

**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 2025)

DATE: April 30, 2025

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 2025.

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 **\$29,329,248** with **\$16,164,182** 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 **628** Purchase Orders processed and **947** 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 **\$115,746** along with **\$497** 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.

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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:

	Qtr. #	Qtr. \$
Audited General Account Checks (1)	947	\$8,515,237
Purchasing Card Transactions (1)	927	\$223,849
Other Acct. Checks & Transactions	29	\$4,542,223
Reviewed Petty Cash Reimbursements	7	\$1,793
Employee Mileage & Expense	41	\$6,160
Reviewed Purchase Orders (see attached)	628	\$17,254,793

Reviewed & approved contracts/

Agreements (outlined below)	122	\$10,185,170
Construction and Related Contracts (2)	8	\$483,544
Employment Related Contracts	42	\$1,850,654
Services & Goods Contracts	31	\$2,875,753
Grants & Revenue Agreements	10	\$1,882,119
Use Permits, Developer & Other Agreements (3)	31	\$3,093,100

(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:

Date Executed	Developer Agreement	Letter of Credit Amount
02/24/2025	Peron Silk Mill LP	\$959,409
03/24/2025	1411 Greenvew Associates, LLC	\$76,325
02/04/2025	Emery Investors, LLC	\$560,957
02/27/2025	ArtsQuest	\$353,467

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 2025

ATTACHMENT #

	# 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)
1st Quarter															
Check Summ.	947	\$ 8,515,237	\$ 4,816,161	\$ 29,233	\$ 330,458	\$ 551,856	\$ 666,073	\$ 516,523	\$ 21,414	\$ 274,124	\$ 476,693	\$ 712,073	\$ 4,884	\$ 115,746	\$ 8,399,491
P-Card Summ.	927	\$ 223,849	\$ 186,588	\$ 5,322	\$ 4,219	\$ 12,138	\$ 11,888	\$ 3,197	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 497	\$ 223,352
TOTAL	1,874	\$ 8,739,086	\$ 5,002,749	\$ 34,554	\$ 334,677	\$ 563,994	\$ 677,961	\$ 519,721	\$ 21,414	\$ 274,124	\$ 476,693	\$ 712,073	\$ 4,884	\$ 116,243	\$ 8,622,843
			57.2%	0.4%	3.8%	6.5%	7.8%	5.9%	0.2%	3.1%	5.5%	8.1%	0.1%	1.3%	
Y-T-D TOTAL	0	\$ 8,739,086	\$ 5,002,749	\$ 34,554	\$ 334,677	\$ 563,994	\$ 677,961	\$ 519,721	\$ 21,414	\$ 274,124	\$ 476,693	\$ 712,073	\$ 4,884	\$ 116,243	
			82.9%	0.5%	1.1%	7.5%	7.6%		0.4%						
Payroll accounts (inc. tax payments)			\$ 13,407,911	\$ 79,731	\$ 179,570	\$ 1,204,772	\$ 1,231,403	\$ -	\$ 60,795	\$ -	\$ -	\$ -	\$ -		\$ 16,164,182
Payroll and general account sub-total			\$ 18,410,660	\$ 114,285	\$ 514,246	\$ 1,768,766	\$ 1,909,364	\$ 519,721	\$ 82,210	\$ 274,124	\$ 476,693	\$ 712,073	\$ 4,884	\$ 116,243	\$ 24,787,025
Other accounts (No Trustee or Escrow)															\$ 4,542,223
TOTAL CASH OUTLAY															\$ 29,329,248

Other Checking Account Pmts	# QTR	\$ QTR	# YTD	\$ YTD
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Consolidated Cash				
Debt Pmt	5	\$ 718,370	5	\$ 718,370

Medical Benefits				
Capital Blue	13	\$ 2,876,238	13	\$ 2,876,238
Veris	6	\$ 195,691	6	\$ 195,691

Water & Sewer				
Pennvest	3	\$ 155,802	3	\$ 155,802
Debt Pmt	2	\$ 596,122	2	\$ 596,122
SUB-TOTAL	29	\$ 4,542,223	29	\$ 4,542,223

