

**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 (April–June 2022)

**DATE:** July 29, 2022

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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 second quarter of 2022.

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 \$32,884,495 with \$13,729,872 going towards the total city payroll. This does not include escrow/trust payments. In addition to the financial information highlighting the cash that was paid out in the second quarter, there were 189 Purchase Orders processed and 1,317 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 **\$509,330** along with **\$5,938** 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. Attachment #3 provides the Y-T-D information. 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 (April-June 2022)  
July 29, 2022**

In addition, the Controller’s office reviews the quarterly receipts for gaming revenue received from the Commonwealth of Pennsylvania. Second quarter receipts total \$2,437,603. YTD receipts are approximately \$396,253 ahead of last year for the same period.

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>	<b>YTD. #</b>	<b>YTD. \$</b>
Audited General Account Checks (1)	1317	\$11,447,201	2378	\$20,675,500
Purchasing Card Transactions (1)	1015	\$239,477	1778	\$460,702
Other Acct. Checks & Transactions	38	\$7,983,214	67	\$12,609,104
Reviewed Petty Cash Reimbursements	13	\$3,302	25	\$7,292
Employee Mileage & Expense	47	\$6,436	78	\$9,212
Reviewed Purchase Orders (see attached)	189	\$9,698,058	792	\$29,480,981

**Reviewed & approved contracts/**

<b>Agreements (outlined below)</b>	<b>74</b>	<b>\$7,363,101</b>	<b>187</b>	<b>\$15,146,737</b>
Construction and Related	7	\$2,719,721	20	\$7,460,574
Employment Related Contracts	2	\$75,128	37	\$1,561,009
Services & Goods Contracts	24	\$1,295,215	56	\$2,376,869
Grants & Revenue Agreements	7	\$2,983,737	12	\$3,035,301
Use Permits, Developer & Other Agreements (2)	34	\$289,301	62	\$712,984

(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 YTD information below:

<b>Date Executed</b>	<b>Developer Agreement</b>	<b>Letter of Credit Amount</b>
2/24/2022	Polk Street Parking Garage	\$281,496

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.

Cc: Eric Evans, Business Administrator  
Sandra Steidel, Director of Purchasing

Linnea Lazarchak, Financial Services Director  
Judy Kelechava, Assistant City Clerk

Cash Expended Second Quarter 2022

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)
<b>2nd Quarter</b>																
Check Summ.	1,317	\$ 11,447,201	\$ 5,158,928	\$ 295,268	\$ 240,639	\$ 699,067	\$ 963,752	\$ 558,255	\$ 83,754	\$ 855,795	\$ 757,597	\$ 1,320,942	\$ 3,874	\$ 509,330	\$ 10,937,870	\$ 20,081,373
P-Card Summ.	1,015	\$ 239,477	\$ 185,078	\$ 4,824	\$ 617	\$ 21,967	\$ 14,826	\$ 4,026	\$ 2,201	\$ -	\$ -	\$ -	\$ -	\$ 5,938	\$ 233,539	\$ 453,435
<b>TOTAL</b>	<b>2,332</b>	<b>\$ 11,686,678</b>	<b>\$ 5,344,006</b>	<b>\$ 300,092</b>	<b>\$ 241,256</b>	<b>\$ 721,034</b>	<b>\$ 978,578</b>	<b>\$ 562,281</b>	<b>\$ 85,955</b>	<b>\$ 855,795</b>	<b>\$ 757,597</b>	<b>\$ 1,320,942</b>	<b>\$ 3,874</b>	<b>\$ 515,268</b>	<b>\$ 11,171,409</b>	<b>\$ 20,534,808</b>
			45.7%	2.6%	2.1%	6.2%	8.4%	4.8%	0.7%	7.3%	6.5%	11.3%	0.0%	4.4%		
<b>Y-T-D TOTAL</b>	<b>4,156</b>	<b>\$ 21,136,201</b>	<b>\$ 9,745,636</b>	<b>\$ 333,948</b>	<b>\$ 482,228</b>	<b>\$ 1,262,387</b>	<b>\$ 1,810,915</b>	<b>\$ 974,353</b>	<b>\$ 86,378</b>	<b>\$ 1,229,728</b>	<b>\$ 1,925,607</b>	<b>\$ 2,678,672</b>	<b>\$ 4,957</b>	<b>\$ 601,395</b>		
			46.1%	1.6%	2.3%	6.0%	8.6%	4.6%	0.4%	5.8%	9.1%	12.7%	0.0%	2.8%		
Payroll accounts (inc. tax payments)			\$ 11,247,931	\$ 158,473	\$ 68,973	\$ 1,087,477	\$ 1,127,857	\$ -	\$ 39,161	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,729,872	\$ 26,731,715
Payroll and general account sub-total			\$ 20,993,567	\$ 492,421	\$ 551,201	\$ 2,349,864	\$ 2,938,772	\$ 974,353	\$ 125,539	\$ 1,229,728	\$ 1,925,607	\$ 2,678,672	\$ 4,957	\$ 601,395	\$ 24,901,281	\$ 47,266,523
Other accounts (No Trustee or Escrow)															\$ 7,983,214	\$ 12,609,104
<b>TOTAL CASH OUTLAY</b>															<b>\$ 32,884,495</b>	<b>\$ 59,875,627</b>

