTIVES

- Promote safety practices among municipal employees to reduce or eliminate potential hazards that may lead to or contribute to accidents.
- Create and maintain a municipal Safety Committee that meets a minimum of six (6) times per year (more frequently if there are matters of immediate attention to be addresses).
- Develop safety policies based on standard safety practices as well as loss data gathered and analyzed by the Safety Committee on a regular basis.
- Develop and maintain an accident and illness prevention orientation and training program for municipal employees.
- Review internal operational practices on a routine basis to ensure safe practices are being observed.
- Investigate accidents to determine cause and to develop safe practices where applicable.
- Establish methods for hazard identification to be used by employees.
- Establish a process by which employees can make safety suggestions.
- Establish Safety Rules and methods for their enforcement.
- Develop safety protocols or standard operating procedures for employees to use in their workplace environment.
- Upper Macungie Township will monitor claim costs, injury frequency, workday(s) loss and will calculate average claims cost per employee on a quarterly basis with the goal to actively implement cost containment strategies to reduce costs below industry averages.
- Provide employees with information on Emergency Response Plans.
- Provide employees with a Hazardous Communication/Worker and Community Right to Know Program.
- Establish mechanisms for employee involvement in Accident/Illness Prevention Program activities.
- Develop methods for determining and evaluating program performance.

WORKPLACE HAZARD IDENTIFICATION AND MITIGATION POLICY

Upper Macungie Township hereby establishes a program for regular review of workplace conditions to reduce, control, or eliminate potential hazards that may lead to or contribute to accidents. Upper Macungie Township believes a program of regular review and management oversight is necessary to (1) monitor workplace safety conditions; (2) monitor employee compliance with safety rules and safe equipment operation; and (3) to maintain a management presence in the work environment.

Methodology: Upper Macungie Township will utilize the following methods to achieve this policy:

Workplace Inspections or Surveys: Periodic workplace safety inspections will be performed.

Claims Experience: Upper Macungie Township claims data will be reviewed to identify areas that warrant more frequent inspections based on the frequency (e.g., number of claims) and severity (e.g., cost of claims) of claims incurred in any year. Inspections triggered based on claims activity shall focus on the areas specific to the claims that have been incurred.

Safety Hazard Checklist (See Appendix A)

INDUSTRIAL HEALTH AND HYGIENE POLICY

It shall be the policy of Upper Macungie Township to have in place an Industrial Health and Hygiene Program intended to reduce, control, or eliminate potential hazards arising from or related to toxic/noxious substances, temperature extremes, general air quality, noise, vibration, and any other environmental condition that would have the potential for causing a workplace accident or illness.

Elements of the program will include:

- Determine if exposures exist.
- Determine worker exposures.
- Institute controls.
- Set up monitoring processes.
- Outfit employees in appropriate personal protective equipment.
- Conduct Industrial Health and Hygiene training.
- Evaluate exposure compliance requirements/levels.
- Periodic checks of the accuracy and thoroughness of monitoring functions.
- Development of action places to mitigate any known exposures.

Through the safety committee each department is required to do a quarterly safety inspection to be documented and filed.

Safety Industrial Hygiene Checklist (See Appendix B)

PANDEMIC PLAN

The purpose of this section of the Safety Program is to assess the risk of exposure to a pandemic and facilitate the continuation of essential services and/or township functions during any pandemic emergency.

“Pandemic” refers to a virus or disease prevalent over a whole country or the world. A pandemic can affect a significant number of employees at any given time, removing them from the workforce for a variety of reasons. Those who become ill may be incapacitated for extended periods of time. Other employees will choose to stay home to care for sick family members or may have difficulty with childcare due to school and daycare closures. As a result, Upper Macungie Township may be unable to maintain full services during this period.

When a pandemic occurs, Upper Macungie Township will conduct a risk assessment to determine the Townships level of exposure and risk to the pandemic. Upper Macungie Township will:

- Describe areas which persons could encounter the pandemic.
- Review our work process to determine if gaps in controlling the pandemic are present.
- Assess current hazard controls to determine if they are adequate, if they need to be improved, or if safe work instructions are needed.
- Train our workers in those job steps and hazards associated with the job function.
- Monitor safety measures according to CDC Guidelines and other regulatory agencies.

Once a risk assessment has been completed, Upper Macungie Township will develop a Safety Action Plan that will define how we will protect our workers from exposure to the identified infectious disease.

A critical business function is that function or those functions that must be performed for the Township to remain operational. Upper Macungie Township will identify and consider various temporary alternatives and sources for maintaining staffing levels of essential services.

- Identify all the staff that could perform critical business functions.
- Identify all staff that have been cross trained on the critical business functions.
- Identify all staff that can perform the critical business function from at home.

Employees who are ill will be asked to stay home. Adults recommended for self-isolation should remain home for the recommended time frame that is recommended by public health officials or until symptoms have resolved or released by their treating physician. If a person feels ill, or if someone observes that another person is exhibiting symptoms of illness at work,

they should notify the ill employee's manager or department head. The manager/department head should take action to send the employee home and to disinfect their work area.

During a pandemic, additional measures to minimize the transmission of the virus through environmental sources, particularly hard surfaces (e.g., sinks, handles, railings, objects, and counters) will be implemented. These additional measures will be determined based on the nature of the threat and the recommendations from local health officials. When a person with the suspected threat is identified and has left the workplace, it is important that their work area/office, along with any other known places they have been, are thoroughly cleaned and disinfected immediately.

SAFETY PROGRAM ORIENTATION AND TRAINING

It will be the responsibility of Upper Macungie Township to provide orientation and training to familiarize all employees with the Safety Program. Generally, this will be the responsibility of the Department Manager. The Safety Orientation Checklist is included with the new hire employee packet provided on date of hire by Human Resources. New employees are instructed by Human Resources to take checklist to their department head/manager for completion/sign off. Upon completion form is to be returned to Human Resources.

Training and education are important elements in any safety program to improve employee awareness and provide necessary information. With the proper training, workers can make the right decisions during work activities to prevent accidents or reduce injury if an accident occurs. From the moment a job candidate becomes an employee, safety training must be a routine part of their employment experience, starting with a complete safety orientation upon hire and continuing with regular safety training relevant to the job situation.

General safety and health areas that will be reviewed but are not limited to the following:

- Plant, facility, or job site safety rules.
- Reporting unsafe conditions including initial response, if appropriate.
- Job safety procedures for operating equipment, tools, or devices.
- Disciplinary process relative to workplace safety issues.
- Identify safety program coordinators and technical resources.
- Training and continuing education – available programs and expectations.
- Accident reporting procedure – included the process for submitting workers' compensation claims, medical provider panels, and accident investigation.

Safety Orientation Checklist (See Appendix C)

EMERGENCY ACTION PLANS

It shall be the policy of Upper Macungie Township to have an Emergency Action Plan in place as part of its overall Safety Program. The primary purpose of the Emergency Action Plan is to protect the health and safety of employees while in the work environment.

Emergency Action Plans shall be developed for specific events, as warranted and, at minimum, should include the following elements:

- Identification of potential hazards that may arise both in the normal work environment and natural hazards.
- Assessment of risk potential from frequency and severity standpoint.
- Set forth alternative actions to reduce, control or eliminate the risk. Action shall address pre-event, emergency actions during event and post-event actions to restore normal operations.
- Emergency escape procedures and emergency escape route assignments.
- Procedures to be followed by employees who remain to man critical operations before they evacuate.
- Procedures to account for all employees after emergency evacuation is completed.
- Pre-assignment of rescue and medical duties.
- Procedure for reporting emergencies.
- Names of persons who are to be contacted in different emergency situations.
- Procedures for alerting employees to emergency situations.
- Training that makes employees aware of the Emergency Action Plans, their assigned responsibilities. Training to include plan development, plan implementation practice, steps for communicating during an emergency and the communication of plan modifications.
- The Safety Committee Chairman shall be responsible for developing the Emergency Action Plans.

EMPLOYEE SUGGESTION PROGRAM

It shall be the policy of Upper Macungie Township to have in place an Employee Safety Suggestion Program as part of its overall Safety Program. The municipality recognizes that for any safety and health program to become truly integrated into the workplace culture, the employees need to be active participants in the process. Employees, by virtue of the daily work assignments, are often the first to be aware of unsafe practices or situations. Therefore, it is important that there exists a clear mechanism for employees to communicate their safety ideas or concerns up through the chain of command, whether that be one of the assigned AIPP Coordinators, the workplace safety committee and/or top management within the organization.

The objective here is to have two-way communications on safety and health issues. To facilitate the flow of information from employees to decision makers, the organization will utilize some or all the following elements:

- Direct questioning/inquiries.
- Employee safety meetings.
- Submission of paper or electronic messages.
- Regular reports on results (e.g., accident reports, inspections, studies).
- Safety and health program committees.
- Toolbox/tailgate talks.

It is recognized that any process that is established should contain feedback to employees on the status of their suggestions. Therefore, all ideas are encouraged, and no idea will be ridiculed or demeaned. Careful, well-thought-out responses will be provided for every idea submitted. When safety suggestions are not used, employees need to understand why their idea was not used. And when ideas are incorporated into safety rules or practice the employee responsible for the idea will be congratulated.

EMPLOYEE INVOLVEMENT IN ACCIDENT AND ILLNESS PREVENTION PROGRAM ACTIVITIES

It shall be the policy of Upper Macungie Township to involve employees in the Safety Program.

Upper Macungie Township recognizes that for any safety and health and/or an accident & illness prevention program to become truly integrated into the workplace culture, the employees need to be active participants in the process. Employees, by virtue of the daily work assignments, are often the first to be aware of unsafe practices or situations. Therefore, it is important that employees be given opportunities to participate in workplace safety efforts.

Opportunities to participate may include:

- Participation on the Susquehanna Municipal Trust Safety and Loss Control Committee.
- Participation on Employee Safety Committees.
- Safety Training events sponsored by the Trust, individual Members, and other appropriate agencies or organizations.
- Safety Suggestion Programs.
- Toolbox/tailgate talks.
- Involving employees in the performance of workplace safety inspections.
- Participation in safety promotion/incentive programs.
- Designating an individual to be safety program coordinator.
- Participation in investigation of workplace accidents.

Upper Macungie Township recognizes that the key element to a high-level safety program performance is active involvement in the process by the workers. Only when that occurs will the commitment and “buy-in” be possible on a sustained basis.

WORKPLACE SAFETY COMMITTEE MEETING AGENDA
(Sample)

Date:

Start Time:

Attendees:

Call to Order

Roll Call

Approval of the Previous Meeting Minutes

Old Business

Employee Concerns/Safety Suggestions

New Business

Accident/Incident Reports

Open Discussion

DRAFT

WORKPLACE SAFETY COMMITTEE MEETING MINUTES

(Sample)

Date:

Called to Order:

Adjourned:

Members Present:

Members Absent:

Approval of Previous Meeting Minutes:

New Items:

Outstanding Items from Past Meeting:

New Recommendations:

Status of Previous Recommendations:

Accident Investigation Review:

Employee Concerns:

Minutes submitted by

SAFETY RULES AND METHODS FOR ENFORCEMENT

The safety policies and practice protocols contained in this safety manual together with the general safety rules set forth below, have been developed to reduce, control, or eliminate potential risks to employees. To be of value these policies, protocols and rules must be followed by the employees of Upper Macungie Township. Failure to adhere to these policies, protocols or rules will lead to discipline in accordance with Upper Macungie Township's Employee Handbook.

General Safety Rules:

- In case of sickness or injury, no matter how slight, report at once to your department head/manager for first aid. Never attempt to treat your own or another worker's injury or try to remove foreign particles from the eye unless you have medical training.
- Safety devices are for your protection. Never operate your machine unless all guards provided are in place.
- Guards must never be removed, except, when necessary, to adjust or repair, and they should be replaced immediately upon completion of work. If a guard is not in its proper position, report this at once to your department head/manager.
- RUNNING on the premises is NOT PERMITTED.
- Horseplay, throwing objects, scuffling, and fooling around are very dangerous and will not be tolerated.
- Never distract the attention of another employee, as you might cause injury.
- Use of illegal drugs and liquor will not be permitted on the premises at any time.
- Loose ties or torn clothing must not be worn around machinery unless your department head/manager has approved their use.
- Before using any ladder, make sure it has good safety feet and is free from cracks, broken rungs, or other defects. When there is any danger of slipping, have another worker hold the ladder.
- Never use makeshift or defective scaffolding, rigging, or stages.
- Do not attempt to lift or push objects that may be too heavy for you. ASK FOR HELP when you need it. Learn to lift the right way to avoid strains: bend your knees, keep your body erect, then push up with your legs. This is the easiest and safest way.
- Shut down your machine before cleaning, adjusting, or repairing. Lock and tag the machine.
- Never oil machines while they are in motion except where points of oiling are so located or guarded that you are not subject to contact with moving parts.
- Never use your finger for removing chips from machines. Use a brush or a hook.
- Never use defective chisels, sledgehammers, punches, wrenches, or other tools. Flying chips from tools with mushroomed or split heads cause many injuries. Exchange or see that the defective tools are repaired.
- You are provided with eye protection, and you are expected to wear it.

- Never operate any machine, crane, tractor, elevator, or other piece of moving equipment unless you have permission from your department head/manager and are qualified to operate.
- Caps should be worn around moving machinery by any employee with long hair.
- If you are working where there are heavy fumes or dust, you are expected to wear the respirators provided for your protection. In some cases, a lifeline and or observer may be required.
- Keep the area around you clean. Put all oily water, rubbish, and papers in the containers provided for those purposes.
- Learn the location of all the fire exits and alarm boxes in your department.
- Pile material, trucks, skids, racks, crates, boxes, ladders, and other equipment so that they do not block aisles, exits, firefighting equipment, alarm boxes, electric lighting, power panels, etc. FIRE DOORS MUST BE KEPT CLEAR.
- Learn the location and proper use of firefighting equipment in your department. Under no circumstances use a pail of water where extinguishers are provided.
- Slippery floors cause falls. Always keep the floor clean and label/post wet floors.
- If you see someone working carelessly and liable to be hurt, warn, and advise them to work carefully.
- Protect your feet and head by keeping your shoes and hardhat (especially the soles of the shoes and the liner of the hard hat) in good shape. Wear safety-toe capped shoes to prevent serious toe injuries.
- Always obey all warning signs.
- Read the Safety Bulletins that are posted, for they will help you do your part in the accident prevention drive.
- Never take short cuts through dangerous places.
- If you do not know the safe way, stop, and find out.

ACCIDENT INVESTIGATION POLICY

Upper Macungie Township recognizes the value of conducting accident investigations as a tool to mitigating losses. Accident investigations are conducted to ensure that they do not happen again. One outcome of doing an accident investigation is the identification of changes or improvements necessary to eliminate the combination of hazardous circumstance or condition that led to the accident in the first place. It is therefore the policy of Upper Macungie Township that Upper Macungie Township shall have in place a formal procedure for investigating accidents.

Upper Macungie Township shall investigate all accidents:

- That result in the death of one or more employees of the Township.
- That cause serious bodily injury to one or more employees.
- Caused by injury or disease as the result of exposure to toxic substances or blood borne pathogens.

- That result from Trenching and/or Excavation Operations.
- That result from entry into a confined space.
- That results in the loss of any body part to include but not limited to an eye, a leg, or an arm.

All Upper Macungie Township accident investigations shall include the following steps, as appropriate:

- Notification of the employee that an investigation will be conducted.
- Information Gathering to include Review of Reports, Interviews and Site Visits.
- Generation of a Written Report to include Findings of Fact and Recommendations.
- Employee Follow-up to Determine Compliance with any Recommendations.

Accident Investigation Report (See Appendix D)

PROMPT AVAILABILITY OF FIRST AID, CPR AND OTHER EMERGENCY TREATMENTS

Upper Macungie Township recognizes that the quality and timeliness of medical treatment available to workers who have experienced a workplace injury is critical to save lives; reduce the extent of injuries; improve chances of full recovery; and minimize pain and suffering. Therefore, Upper Macungie Township believes it is in the best interest of all employees to have available prompt medical treatment.

For minor injuries, employees will find First Aid kits located at the following locations:

- ***Public Works – shop office and at eye wash station.***
- ***UMT Administration Building – kitchen.***
- ***UMTPD – kitchen and squad room.***

AED Locations:

- ***Public Works – shop office.***
- ***UMT Administration Building – hallway at main entrance (outside reception area) and in main meeting room.***
- ***UMTPD – front reception area.***

For serious or life-threatening injuries, employees should immediately call 911 to request emergency medical assistance.

The Township will periodically provide First Aid and CPR training for employees.

PROGRAM EVALUATION POLICY

It shall be the policy of Upper Macungie Township to evaluate the performance of its Safety Program using the following methods:

- Loss Ratio – This method is the ratio of claims paid divided by premiums collected.
- Average Claim Cost – This method establishes a ratio of the total cost of claims to the total number of claims incurred within a given period, usually one year.
- Claims Cost Per Employee – This method establishes a ratio of the total cost of claims to the total number of employees within a given period, usually one year.

SUBSTANCE ABUSE AWARENESS AND PREVENTION

To maintain a successful Safety Program, all employees must follow the Substance Abuse Policy/Procedures established by the Township. If you have any questions, please refer to your Employee Handbook or contact Human Resources or other individual as designated by the Township Manager.

SAFE PRACTICE PROTOCOLS

ELECTRICAL AND MACHINE SAFEGUARDING

GENERAL GUIDELINES: Employees shall never operate a piece of equipment without guards in place, or other features of the machinery in the proper operating order. This applies to covers on electrical equipment, photo-electric fences on operating points of shears, press brakes, etc., and shields on rotating devices (e.g., saws, drill presses, etc.).

