

**CITY OF BETHLEHEM  
INTER DEPARTMENTAL CORRESPONDENCE  
MEMORANDUM**

**TO:** J. William Reynolds - Mayor  
Tad J. Miller - City Clerk  
Members of City Council

**FROM:** George Yasso  
City Controller

**SUBJECT:** Quarterly Report - Controller (January-March 2024)

**DATE:** April 30, 2024

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I am submitting for your review, a summary of the financial expenditures and contractual commitments made by the City of Bethlehem in the first quarter of 2024.

Attachment #1 provides for the cash expended and is broken down by the following categories:

- Checks Dispersed
- P-Card(s)
- General/Payroll Accounts (approximate)
- Other Checking Accounts

Total Cash Outlay for the quarter was **\$34,353,999** with **\$15,832,150** going towards the total city payroll. This does not include escrow payments. In addition to the financial information highlighting the cash that was paid out in the first quarter, there were **625** Purchase Orders processed and **1,040** clearing account checks sent out. There are significantly less checks through the other checking accounts due to money going through the regular Accounts Payable checking account. Escrow checks were **\$596,216** along with **\$1,572** P-card amounts. These are **not** included in the totals on Attachment #1.

Attachment #2 provides the quarterly statistics on individual Purchase Orders issued, Blanket Purchase Orders, Contract Purchase Orders, and Confirming Purchase Order statistics. Purchase Orders now include new/amended contracts and many of the blanket Purchase Orders from various departments are now being consolidated under one blanket. Also, the information for non-general funds is included for consistency with Attachment #1.

We continue to attend Bethlehem Authority meetings, as well as the majority of City Council and Council Committee meetings as appropriate. The Controller's office is also involved in the continuing CI Purchasing Committee Meetings, Safety Committee Meetings.

The Controller's office has a rotating seat on the Pension Board which usually meets the first Friday of every month. All board meetings to date have been attended. The Controller's office continues to discuss contracts and purchase orders of concern with the Solicitor's office and Administration.

**Memo-Mayor**  
**Quarterly Report-Controller (January -March 2024)**  
**April 30, 2024**

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In addition, the Controller's office reviews the quarterly receipts for gaming revenue received from the Commonwealth of Pennsylvania. First quarter receipts total \$2,475,973.

Our office continues to review any outstanding Miscellaneous Accounts Receivables and discuss with departments as needed (ongoing).

Please review the list below of other activities:

	<b>Qtr. #</b>	<b>Qtr. \$</b>
Audited General Account Checks (1)	1,040	\$14,807,590
Purchasing Card Transactions (1)	978	\$263,710
Other Acct. Checks & Transactions	32	\$4,048,336
Reviewed Petty Cash Reimbursements	5	\$1,415
Employee Mileage & Expense	33	\$8,075
Reviewed Purchase Orders (see attached)	625	\$20,439,113

**Reviewed & approved contracts/**

<b>Agreements (outlined below)</b>	<b>147</b>	<b>\$11,164,976</b>
Construction and Related Contracts (2)	10	\$5,752,240
Employment Related Contracts	34	\$1,766,259
Services & Goods Contracts	28	\$1,283,514
Grants & Revenue Agreements	49	\$1,192,806
Use Permits, Developer & Other Agreements (3)	26	\$1,170,157

(1) These also include escrow checks /transactions.

(2) Developer agreements may include amounts for letters of credit that may not be used with an Agreement. See quarterly information below:

<b>Date Executed</b>	<b>Developer Agreement</b>	<b>Letter of Credit Amount</b>
3/19/2024	Posh Properties No 11	\$293,029
3/26/2024	Macada Partners	\$105,108

Specific detailed back-up on the information provided is available upon request. If you have any questions, please feel free to contact Michele Liberto or myself in the Controller's Office at extension 7120.