Other Checking

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

Northampton Cty	2	\$ 171	2	\$ 171
Trust Pmt	7	\$ 4,850	7	\$ 4,850
Debt Pmt	4	\$ 590,562	10	\$ 1,512,874

Medical Benefits

Capital Blue	13	\$ 3,263,089	26	\$ 5,996,352
Veris	6	\$ 172,499	10	\$ 409,815

Water & Sewer

Pennvest	3	\$ 155,802	6	\$ 311,604
Debt Pmt	3	\$ 3,796,241	6	\$ 4,373,438

<b>SUB-TOTAL</b>	<b>38</b>	<b>\$ 7,983,214</b>	<b>67</b>	<b>\$ 12,609,104</b>
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Escrow

Fire Escrow	3	\$ 18,723	7	\$ 44,838
Fire Cost	1	\$ 82	2	\$ 245
Police Cost	10	\$ 37,415	12	\$ 63,089
Benchmark	1	\$ 253	6	\$ 6,723
Trustee	26	\$ 452,858	42	\$ 479,232

<b>Total Escrow</b>	<b>41</b>	<b>\$ 509,330</b>	<b>69</b>	<b>\$ 594,127</b>
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<b>TOTAL</b>	<b>79</b>	<b>\$ 8,492,544</b>	<b>136</b>	<b>\$ 13,203,231</b>
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2021/Prior costs

paid in 2022	# QTR	\$ QTR	# YTD	\$ YTD	
Checks	16	\$ 206,402	292	\$ 2,778,271	
P-Cards	4	\$ 538	265	\$ 91,725	
	<b>20</b>	<b>\$ 206,940 *</b>	<b>557</b>	<b>\$ 2,869,996</b>	<b>13.6%</b>

% 2021 paid to 2022 13.6% based upon total checks/P-Card expenses paid

\* These amounts includes all invoices/services prior to 1/1/22 for all departments and funds