Only workers trained to operate a particular piece of equipment are permitted to operate the equipment. Operators should be re-trained in regular intervals, and safe- operating procedures reviewed periodically.

Employees shall follow lock out and tag out procedures without exception for most of the equipment adjustment, maintenance, and cleaning operations.

Employees shall obey all operating instructions and warning signs posted for equipment and equipment operations. No alterations, modifications, or short cuts in procedures may be taken without thorough review by managers, equipment manufacturers, and safety practitioners.

Workers need to wear appropriate clothing for work environment. All jewelry or any personal items may not be worn in the vicinity of operating equipment. Especially types involving rotation, automatic feed mechanisms, cycling processes. Gloves should not be worn where there is a chance that fingers, or hands may be pulled into the operating point of the equipment.

Employees are not to walk through, over, or under any equipment unless some provisions have been made for people access, e.g., bridges over moving conveyors.

Employees shall keep working areas around operating equipment always clear and free of waste material. Care should be exercised in spotting palletized loads in the vicinity of equipment to maintain access, and to provide adequate space for worker tasks.

Access to electrical switchgear and transformer rooms shall be limited – only authorized persons should be permitted entry.

For individuals with long hair, beards or other issues relating to work around equipment, managers shall evaluate hazards of the operation and provide safeguards as required, e.g., long hair – caps or hair nets; beards – covers or masks.

PERSONAL PROTECTIVE EQUIPMENT (PPE) POLICY

GENERAL REQUIREMENTS: Protective equipment, including personal protective equipment for eyes, face, head, and extremities, protective clothing, respiratory devices, and protective shields and barriers, shall be provided, used, and maintained in a sanitary and reliable condition wherever necessary.

All PPE shall be of safe design and construction for the work performed.

For the safe use of any PPE device, the user shall be instructed in its selection, use and maintenance.

Management and Crew Team Leaders will monitor the proper use and maintenance of PPE; and be responsible for enforcement of the PPE policy.

Documentation shall be maintained on required training and retraining in the use, limitations, maintenance, emergency conditions (e.g., PPE failure), and appropriate selections of PPE.

Documentations shall be maintained on monitoring the use of the PPE and any disciplinary action required to enforce the PPE policy.

The use of PPE is not discretionary – its use is determined by specific hazards associated with job tasks or workplace conditions. Each work area should be reviewed for kinds of hazards, effectiveness of existing controls, job procedures (e.g., job safety analysis), and exposures to workers.

The PPE should be sized to fit the individual worker and be properly rated for the hazard it is intended to control.

Workers who are assigned PPE are responsible for its proper use, care, regular inspection, and to immediately notify department head/manager of need for repair or replacement. Workers must receive initial training on the use of the equipment when job assignments are made and refresher training, thereafter, as determined by a particular organization but not to exceed 12- month intervals. The training program and persons receiving the training must be documented.

Any employee with a prior medical condition relative to the use of PPE (e.g., respirators and asthma, skin disorders and gloves or use of barrier creams) must have attending physician review application and approve the use.

The PPE policy shall apply equally to visitors and other non-employee personnel (e.g., contractors, regulatory officials, insurance safety representatives). They shall be informed of the PPE policy and compliance shall be a condition of their access to the buildings and facilities. The supervisory personnel are responsible for monitoring use by visitors and non-employee personnel as is appropriate for the degree and scope of the potential hazard exposure.

SPECIFIC REQUIREMENTS: Where there is a reasonable probability of injury that can be prevented using PPE, the use of specified equipment shall be determined and required by management; and shall make conveniently available such specified equipment suitable for the work to be performed as necessary to provide for the safety and health of the worker.

HEAD: Necessary to provide protection from impact and penetration from falling and flying object and from limited electrical shock and burns, and meet the requirements and specifications established in the American National Standard Safety Requirements for Industrial Head Protection.

EYE AND FACE: Necessary to provide protection where machines or operations present the hazards of flying objects, glare, liquids (e.g., splashing), injurious radiation or a combination of these hazards.

Persons whose vision requires the use of corrective lenses in spectacles, and who are required by this standard to wear eye protection, shall wear goggles or spectacles that 1.) Provide adequate protection for the hazard and 2.) provide equivalent corrected vision.

EAR/HEARING: Where employees may be or are subject to noise levels at or above 8-hour time weighted averages of 85 decibels, or higher levels for shorter durations. They will be provided suitable hearing protection devices/equipment relative to the nature of the noise exposure. There may be some instances, whether frequency or the characteristics of the noise exposure, that hearing protection may be required for levels below the 85 decibels 8-hour time weighted average thresholds.

The employer will monitor noise levels in those areas where employees may be exposed and will complete appropriate audio-metric testing for all employees whose exposures equal or exceed an 8-hour time weighted average of 85 decibels.

RESPIRATORY: Necessary to provide protection from occupational diseases caused by breathing air contaminated with harmful dusts, fogs, fumes, mists, gases, smokes, sprays, and vapors; and to assure the health of the employee from such exposures.

Program shall include written operating procedures for the selection and use of respirators; selection criteria according to the particular hazards to which the worker is exposed; user instructed in their uses, limitations, maintenance, and other relative aspects; regular cleaning and disinfections; routine inspection for worn or deteriorated parts (includes monthly inspection of self-contained breathing devices/equipment for emergency (use); and evaluation of continued effectiveness of respiratory protection.

Documentation shall be maintained by the public works sewer team leader on the 1.) Use, fitting, and adjustment; 2.) Maintenance; and 3.) Cleaning and storage of respiratory equipment. Information should also be collected on routine servicing of fixed location, portable equipment not assigned to a particular employee.

FOOT: Necessary to provide protection where hazard exist relative to material handling where heavy or sharp-edged objects may fall at feet of worker, or, by the nature of a particular operation, there is exposure from contact, caught-in or stepping on sharp items, chemicals, or working surfaces (e.g., ice, oily, hot, electrical shock).

All footwear whether provided by the employer or employee, shall be suitable for the conditions in the workplace. Management is responsible for developing and maintaining footwear requirements for specific job task activities. Safety-toed footwear for employees shall meet the requirements and specification in American National Standard for Men's Safety Toed Footwear.

SPECIAL PPE: Necessary to provide special protection where hazard exposures are present in the workplace including heat/cold temperature extremes, impact resistant clothing, hot metal bits/sparks, ionizing/non-ionizing radiation and fall protection relative to work at heights. In these circumstances, PPE selection will be determined by the nature of the exposure and the need to protect the worker against injury, disease, or other harm in meeting the general requirements for Safety and Health Program.

HEARING AND SIGHT CONSERVATION POLICY

Use of hearing protection and safety eyewear will be determined by the type of working environment, hazards associated with the processes. Hearing protection will be required when noise levels exceed 85 decibels over a sustained period, and for high impact noise of short duration. Hearing protection is readily available to employees working in elevated noise areas.

Need for eye protection will be established from assessment of hazards in the workplace that would result in any injury, impairment, or loss of sight. Sight conservation program includes review of hazards, selection of safety eyewear appropriate for the risk, proper fit to individual,

and management administration of the program. Safety eyewear is to be used for protection against flying particles, dust environments, chemical splashes, ionizing, non-ionizing radiation, welding/cutting flashes, and other similar conditions.

Areas of high noise levels and those requiring eye protection will be designated by appropriate signage and access will be limited to only those who have need to be in that particular location.

RESPIRATORY PROTECTION PROGRAM

PURPOSE: This program ensures that Upper Macungie Township employees are protected from airborne chemical hazards during their work. Engineering controls such as ventilation and substitution of less toxic materials are preferred protection methods. However, for some tasks and during emergencies respirators are necessary to protect employees. To ensure that employees who wear respirators are protected from airborne chemical hazards, Upper Macungie Township will do the following:

- Evaluate respiratory hazards to ensure employees have appropriate respirators.
- Ensure that employees are medically able to wear respirators.
- Fit-test employees with the appropriate respirators.
- Train employees to use and maintain their respirators.
- Evaluate this program periodically to ensure that it is effective.

SCOPE AND APPLICATION: This program applies to all employees who are required to wear respirators during their work and during emergencies such as spills of a hazardous substance. Employees participate in the respiratory protection program at no cost; the costs for medical evaluations, fit testing, and respirators will be paid by Upper Macungie Township.

RESPONSIBILITIES:

Program Administrator

The program administrator is responsible for administering the respiratory protection program and has the following duties:

- Identify the work areas, processes or tasks that require employees to wear respirators and evaluate the hazards.
- Select appropriate respirators for employees.
- Ensure that employees use respirators in accordance with NIOSH certifications.
- Ensure that employees receive respiratory protection training.
- Ensure that employees store and maintain respirators properly.
- Manage respirator fit testing.
- Manage medical surveillance of employees.
- Maintain required records.
- Inform contractors of this company's respiratory protection requirements.
- Evaluate the respiratory protection program.

- Update the respiratory protection program when necessary.

The program administrator is the *Sewer Team Leader*.

Department Heads/Managers

Department heads/managers will ensure that the respiratory protection program is implemented in their work areas. Department heads/managers must understand the requirements of this program and ensure that the employees under their charge understand the requirements.

Department heads/managers have the following responsibilities:

- Ensure that employees under their supervision have received appropriate training, fit testing, and medical evaluations.
- Ensure that appropriate respirators and accessories are available.
- Know the tasks that require respiratory protection.
- Enforce the proper use of respirators.
- Ensure that respirators are cleaned, maintained, and stored as required by this program.
- Monitor work areas to identify respiratory hazards.
- Work with the program administrator to address respiratory hazards and other program concerns.

Employees

Employees must wear their respirators in the way they were trained and do the following:

- Care for and maintain their respirators as instructed and store them in a clean sanitary location.
- Inform their department head/manager if the respirator no longer fits and request a new one that fits properly.
- Inform their department head/manager or the program administrator about respiratory hazards or other concerns that they have regarding the respiratory protection program.

HAZARD EVALUATIONS: The program administrator will select respirators based on the hazards to which workers are exposed. The program administrator will conduct a hazard evaluation for each work process or area where airborne contaminants may be present during routine operations or emergencies. The evaluation must include the following:

- Identification and development of a list of hazardous substances used in the workplace by department or work process.
- Review of work processes to determine where potential exposures to these hazardous substances may occur. This review will be conducted by surveying the workplace,

reviewing process records, and talking to employees and department heads/managers.

Hazard evaluations should also include exposure monitoring to quantify potential hazardous exposures.

The program administrator must revise and update the hazard assessment any time there are changes in the workplace that may affect exposure. Employees who feel that respiratory protection is necessary must contact their department head/manager or the program administrator. The program administrator will evaluate the hazards and inform the employees about the evaluation results. If respiratory protection is necessary, all elements of this program will apply, and this program will be updated.

NIOSH CERTIFICATIONS: All respirators must be certified by the National Institute for Occupational Safety and Health (NIOSH) and used according to the terms of that certification. All filters, cartridges, and canisters must be labeled with the appropriate NIOSH approval label; the label must not be removed or defaced.

- Area or job title.
 - The employee's proposed respirator type and weight.
 - The length of time the employee is required to wear the respirator.
 - The employee's expected physical workload (light, moderate, or heavy), potential temperature and humidity extremes of the work area, and a description of protective clothing the employee must wear.
- Any employee required to wear a positive-pressure air-purifying respirator for medical reasons will be provided with a powered air-purifying respirator.

FIT TESTING: Fit testing is required for employees who wear the following types of respirators: self-contained breathing apparatus (SCBA) and half mask respirator. Employees who voluntarily wear respirators may also be fit tested upon request.

Employees will be fit tested with the make, model, and size of respirator that they will wear.

Employees will be provided with several models and sizes of respirators so that they may find an optimal fit. Fit testing of powered air-purifying respirators is to be conducted in the negative pressure mode.

Fit testing will be conducted with one of the acceptable methods in the following table:

ACCEPTABLE FIT-TEST METHODS FOR TYPICAL RESPIRATOR FACEPIECES

Respirator Facepiece	Qualitative fit test	Quantitative fit test
Half-face negative-pressure air-purifying respirator (including dust masks)	Yes	Yes
Full-face negative-pressure air-purifying respirator used in atmospheres up to 10 times the PEL	Yes	Yes
Full-face negative-pressure air-purifying respirator used in atmospheres greater than 10 times the PEL	No	Yes
Powered air-purifying respirators (PAPRs)	Yes	Yes
Supplied-air respirators (SARs) or self-contained breathing apparatus (SCBA) used in the negative-pressure (demand) mode	No	Yes
SARs or SCBAs used in the positive-pressure (pressure demand) mode	Yes	Yes
SCBAs used for structural firefighting (positive pressure)	Yes	Yes
SCBAs and SARs for atmospheres immediately dangerous to life and health (IDLH), positive pressure	Yes	Yes

- Qualitative fit tests (QLFT) cannot be used for negative pressure APRs in atmospheres greater than 10 times the PEL.
- Quantitative fit tests (QNFT) must achieve a fit factor of at least 100 for a tight-fitting half mask and at least 500 for a tight-fitting full facepiece.

RESPIRATOR USE

GENERAL USE: Employees will use their respirators as required by this program and in accordance with the training they receive. Respirators will not be used in a manner for which NIOSH, or the manufacturer does not certify them.

Employees must conduct user seal checks each time that they wear their respirators. Employees must use either the positive or negative pressure check.

Employees will be permitted to leave their work areas to clean their respirators, to change filters or cartridges, replace parts, or to inspect respirators if they stop functioning. Employees should notify a department head/manager before leaving a work area.

Employees are not permitted to wear tight-fitting respirators if they have conditions such as

facial scars, facial hair, or missing dentures that prevent them from achieving a good seal. Facial hair must not contact sealing surfaces or interfere with the valve function. Employees qualified to wear positive pressure or pressure demand respirators, must be clean-shaven, which means that no facial hair can be at the spot where the facepiece seals to the employee's face. All manufacturers' guidelines must be followed. Employees are not permitted to wear headphones, jewelry, or other articles that may interfere with the facepiece-to-face seal.

VOLUNTARY USE: Any employee who voluntarily wears a respirator other than a dust mask is subject to the medical evaluation, cleaning, maintenance, and storage elements of this program, and must be provided with the information specified in this section of the program.

DUST MASKS: Employees who voluntarily wear dust masks are not subject to the medical evaluation, cleaning, storage, and maintenance provisions of this program.

The program administrator will authorize voluntary use of respirators as requested by all other employees on a case-by-case basis, depending on workplace conditions and medical evaluation results.

ESCAPE RESPIRATOR: Escape respirators are for emergencies only and must be inspected before being carried into the workplace. When the emergency alarm sounds, employees in dry wells, manholes, catch basins, and pump stations must immediately don emergency escape respirators, shut down equipment, and evacuate to designated safe areas. The Upper Macungie Township emergency action plan describes emergency evacuation procedures.

RESPIRATOR MALFUNCTION: Respirators that are defective or that have defective parts must be removed from service immediately. An employee who discovers a defect in a respirator must inform his or her department head/manager who will give the respirators to the program administrator. The program administrator will decide whether to take the respirator out of service, fix it on the spot, or dispose of it.

The employee must discontinue use and inform his or her department head/manager that the respirator is not working correctly. The department head/supervisor must ensure that the employee receives parts to repair the respirator or receives another respirator.

LOCATIONS IMMEDIATELY DANGEROUS TO LIFE OR HEALTH: The program administrator has identified the following locations as immediately dangerous to life or health (IDLH): sanitary manholes and wet wells.

- At least one person must stay immediately outside the IDLH atmosphere to respond to emergencies.
- The person entering the IDLH atmosphere and the person outside the IDLH atmosphere must maintain visual, voice, or signal contact.
- The person outside the IDLH atmosphere must be trained and equipped to respond to the emergency.

- The person outside the IDLH atmosphere must use a positive- pressure SCBA or positive-pressure supplied-air respirator with auxiliary SCBA and appropriate rescue retrieval equipment.
- The program administrator or another designated person must be notified before an emergency responder enters the IDLH atmosphere.

AIR QUALITY IN ATMOSPHERE-SUPPLYING RESPIRATORS: Only Grade D breathing air will be used for atmosphere-supplying respirators. The program administrator will coordinate deliveries of compressed air with the vendor. The vendor must certify that the air in the cylinders meets Grade D breathing-air specifications.

CLEANING, MAINTENANCE, CHANGE SCHEDULES, AND STORAGE:

CLEANING: Respirators must be regularly cleaned and disinfected at the respirator cleaning station located at the public works hand washing area outside the restrooms. Respirators must be cleaned as often as necessary to keep them sanitary.

Atmosphere supplying and emergency use respirators must be cleaned and disinfected after each use.

The following procedure must be used for cleaning and disinfecting respirators:

1. Disassemble respirator. Remove filters, canisters, or cartridges.
2. Wash the facepiece and parts in warm water with a mild detergent. Do not use organic solvents.
3. Rinse completely in clean warm water.
4. Wipe the respirator with disinfectant wipes.
5. Air dry the respirator in a clean area.
6. Reassemble the respirator, inspect it, and replace defective parts.
7. Put the respirator in a clean, dry, plastic bag or other air-tight container.

The program administrator will ensure an adequate supply of appropriate cleaning and disinfection materials at the cleaning station. Employees should contact their department head/manager or the program administrator when supplies are low.

MAINTENANCE: Respirators must be properly maintained to ensure that they work properly. Maintenance involves a thorough visual inspection for cleanliness and defects. Worn or deteriorated parts must be replaced. No components will be replaced, or repairs made except those recommended by the manufacturer. The manufacturer must repair the regulators or alarms of atmosphere-supplying respirators.