Cash Expended First Quarter 2024

ATTACHMENT # 1

	# of chks/ trans- actions	Dollar Amount	General	Golf	Liquid Fuels	Water	Sewer	HUD	Storm Water	Water Capital	Sewer Capital	NUCI - Non Utility Capital	Medical	Escrow/ Trust Accounts	Total (not inc Escrow)	YTD TOTAL (NOT INC ESCROW)
1st Quarter																
Check Summ.	1,040	\$ 14,807,590	\$ 5,144,120	\$ 30,436	\$ 262,684	\$ 627,805	\$ 892,218	\$ 581,258	\$ 191,135	\$ 1,868,060	\$ 2,234,173	\$ 2,367,720	\$ 11,765	\$ 596,216	\$ 14,211,374	\$ 14,211,374
P-Card Summ.	978	\$ 263,711	\$ 224,018	\$ 417	\$ 1,319	\$ 19,709	\$ 12,382	\$ 2,808	\$ 1,486	\$ -	\$ -	\$ -	\$ -	\$ 1,572	\$ 262,139	\$ 262,139
TOTAL	2,018	\$ 15,071,301	\$ 5,368,138	\$ 30,853	\$ 264,003	\$ 647,514	\$ 904,600	\$ 584,066	\$ 192,621	\$ 1,868,060	\$ 2,234,173	\$ 2,367,720	\$ 11,765	\$ 597,788	\$ 14,473,513	\$ 14,473,513
			35.6%	0.2%	1.8%	4.3%	6.0%	3.9%	1.3%	12.4%	14.8%	15.7%	0.1%	4.0%		
Y-T-D TOTAL	2,018	\$ 15,071,301	\$ 5,368,138	\$ 30,853	\$ 264,003	\$ 647,514	\$ 904,600	\$ 584,066	\$ 192,621	\$ 1,868,060	\$ 2,234,173	\$ 2,367,720	\$ 11,765	\$ 597,788		
			83.8%	0.6%	0.9%	7.1%	7.5%		0.1%							
Payroll accounts (inc. tax payments)			\$ 13,262,505	\$ 92,109	\$ 148,961	\$ 1,121,027	\$ 1,185,865	\$ -	\$ 21,683	\$ -	\$ -	\$ -	\$ -		\$ 15,832,150	\$ 15,832,150
Payroll and general account sub-total			\$ 18,630,643	\$ 122,962	\$ 412,964	\$ 1,768,541	\$ 2,090,465	\$ 584,066	\$ 214,304	\$ 1,868,060	\$ 2,234,173	\$ 2,367,720	\$ 11,765	\$ 597,788	\$ 30,305,663	\$ 30,305,663
Other accounts (No Trustee or Escrow)															\$ 4,048,336	\$ 4,048,336
TOTAL CASH OUTLAY															\$ 34,353,999	\$ 34,353,999

Other Checking

Account	Pmts	# QTR	\$ QTR	# YTD	\$ YTD
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Consolidated Cash

Debt Pmt	6	\$	791,737	6	\$ 791,737
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Medical Benefits

Capital Blue	13	\$	2,262,857	13	\$ 2,262,857
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Veris	7	\$	251,343	7	\$ 251,343
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Water & Sewer

Pennvest	3	\$	155,802	3	\$ 155,802
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Debt Pmt	3	\$	586,597	3	\$ 586,597
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SUB-TOTAL	32	\$	4,048,336	32	\$ 4,048,336
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Escrow

Developer's Agmt	5	\$	153,999	5	\$ 153,999
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Miscellaneous	1	\$	200	1	\$ 200
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Police Cost	10	\$	22,254	10	\$ 22,254
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RACP	1	\$	378,912	1	\$ 378,912
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Trustee	11	\$	40,851	11	\$ 40,851
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Total Escrow	28	\$	596,216	28	\$ 596,216
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TOTAL	60	\$	4,644,552	60	\$ 4,644,552
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2023/Prior costs

paid in 2024	\$ QTR	\$ YTD	
Checks	\$ 3,466,374	\$ 3,466,374	
P-Cards	\$ 64,005	\$ 64,005	
	\$ 3,530,379 *	\$ 3,530,379	23.4%