Quarter 2, 2022									Attachment # 2		
Dept	Bureau	Blanket \$ per	Regular \$ per	Contract \$ per	Total \$ per	\$ %	#	\$ Confirm	%	%	
Elected Official	Council, Mayor	\$0.00	\$0.00	\$0.00	\$0.00	0%	0	\$0.00	0%	0%	
Admin		\$50,000.00	\$74,758.00	\$129,436.00	\$254,194.00	3%	3	\$636,242.00	250%	16%	
	AD Total	\$0.00	\$34,527.00	\$0.00	\$34,527.00		0	\$0.00	0%	0%	
	Gen/Civic Total	\$50,000.00	\$40,231.00	\$129,436.00	\$219,667.00		3	\$636,242.00	290%	30%	
Comm & Econ		\$235,389.00	\$680,142.00	\$94,958.00	\$1,010,489.00	10%	8	\$24,273.00	2%	29%	
Golf		\$1,740.00	\$28,096.00	\$0.00	\$29,836.00	0%	5	\$27,316.00	92%	500%	
Public Works		\$37,778.00	\$449,972.00	\$629,109.00	\$1,116,859.00	12%	14	\$30,662.00	3%	40%	
	PW Total	\$37,778.00	\$364,776.00	\$237,786.00	\$640,340.00		13	\$22,112.00	0%	41%	
	LF	\$0.00	\$85,196.00	\$391,323.00	\$476,519.00		1	\$8,550.00	2%	33%	
Police Dept	Inc. Serv. Ctr.	\$1,810.00	\$85,916.00	\$10,000.00	\$97,726.00	1%	1	\$3,821.00	4%	8%	
	PD	\$1,810.00	\$85,916.00	\$10,000.00	\$97,726.00		1	\$3,821.00	4%	8%	
	SC	\$0.00	\$0.00	\$0.00	\$0.00		0	\$0.00	0%	0%	
Fire/EMS		\$111.00	\$11,420.00	\$2,000.00	\$13,531.00	0%	0	\$0.00	0%	0%	
	FD	\$111.00	\$1,967.00	\$1,000.00	\$3,078.00		0	\$0.00	0%	0%	
	EMS	\$0.00	\$9,453.00	\$1,000.00	\$10,453.00		0	\$0.00	0%	0%	
Water Fund		\$14,142.00	\$401,773.00	\$1,481,031.00	\$1,896,946.00	20%	2	\$24,374.00	1%	6%	
	WS	\$14,142.00	\$117,487.00	\$71,525.00	\$203,154.00		1	\$432.00	0%	6%	
	WC	\$0.00	\$284,286.00	\$1,409,506.00	\$1,693,792.00		1	\$23,942.00	1%	7%	
Sewer Fund		\$46,373.00	\$379,101.00	\$1,625,559.00	\$2,051,033.00	21%	2	\$2,618.00	0%	7%	
	WW	\$46,373.00	\$54,347.00	\$2,500.00	\$103,220.00		2	\$2,618.00	3%	11%	
	SC	\$0.00	\$324,754.00	\$1,623,059.00	\$1,947,813.00		0	\$0.00	0%	0%	
Non-Utility	NUCI	\$14,101.00	\$303,031.00	\$2,910,312.00	\$3,227,444.00	33%	5	\$32,483.00	1%	19%	
<b>Totals</b>	<b>Totals</b>	<b>\$401,444.00</b>	<b>\$2,414,209.00</b>	<b>\$6,882,405.00</b>	<b>\$9,698,058.00</b>	<b>100%</b>	<b>40</b>	<b>\$781,789.00</b>	<b>8%</b>	<b>21%</b>	
Total # of PO's		4.1%	24.9%	71.0%	100.0%						
		37	131	21	189						
Total # Confirming PO's		24	15	1	40						
Total % Confirming PO's		65%	11%	5%	21%						
Total \$ Confirming PO's		\$695,984.00	\$85,505.00	\$300.00	\$781,789.00						

(1) One (1) confirming amounts were contracts that were not signed/encumbered when services/goods were provided (\$300).