The following checklist must be used to ensure respirators are properly inspected:

Respirator Inspection Checklist	
Facepiece	<input type="checkbox"/> No cracks, tears, or holes <input type="checkbox"/> No facemask distortion <input type="checkbox"/> No cracked or loose lenses or face shields
Head straps	<input type="checkbox"/> No breaks or tears <input type="checkbox"/> No broken buckles
Valves	<input type="checkbox"/> No residue or dirt, cracks, or tears in valve material
Filters and cartridges	<input type="checkbox"/> NIOSH approved Gasket's seat properly <input type="checkbox"/> No cracks or dents in housing <input type="checkbox"/> Proper cartridge for hazards
Air supply systems	<input type="checkbox"/> Breathing-quality air is used; breathing air meets requirements in ORS 1910.134(l)(5)-(7). <input type="checkbox"/> Supply hoses are in good condition Hoses are properly connected <input type="checkbox"/> Settings on regulators and valves are correct

Employees are permitted to leave their work to maintain their respirators in a designated safe area under the following circumstances:

- To wash their own faces and the respirators' facepieces to prevent eye or skin irritation
- To replace filters, cartridges, or canisters
- When they detect vapor or gas breakthrough or leakage in the facepiece or detect other damage to the respirator or its components

CHANGE SCHEDULES: Air-purifying particulate filters, cartridges, or filtering facepieces must be replaced when breathing resistance increases, the cartridge surface is contaminated, or when the filter is damaged.

***Note to users of this program.** Gases and vapors, odor and irritation are not considered adequate warnings. Because end-of-service-life indicators (ESLI) are available for a limited number of chemicals, employers must develop change-out schedules for cartridges and canisters used with air-purifying respirators for protection against gases and vapors.

RESPIRATOR STORAGE: Respirators must be stored in a clean, dry area in accordance with the manufacturer's recommendations. Employees must clean and inspect their air-purifying

respirators in accordance with the provisions of this program and store them in a plastic bag in their own lockers. Each employee's name must be on the bag and the bag must be used only to store the respirator.

The program administrator will store unused respirators and respirator components in their original manufacturer's packaging inside a protective bag and stored in sewer vehicle cab.

TRAINING: The program administrator will ensure training is provided to respirator users and department heads/managers. Employees must be trained before using a respirator. Department heads/managers must be trained before using a respirator or supervising employees who wear respirators. Training will cover the following topics:

- This respiratory protection program.
- The OSHA respiratory protection standard, 1910.134.
- Respiratory hazards and their health effects.
- Selection and use of respirators.
- Limitations of respirators.
- How-to put-on respirators and perform user seal checks.
- Fit testing.
- Emergency procedures.
- Maintenance and storage.
- Medical signs and symptoms that limit the use of respirators.

Employees must be retrained annually and whenever they change jobs or use a different respirator. Employees must demonstrate their comprehension through hands-on exercises and a written test. The program administrator will document the training, including the type, model, and size of respirator for which each employee has been trained and fit tested.

PROGRAM EVALUATION: The program administrator will conduct periodic evaluations of the workplace to ensure that the provisions of this program are implemented. Evaluations will include regular consultations with employees who use respirators and their managers, site inspections, air monitoring, and a records review. Problems discovered during evaluations must be documented in an inspection log, addressed by the program administrator, and reported to management. The report must recommend how and when to correct each problem.

DOCUMENTATION AND RECORDKEEPING: A written copy of this program and 1910.134 are kept on the Upper Macungie Township server and are available to employees who wish to review them. Also maintained on the Township server are copies of training and fit-test records which are updated when new employees are trained, when employees receive refresher training, and when new fit tests are conducted.

Respiratory Protection Program: §1910.134 – information for employees using respirators when not required under the standard (mandatory) & fill in forms (See Appendix I)

LOCKOUT / TAGOUT PROCEDURES

PURPOSE: The purpose of this procedure is to ensure that before any employee performs any servicing or maintenance on machinery or equipment, where the unexpected energizing, start up or release of any type of energy could occur and cause injury, the machinery or equipment will be rendered safe to work on by being locked out or tagged out.

GENERAL INFORMATION: All equipment shall be locked out or tagged out to protect against accidental or inadvertent operation during any servicing or maintenance activity. Anyone operating or attempting to operate any switch, valve, or other energy-isolating device that is locked or tagged out will be disciplined.

Lockout is the preferred method of isolating machines or equipment from energy sources and shall be used whenever possible.

If tags are used additional steps shall be taken as may be necessary to provide the equivalent safety available from the use of a lockout device.

LOCKOUT/TAGOUT PROCEDURES: This procedure establishes the minimum requirements for the lockout or tagout of energy isolating devices. Note: Specific procedures for control of hazardous energy sources must be developed for any equipment or machinery before any maintenance or servicing is performed on it.

RESPONSIBILITY: Any employees who could be exposed to hazardous energy sources shall be instructed in the safety significance of the lockout or tagout procedure. Employees authorized to perform lockout or tagout shall receive training commensurate with their responsibilities. Appendix E is a list of names and job titles of employees authorized to lockout and tagout. Each new transferred “affected” employee and “other” employees whose work operations are or may be in the area shall be instructed in the purpose and use of the lockout or tagout procedure. Prior to lockout/tagout, the senior authorized individual will brief all affected employees in person. In the event of tagout system only, the authorized individual will brief all other personnel potentially exposed to the hazard in person. The procedures noted in the LOCKOUT OR TAGOUT SYSTEM PROCEDURE will be followed.

PREPARATION FOR LOCKOUT OR TAGOUT: The “authorized” employee shall make a survey to locate and identify all isolating devices to be certain which switch(s), valve(s), or other energy isolating devices apply to the equipment to be locked or tagged out. More than one hazardous energy source and/or means of disconnect (electrical, mechanical, or others) may be involved. Consult the specific procedures for the equipment to be isolated and then follow the specified procedure. If specific procedures have not been developed and documented, they shall be

developed and documented before work is begun. No work can proceed until a specific procedure is in place.

LOCKOUT OR TAGOUT SYSTEM PROCEDURE: Notify all affected employees that a lockout or tagout system is going to be utilized and the reason thereof. The authorized employee shall know the type and magnitude of energy that the machine or equipment utilizes and shall understand the hazards thereof.

- If the machine or equipment is operating, shut it down by the normal stopping procedure. This is usually done by depressing stop button, open toggle switch, etc. In addition, ensure that all stored energy is dissipated or properly restrained.
- Operate the switch, valve, or other energy isolating device(s) so that the equipment is isolated from its energy source(s)
- Lockout/tagout device application:
 - Locks or tags shall be affixed to each energy-isolating device only by an “authorized” employee.
 - Locks and tags shall be singularly identified.
 - Locks shall be affixed in a manner that will hold the energy isolating devices in a safe position.
 - Tags, when used, shall be affixed in a manner that will clearly indicate that the operation or movement of the energy-isolating device from the “safe” or “off” position is prohibited.
 - Tags that cannot be affixed directly to the energy isolating device shall be located as close as safely possible to the device, in a position that will be immediately obvious to anyone attempting to operate the device.
 - All potentially hazardous stored or residual energy shall be relieved, disconnected, restrained, or otherwise rendered safe. (If there is a possibility of reaccumulation of stored energy to a hazardous level verification of isolation shall continue until the possibility of accumulation no longer exists.)
 - After ensuring that no personnel are exposed, as a check on having disconnected the energy sources operate the push button or other normal operating controls to make certain the equipment will not operate.
- The equipment is now locked out or tagged out.

TESTING OR POSITIONING OF MACHINES, EQUIPMENT, OR COMPONENTS THEREOF: In situations in which lockout or tagout devices must be temporarily removed from the energy isolating device and the machine or equipment energize to test or position the machine, equipment, or component thereof, the following sequence of actions shall be followed:

- Clear the machine or equipment of tools and materials.
- Remove employees from the machine or equipment area.
- Remove the lockout or tagout devices.
- Energize and proceed with testing or positioning.

- De-energize all systems and reapply energy control measures in accordance with the requirements set forth in this instruction.

RESTORING MACHINES OR EQUIPMENT TO NORMAL PRODUCTION OPERATIONS:

- After the servicing and/or maintenance is complete and equipment is ready for normal production operations, check the area around the machines or equipment to ensure that no one is exposed.
- After all tools have been removed from the machine or equipment, guards have been reinstalled and employees are in the clear, remove all lockout or tagout devices and notify the “affected” employees of their removal. Operate the energy isolating devices to restore energy to the machine or equipment.

PROCEDURE INVOLVING MORE THAN ONE PERSON: In the preceding steps, if more than one individual is required to lockout or tagout equipment, each shall place his/her own assigned lockout device or tagout device on the energy isolating device(s). When an energy-isolating device cannot accept multiple locks or tags, a multiple lockout or tagout device (hasp) may be used. If lockout is used, a single lock may be used to lockout the machine or equipment with the key being placed in a lockout box or cabinet that allows the use of multiple locks to secure it. Each employee will then use his/her own assigned lock to secure the box or cabinet. As each person no longer needs to maintain his or her lockout protection, that person will remove his/her lock from the box or cabinet.

REMOVAL OF LOCKOUT/TAGOUT DEVICES BY OTHER THAN THE AUTHORIZED EMPLOYEE: Lockout/Tagout Devices shall be removed from each energy-isolating device by the employee who applied it, EXCEPT:

- Lockout/tagout devices may be removed by Department Manager or Team Leader if the authorized employee who applied it is not available and:
 - It is verified that the authorized employee who applied the device is not at the facility.
 - All reasonable efforts were made to contact the authorized employee to inform him/her that his/her lockout or tagout device has been removed.
 - The authorized employee has this knowledge before he/she resumes work at that facility.

INFORMING OUTSIDE CONTRACTORS: Department Manager will inform all outside contractors of the elements of this program and obtain information regarding their lockout/tagout programs. This information shall be conveyed to employees in an understandable manner. The work efforts of any outside contractors shall be in full compliance with this procedure.

SHIFT OR PERSONNEL CHANGES: In the case of shift or personnel changes, a changeover period will be established so that the authorized employees may exchange their assigned locks/tags. Authorized personnel assuming control of lockout equipment shall be fully briefed in the scope and state of the work by those who are being relieved.

PERIODIC INSPECTIONS: Periodically (at least annually) the effectiveness of the entire program will be evaluated by an authorized employee(s) other than the one(s) utilizing the energy control procedure being inspected. Any deviations or inadequacies shall be documented and corrected. These annual evaluations will be conducted during the month of January each year.

The date of the inspection/evaluation will be documented on the Annual Inspection Report and maintained as a part of this program until the next annual evaluation replaces it.

TRAINING: Training shall be given to all authorized, affected, and other personnel.

Lockout/Tagout Properly Trained Personnel (See Appendix E)

ELECTRICAL LOCKOUT/TAGOUT: Electrical work requires a lock and a tag to be used together. However, a tag can be used by itself only if the electrical disconnecting source does not have lockout capabilities.

Locks can be placed without a tag only under the following conditions:

- Only one circuit or piece of equipment is deenergized.
- The lockout period does not extend beyond the work shift.
- Employees exposed to the hazards associated with reenergizing the circuit or equipment are familiar with this procedure.

ELECTRICAL TEST VERIFICATION: A qualified person shall use test equipment to test the circuit elements and electrical parts of equipment to which employees will be exposed and shall verify that the circuit elements and equipment parts are deenergized. The test shall also determine if any energized conditions exist because of inadvertently induced voltage or unrelated voltage back feed even though specific parts of the circuit have been deenergized and presumed to be safe. If the circuit to be tested is over 600 volts, nominal, the test equipment shall be checked for proper operation immediately before and immediately after this test.

WORK ON ENERGIZED CIRCUITS: No work shall be completed on any energized circuits.

NOTE: Working on energized parts requires the wearing of appropriate personal protective equipment. Director of Public Works will be responsible for specifying appropriate personnel equipment to be used.

PURPOSE: The purpose of this program is:

- To describe how the provisions of the PA Worker and Community Right-To-Know Act (Act 159 of 1984) are met.
- To ensure that the hazards of all chemicals used by employees of Upper Macungie Township are evaluated for known or potential hazards, and that this information is

communicated to all employees who may have cause to use, handle, or otherwise encounter these chemicals.

- To prevent injuries and illness from exposure to hazardous chemicals.

OBJECTIVES: The objectives of this program are intended to ensure:

- That all hazardous chemicals are properly identified and labeled before entering the workplace.
- That Safety Data Sheets (SDS's) are maintained at the work site and are readily available to employees during each work shift.
- That all employees of Upper Macungie Township who work with hazardous chemicals are properly trained as to hazards associated with the chemicals they are exposed to and how to work safely with those hazardous chemicals.

RESPONSIBILITY: The Director of Public Works has the final authority and responsibility for ensuring that the provisions of this written program are implemented and maintained. This written program will be kept on file and maintained in the Director of Public Works office and be made accessible for review by all employees.

NON-OSHA covered employers (including public sector employers) are required to:

- Post a Workplace Notice, which lists employee rights under the law.
- Complete and post a Hazardous Substance Survey Form (HSSF) annually, by April 1 of each year, and provide it to the Department of Labor and Industry, upon request.
- Collect and maintain a file of Safety Data Sheets (SDSs). The SDSs give detailed information on each hazardous substance in the workplace. SDSs must be made available to employees without intervention of a supervisor.
- Complete an Environmental Hazard Survey Form (EHSF), if requested by the Department, and make it available to employees.
- Label all containers and ports of pipelines containing hazardous substances or hazardous mixtures in the workplace.
- Label workplace containers and ports of pipelines containing any chemical.
- Provide copies of the HSSF, EHSF, and SDSs to local emergency response organizations, upon request.

HAZARD DETERMINATION: All materials used by Upper Macungie Township employees are reviewed to determine the hazards associated with their use. The principal information source used in this process is the SDS provided by the manufacturers. Information supplied by the manufacturers is assumed to be accurate and is made available to all employees. Hazard determination for products supplied by vendors is the responsibility of the vendor and manufacturer.

HAZARDOUS CHEMICAL INVENTORY – HAZARDOUS SUBSTANCE SURVEY FORM: The PA RTK Act requires that a Hazardous Substance Survey Form (HSSF) be completed annually, on or before April 1st of every year. All necessary forms for the HSSF are found at the web link above. This is essentially an inventory of hazardous chemicals in the workplace.

The HSSF may be completed in paper format, electronically, or on-line via the PA L&I website. Please see the weblink previously provided to use the on-line system for maintenance of the HSSF.

Annually, the Safety Committee Chairman or designee will be responsible for reviewing, updating, changing as needed, and dating the HSSF. A copy of the HSSF shall be posted in the workplace for employees to review (e.g., employee bulletin board) and a copy placed in the SDS book.

CONTAINER LABELS: To assure the communication of accurate hazard information, it is the responsibility of the department managers to ensure that all chemicals used by the employees of Upper Macungie Township contain the following information:

- Chemical name or common name.
- A hazard warning as specified below:
 - Container labels provide a warning as to the specific nature of hazard arising from the substance in the container.
 - Shall be given in conformity with one of the nationally recognized and accepted systems of providing such warnings.
 - Warnings shall be consistent throughout the workplace.
- The name, address, and telephone number of the manufacturer of the substance.

Initially, when the HSSF is created, and annually, when the list of hazardous chemicals is updated, all containers of hazardous chemicals shall be evaluated to determine if the label meets the requirements listed above. If the label does not, the container must be labeled to meet these requirements. Container labels which have become illegible shall be replaced with labels that provide the required information indicated above. See below for specific company information on labeling.

All containers of hazardous chemicals and non-hazardous chemicals (even water) should be labeled. This includes, but is not limited to:

- Bulk containers.
- Secondary or transferred containers.
- Pipelines / ports (content and directional flow).

IMMEDIATE USE CONTAINERS: While the PA RTK Act does not require that immediate use containers be labeled, Upper Macungie Township recognizes that it is best practice for all immediate use containers to be labeled.

SAFETY DATA SHEETS: As hazardous chemicals are received at Upper Macungie Township, it is the responsibility of Upper Macungie Police Department, Township Administration and Township Public Works to:

- Ensure an SDS is received – if one is not, the Department Manager is responsible for contacting the manufacturer, supplier, or distributor to obtain the SDS.
- Maintain an up-to-date file of Safety Data Sheets for all (applicable) products used by employees of Upper Macungie Township.
- Ensure the availability of SDS's at the work area during each work shift.

SDSs must be available to employees during working hours without management intervention.

Each Department shall have a binder with all SDSs for hazardous chemicals included on the HSSF. The HSSF shall also be included in the binder.

Each year after HSSF is updated, the Department Managers shall ensure that a current SDS exists for each hazardous chemical on the HSSF. If one does not, the Department Manager is responsible for contacting the manufacturer, supplier, or distributor to obtain the SDS.

Initially, copies of all Safety Data Sheets will be forwarded to the employee responsible for this program to place in the master SDS file. Annually, any new SDSs shall be forwarded to the employee to place in the master SDS file.

Copies of SDSs for products that are no longer being used shall be noted as Archive and forwarded to the employee for inclusion into the SDS Archive. Because an SDS is considered an employee exposure record, the SDS must be kept for a period of 30 years after the hazardous chemical is no longer used in the facility.

EMPLOYEE INFORMATION AND TRAINING

TRAINING FREQUENCY: Upper Macungie Township shall provide, at a minimum, an **annual** education and training program for employees exposed to hazardous substances or hazardous mixtures with respect to the hazardous substance or mixture found in their normal work area.