\* These amounts includes all invoices/services prior to 1/1/24 for all departments and funds

Quarter 1, 2024

Attachment # 2

Dept	Bureau	Blanket \$ per Quarter	Regular \$ per Quarter	Contract \$ per Quarter	Total \$ per Quarter (1)	\$ %	# Confirm	\$ Confirm	Confirm #
Elected Official	Council, Mayor	\$0.00	\$135.00	\$0.00	\$135.00	0%	1	\$135.00	100%
Admin		\$2,685,075.00	\$218,129.00	\$187,411.00	\$3,090,615.00	15%	5	\$16,236.00	15%
	AD Total	\$201,000.00	\$94,743.00	\$65,000.00	\$360,743.00		5	\$16,236.00	5%
	Gen/Civic Total	\$2,484,075.00	\$123,386.00	\$122,411.00	\$2,729,872.00		0	\$0.00	13%
Comm & Econ		\$578,099.00	\$93,472.00	\$327,685.00	\$999,256.00	5%	4	\$12,631.00	7%
Golf		\$356,626.00	\$62,189.00	\$0.00	\$418,815.00	2%	1	\$415.00	10%
Public Works		\$1,311,395.00	\$913,552.00	\$106,891.00	\$2,331,838.00	11%	8	\$54,937.00	2%
	PW Total	\$934,195.00	\$593,855.00	\$106,891.00	\$1,634,941.00		3	\$31,067.00	2%
	LF	\$377,200.00	\$319,697.00	\$0.00	\$696,897.00		5	\$23,870.00	3%
Police Dept	Inc. Serv. Ctr.	\$349,997.00	\$1,523,885.00	\$2,125.00	\$1,876,007.00	9%	0	\$0.00	0%
Fire/EMS		\$249,852.00	\$979,906.00	\$74,418.00	\$1,304,176.00	6%	0	\$0.00	0%
	FD	\$185,592.00	\$686,537.00	\$0.00	\$872,129.00		0	\$0.00	0%
	EMS	\$64,260.00	\$293,369.00	\$74,418.00	\$432,047.00		0	\$0.00	0%
Water Fund		\$1,356,323.00	\$754,897.00	\$879,476.00	\$2,990,696.00	15%	2	\$6,165.00	0%
	WS	\$1,081,338.00	\$209,586.00	\$406,765.00	\$1,697,689.00		2	\$6,165.00	0%
	WC	\$274,985.00	\$545,311.00	\$472,711.00	\$1,293,007.00		0	\$0.00	0%
Sewer Fund		\$860,924.00	\$440,967.00	\$1,414,513.00	\$2,716,404.00	13%	0	\$0.00	1%
	WW	\$694,392.00	\$82,524.00	\$300,320.00	\$1,077,236.00		0	\$0.00	2%
	SC	\$166,532.00	\$358,443.00	\$1,114,193.00	\$1,639,168.00		0	\$0.00	0%
Non-Utility	NUCI	\$17,500.00	\$3,843,344.00	\$850,327.00	\$4,711,171.00	23%	2	\$12,821.00	5%
<b>Totals</b>	<b>Totals</b>	<b>\$7,765,791.00</b>	<b>\$8,830,476.00</b>	<b>\$3,842,846.00</b>	<b>\$20,439,113.00</b>	<b>100%</b>	<b>23</b>	<b>\$103,340.00</b>	<b>4%</b>
		38%	43%	19%	100%				
Total # of PO's		328	247	50	625				
Total # Confirming PO's		13	10	0	23				
Total % Confirming PO's		4%	4%	0%	4%				
Total \$ Confirming PO's		\$62,940.00	\$40,400.00	\$0.00	\$103,340.00				