TOTAL Statistics on PO's Issued January - June 2022						Attachment # 3				
Dept	Bureau or Fund	Blanket \$ per First Half (1)	Regular \$ per First Half	Contract \$ per First Half (1)	Total \$ per First Half (1)	\$ %	Confirm #	Confirm \$	% Con-firm \$	% Con-firm #
Elected Official	Council, Mayor	\$7,500.00	\$0.00	\$18,000.00	\$25,500.00	0%	1	\$1,058.00	4%	100%
Admin		\$2,737,080.00	\$311,053.00	\$421,126.00	\$3,469,259.00	12%	9	\$669,731.00	19%	16%
	AD Total	\$158,050.00	\$164,904.00	\$65,000.00	\$387,954.00		2	\$23,420.00	6%	8%
	Gen/Civic Total	\$2,579,030.00	\$146,149.00	\$356,126.00	\$3,081,305.00		7	\$646,311.00	21%	21%
Comm & Econ		\$614,230.00	\$1,007,676.00	\$1,021,316.00	\$2,643,222.00	9%	19	\$89,104.00	3%	19%
Golf		\$299,815.00	\$28,255.00	\$0.00	\$328,070.00	1%	7	\$27,763.00	8%	32%
Public Works		\$1,673,880.00	\$924,296.00	\$733,313.00	\$3,331,489.00	11%	27	\$120,591.00	4%	13%
	PW Total	\$1,042,480.00	\$517,490.00	\$341,940.00	\$1,901,910.00		24	\$59,889.00	0%	13%
	LF	\$631,400.00	\$406,806.00	\$391,373.00	\$1,429,579.00		3	\$60,702.00	4%	9%
Police Dept	Inc. Serv. Ctr.	\$307,670.00	\$459,819.00	\$16,500.00	\$783,989.00	3%	1	\$3,821.00	0%	2%
	PD	\$307,670.00	\$458,919.00	\$16,500.00	\$783,089.00		1	\$3,821.00	0%	2%
	SC	\$0.00	\$900.00	\$0.00	\$900.00		0	\$0.00	0%	0%
Fire/EMS		\$253,118.00	\$29,067.00	\$72,140.00	\$354,325.00	1%	0	\$0.00	0%	0%
	FD	\$167,854.00	\$4,534.00	\$1,000.00	\$173,388.00		0	\$0.00	0%	0%
	EMS	\$85,264.00	\$24,533.00	\$71,140.00	\$180,937.00		0	\$0.00	0%	0%
Water Fund		\$1,405,768.00	\$1,572,072.00	\$4,347,613.00	\$7,325,453.00	25%	2	\$24,374.00	0%	2%
	WS	\$964,592.00	\$311,240.00	\$350,657.00	\$1,626,489.00		1	\$432.00	0%	1%
	WC	\$441,176.00	\$1,260,832.00	\$3,996,956.00	\$5,698,964.00		1	\$23,942.00	0%	2%
Sewer Fund		\$1,034,382.00	\$859,756.00	\$2,046,435.00	\$3,940,573.00	13%	6	\$57,478.00	1%	4%
	WW	\$714,500.00	\$114,665.00	\$157,299.00	\$986,464.00		6	\$57,478.00	6%	6%
	SC	\$319,882.00	\$745,091.00	\$1,889,136.00	\$2,954,109.00		0	\$0.00	0%	0%
Non-Utility	NUCI	\$19,101.00	\$2,606,030.00	\$4,653,970.00	\$7,279,101.00	25%	5	\$32,483.00	0%	8%
<b>Totals</b>		<b>\$8,352,544.00</b>	<b>\$7,798,024.00</b>	<b>\$13,330,413.00</b>	<b>\$29,480,981.00</b>	<b>100%</b>	<b>77</b>	<b>\$1,026,403.00</b>	<b>3%</b>	<b>10%</b>
Total # of PO's		28.3%	26.5%	45.2%	100.0%					
		384	325	83	792					
Total # Confirming PO's		53	21	3	77					
Total % Confirming PO's		13.8%	6.5%	3.6%	9.7%					
Total \$ Confirming PO's		\$868,931.00	\$154,398.00	\$3,074.00	\$1,026,403.00					

(1) Three (3) confirming amounts were contracts that were not signed/encumbered when services/goods were provided (\$3,074).