Additional instruction shall be provided whenever the potential for exposure to the hazardous substance is altered or whenever new and significant information is received by the employer concerning the hazards of the substance or mixture.

TRAINING PROGRAM: Upper Macungie Township shall provide opportunity for employees who are using or handling hazardous substances or hazardous mixtures with information on the

contents of a Safety Data Sheet, label, or equivalent information either in written form or through training programs which may be generic to the extent appropriate and related to the job. Content of the program shall include, as appropriate, the following information concerning the hazardous substances or hazardous mixtures:

- The location.
- The properties.
- The chemical and common name.
- The acute and chronic effects.
- The symptoms arising from exposure.
- The potential for flammability, explosivity and reactivity.
- Appropriate emergency treatment.
- Appropriate personal protective equipment and proper conditions for safe use.
- Emergency procedures for spills, leaks, fires, pipeline breakdowns or other accidents.
- How to obtain a copy of this written program.

Department Managers are responsible to ensure that all Upper Macungie Township employees within their respective department are properly trained as required.

Training records will be maintained by the Human Resource Department.

HAZARDOUS CHEMICAL HANDLING, STORAGE, AND DISPOSAL: All hazardous chemicals shall be handled, stored, and disposed of in accordance with information provided on the label and the SDS sheet.

NON-ROUTINE TASKS: Periodically, employees are required to perform hazardous non-routine tasks. Department Managers are responsible for task education, hazard identification and mitigation processes prior to implementing a new task.

OUTSIDE PERSONNEL/CONTRACTORS: For outside contractors, it is the responsibility of the Department Manager to notify the contractor's foreman or supervisor of this RTK Act Program, the location of the SDS file, and written program. It is then contractors' responsibility to train their workers.

WORKPLACE NOTICES: As required by the PA RTK Act, Upper Macungie Township shall post:

- The Hazardous Substance Survey Form.
- Employee notification regarding their rights under the act.

HEALTH AND EXPOSURE RECORDS: As required by Section 9 of the PA RTK Act, Upper Macungie Township will provide copies of records as required. Please refer to the Act for specific requirements.

CONFINED SPACE ENTRY POLICY

GENERAL: A confined space is defined as any enclosed or semi-enclosed space that has limited openings for entry and exit, which is not intended for continuous employee occupancy and does not have sufficient natural or mechanical ventilation to prevent buildup of toxic or flammable contaminants or oxygen deficiency. These spaces include, but are not limited to, storage tanks, ventilation, or exhaust ducts, underground vaults, tunnels, pipelines, manholes, and open top spaces more than four feet in depth such as pits, tubs, vaults, and vessels. It is the atmospheric hazards and lack of ventilation that makes confined spaces so deadly.

Special tools required for work in confined spaces include harnesses and retrieval equipment, proper test devices for oxygen, combustible gas, and carbon monoxide (in certain circumstances it may also be necessary to test for the presence of hydrogen sulfide and chlorine gases); ventilators and/or air movers; proper breathing apparatus if required; fire extinguishing equipment; ladders and/or ladder extensions and tools for removing manhole lids, gratings, or tank covers.

There are two types of confined spaces covered by this policy; permit required confined space and non-permit required confined space. A non-permit confined space is a confined space where through atmospheric testing and/or mechanical ventilation it is determined that the atmosphere is within the required limits and the space is safe to enter. A permit required confined space is a space where even with mechanical ventilation the space is not safe to enter without breathing apparatus or where other special hazards are present.

PRE-ENTRY PROCEDURES: Work Area Protection - At the work area provide necessary safety provisions for traffic control and protection of employees and public.

Oxygen Test (O₂) - Introduce the probe into the confined space for an atmosphere oxygen content check at various levels - top, mid-point and near bottom. The acceptable level range of oxygen is 19.5% to 23.5%.

Combustible Gas Test - A blowtorch or open flame shall not be used near the entrance of or in a confined space until the area has been tested for combustible gas. Prior to removing the cover or grating, check area at the entrance for combustible gas. After removal of the cover or grating, introduce the probe into the confined space for a combustible gas reading at various levels - top, mid-point and near bottom. The maximum acceptable level of combustible gas is 10% of the Lower Explosive Limit (LEL). Combustible gas tests are required except where it is known that combustible gases are not present, e.g., water tanks.

Carbon Monoxide Test (CO) - Using proper CO sampling instrument, take an air sample. Carbon monoxide has a permissible exposure limit of 35 PPM. This test should only be necessary where CO can be suspected by the nature of the work being performed or the work location.

Confined Space Entry Log - Record all checks of O₂, CO and combustible gas readings on the entry log.

Acceptable Readings (Initial) - If the readings are within the stated limits, entry to the confined space may be made.

Unacceptable Readings – If the initial test or any periodic test shows that contaminants exist at or above stated limits or if O₂ is below 19.5%, ventilate the space until acceptable readings are obtained. If acceptable readings are unobtainable the space will require a permit for entry and the following procedures should be followed:

- If combustible gas readings are unacceptable, contact the proper authorities (e.g., Gas Company and Fire Company) and report conditions to them and your immediate department head/manager.
- If atmospheric conditions are unacceptable, breathing apparatus will be required for entry. Notify your department head/supervisor for any entry permit prior to entering space.

Emergency Rescue Equipment - Place proper retrieval rescue equipment near the entrance of a confined space. Check the equipment for easy use in case of an emergency.

ENTRY PROCEDURE-

QUALIFIED ATTENDANT: Provide a qualified attendant at the entrance to a confined space for duration of the job. This person shall be qualified in instrumentation, entry procedures, emergency rescue procedures and fire extinguishing equipment. The qualified attendant shall be responsible for monitoring the confined space entrant and shall order the entrant out of the space if they believe the entrant is experiencing problems, which may place the entrant at risk. The qualified attendant shall also monitor conditions outside the confined space, which could create problems for the entrant (e.g., malfunctioning ventilation equipment, changes in weather).

ENTRANCES: Open all necessary entrances to the confined space that will provide convenient egress and good ventilation. Make sure entrances remain unobstructed for duration of the job.

LIFELINES: Lifelines shall be secured to workers always entering confined spaces.

LADDERS: Provide a proper length ladder or ladder extension where steps or rungs and not permanently installed in the confined space. Ladders are required for all spaces deeper than four (4) feet and need to remain in place until all persons have vacated the space.

POCKET TEST: After pre-entry tests are made, enter confined space and test areas where potential combustible gas pockets may exist.

VENTILATION: No entry shall be permitted unless the atmosphere is found to be safe by testing for oxygen deficiency, carbon monoxide and the presence of combustible gas or using

mechanical ventilation equipment. Where unsafe conditions are detected by testing, the work area shall be ventilated and made safe before entry. No vehicle or other combustion engines shall be operated in the vicinity of the confined space where their exhaust fumes could enter the confined space.

MONITORING: CO, O₂ and combustible gas tests shall be made prior to entering, while in the confined space and before re-entry after vacating the confined space for a lunch break or after temporarily closing the confined space.

RECORDING: use confined space entry log to record all test readings.

COMMUNICATION: When the confined space to be entered is such that the qualified attendant may lose visual or audible contact with the entrant, then the entrant and the qualified person must use two-way radios or some other form of remote communication devices to remain in contact.

The qualified attendant shall always have access to a communication device, within 150 feet of the work site, which can be used to summon help. This can be in the form of a two-way radio, cellular phone, or standard telephone.

The qualified attendant shall contact the Public Works Administrative Assistant prior to entry and Public Works Administrative Assistant shall contact qualified attendant every 10 minutes until entrant exits confined space. If qualified attendant does not respond to the 10-minute accountability checks the Public Works Administrative Assistant shall contact 911.

SAFETY CHECKS: Before proceeding with work in a confined space make a visual safety check of the area for possible hazards:

1. Slippery conditions of walking surfaces.
2. Leaks in valves, service piping or energized equipment and splices.
3. Possible overhead hazards.
4. Deteriorated structure of tank, vault, or manhole.

SPECIAL REQUIREMENTS FOR PERMIT REQUIRED SPACES: In addition to the procedures and requirements outlined in Sections 2 and 3 the following requirements shall also apply before entry into a Permit Required Confined Space:

- A Confined Space Entry Permit must be obtained from an appropriate supervisor for entry into the confined space.
- Breathing Apparatus - No entry to a permit required confined space shall be permitted without proper breathing apparatus. The qualified attendant shall also have breathed apparatus available like that used by the person entering the confined space.

EMERGENCY RESCUE-

RESCUE PROCEDURES: In the event of an emergency, the qualified attendant stationed at the entrance to a confined space shall:

- Summon Help:
 - Utilize other employees available on the job site.
 - If no other employees are available:
 - Use 2-way radio, cellular phone, or standard phone.
 - Seek assistance from public through use of 2-way radio or calling for help.
 - Attempt to remove the injured worker utilizing their lifeline.
 - Wait for assistance to arrive before entering the confined space themselves.
- Once assistance is available, the qualified person shall:
 - Before entering the confined space, secure one end of lifeline to himself and the other end to an immobile object outside the area.
 - Before entering a permit required confined space, affix and adjust breathing apparatus to themselves. The breathing apparatus shall be like that used by the entrant.
 - Enter the confined space carefully and survey the situation.
 - Assure the injured is clear of energized facilities or any other objects, which may present a hazard before attempting to move him/her to a location near the opening of the confined space.
 - Attach the wrist harnesses and/or lifeline to the injured worker.
 - Remove the injured worker from the confined space.
 - Administer First Aid as required.

MAINTENANCE OF EMERGENCY RESCUE EQUIPMENT: The Sewer Team Leader or designee must, on no less than a semi-annual basis, inspect all equipment including but not limited to lifelines and wrist harnesses for abrasions, dry rot, or other damage.

MAINTENANCE OF BREATHING APPARATUS: The Sewer Team Leader or designee must inspect all equipment after each use and monthly.

- Immediately after breathing apparatus is used:
 - Breathing air tanks shall be refilled.
 - The egress tanks, if used, shall be refilled.
 - Face masks must be cleaned and sanitized.
 - Once tanks are refilled and masks are sanitized, all breathing apparatus shall be replaced in its carrying case.
 - All checks performed shall be documented by the Sewer Department on the Breathing Apparatus Maintenance Checklist.
- A monthly check on all equipment shall be performed and documented by the Sewer Department on the Breathing Apparatus Maintenance Checklist.

Confined Space Entry Permit (See Appendix F)
Confined Space Entry Non-Permit Log (See Appendix G)
Breathing Apparatus Maintenance Checklist (See Appendix H)

FIRE PREVENTION

This fire prevention plan shall be reviewed at least annually, and discussed with all employees, especially upon hire and at periodic intervals thereafter.

The Fire Commissioner or designee shall be responsible for identifying potential fire hazards, and proper handling and storage procedures for hazardous/flammable materials, potential ignition sources and their control procedures (e.g., welding/cutting, smoking, portable heating equipment, etc.); and the type of fire protection (suppression and detection) equipment or systems which can control a fire involving them.

The Fire Commissioner or designee shall control accumulations of flammable and combustible waste materials and residues so that they do not contribute to a fire emergency and shall be responsible for proper housekeeping procedures.

Upper Macungie Township shall inform employees of the fire hazards of the materials and processes to which they are exposed. This may include but is not limited to training, review of emergency response procedures, use of PPE and other relevant activities.

CONTROL OF EXPOSURE TO BLOODBORNE PATHOGENS (BBP)

In accordance with the OSHA Bloodborne Pathogens standard, 29 CFR 1910.1030, the following exposure control plan has been developed:

Exposure Determination: OSHA requires employers to perform an exposure determination concerning which employees may incur occupational exposure to blood or other potentially infectious materials. The exposure determination is made without regard to the use of PPE (e.g. – employees are exposed even if they wear PPE). This exposure determination is required to list all job classifications in which all employees may be expected to incur such occupational exposure, regardless of frequency. At Upper Macungie Township, public works, police, and the Bureau of Fire are in this category.

In addition, if the employer has job classifications in which some employees may have occupational exposure, then a listing of those classifications is required. Since not all employees in these categories would be expected to incur exposure are also required to be listed to clearly understand which employees in these categories are considered to have occupational exposure. At Upper Macungie Township any job classification in the Sewer Department is associated with the tasks and/or procedures for these categories.

Implementation Schedule and Methodology: OSHA also requires that this plan also include a schedule and method of implementation for the various requirements of the standard. The following complies with this requirement:

Compliance Methods: Universal precautions will be observed at this facility to prevent contact with blood or other potentially infectious materials. All blood or other potentially infectious material will be considered infectious regardless of the perceived status of the source of the individual.

Engineering and work practice controls will be utilized to eliminate or minimize exposure to employees at this facility.

Where occupational exposure remains after institution of these controls, PPE shall also be utilized. At this facility, the following engineering controls will be utilized:

- Breathing Apparatus
- Non-Latex Gloves
- Tyvek Suits

The above controls will be examined and maintained on a regular schedule. The schedule for reviewing the effectiveness of the controls is as follows:

- PPE should be checked for daily use and inspected on a weekly basis by supervisor.

Hand washing facilities are available to the employees who incur exposure to blood or other potentially infectious materials. OSHA requires that these facilities be readily accessible after incurring exposure. The following Upper Macungie Township buildings have hand washing facilities located in the restrooms:

- **Public Works building.**
- **Township Administration building.**
- **Police Department building.**

Hand sanitizer is available in all Upper Macungie Township buildings and vehicles for temporary use until hand washing can be accomplished.

After removal of personal protective gloves, employees shall wash hands and any other potentially contaminated skin area immediately or as soon as feasible with soap and running water.

If employees incur exposure to their skin or mucous membranes, then those areas shall be washed or flushed with water as appropriate as soon as feasible following contact.

Needles: Contaminated needles and other contaminated sharps will not be bent, recapped, removed, sheared, or purposely broken. OSHA allows an exception to this if the procedure would require that the contaminated needle be recapped or removed, and no alternative is feasible, and the action is required by the medical procedure. If such action is required, then the recapping or removal of the needle must be done using mechanical device or a one-handed technique. At this facility, recapping or removal is not permitted, follow this procedure:

- Call Upper Macungie Township Police Department to have trained personnel remove or transport to hospital.

Personal Protective Equipment (PPE): All PPE used will be provided without cost to employees. PPE will be chosen based on the anticipated exposure to blood or other potentially infectious materials. The PPE will be considered appropriate only if it does not permit blood or other potentially infectious materials to pass through or reach the employees' clothing, skin, eyes, mouth, or other mucous membranes under normal conditions of use and for the duration of time in which the protective equipment will be used. Protective clothing will be provided to the employees by Department Manager.

All PPE will be cleaned, laundered, and disposed of by the employer at no cost to the employees. All repairs and replacements will be made by the employer at no cost to employees.

All garments that are penetrated by blood shall be removed immediately or as soon as feasible. All PPE will be removed prior to leaving the work area in a bio-hazard bag so no cross contamination is possible.

Gloves shall be worn where it is reasonably anticipated that employees will have hand contact with blood, other potentially infectious materials, non-intact skin, and mucous membranes. Gloves will be available from the Department Manager.

Disposable gloves used are not to be washed or decontaminated for re-use and are to be replaced as soon as practical when they become contaminated or as soon as feasible if they are torn, punctured, or when their ability to function as a barrier is compromised. Utility gloves may be decontaminated for re-use provided that the integrity of the glove is not compromised. Utility gloves will be discarded if they are cracked, peeling, torn, puncture, or exhibit other signs of deterioration or when their ability to function as a barrier is compromised.

Masks in combination with eye protection devices, such as goggles or glasses with solid side shield, or chin length face shields, are required to be worn whenever splashes, spray, splatter, or droplets of blood or other potentially infectious materials may be generated and eye, nose, or mouth contamination can reasonably be anticipated. Situations at this facility that would require such protection are as follows:

- Decontamination will be accomplished by utilizing bleach solutions.

- All contaminated work surfaces will be decontaminated after completion of procedures and immediately or as soon as feasible after any spill of blood or other potentially infectious materials, as well as at the end of the work shift if the surface may have become contaminated since the last cleaning.

Hepatitis B Vaccine: All employees who have been identified as having exposure to blood or other potentially infectious materials will be offered the Hepatitis B vaccine, at no cost to the employee. The vaccine will be offered within 10 working days of their initial assignment to work involving the potential for occupational exposure to blood or other potentially infectious materials unless the employee has previously had the vaccine or wished to submit to antibody testing that shows the employee to have sufficient immunity.

Employees who decline the Hepatitis B vaccine will sign a waiver.

Employees who initially decline the vaccine but who later wish to have it may then have the vaccine provided at no cost. Department Manager responsible for ensuring that the vaccine is offered, waivers are signed, etc. Human Resources Manager will indicate the proper location for receiving the vaccine.

Post-Exposure Evaluations and Follow-Up: When the employee incurs an exposure incident, it should be reported to Department Manager and Human Resources.

All employees who incur an exposure incident will be offered post-exposure evaluation and follow-up in accordance with the OSHA standard.

The follow-up should include:

- Documentation of the route of exposure and the circumstances related to the incident.
- If possible, the identification of the source individual, and if possible, the status of the source individual. The blood of the source individual will be tested (after consent is obtained) for HIB/HBV infectivity.
- Results of testing of the source individual will be made available to the exposed employee with the exposed employee informed about the applicable laws and regulations concerning the disclosure of the identity and infectivity of the source individual.
- The employee will be offered the option of having his or her blood collected for testing of the employee's HIV/HBV serological status. The blood sample will be preserved for at least 90 days to allow the employee to decide if the blood should be tested for HIV serological status. However, if the employee decides prior to that time that testing will be conducted, and then the appropriate action can be taken, and the blood sample discarded.