Escrow				
Benchmark	6	\$ 3,210	6	\$ 3,210
Fire Insurance	1	\$ 31,682	1	\$ 31,682
Police Cost	4	\$ 4,551	4	\$ 4,551
RACP	1	\$ 73,872	1	\$ 73,872
Trustee	3	\$ 2,426	3	\$ 2,426
Total Escrow	15	\$ 115,742	15	\$ 115,741
TOTAL	44	\$ 4,657,965	44	\$ 4,657,964

2024/Prior costs paid in 2025	\$ QTR	\$ YTD
Checks & P-Cards	\$ 2,014,139	\$ 2,014,139

* These amounts includes all invoices/services prior to 1/1/25 for all departments and funds

In 1st Q 2024 there were 978 P-Card transactions vs 927, a difference of 51 transactions
In 1st Q 2024 there were 1,040 checks issued vs 947, a difference of 93 checks

Quarter 1, 2025

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	\$143.00	\$0.00	\$143.00	0%	2	\$790.00	100%
Admin		\$2,735,824.00	\$328,241.00	\$667,648.00	\$3,731,713.00	22%	3	\$4,470.00	15%
	AD Total	\$125,400.00	\$163,770.00	\$96,297.00	\$385,467.00		2	\$4,185.00	5%
	Gen/Civic Total	\$2,610,424.00	\$164,471.00	\$571,351.00	\$3,346,246.00		1	\$285.00	13%
Comm & Econ		\$242,940.00	\$281,083.00	\$974,859.00	\$1,498,882.00	9%	7	\$176,503.00	7%
Golf		\$354,276.00	\$72,369.00	\$0.00	\$426,645.00	2%	0	\$0.00	10%
Public Works		\$1,356,430.00	\$415,222.00	\$461,336.00	\$2,232,988.00	13%	3	\$99,522.00	2%
	PW Total	\$832,530.00	\$291,297.00	\$461,336.00	\$1,585,163.00		1	\$1,198.00	2%
	LF	\$523,900.00	\$123,925.00	\$0.00	\$647,825.00		2	\$98,324.00	3%
Police Dept	Inc. Serv. Ctr.	\$430,669.00	\$331,456.00	\$0.00	\$762,125.00	4%	0	\$0.00	0%
Fire/EMS		\$281,724.00	\$290,584.00	\$76,651.00	\$648,959.00	4%	2	\$4,539.00	40%
	FD	\$142,407.00	\$230,665.00	\$0.00	\$373,072.00		0	\$0.00	0%
	EMS	\$139,317.00	\$59,919.00	\$76,651.00	\$275,887.00		2	\$4,539.00	100%
Water Fund		\$1,290,884.00	\$954,997.00	\$1,435,620.00	\$3,681,501.00	21%	3	\$8,081.00	0%
	WS	\$1,087,884.00	\$106,592.00	\$423,664.00	\$1,618,140.00		2	\$4,800.00	0%
	WC	\$203,000.00	\$848,405.00	\$1,011,956.00	\$2,063,361.00		1	\$3,281.00	0%
Sewer Fund		\$676,238.00	\$1,087,238.00	\$366,207.00	\$2,129,683.00	12%	2	\$16,536.00	1%
	WW	\$671,238.00	\$574,925.00	\$290,763.00	\$1,536,926.00		1	\$1,550.00	2%
	SC	\$5,000.00	\$512,313.00	\$75,444.00	\$592,757.00		1	\$14,986.00	0%
Non-Utility	NUCI	\$38,700.00	\$920,561.00	\$1,182,893.00	\$2,142,154.00	12%	2	\$98,804.00	5%
Totals	Totals	\$7,407,685.00	\$4,681,894.00	\$5,165,214.00	\$17,254,793.00	100%	23	\$409,245.00	4%
Total # of PO's		43%	27%	30%	100%				
		314	239	75	628				
Total # Confirming PO's		9	13	1	23				
Total % Confirming PO's		3%	5%	1%	4%				
Total \$ Confirming PO's		\$109,209.00	\$295,235.00	\$4,800.00	\$409,244.00				