- The employee will be offered post exposure prophylaxis in accordance with the current recommendation of the U.S. Public Health Service.
- The employee will be given appropriate counseling concerning precautions to take during the period after the exposure incident. The employee will also be given information on what potential illnesses to be alert for and to report any related experiences to appropriate personnel.
- The following person(s) has been designated to ensure that the policy outlined here is effectively carried out as well as to maintain records related to the policy:
 - Department Manager
 - Safety Committee Chairman
 - Human Resources

Interaction with Healthcare Professionals: A written opinion shall be obtained from the healthcare professional who evaluates employees of this facility. Written opinions will be obtained in the following instances:

- When the employee is sent to obtain the Hepatitis B vaccine.
- Whenever the employee is sent to a healthcare professional following an exposure incident.
- Whether the Hepatitis B vaccine is indicated and if the employee has received the vaccine, or for evaluation following an incident.
- That the employee has been informed of the results of the evaluation.
- That the employee has been told about any medical conditions resulting from exposure to blood or other potentially infectious materials.

Training: Training for all employees will be conducted prior to initial assignment to tasks where occupational exposure may occur. Training will be conducted in the following manner:

Training for employees will include the following explanation of:

- The OSHA standard for Bloodborne Pathogens.
- Epidemiology and symptomatology of bloodborne diseases.
- Modes of transmission of bloodborne pathogens.
- This Exposure Control Plan (e.g., points of the plan, lines of responsibility, how the plan will be implemented, etc.).
- Procedures that might cause exposure to blood or other potentially infectious materials at this facility.
- Control Methods that will be used at the facility to control exposure to blood or other potentially infectious materials.
- PPE available at this facility and who should be contacted concerning PPE.
- Post-exposure evaluation and follow-up.
- Signs and labels used at the facility.

- Hepatitis B vaccine program at the facility.

All employees will receive annual refresher training.

Record Keeping: All records required by the OSHA standard will be maintained by Human Resources Department.

TRENCHING AND EXCAVATION

Trenching and excavations are operations that present many areas of concern for the safety of both Upper Macungie Township employees and the public. Trenching operations (whether done with mechanical equipment or by hand) have long been a source of serious injuries, fatalities, and property damage. The wide range of operations, including blasting, dewatering, movement of heavy equipment, handling of heavy materials, maintenance of traffic flow, and the danger of cave-in combine to complicate the operations. Accidents are numerous and the losses are costly.

Upper Macungie Township will provide those members with proper safety instruction policies and procedures. It is the responsibility of the worker to always use the proper equipment.

General Guidelines:

- Call Pennsylvania One Call System before you dig.
- Before any digging or excavation, confirm utility markings for buried lines, cables, or other utilities.
- The excavation site needs to be protected against unauthorized entry, and, if applicable, Work zone safety practices exercised.
- A competent person should approve all aspects of the excavation process including shoring, sloping, support systems, and other pertinent matters. Inspections of the site are required after rains and other events that would change the characteristics of the excavation site.
- Excavated material must be kept at least 24" from edge of opening to reduce loading on the face of the excavation and to prevent material from falling onto workers and back into the trench. Material may be stored closer to the edge if toe boards, or other appropriate means are utilized to prevent fall back – this decision will be made by the engineer or "competent person" in charge of the excavation site.
- If excavation is over 4' in depth, provide appropriate type shoring (e.g., based on soil conditions, required for excavations over 5'). Trench boxes and shields may be used by should be designed for the situation. Also, at least two ways out of the excavation must be provided and not more than 25' of travel to ladders, stairs, or ramps.
- When mobile equipment is used next to the excavation opening, there may be a need to install stop logs or barricades. Also, for people working around excavation machinery or hoisting equipment, personnel must have substantial overhead protection and be always under observation of the equipment operator or spotter.

- Care should be exercised when backfilling and removing trench supports – work from the bottom of the excavation, release jacks or braces slowly, and, if unstable soil, use ropes to pull out bracing from above after workers have cleared the trench.
- Overnight open excavations shall be properly guarded to prevent unsafe access to the site.

WORK ZONE TRAFFIC SAFETY

General Guidelines:

- PennDOT Publication 213 to be followed for any work done in a Work zone Traffic area.
- Employees working in a Work zone Traffic area are to complete Flagger Training.
- Review job site(s) for appropriate layout of warning signs, barriers, and other safety equipment; preliminary hazard analysis should be completed relative to the kinds of risk exposures from vehicle operations, mobile equipment use, weather/environmental and time of day factors. Included in this review of job site conditions would be the nature and scope of the work activity, and any special requirements to complete those duties safely.
- For moving work zones, a similar analysis and evaluation would be performed as described under item 1 but for the conditions involved in transition sites.
- Review with the workforce those elements involved in worker safety for highway work zones. Elements would include:
 - Use of PPE as required by the job activity.
 - Wearing appropriate reflective and safety orange/yellow work clothing.
 - General description of how the work is to be performed including conduct on the job site relative to personal actions in and around the traffic work zone area.
 - Reducing potential for injury (e.g., personal risk management, and how to handle emergency situations in and around the traffic work zone area).
 - Team approach to work zone safety (e.g., each worker looking out for one another, and shared responsibility for safety /health).
- Flagging team needs to be alert to driver inattention, especially in moving work zones. Maintain active communication and close coordination between flag team members. Use hand signals that are appropriate and obvious to the motoring public.
- Assume that the motoring public does not see you and is not paying attention to work zone activities while in and around work zone areas. Take extra precautions relative to those situations, and, most importantly, during adverse weather conditions.
- Maintain presence of traffic control authority in critical work zone projects involving complex job functions, large number of personnel, and special work activities. Local or state police may be able to provide sufficient control of the operating area to reduce potential for accidents, but you still need to be ever vigilant.
- At the completion of work zone job activity, be alert while closing the workday or when finishing the project (e.g., when removing barriers, cones, flashers, and warning signs. This is the most vulnerable period in work zone operations).

WELDING AND CUTTING OPERATIONS

General Guidelines:

- Control, reduce, or eliminate potential for fire from vicinity of welding/cutting. Also, be aware of access by unauthorized persons in and around the work area relative to hot metal filings, air quality issues, and arc lights. Areas should be free of combustible and flammable material or shields must be provided; all openings in floors or ductwork must be protected; adjacent combustible construction needs to be shielded, have portable fire suppression equipment available in the immediate vicinity, and fire watch should be maintained after completion of the work. If there is a choice, all hot work inside buildings or facilities; sites should be completed in early morning or early in shift so there is time to observe conditions.
- There is a significant health hazard in the welding/cutting process from fumes and gases. Check Safety Data Sheets for operating standards, potential hazards, and accident prevention aspects related to by-products from welding/cutting. All individuals involved directly or working in the vicinity should be provided appropriate PPE. Review the ventilation requirements for any inside area before starting work.
- All welding and cutting personnel should receive adequate training (e.g., American Welding Society etc.).
- Equipment should be inspected regularly for proper operating condition, wear, and malfunction/breakdown. Cylinders should be checked for storage requirements, properly secured, and working order of manifolds, regulators, hoses, and connections. Torches should be checked for hose connections, tips, and missing heads. Power supplies for electric welding or cutting should be checked for grounding, frayed power cables, and insulation of the energized parts.

APPENDIX A

Safety Hazard Checklist



**UPPER MACUNGIE
TOWNSHIP**

SAFETY HAZARD CHECKLIST

Building Location: _____ Date: _____

Inspected By: _____

Operation Areas Include (check all that apply):

- Administration Police Public Works Public Works Parks
 Public Works Parks Storage Public Works Storage Pump Stations

ITEM	CONTROLS CORRECTIONS NEEDED	SATISFACTORY N/A
FIRE EXTINGUISHERS		
ELECTRICAL (Plugs, outlets, cords, switches, etc.)		
EXIT ACCESSIBILITY		
EMERGENCY LIGHTING		
FLOORS (Clear of obstructions, cracks, etc.)		
STAIRS (Free of slips, obstacles, etc.)		
HANDRAILS (Free of rust/splinters, loose, etc.)		
KITCHEN AREA		
BATHROOMS		
OFFICE AREAS		
FIRST AID KITS		
AEDS (Automated External Defibrillators) (Pads, Battery, etc.)		

Safety Hazard Checklist Page 2:

ITEM	CONTROLS CORRECTIONS NEEDED	SATISFACTORY N/A
EYE WASH STATIONS		
LIFTING -MOVING EQUIPMENT		
SUPPLY STORAGE		
EQUIPMENT STORAGE		
HAND TOOLS		
CHEMICALS & SOLVENTS		
FLAMMABLE & COMBUSTIBLE MATERIALS		
WELDING EQUIPMENT		
COMPRESSORS		
GRINDERS		
HOISTS		
OVERHEAD DOORS		
OTHER		
OTHER:		
OTHER:		

Recommended Action:

List repairs/corrections needed: _____

The above repairs/corrections have been completed during inspection.

Received by Safety Committee Sent to Department Date: _____

The above repairs/corrections have been completed. Date: _____

APPENDIX B

Industrial Hygiene Checklist

Environmental Controls:

- Are employees aware of the hazards involved with the various chemicals they may be exposed to in their work environment, such as ammonia, chlorine, epoxies, and caustics?
- Is employee exposure to chemicals in the workplace kept within acceptable levels?
- Is vacuuming with appropriate equipment used whenever possible, rather than blowing or sweeping dust?
- Are all outlets for water not suitable for drinking water clearly defined?

General Work Environment:

- Are all worksites clean and orderly?
- Are all spilled materials or liquids cleaned up immediately?
- Are work surfaces kept dry or appropriate means taken to ensure the surfaces are slip resistant?
- Are pits and floor openings covered or otherwise guided?
- Are all work areas adequately illuminated?
- Are covered metal waste cans used for oily and paint-soaked waste?

Ventilation for Indoor Air Quality:

- Does the HVAC system provide at least the quantity of outdoor air required by the State Building Standards Code, Title 24, Part 2 at the time the building was constructed?
- Is the HVAC system inspected at least annually and problems corrected?
- Are inspection records retained for at least 5 years?

Control of Harmful Substances by Ventilation:

- Is adequate makeup air provided to areas where exhaust systems are operating?
- Are clean out ports or doors provided at intervals not to exceed 12 feet in all horizontal runs of exhaust ducts?
- Where two or more ventilation systems are serving a work area, is their operation such that one will not offset the functions of the other?
- Is the intake for makeup air located so that only clean, fresh air, which is free of contaminants, will enter the work environment?

Ergonomics:

- Can the work be performed without eye strain or glare to the employees?
- Can the work be done using the larger muscles of the body?
- Are tools, instruments, and machinery shaped, positioned, and handled so that tasks can be performed comfortably?
- Are all pieces of furniture adjusted, positioned, and arranged to minimize strain on all parts of the body?
- Do the neck and shoulders have to be stooped to view the task?
- Are employees instructed in the proper manner of lifting heavy objects?
- Are employees' physical capacities assessed before being assigned to jobs requiring heavy work?

Sanitizing Equipment and Clothing:

- Are employees prohibited from smoking or eating in any area where contaminants are present that could be injurious if ingested?
- Is personal protective clothing or equipment that employees are required to wear or use of a type capable of being easily cleaned and disinfected?

- Is all equipment, environmental, and working surfaces cleaned and disinfected after contact with blood or potentially infectious materials?
- When employees are required to change from street clothing into protective clothing, is a clean change room provided with separate storage facility for street and protective clothing?
- Are employees prohibited from interchanging personal protective clothing or equipment, unless it has been properly cleaned?

Noise:

- Are there areas in the workplace where continuous noise levels exceed 85 dBA?
- If you use ear protectors, are employees properly fitted and instructed in their use and care?
- Have engineering controls been used to reduce excessive noise levels?
- Have you tried isolating noisy machinery from the rest of your operation?
- Is the training repeated annually for employees exposed to continuous noise above 85 dBA?
- Has there been a determination that noise levels in the facilities are within acceptable levels?

APPENDIX C

Safety Orientation Checklist

Employee Name:	Department:		Start Date:	
Supervisor:	Supervisor Phone:		Date:	
Emergency Response		Date Trained	Trainee's Initials	Trainer's Initials
Employee is responsible to report hazards and instructed on procedure for doing so.				
Employee is instructed to call 911 to report all serious injuries and notify supervisor or member of management team immediately.				
Employee is instructed on location of fire extinguishers and proper use of fire extinguishers.				
Employee is instructed that all emergency exits, and doorways must be always free from obstruction.				
Employee is instructed on where first aid kits, eye wash stations, and AEDs are located.				
Employee is instructed on review of EAP, including designated evacuation assembly points and emergency evacuation route plans.				
Injury/Illness Incident Reporting		Date Trained	Trainee's Initials	Trainer's Initials
Employee is responsible to report all work-related injuries, incidents and illnesses, no matter how minor, to employee's supervisor immediately. (Refer to Appendix C - Accident Investigation Report of the Upper Macungie Township Safety Manual).				
Employee is responsible to report all near-miss incidents to employee's supervisor immediately.				
Employee is instructed to immediately report any symptoms of discomfort due to job content to supervisor.				

SAFETY CHECKLIST CONTINUED:			
Personal Protective Equipment (PPE)	Date Trained	Trainee's Initials	Trainer's Initials
Employee is instructed on general workplace policies and procedures relating to personal protective equipment and the requirements.			
Employee is instructed on job-specific policies and procedures relating to personal protective equipment including safety shoes, safety glasses, face shields, gloves, and hearing protection.			
Personal Protective Equipment (PPE) Issued	Date Issued	Trainee's Initials	Trainer's Initials
List Items Issued			
Hazard Identification/Chemical Safety	Date Trained	Trainee's Initials	Trainer's Initials
Employee is instructed on the location of Safety Data Sheets and hazards of chemicals and protective measures.			
Employee is instructed on storage of flammable materials and proper storage locations.			
Machine Safety	Date Trained	Trainee's Initials	Trainer's Initials
Employee is instructed that there will be no climbing over or under equipment and that they are not to reach into equipment when using ladders, stairs, or platforms.			
Employee is instructed to not operate any equipment until properly trained.			
Employee is instructed hands and body must be kept away from moving parts of machinery and equipment.			
Safe Lifting and Carrying	Date Trained	Trainee's Initials	Trainer's Initials
Employee is instructed on proper lifting techniques. Employees are instructed to ask for assistance if weight of object provides a strain for the employee to lift. When lifting objects weighing more than 30 pounds, employees must seek assistance from a co-worker.			

SAFETY CHECKLIST CONTINUED:			
Fall Prevention	Date Trained	Trainee's Initials	Trainer's Initials
Employee has been instructed on all potential fall hazards, including employee parking areas during inclement weather.			

Employee Signature

Date

Supervisor Signature

Date

DRAFT

APPENDIX D
ACCIDENT INVESTIGATION

DRAFT

UPPER MACUNGIE TOWNSHIP
Accident Investigation Report

Department: _____

Address: _____

Location (if different from mailing address) _____

Claim Number: _____

1. Name of Injured	2. Date of Accident	3. Date Employer Notified
4. Employee's Immediate Supervisor:	4. Employee's usual occupation	5. Occupation at Time of Incident
6. Length of Employment <input type="checkbox"/> Less than 1 month <input type="checkbox"/> 1-5 months <input type="checkbox"/> 6 months – 5 years <input type="checkbox"/> more than 5 years	7. Time in Occupation at time of Accident <input type="checkbox"/> Less than 1 month <input type="checkbox"/> 1-5 months <input type="checkbox"/> 6 months – 5 years <input type="checkbox"/> more than 5 years	
8. Nature of Injury and Part of Body _____ _____ _____	9. Names of Others Injured in Same Accident _____ _____	
10. Employment Category <input type="checkbox"/> Full-Time <input type="checkbox"/> Temporary <input type="checkbox"/> Part-Time <input type="checkbox"/> Seasonal <input type="checkbox"/> Non-Employee <input type="checkbox"/> Full Time/Volunteer	13. Time of Injury A. _____ am _____ pm B. Time within shift _____ C. Type of Shift _____	14. Severity of Injury <input type="checkbox"/> Fatality <input type="checkbox"/> Lost workdays – days away from work <input type="checkbox"/> Lost workdays – days of restricted activity <input type="checkbox"/> Medical treatment <input type="checkbox"/> First Aid <input type="checkbox"/> Other, specify _____ _____
11. Name and Address of Physician _____ _____ _____	15. Specific Location of Accident: _____ _____ _____ On Employer's Premises <input type="checkbox"/> yes <input type="checkbox"/> no	16. Phase of Employees Workday at Time of Injury <input type="checkbox"/> During rest period <input type="checkbox"/> During meal period <input type="checkbox"/> Working overtime <input type="checkbox"/> Entering or leaving plant <input type="checkbox"/> Performing work duties <input type="checkbox"/> Other: _____
17. Describe How the Accident Occurred _____ _____ _____ _____		
18. Accident Sequence. Describe in reverse order of occurrence events preceding the injury and accident. Starting with the injury and moving backward in time, reconstruct the sequence of events that led to the injury A. Injury Event _____ B. Accident Event _____ C. Preceding Event #1 _____ D. Preceding Event #2, #3 Etc _____		

Page 2: Accident Investigation Report

<p>19. Task and Activity at Time of Accident</p> <p>A. General type of task _____</p> <p>B. Specific Activity _____</p> <p>C. Employee was working: <input type="checkbox"/> Alone <input type="checkbox"/> With Crew or fellow worker <input type="checkbox"/> Other: specify _____</p>	<p>20. Posture of Employee _____</p> <p>21. Supervision at Time of Accident <input type="checkbox"/> Directly supervised <input type="checkbox"/> Not Supervised <input type="checkbox"/> Indirectly supervised <input type="checkbox"/> Supervision not feasible</p>
<p>22. Casual Factors: Events and conditions that contributed to the accident.</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p>	
<p>23. Corrective Actions: Those that have been, or will be, taken to prevent recurrence.</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p>	
<p>Prepared by _____</p> <p>Title _____</p> <p>Department _____</p>	
<p><u>Approved By:</u></p> <p>Signature: _____</p> <p>Title: _____</p> <p>Date: _____</p> <p>Injured Employee: _____</p> <p>Date: _____</p>	

APPENDIX E

LOCKOUT/TAGOUT PROPERLY TRAINED PERSONNEL

1. Leroy Gross	Public Works	Roads	Team Leader
2. Terry Trumbauer	Public Works	Roads	Road Crewman
3. Robert Croizier	Public Works	Roads	Mechanic
4. John Hlubik	Public Works	Sewer	Team Leader

DRAFT

APPENDIX F

UMT CONFINED SPACE ENTRY PERMIT

Space to be entered		Purpose of Entry			
Location/Building		Authorized Duration of Permit From: _____ To: _____			
PERMIT SPACE HAZARDS		EQUIPMENT REQUIRED FOR ENTRY AND WORK Specify as required:			
<input type="checkbox"/> Oxygen Deficiency (less than 19.5%) <input type="checkbox"/> Oxygen Enrichment (greater than 23.5%) <input type="checkbox"/> Flammable gases or vapors (must be less than 10% of LFL) <input type="checkbox"/> Airborne combustible dust (meets or exceeds LFL) <input type="checkbox"/> Toxic gases or vapors (greater than PEL) <input type="checkbox"/> Mechanical hazards <input type="checkbox"/> Electric shock <input type="checkbox"/> Materials harmful to skin <input type="checkbox"/> Engulfment <input type="checkbox"/> Other: _____		Personal Protective Equipment: _____ Respiratory Protection: _____ Atmospheric Testing/Monitoring: _____ Communication: <input type="checkbox"/> Visual <input type="checkbox"/> Voice <input type="checkbox"/> Radio/Cell Tripod Retrieval System: <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Other: _____			
PREPARATION FOR ENTRY		AUTHORIZED ATTENDANTS			
<input type="checkbox"/> Notification of affected departments of service interruption Isolation Methods: <input type="checkbox"/> Ventilate: Continuous forced air ventilation must be utilized in instances where there is the likelihood of atmospheric hazards. <input type="checkbox"/> Atmospheric Test <input type="checkbox"/> Inert <input type="checkbox"/> Purge/clean <input type="checkbox"/> Blank/Blind <input type="checkbox"/> LOTO <input type="checkbox"/> Barriers Additional Permits required and/or attached: <input type="checkbox"/> Hotwork <input type="checkbox"/> Line Breaking <input type="checkbox"/> Other: _____		List by name or attach roster: _____ _____ _____ _____ Personal Awareness: <input type="checkbox"/> Pre-entry briefing on specific hazards and control methods <input type="checkbox"/> Notify contractors of permit and hazard conditions <input type="checkbox"/> Other: _____			
Test For:	Acceptable Values	Pre-Entry* Time/Results	Break Time/Results	Break Time/Results	Break Time/Results
Oxygen	19.5% _{min} – 23% _{max}				
Flammability	Less than 10%				
Hydrogen Sulfide (H ₂ S)	Less than 10 ppm				
Carbon Monoxide (CO)	Less than 35 ppm				
Other					
Sampling Equipment And Date Last Calibrated: _____		*Pre-Entry Measurements performed by Entry Supervisor			
Note: Determination of unacceptable conditions requires notification of the University Office of Environmental Health & Safety (982-4911) for additional guidance.					
AUTHORIZED ENTRANTS List by name or attach roster			Time In	Time Out	Time In
1					
2					
3					
4					

AUTHORIZATION BY ENTRY SUPERVISOR

I certify that all required precautions have been taken and necessary equipment is provided for safe entry and work in this confined space.

SIGNATURE: _____ PRINT NAME: _____

FOR EMERGENCY RESCUE CALL UPPER MACUNGIE TOWNSHIP

FIRE DEPARTMENT 911

APPENDIX G

UMT NON-PERMIT CONFINED SPACE ENTRY LOG

Municipality: _____ Date: _____

Confined Space to be Entered: _____
 (Type/Location/Manhole Number)

Purpose of Entry: _____

Entrant(s): _____

Attendant(s): _____

Entry Time: _____ Exit Time: _____

Atmosphere Testing Record:

Time	Acceptable Conditions	Result AM/PM	Result AM/PM	Result AM/PM	Result AM/PM
Oxygen	(min) >19.5% (max) <23.5%				
Combustible Gas	<10%LEL				
CO	<35 ppm				
Other:					
Tester Initials:					

APPENDIX I
§1910.134 – INFORMATION FOR EMPLOYEES USING RESPIRATORS WHEN NOT
REQUIRED UNDER THE STANDARD (MANDATORY)
& FILL IN FORMS

Respirators are an effective method of protection against designated hazards when properly selected and worn. Respirator use is encouraged, even when exposures are below the exposure limit, to provide an additional level of comfort and protection for workers. However, if a respirator is used improperly or not kept clean, the respirator itself can become a hazard to the worker. Sometimes, workers may wear respirators to avoid exposures to hazards, even if the amount of hazardous substance does not exceed the limits set by OSHA standards. If your employer provides respirators for your voluntary use, if you provide your own respirator, you need to take certain precautions to be sure that the respirator itself does not present a hazard.

You should do the following:

1. Read and heed all instructions provided by the manufacturer on use, maintenance, cleaning and care, and warnings regarding the respirator's limitations.
2. Choose respirators certified for use to protect against the contaminant of concern. NIOSH, the National Institute for Occupational Safety and Health of the U.S. Department of Health and Human Services, certifies respirators. A label or statement of certification should appear on the respirator or respirator packaging. It will tell you what the respirator is designed for and how much it will protect you.
3. Do not wear your respirator into atmospheres containing contaminants for which your respirator is not designed to protect against. For example, a respirator designed to filter dust particles will not protect you against gases, vapors, or very small solid particles, fumes or smoke.
4. Keep track of your respirator so that you do not mistakenly use someone else's respirator.

FILL-IN FORMS

FORM 1: REQUIRED RESPIRATORS — DETERMINED THROUGH HAZARD ASSESSMENTS

Required Respirators at: Upper Macungie Township

Respirator	Area Affected	Employees Affected	Hazard
Full-face pressure demand SCBA	<i>Sanitary Manhole</i>	<i>Sewer Personnel</i>	<i>Irregular meter readings</i>
Full-face pressure demand SCBA	Wet wells	Sewer Personnel	

FORM 2: RESPIRATORS FOR VOLUNTARY USE — DETERMINED THROUGH HAZARD ASSESSMENTS

Respirators for voluntary use at: Upper Macungie Township

Respirator	Area Affected	Employees Affected	Hazard
Dust Mask	<i>Public Works Garage</i>	<i>Mechanics</i>	<i>Certain projects may require grinding & sanding. (Respirators are not required, but dust masks are available for employee use.)</i>

FORM 3: WORK AREAS THAT REQUIRE ESCAPE RESPIRATORS

Employees Who Work in the Following Areas MUST Use Respirators During Emergencies:

Area	Emergency	Location of Escape Respirator
<i>Dry Wells</i>	<i>Irregular meter readings</i>	<i>Sewer Utility Truck</i>
<i>Wet Wells</i>	<i>Irregular meter readings</i>	<i>Sewer Utility Truck</i>
<i>Sanitary Manholes</i>	<i>Irregular meter readings</i>	<i>Sewer Utility Truck</i>

FORM 4: LOCATIONS IMMEDIATELY DANGEROUS TO LIFE OR HEALTH

The program administrator has identified the following locations as immediately dangerous to life or health (IDLH):

Location	Condition/Hazards	Permit-required Confined Space?	Required Respirators
<i>Wet Wells</i>	<i>Employees must periodically enter wet wells for maintenance, repairs, and/or testing. This may expose employees to organic vapors.</i>	<i>Yes</i>	<i>Full-face pressure demand SCBA</i>
<i>Sanitary Manholes</i>	<i>Employees must periodically enter wet wells for maintenance, repairs, and/or testing. This may expose employees to organic vapors.</i>	<i>Yes</i>	<i>Full-face pressure demand SCBA</i>

**ACKNOWLEDGEMENT OF RECEIPT TO ABIDE BY SAFETY MANUAL
(EMPLOYEE COPY)**

I acknowledge that on _____ (date), I received a copy of Upper Macungie Township's Safety Manual. I understand that it is my responsibility to read and comply with the policies and procedures included in this manual and any revisions made to it.

I also acknowledge that this manual is neither a contract of employment nor legal document; does not supersede contract and/or collective bargaining agreement language.

Print Name

Employee's Signature

Date

DRAFT

**ACKNOWLEDGEMENT OF RECEIPT TO ABIDE BY SAFETY MANUAL
(TOWNSHIP COPY)**

I acknowledge that on _____ (date), I received a copy of Upper Macungie Township's Safety Manual. I understand that it is my responsibility to read and comply with the policies and procedures included in this manual and any revisions made to it.

I also acknowledge that this manual is neither a contract of employment nor legal document; does not supersede contract and/or collective bargaining agreement language.

Print Name

Employee's Signature

Date

DRAFT



UPPER
MACUNGIE
TOWNSHIP

BOARD OF SUPERVISORS
ISSUE BRIEFING

DEPARTMENT MANAGER: Meredith Keller, Director of Community Development

DATE: October 2, 2025

ISSUE/TOPIC: Authorizing Extension of Time for the Recording of Docket #2334 – BlueTriton Semi-Trailer Entrance

I. Action/Motion to Be Considered:

Motion to authorize an extension of the time limitation for the recording of Docket #2334 – BlueTriton Semi-Trailer Entrance for an additional 120 days ending on February 1, 2026.

II. Reason Why This Issue Needs Consideration:

This plan was approved on February 6, 2025. The conditions of approval include the requirement to provide all plans and documents needed for the recording of the plan to the Township Engineer within 120 days. Following final plan approval, the applicant returned to the Planning Commission on July 16, 2025 and the Board of Supervisors on August 7, 2025 with a request for two modifications, owing to a requirement by the Pennsylvania Fish and Boat Commission to provide mountable curbing and a minor revision to the stormwater design. The developer is working toward plan recording but is requesting an extension to finalize the documents.

III. Current Policy or Practice:

The Board of Supervisors grants extensions to the deadline for the recording of plans.

IV. Other Background Information:

This would be the second extension for Docket #2334 – BlueTriton Semi-Trailer Entrance. The developers of Docket #2334 have been notified that staff would be in favor of this extension; however, staff would not support any further extensions in the future.

V. Impact on Township Finances: Not Applicable

Included in Budget: Yes No

Account No. N/A

Current Balance: N/A

VI. Recommendations:

Pass the motion as presented.



UPPER
MACUNGIE
TOWNSHIP

BOARD OF SUPERVISORS
ISSUE BRIEFING

DEPARTMENT MANAGER: Meredith Keller, Director of Community Development

DATE: October 2, 2025

ISSUE/TOPIC: Authorizing Extension of Time for the Recording of Docket #2363 – Eastern Lift Truck Building Addition

I. Action/Motion to Be Considered:

Motion to authorize an extension of the time limitation for the recording of Docket #2363 – Eastern Lift Truck Building Addition for an additional 120 days ending on February 28, 2026.

II. Reason Why This Issue Needs Consideration:

This plan was approved on July 3, 2025. The conditions of approval include the requirement to provide all plans and documents needed for the recording of the plan to the Township Engineer within 120 days. The developer is working toward plan recording but is requesting an extension to finalize the documents.

III. Current Policy or Practice:

The Board of Supervisors grants extensions to the deadline for the recording of plans.

IV. Other Background Information:

This would be the first extension for Docket #2363 – Eastern Lift Truck Building Addition.

V. Impact on Township Finances: Not Applicable

Included in Budget: Yes No

Account No. N/A

Current Balance: N/A

VI. Recommendations:

Pass the motion as presented.



UPPER
MACUNGIE
TOWNSHIP

BOARD OF SUPERVISORS
ISSUE BRIEFING

DEPARTMENT MANAGER: Robert Ibach, Township Manager

DATE: October 2, 2025

ISSUE/TOPIC: Motion to Authorize Township Manager to Execute Lease Agreements for Township-Owned Properties

I. Action/Motion to Be Considered:

Motion to authorize the Township Manager to execute renewal lease agreements with the current long-term tenants for their continued occupancy of township-owned parcels containing residential dwelling units and farmland. All lease agreements shall be drafted to the satisfaction of the Township Manager and Solicitor.

II. Reason Why This Issue Needs Consideration:

The township has leased residential dwellings and farmland to the same individuals for many years with outdated written agreements, at rentals rates which have also remained stagnant. Formal agreements are needed as well as more modern rental rates.

III. Current Policy or Practice:

The Board of Supervisors authorizes the execution of agreements.

IV. Other Background Information:

The list of farmland parcels is attached – the annual rate is \$123.00 per acre, adjustable each year by the USDA Average Rate for Lehigh County:

V. Impact on Township Finances:

The total net payment from the lessees will be approximately \$35,365 in year 1; \$43,165 in year 2; and \$50,965 in year 3

Account No. 01112000 342100 – Land & Building Rentals

VI. Recommendations:

Pass the motion as presented.



UPPER
MACUNGIE
TOWNSHIP

BOARD OF SUPERVISORS
ISSUE BRIEFING

DEPARTMENT MANAGER: Scott Faust, Public Works Director

DATE: October 2, 2025

ISSUE/TOPIC: Alternate Winter Salt Provider Bid

I. Action/Motion to Be Considered:

Motion to award the Alternate Winter Salt Supplier Bid to Eastern Salt Inc. at a cost of \$83.50 per ton delivered.

II. Reason Why This Issue Needs Consideration:

The Township utilizes COSTARS as the primary winter salt supplier; however, a consortium of Townships bid out an alternative supplier should the COSTARS supplier be unavailable to meet demand.

III. Current Policy or Practice:

The Board of Supervisors approves all bids for contracts.

IV. Other Background Information:

The COSTARS contracted Salt Price is \$90.64 per ton delivered through American Rock Salt.

V. Impact on Township Finances: Not Applicable

Included in Budget: Yes No

Account No. State Highway Aid Reserve

Current Balance: \$2,263,595.00

VI. Recommendations:

Pass the motion as recommended.

Lower Macungie

TOWNSHIP

3400 Brookside Road, Macungie, PA 18062
Phone: 610-966-4343 | Fax: 610-965-3654

September 10, 2025

Eastern Salt Company, Inc.
134 Middle St. Suite 210
Lowell, MA 01852

RE: Joint Township Sodium Chloride Deicing Rock Salt Bid

Ladies/Gentlemen,

At a regular public meeting of the Lower Macungie Township Commissioners held on September 4, 2025, Lower Macungie Township officially awarded the bid to your firm at your low bid price of \$83.50 per ton delivered.

Please forward a performance bond at your earliest convenience.

Heidelberg, Lowhill, Lynn, North Whitehall, Upper Macungie, Washington, Weisenberg, South Whitehall, Upper Milford, Whitehall, and Salisbury Townships will award their bids separately.

Should you have any questions please feel free to call.

Your contact will be Doug Cisco, Public Works Director, at 610-966-4343 Ext 127,
DCisco@lowermac.com

Respectfully,



Stan Cupp
Director of Projects, Parks, and Facilities
Lower Macungie Township
SCupp@lowermac.com
3400 Brookside Road
Macungie, PA 18062
610-966-4343 (x103)
610-965-3654 fax



PROPOSAL AND CONTRACT FOR EQUIPMENT AND/OR MATERIALS ONLY *

INSTRUCTIONS ON PAGE 3

(THIS PROPOSAL INCLUDES INSTRUCTIONS TO BIDDERS)

A. DEPOSIT OF PROPOSALS.

- 1. All envelopes containing Bid proposals shall be clearly marked "Bid Proposal for letting of 8/18/2025 ."

<p>DATE</p> <p>Sealed Proposals will be received on or before <u>10:00 AM</u> , on the above Letting Date.</p> <p>TIME</p> <p>Bids will be opened and read at approximately <u>10:05</u> , on the above Letting Date.</p> <p>TIME</p>	<p><u>Lower Macungie Township /Consortium Salt Bid</u> MUNICIPALITY (NAME & TYPE)</p> <p><u>Renea Flexer</u> SECRETARY</p> <p><u>3400 Brookside Road</u> Macungie PA 18062</p> <p>ADDRESS</p> <p><u>610-966-4343 Ext 103</u> MUNICIPAL CONTACT PHONE NUMBER</p>
---	---

PROPOSALS MUST BE MAILED OR OTHERWISE DELIVERED TO THE ABOVE ADDRESS.

- 2. Supplier agrees to furnish and deliver those items for which prices have been indicated on the Schedule of Prices (Attachment 1) in accordance with the current PennDOT Specifications (Pub. 408), except bidders need not be prequalified by PennDOT (Sec. 102.01). It is understood that: (1) Bituminous materials will be purchased weight or converted gallons at 60° F. (2) Supplier must furnish Form CS-4171, CERTIFICATE OF COMPLIANCE and/ or TR-465 DAILY BITUMINOUS MIX CERTIFICATION. (3) The Municipality reserves the right to make an award on the basis of quotations received for any item or on the basis of the aggregate total for all like items on which quotations are received.
- 3. Contract shall expire in one year from Date of Award or October 9, 2026 (DATE)

B. CONTRACTOR'S CERTIFICATION

Proposal of Eastern Salt Co., Inc.
(NAME OF CONTRACTOR)
134 Middle St, Ste 210, Lowell, MA 01852
(ADDRESS)

- 1. It is hereby certified as follows:
 - a. The only person (s) having an interest in this proposal is (are) [include owners of leased equipment]:
Shelagh E. Mahoney, President
 - b. None of the above persons are employees of the municipality.
 - c. This proposal is made without collusion with any other person, firm or corporation.
 - d. All specifications referred to above have been examined by the suppliers. The supplier understands that the quantities indicated herein are approximate and are subject to change as may be required; and that all work is payable on the basis of the unit prices listed on the Schedule of Prices (Attachment 1).
- 2. Accompanying this proposal is a certified check or bid bond in the amount of \$ _____ made payable to the municipality, as a proposal guarantee which, it is understood, will be forfeited in case the supplier fails to comply with the requirements of the proposal.
- 3. Name(s) of source(s) of supply of bituminous materials.

* For Contract Projects, use MS-944.

- 4. The supplier will comply with all requirements of the laws and implementing regulations of the Commonwealth of Pennsylvania and of the United States relating to human relations, equal opportunity and non-discrimination in employment, and will pay to workmen employed in the performance of the contract the wages to which they may be entitled and, when required by law, not less than the applicable prevailing wage.
- 5. The supplier will provide the municipality with a performance bond in the amount of 50% of the contract, conditioned upon the faithful performance of the contract.

WITNESS OR ATTESTED BY:

Donna Capillo
 TITLE: Donna Capillo, Asst. Corp. Secretary

PLACE
SEAL
HERE

Eastern Salt Co., Inc.

SUPPLIER
 BY: Shelagh E. Mahoney
 TITLE: Shelagh E. Mahoney, President

PLACE
SEAL
HERE

TO BE EXECUTED ONLY IN THE EVENT THE ABOVE PROPOSAL IS ACCEPTED

ACCEPTED ON:

ATTESTED BY:

 TITLE:

(SEAL)

TOTAL AMOUNT OF CONTRACT:

\$ _____

ITEMS INCLUDED IN CONTRACT:

Sodium Chloride Deicing Salt As listed on Schedule of Prices and/or Materials
 Separate Contracts will be awarded by each Township

DATE

Lower Macungie Township / Consortium Salt Bid
 MUNICIPALITY

BY: _____
 TITLE:

 TITLE:

 TITLE:

SCHEDULE OF PRICES - MATERIALS

BIDDER NAME:

Eastern Salt Co., Inc.

1 ITEM NO.	2 APPROX. QUANTITY	3 UNIT	4 DESCRIPTION	5 REMARKS AND / OR DELIVERY DATES	6 UNIT PRICE FOR PLANT		7 UNIT PRICE DELIVERED AT JOB SITE		8 UNIT PRICE DELIVERED AS DIRECTED	
					A TOTAL (2 x 6)	B TOTAL (2 x 7)	C TOTAL (2 x 8)			
1	400 Ton	Ton	Sodium Chloride Deicing Rock Salt	Heidelberg Twp 6272 Rte. 309 New Tripoli PA 18066	\$83.50	\$33,400.00	\$83.50	\$33,400.00	\$83.50	\$33,400.00
2	200 Ton	Ton	Sodium Chloride Deicing Rock Salt	New Tripoli PA 18066 Lewhill Twp 7000 Harber Rd. New Tripoli PA 18066	\$83.50	\$16,700.00	\$83.50	\$16,700.00	\$83.50	\$16,700.00
3	225 Ton	Ton	Sodium Chloride Deicing Rock Salt	Lynn Twp 7911 Kings Hwy New Tripoli PA 18066	\$83.50	\$18,787.50	\$83.50	\$18,787.50	\$83.50	\$18,787.50
4	900 Ton	Ton	Sodium Chloride Deicing Rock Salt	N. Whitehall Twp 3256 Lavans Rd. Coplay PA 18037	\$83.50	\$75,150.00	\$83.50	\$75,150.00	\$83.50	\$75,150.00
5	400 Ton	Ton	Sodium Chloride Deicing Rock Salt	Upper Mac. Twp 8390 Scharitz Rd. Brainigsville PA 18031	\$83.50	\$33,400.00	\$83.50	\$33,400.00	\$83.50	\$33,400.00
6	300 Ton	Ton	Sodium Chloride Deicing Rock Salt	Washington Twp 7951 Center St. Emerald PA 18080	\$83.50	\$25,050.00	\$83.50	\$25,050.00	\$83.50	\$25,050.00
7	600 Ton	Ton	Sodium Chloride Deicing Rock Salt	Weisenberg Twp 7951 Seipstown Rd. Fogelsville PA 18051	\$83.50	\$50,100.00	\$83.50	\$50,100.00	\$83.50	\$50,100.00
8	1500 Ton	Ton	Sodium Chloride Deicing Rock Salt	Lower Mac. Twp 3400 Brookside Rd. Macungie PA 18062	\$83.50	\$125,250.00	\$83.50	\$125,250.00	\$83.50	\$125,250.00
9	1000 Ton	Ton	Sodium Chloride Deicing Rock Salt	S. Whitehall Twp 4444 Walbert Ave Allentown PA 18104	\$83.50	\$83,500.00	\$83.50	\$83,500.00	\$83.50	\$83,500.00

* Gallons - Tons - Feet - etc.

** Includes Class - Size - Diameter

*** For Bituminous or other Pavements in Place, Use Form 944

ALL COLUMNS MUST BE COMPLETED UNLESS OTHERWISE INDICATED.

USE OF CUTBACK ASPHALT IS PROHIBITED BETWEEN MAY 1 st AND OCTOBER 31 st EXCEPT AS NOTED IN BULLETIN NO. 25.

SCHEDULE OF PRICES - MATERIALS

BIDDER NAME: Eastern Salt Co., Inc.

1 ITEM NO.	2 APPROX. QUANTITY	3 UNIT	4 DESCRIPTION	5 REMARKS AND / OR DELIVERY DATES	6 UNIT PRICE FOB PLANT		7 UNIT PRICE DELIVERED AT JOB SITE		8 UNIT PRICE DELIVERED AS DIRECTED	
					A TOTAL (2 x 6)	B TOTAL (2 x 7)	C TOTAL (2 x 8)			
10	200 Ton	Ton	Sodium Chloride Deicing Rock Salt	Upper Milford Twp 5671 Chestnut St. Zionsville PA 18092	\$83.50	\$16,700.00	\$83.50	\$16,700.00	\$83.50	\$16,700.00
11	1000 Ton	Ton	Sodium Chloride Deicing Rock Salt	Whitehall Twp 3219 MacArthur Rd. Whitehall PA 18052	\$83.50	\$83,500.00	\$83.50	\$83,500.00	\$83.50	\$83,500.00
12	600 Ton	Ton	Sodium Chloride Deicing Rock Salt	Salisbury Twp 2900 S. Pike Ave. Allentown PA 18103	\$83.50	\$50,100.00	\$83.50	\$50,100.00	\$83.50	\$50,100.00

* Gallons - Tons - Feet - etc.

** Includes Class - Size - Diameter

USE OF CUTBACK ASPHALT IS PROHIBITED BETWEEN MAY 1st AND OCTOBER 31st EXCEPT AS NOTED IN BULLETIN NO. 26.

***For Bituminous or other Pavements in Place, Use Form 944 ALL COLUMNS MUST BE COMPLETED UNLESS OTHERWISE INDICATED.

Proof of Publication Notice in the *Morning Call*

Under Act No. 587, Approved May 16, 1929 and its amendments

Sold To:

Lower Macungie Township - CU80156087
3400 Brookside Rd
Macungie, PA 18062-1427

Bill To:

Lower Macungie Township - CU80156087
3400 Brookside Rd
Macungie, PA 18062-1427

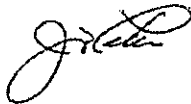
STATE OF PENNSYLVANIA)
COUNTY OF LEHIGH) SS:

Jim Feher

of THE MORNING CALL, LLC. of the County of Lehigh and State of Pennsylvania, being duly sworn, deposes and says that THE MORNING CALL is a newspaper of general circulation as defined by the aforesaid Act, whose place of business is in the City of Allentown, County of Lehigh and State of Pennsylvania, and that the said newspaper was established in 1888 since which date THE MORNING CALL has regularly issued in said County, and that the printed notice or advertisement attached hereto is exactly the same as was printed and published in regular editions and issues of the said THE MORNING CALL on the following dates, viz.:

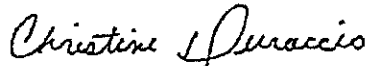
Aug 04, 2025; Aug 07, 2025.

Affiant further deposes that he is the designated agent duly authorized by THE MORNING CALL, LLC., a corporation, publisher of said THE MORNING CALL, a newspaper of general circulation, to verify the foregoing statement under oath, and the affiant is not interested in the subject matter of the aforesaid notice or advertisement, and that all allegations in the foregoing statements as to time, place and character of publication are true.

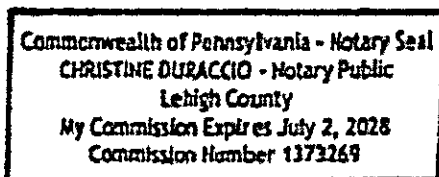


Designated Agent, THE MORNING CALL, LLC.

Sworn to and subscribed before me on this 8 day of August, 2025



Notary Public



Order # - 7850877

Proof of Publication Notice in the *Morning Call*

INVITATION TO BID

Lower Macungie Township will receive sealed bids for: 7,325 +/- Tons Sodium Chloride De-icing Rock Salt. Sealed bids will be received until 10:00 AM (prevailing time) on August 18, 2025 at the Lower Macungie Township Municipal Building, 3400 Brookside Road, Macungie, PA 18062, at which time they will be opened and read aloud. Any bids received after 10:00 AM will be returned unopened. All bids should be sealed, marked and addressed: LOWER MACUNGIE TOWNSHIP, 3400 BROOKSIDE ROAD, MACUNGIE, PA 18062 "Sealed Bid Deicing Rock Salt". Each bid must be accompanied by bid security made payable to Lower Macungie Township in the amount of ten percent (10%) of the bid price for the annual contract amount. Individual bid forms are available at Lower Macungie Township, 3400 Brookside Road, Macungie, PA 18062 or by emailing scupp@lowermac.com. The successful bidder will be required to provide contract security in the amount of 100% of the contract within 10 days of the award of contract. All bids shall be valid for 60 days. Lower Macungie Township reserves the right to waive any informalities, or make minor changes in the bids and/or to reject any or all bids.
Renea Flexer, Secretary
7850877 8/4, 8/7/2025

Order # - 7850877



UPPER
MACUNGIE
TOWNSHIP

BOARD OF SUPERVISORS
ISSUE BRIEFING

DEPARTMENT MANAGER: Ryan Griffiths – Recreation Manager

DATE: October 2nd , 2025

ISSUE/TOPIC: Motion to Authorize the Lease of Fitness Equipment for the UMT Community Lifestyle Center

I. Action/Motion to Be Considered:

Motion to authorize the Lease of Fitness Center Equipment for the UMT Community Lifestyle Center in the amount of \$286,803.00 per year for three (3) years totaling \$860,409 from Advantage Sport & Fitness Inc.

II. Reason Why This Issue Needs Consideration:

The purchase of fitness equipment is necessary to equip the two (2) planned fitness mezzanines planned for the UMT Community Lifestyle Center.

III. Current Policy or Practice:

The Board of Supervisors approves all significant expenditures.

IV. Other Background Information:

- Lead Time from order to installation is approximately 20 weeks. In order to be prepared for an early summer opening date, the order for this equipment is needed now.
- To lock current pricing in, avoid price increases and plan for equipment lead times for delivery and installation, township staff is looking to begin the Purchase Order process for this lease now.
- Lease Details
 - o Would begin in 2026
 - o \$286,803.00 per year for three (3) years
 - 1st payment not due until equipment is delivered and installed in 2026
 - Includes Maintenance and Repair Servicing for the duration of the lease
- Vendor is on a Sourcwell cooperative purchasing agreement contract
- Amount is planned for in the 2026, 2027 and 2028 UMT Community Lifestyle Center Budgets

V. Impact on Township Finances: Not Applicable

Included in Budget: Yes No

Account #: 19019419 454102

Available Balance: \$15,967,955.86

VI. Recommendations:

Approve the motion as written.

Upper Macungie Township Community Development Report September 2025



Current Planning Dockets

Docket	Project	90 or 45 Day Period (MPC Section 508)
2390	611-17 Grammes Lane Parking Lot	<u>11/18/2025</u>
2347	Lehigh Valley West 57 / 110 PA Route 100 Warehouse	<u>11/18/2025</u>
2336	Sunset Orchards	<u>12/7/2025</u>
2361	Archdiocese of Allentown	<u>12/7/2025</u>
2343	121 Nestle Way Warehouse	<u>12/13/2025</u>
2396	Nursery Street Townhouses and Commercial Development	<u>12/14/2025</u>
2395	6045 Reppert Lane	<u>12/14/2025</u>
2403	Xtra Lease LLC Office & Maintenance Building	<u>12/14/2025</u>
2385	Delta Solar Energy	<u>12/12/20225</u>
2405	6517 Cetronia Road Lot Line Adjustment	<u>12/16/2025</u>
2354	Estates at Woodmere	<u>1/5/2026</u>
2372	V Parkland	<u>1/6/2026</u>
2394	American Craft Brewery ASRS Building	<u>1/12/2026</u>
2404	HEA2 Guard House and Site Improvements	<u>1/12/2026</u>
2406	Allentown Retail Center	<u>N/A</u>
2399	St. Mary & St. Bishoy Coptic Orthodox Church Expansion	<u>N/A</u>
2384	Redevelopment of 7660 Imperial Way	<u>N/A</u>
2379	Trexler Travel Center (Truck Stop)	<u>N/A</u>
2365A	Ferber Mixed-Use 1	<u>N/A</u>
2365B	Ferber Mixed-Use 2	<u>N/A</u>
2365C	Ferber Mixed-Use 3	<u>N/A</u>

September 10th Zoning Hearing Board Agenda:

- 09 25 14 6352 Chapmans, LP, 6352 Chapmans Road – the applicant is requesting variances from Section 27-307.2.C.d. and Section 27-806.3.A.(1)(a) & (b) of the Upper Macungie Township Zoning Ordinance in order to construct a 3,999 square foot addition to an existing commercial building with an existing non-conforming side yard setback of 27.46 feet. The proposed addition will result in a side yard building setback of 7.96 feet. Section 27-307.2.C.d. of the Zoning Ordinance requires a 30-foot side yard building setback in the LI Zoning District and Sections 27-806.3.A.(1)(a) & (b) of the Zoning Ordinance state a nonconforming

structure may be expanded, provided: (a) That such action will not increase the severity or amount of the nonconformity (such as the area of the building extending into the required setback) or create any new nonconformity and (b) That any expanded area will comply with the applicable setbacks in that district and other requirements of this Chapter. The ZHB continued the item to the October 8, 2025, meeting.

September 17th Planning Commission Agenda:

- #2197 TownePlace Suites, 5828 Memorial Road, Request for Modifications – the application is in response to the requirement to construct sidewalks along the property frontages of a parcel containing a newly constructed hotel. The application requests one (1) waiver from S.A.L.D.O. § 704.9.A(1). The Planning Commission recommended approval.

- #2395 6045 Reppert Lane, Preliminary Land Development Plan – the applicant is proposing the construction of 25 townhome units and associated site improvements at 6045 Reppert Lane. The units will be served by public water and sewer, with private access provided at the existing Reppert Lane cul-de-sac. The Planning Commission tabled the application.

September 24th Zoning Hearing Board Agenda:

Meeting canceled due to a lack of business.

October 2025 Planning and Zoning Meeting Schedule:

Wednesday, October 8	6:30 PM	Zoning Hearing Board
Monday, October 13	7:00 PM	Planning Commission Workshop
Wednesday, October 15	7:00 PM	Planning Commission Meeting
Wednesday, October 22	6:30 PM	Zoning Hearing Board

October 8th Zoning Hearing Board Agenda:

- 09 25 14 6352 Chapmans, LP, 6352 Chapmans Road – the applicant is requesting variances from Section 27-307.2.C.d. and Section 27-806.3.A.(1)(a) & (b) of the Upper Macungie Township Zoning Ordinance in order to construct a 3,999 square foot addition to an existing commercial building with an existing non-conforming side yard setback of 27.46 feet. The proposed addition will result in a side yard building setback of 7.96 feet. Section 27-307.2.C.d. of the Zoning Ordinance requires a 30-foot side yard building setback in the LI Zoning District and Sections 27-806.3.A.(1)(a) & (b) of the Zoning Ordinance state a nonconforming structure may be expanded, provided: (a) That such action will not increase the severity or amount of the nonconformity (such as the area of the building extending into the required setback) or create any new nonconformity and (b) That any expanded area will comply with the applicable setbacks in that district and other requirements of this Chapter.

October 15th Planning Commission Agenda:

- #2405 6517 Cetronia Road Lot Line Adjustment, Preliminary/Final Lot Consolidation Plan – The applicant is proposing to consolidate a parcel at 6517 Cetronia Road with a larger parcel at 560 Grange Road, which currently contains a portion of Grange Park. The project is located within the Township’s R2 – Low Density Residential Zoning District.

- #2392 6369 Ruppsville Road, Preliminary/Final Land Development Plan – The applicant is proposing to expand an existing topsoil stockpile and to construct two storage/soil screening buildings as part of a landscaping business. All existing structures on the site will remain. The project site is located within the Township’s LI – Light Industrial Zoning District.

- #2394 American Craft Brewery ASRS Building, 7880 Penn Drive, Preliminary/Final Land Development Plan – The applicant is proposing to construct a 49,991 square foot automated storage and retrieval system (ASRS) building that includes a bridge for conveyance and 23,681 square foot dock area. The site is located within the Township’s LI – Light Industrial Zoning District.

- #2354 Estates at Woodmere, Bacon Lane/Ash Lane/Windmill Lane/Mertztown Road, Preliminary Subdivision & Land Development Plan – The applicant is proposing to construct a 101-lot residential subdivision comprised of single-family detached homes along with associated site improvements including roadways and stormwater facilities. The project is located within the Township’s R-1 – Rural Residential Zoning District.

- #2406 Allentown Retail Center, 7720 & 7728 Adrienne Drive, Sketch Plan – The applicant is proposing to redevelop existing paved parking areas to construct a five-tenant convenience shopping center totaling 9,375 square feet. The shopping center will include retail uses and a drive-through restaurant. The project is located within the Township’s HC – Highway Commercial Zoning District.

- #2395 6045 Reppert Lane, Preliminary Land Development – the applicant is proposing the construction of 25 townhome units and associated site improvements at 6045 Reppert Lane. The units will be served by public water and sewer, with private access provided at the existing Reppert Lane cul-de-sac. The project is located within the Township’s R5 – Medium High Density Residential Zoning District.

October 22nd Zoning Hearing Board Agenda:

No applications are currently pending. The meeting will be canceled if none are received.

Development Reports

Residential Development Report:

Twp. Docket	Project	Type	Total Dwelling Units	Remaining Dwelling Units
1884	Hamilton Walk	Single Family	157	4
1999	Parkland Crossing	Townhouse	144	20
2020	Wrenfield	Townhouse	98	36
2084	Lehigh Hills Phase 2 Single Family	Single Family	233	33
2299	Hidden Meadows Phase 3	Townhouse	20	2
2304	Trexler Point	Townhouse	128	109
2316	Fallbrooke	Single Family	90	90
2324	Glenlivet	Single Family	52	52
2326	Carriage East	Single Family	10	10
2338	Twin Ponds	Apartments	132	132
		Total:	1,064	488

Nonresidential Development Report:

Docket	Project	Type	Status
2265	Trexlertown Retail Center	Fuel Service/Market	Approved
2273	749 Route 100 Warehouse	Warehouse/Logistics	Under Construction
2291	Yourway Facility Expansion	Pharma/Campus	Under Construction
2303	7312 Windsor Drive	Warehouse/Logistics	Approved
2305	Heeps Meats	Processing	Under Construction
2317	1001 Glenlivet Drive	Warehouse/Logistics	Approved
2328	Millipore Sigma – Building Addition	Warehouse Modification	Under Construction
2337	Sam Adams Parking Lot Addition	Parking	Under Construction
2339	APCI Redevelopment	Warehouse/Logistics	Approved
2344	Americold Building Expansion	Warehouse/Logistics	Under Construction
2349	Fogelsville Elementary	Parking/Access	Completed
2357	XPO Logistics Expansion	Distribution Center	Approved
2376	ATAS Building Expansion	Manufacturing	Completed
2355	TransEdge Truck Centers	Manufacturing	Under Construction
2334	BlueTriton Semi-Trailer Entrance	Access	Approved
2388	Ocean Spray Wastewater Upgrade	Manufacturing	Approved
2383	Chase Bank Trexlertown	Financial Institution	Under Construction
2363	Eastern Lift Truck Expansion	Industrial Equip. Sales	Approved

Permitting

Building & Zoning Permits:

NOTE: Below statistics are through September 25, 2025

Permits:	September 2024	September 2025	Y.T.D.
Blasting/Demolition Permits:	2	0	7
Building Permits:	82	82	567
Electrical Permits:	8	7	57
Mechanical Permits:	19	12	133
On-lot Septic Permits:	1	1	4
Plumbing Permits:	1	3	16
Road Opening Permits:	6	2	37
Fire Alarm/Sprinkler Permits:	10	4	34
Zoning Permits:	45	26	226
Total Permits:	174	137	1081
Plumbers Licenses:	5	5	63
Electricians Licenses:	10	6	115
Total Licenses:	15	11	178
New Residential Dwelling Units:	30	17	124
Single Family Detached:	9	8	73
Single Family Attached (Twins and Townhomes):	21	9	51
Multi-Family (Apartments):	0	0	0
New Commercial Structures:	1	0	3
Revenue:			
Permit & License Fees:		\$120,680.49	\$1,081,661.95
Planning & Zoning Fees:		\$7,781.60	\$74,519.35



Herbert, Rowland & Grubic, Inc.
1275 Glenlivet Drive, Suite 330
Allentown, PA 18106
717.564.1121
www.hrg-inc.com

ENGINEER'S REPORT

OCTOBER 2ND, 2025

Attn: Robert Ibach - Township Manager
Kalman Sostarecz - Assistant Township Manager
Upper Macungie Township Board of Supervisors
Ryan Kern, PE - HRG
George White - HRG

UPPER MACUNGIE TOWNSHIP PROJECTS

HRG Project Number: R008621.0426

MUNICIPAL ENGINEER - TRANSITION

HRG PROJECT MANAGER: *RYAN KERN*

PROJECT STATUS:

- We continue to meet with various Township staff and Keystone Consulting Engineers to transition the ongoing Land Development construction projects.

GREEN LIGHT GO – TILGHMAN STREET / HAMILTON BLVD

HRG PROJECT MANAGER: *ERIC STUMP*

PROJECT STATUS:

- Kickoff meeting and field view held on 3/28/25.
- The signal permit plans for Tilghman Street were initially submitted (7/22). Comments have been provided by PennDOT. HRG is revising the plans and anticipates resubmission by mid-October.
- For the Hamilton Blvd. corridor, the Township has contracted with Signal Service to perform a Radio Site Survey at 8 locations along the corridor. The survey will be conducted in October. Based on the results, HRG will revise the Signal Plans and submit to PennDOT.
- Anticipate Bidding in Summer of 2026

VZAP ASSESSMENT

HRG PROJECT MANAGER: *KAITLIN MILLS*

PROJECT STATUS:

- Kickoff meeting with the Township held on 3/11/25
- Review the Vision Zero Action Plan
- Perform field assessment of proposed connectivity for three parks:
 - ✓ Grand Park
 - ✓ Lone Lane Park
 - ✓ Breinigsville Park
- Meetings recently held with Township staff on July 21st and July 29th to discuss HRG's findings and receive additional staff input.
- 5-year Capital Plan submitted to the Township on August 12th for review.

6517 CETRONIA ROAD

HRG PROJECT MANAGER: *SCOTT SMITH*

PROJECT STATUS:

- Lot Consolidation Plan submitted to the Township on 9/15/25 for consideration at the October Planning Commission meeting.
- Earth-moving application submitted to Lehigh County Conservation District on 9/25/2025.

Thank you for this opportunity to be of service.

Regards,



Ryan M. Kern, P.E.

Municipal Engineer

Herbert, Rowland & Grubic, Inc.

rmk

PUBLIC WORKS REPORT

To: B.O.S. (James M. Brunell, Sunny Ghai, and Jeff Fleischaker)

From: Scott Faust

Date: 10/02/25

Re: Public Works Report

1. Roads

A. Finished Projects (Sept. 2025)

1. Repair signs as needed
2. Grind brush pile
3. Haul grass to recycling pad
4. Clean drains
5. Deliver trash carts as needed (11 delivered)
6. Roadside brush mowing and tree trimming
7. Mow parks
8. Sweep roads for seal coating
9. Crack seal and patch roads for 2026 seal coating
10. Finish painting intersections
11. Haul topsoil, grade, rake, and seed three lacrosse fields (Grange)
12. Repair two broken inlets (Cetronia Rd.)
13. Removed downed trees (Lone Lane park)

B. Ongoing Projects (Oct. 2025)

1. Grind brush pile
2. Repair signs as needed
3. Tree trimming
4. Roadside brush mowing
5. Prepare roads for 2026 seal coats
6. Start leaf collection

2. Parks

A. Finished Projects (Sept. 2025)

1. Trim bushes at parks and detention ponds
2. Mow parks and detention ponds
3. Weed control all parks and detention
4. Inspect playgrounds
5. Clean parks
6. Set up and tear down for recreation events

B. Ongoing Projects (Oct. 2025)

1. Trim trees and bushes at parks & detention ponds
2. Clean parks
3. Mow parks and detention ponds
4. Inspect playgrounds

5. Set up and tear down for recreation events

3. Sewer

A. Finished Projects (Sept. 2025)

1. Read water meter readings on 1st of month (24 buildings)
2. Read ISCO meters on 2nd and 16th (11 meters)
3. Weekly pump station checks and mow grass
4. Check and mark PA-ONE CALLS as needed (189 marked)
5. Run generators (Police, Office, Shop, Fire stations and Pump stations)
6. Flush restaurant lines and wet wells
7. CCTV footage 3210'
8. Clean and repair clean pump stations as needed
9. Service all pump stations

B. Ongoing Projects (Oct. 2025)

1. Weekly pump station checks
2. Water meter reading
3. ISCO meter readings
4. Mark-PA one calls
5. Generator Check (Police, Office, Shop, Fire Stations, and Pump station)

Scott Faust
Director of Public Works



UPPER MACUNGIE TOWNSHIP
 Recreation Department Report
 10.02.25 Board of Supervisors Meeting

2025 Programming Updates

Program Name	Date	# Of Participants	Full / Open
Movie in the Park – Lone Lane Park	9/12	500	
Doubles Pickleball Tournament	9/13	64	Full
LVMA Self Defense Workshop	9/13	10	
Mighty Kicks Soccer Fall Session	9/14-10/15	66	
Tennis Lessons Fall Session II	9/15-10/13	28	
Concert in the Park – Latin Experience	9/27		

2025 Upcoming Events Announcements

Creepy Crawlies & Candy Hunt at Breinigsville Park: 7:00-8:00pm on Friday 10/3/25 (FULL EVENT)
 Concert in the Park at Grange Park: 6:00-10:00pm on Saturday 10/4/25- Fall Festival (rescheduled from May Rainout)
 Barktoberfest at Grange Park: 1:00-4:00pm on Sunday 10/5/25 (volunteers needed)
 Zumba Fall Sessions 6:00-7:00pm on Mondays & Wednesdays 10/6/25 to 11/10/25 at Jaendl Elementary School
 Yoga Flow Fall Session: 5:00-6:00pm on Tuesdays 10/7/25 -11/11/25 at Veterans Memorial Elementary School
 MVP360 Basketball Skills & Drills: Saturdays 10:30am-12:00pm 10/11/25 to 11/15/25 at Breinigsville Park
 Trunk or Treat at Grange Park: 5:30-9:00pm on Friday 10/17/25 (volunteers needed)

Recreation Department General Update

- 9.1.25 E-Newsletter Metrics

8771 subscribers	64% Open Rate	542 Link Clicks
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Monthly Parks & Recreation Board Update

- September meeting was held on September 25th, 2025. Items discussed were
 - Comprehensive Parks, Recreation and Open Space Plan Adoption
 - UMT Community Lifestyle Center Need to Schedule a Tour for the Park and Recreation Board
 - Park and Recreation Board Vacancy
 - Design Standards Discussion
 - Mobile Food Vending in Parks Discussion
 - Various Project Status/Updates
 - Fall/Winter Newsletter
 - Upcoming Events & Programs
 - 2026 Budget Preparations

Grants Status

AWARDED

- LV Greenways Mini Grant 2025 (Plant 80 trees at Grange Park Spring 2025)
- Fall 2024 Tree Pennsylvania Environmental Justice Grant (Plant 60 trees at Earl Adams Park in spring 2025)
- LV Greenways Mini Grant 2024 (Plant 19 trees at Lone Lane Park in Spring 2024)
- Spring 2024 Tree Pennsylvania Bare Roots Tree Grant (Plant 30 trees in Grange Park)
- Fall 2023 Tree Pennsylvania Bare Roots Tree Grant (Plant 20 trees in Grange Park)
- Spring 2023 Tree Pennsylvania Bare Roots Tree Grant (Plant 20 trees in Grange Park)
- LV Greenways Mini Grant 2023 (to install a message center, publication racks and trees)
- DCED Statewide Local Share Account Grant (construction of UMT Community Lifestyle Center)
- Keystone Communities Additional Appropriation Grant (construction of UMT Community Lifestyle Center)
- Leigh County Tourism Development Grant (Electronic Message Board at Grange Park)

- HUD Grant (construction of the UMT Community Lifestyle Center)
- RCAP Grant (construction of the UMT Community Lifestyle Center)

AWAITING STATUS

- 2025 DCNR(C2P2) Grant- Grange Park Loop Trail
- 2025 DCED (GTRP) Grant- Grange Park Loop Trail
- 2025 DCNR (C2P2) Grant- Lone Lane Park Master Plan
- 2025 DCED (GTRP) Grant- Lone Lan Park Master Plan
- 2024 DCED Statewide Local Share Account Grant- Public Works Leaf Truck
- DCED Statewide Local Share Account Grant- Earl Adams Memorial Park Playground Equipment Replacement
- DCED Statewide Local Share Account Grant- Grange Park Basketball Court Improvements
- LV Main Street Chamber grant to help offset costs of improvement projects at Grange Park
- 2024 DCED Capital Projects Fund grant to help offset the costs of the Community Center construction & supplies

NOT AWARDED

- Fall 2024 Tree Pennsylvania Bare Roots Tree Grant (Plant 30 trees at Grange Park)
- 2024 DCED (GTRP) grant- Phase 1 of Grange Park Loop Trail
- 2024 DCNR(C2P2) grant -Phase 1 of Grange Park Loop Trail



Upper Macungie Township Police Department Monthly Incident/Activity Report

	Aug 28 – Sept 25, 2025	Year to Date	September 2024
Total Calls for Service	1,099	9470	1,023
Reportable Crashes	13	136	30
Non-Reportable Crashes	31	323	43
Private Property Crashes	9	52	0
Criminal Arrest (Misdemeanor/Felony)	24	257	33
Non-Traffic Citations (summary)	5	93	7
Traffic Citations	362	2630	470
Parking Tickets	15	323	63
Written Warnings	85	492	41
False Alarms	69	779	130

Reported Crimes:

Crime Type	#
Arsons	0
Assaults	2
Burglaries	2
Disturbing the Peace Crimes	28
Drug/Alcohol Violations	5
DUI Offenses	12
Fraud Crimes	6
Homicides	0
Motor Vehicle Thefts	0
Robberies	0
Sex Offenses	1
Thefts	9
Vandalism/Criminal Mischiefs	10
Vehicle Break-in/Thefts	0
Weapon Offenses	0

K-9 Statistics

Upper Macungie Township	Assist Other Jurisdiction
2	0

Tracking	Narcotics	Explosives Check	Area Search	Apprehension /Surrender	Stop Assists	Public Demonstration
0	1	0	1	0	0	0

*Both K-9 officers had scheduled vacations this month

Motor Carrier Safety Assistance Program

Total Inspections	22
Level I Inspections (full driver and vehicle)	17
Level II Inspections (driver and vehicle – except brakes)	0
Level III Inspections (driver and documents only)	5
Inspections resulting in Out of Service Drivers	2
Inspections resulting in Out of Service Vehicle	4
Total Violations Discovered	50
Total Citations Issued	6

Community Events

- 8/29/25 Military and First Responder Event- Hamburg High School
- 9/2/25 Harvest Church Meet and Greet - UMTPD Station
- 9/5/25 Assembly – Schnecksville Elementary
- 9/9/25 Faculty Meeting – Ironton Elementary
- 9/18/25 Back to School Night – Schnecksville Elementary
- 9/12/25 Movie in the Park- Lone Lane Park
- 9/13/25 Cold Water Crossing Emergency Services Day- Cold Water Crossing Neighborhood
- 9/23/25 Weis Pop Up Event - Weis Lot
- 9/24/25 Fire Drill – Schnecksville Elementary
- 9/25/25 Child Safety Seat Inspection Target Lot SWT 8/29/25– North Whitehall Township Public Meeting

Nixel Alerts - 0

Operation Bee Safe – 24

Car Seat Inspections – 7

D.A.R.E. classes – 0



Monthly Highlights

Upper Macungie Township Police Department

Sept 2025

On August 29th, UMTPD joined Lt. Reader at the Military and First Responder Event in Berks County to honor those who serve and connect with fellow agencies.

On September 2nd, members of Harvest Church visited the police department and brought hydrating beverages, showing their continued support for our officers.

On September 12th, UMTPD attended "Movie in the Park" at Lone Lane, spending the evening with families and engaging with residents.

On September 13th, UMTPD participated in Cold Water Crossing Emergency Services Day, meeting with residents and showcasing local first responder resources.

On September 23rd, officers hosted a Pop-Up Community Outreach Event at Weis in Fogelsville, connecting with shoppers and sharing safety information.

On September 25th, UMTPD partnered with Target for a Child Safety Seat Inspection and Exchange Event, helping families ensure their seats were safe and properly installed.



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