

**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 2024)

**DATE:** July 31, 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 second 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 **\$35,226,955** with **\$13,086,876** 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 second quarter, there were **211** Purchase Orders processed and **1,282** 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 **\$348,561** along with **\$5,125** 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 2024)**  
**July 31, 2024**

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In addition, the Controller's office reviews the quarterly receipts for gaming revenue received from the Commonwealth of Pennsylvania. Second quarter receipts total \$2,711,860.

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>YTD.</b> |                     |
|---|-------------|---------------------|-------------|---------------------|
|   | <b>#</b>    | <b>Qtr. \$</b>      | <b>#</b>    | <b>YTD. \$</b>      |
| Audited General Account Checks (1)  | 1,282       | \$14,589,430        | 2,322       | \$29,397,020        |
| Purchasing Card Transactions (1)  | 1,201       | \$318,623           | 2,179       | 582,333             |
| Other Acct. Checks & Transactions   | 28          | \$7,585,712         | 60          | \$11,634,048        |
| Reviewed Petty Cash Reimbursements  | 10          | \$2,571             | 15          | \$3,986             |
| Employee Mileage & Expense  | 45          | \$10,245            | 78          | \$18,320            |
| Reviewed Purchase Orders (see attached)                                   | 211         | \$6,900,544         | 836         | \$27,339,654        |
| <b>Reviewed &amp; approved contracts/<br/>Agreements (outlined below)</b> | <b>115</b>  | <b>\$16,534,957</b> | <b>262</b>  | <b>\$27,699,933</b> |
| Construction and Related Contracts (2)                                    | 10          | \$2,651,241         | 20          | \$8,403,481         |
| Employment Related Contracts  | 4           | \$195,872           | 38          | \$1,962,131         |
| Services & Goods Contracts  | 31          | \$3,261,513         | 59          | \$4,545,027         |
| Grants & Revenue Agreements   | 18          | \$6,677,221         | 67          | \$7,870,027         |
| Use Permits, Developer & Other<br>Agreements (2)                          | 52          | \$3,749,110         | 78          | \$4,919,267         |

(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</b>     | <b>Developer Agreement</b> | <b>Letter of Credit</b> |
|-----------------|----------------------------|-------------------------|
| <b>Executed</b> |                            | <b>Amount</b>           |
| 05/03/2024      | Lehigh SH Dvpt I, LLC      | \$24,349                |
| 05/30/2024      | 2897 Partners LLC          | \$264,392               |
| 06/18/2024      | RMLP-MT, LP                | \$1,483,335             |

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 Second Quarter 2024

ATTACHMENT # 1

|                                       | # of<br>chks/<br>trans-<br>actions | Dollar<br>Amount | General       | Golf       | Liquid<br>Fuels | Water        | Sewer        | HUD          | Storm<br>Water | Water<br>Capital | Sewer<br>Capital | NUCI - Non<br>Utility<br>Capital | Medical   | Escrow/<br>Trust<br>Accounts | Total (not inc<br>Escrow) | YTD TOTAL<br>(NOT INC<br>ESCROW) |
|---------------------------------------|------------------------------------|------------------|---------------|------------|-----------------|--------------|--------------|--------------|----------------|------------------|------------------|----------------------------------|-----------|------------------------------|---------------------------|----------------------------------|
| 2nd Quarter                           |                                    |                  |               |            |                 |              |              |              |                |                  |                  |                                  |           |                              |                           |                                  |
| Check Summ.                           | 1,282                              | \$ 14,589,430    | \$ 6,677,814  | \$ 276,666 | \$ 240,179      | \$ 716,683   | \$ 926,674   | \$ 462,649   | \$ 51,290      | \$ 1,603,755     | \$ 1,724,165     | \$ 1,556,993                     | \$ 4,001  | \$ 348,561                   | \$ 14,240,869             | \$ 28,452,243                    |
| P-Card Summ.                          | 1,201                              | \$ 318,623       | \$ 264,856    | \$ 3,209   | \$ 1,524        | \$ 26,701    | \$ 16,183    | \$ 665       | \$ 360         | \$ -             | \$ -             | \$ -                             | \$ -      | \$ 5,125                     | \$ 313,498                | \$ 575,636                       |
| TOTAL                                 | 2,483                              | \$ 14,908,053    | \$ 6,942,670  | \$ 279,875 | \$ 241,703      | \$ 743,384   | \$ 942,857   | \$ 463,314   | \$ 51,650      | \$ 1,603,755     | \$ 1,724,165     | \$ 1,556,993                     | \$ 4,001  | \$ 353,686                   | \$ 14,554,367             | \$ 29,027,879                    |
|                                       |                                    |                  | 41.1%         | 1.0%       | 1.7%            | 4.6%         | 6.2%         | 3.5%         | 0.8%           | 11.6%            | 13.2%            | 13.1%                            | 0.1%      | 3.2%                         |                           |                                  |
| Y-T-D TOTAL                           | 4,501                              | \$ 29,979,354    | \$ 12,310,808 | \$ 310,728 | \$ 505,706      | \$ 1,390,898 | \$ 1,847,457 | \$ 1,047,380 | \$ 244,271     | \$ 3,471,815     | \$ 3,958,338     | \$ 3,924,713                     | \$ 15,766 | \$ 951,474                   |                           |                                  |
|                                       |                                    |                  | 82.4%         | 1.2%       | 1.3%            | 7.3%         | 7.5%         |              | 0.3%           |                  |                  |                                  |           |                              |                           |                                  |
| Payroll accounts (inc. tax payments)  |                                    |                  | \$ 10,783,453 | \$ 158,303 | \$ 174,408      | \$ 957,067   | \$ 980,549   | \$ -         | \$ 33,096      | \$ -             | \$ -             | \$ -                             | \$ -      |                              | \$ 13,086,876             | \$ 28,919,027                    |
| Payroll and general account sub-total |                                    |                  | \$ 23,094,261 | \$ 469,031 | \$ 680,114      | \$ 2,347,965 | \$ 2,828,006 | \$ 1,047,380 | \$ 277,367     | \$ 3,471,815     | \$ 3,958,338     | \$ 3,924,713                     | \$ 15,766 | \$ 951,474                   | \$ 27,641,243             | \$ 57,946,906                    |
| Other accounts (No Trustee or Escrow) |                                    |                  |               |            |                 |              |              |              |                |                  |                  |                                  |           |                              | \$ 7,585,712              | \$ 11,634,048                    |
| TOTAL CASH OUTLAY                     |                                    |                  |               |            |                 |              |              |              |                |                  |                  |                                  |           |                              | \$ 35,226,955             | \$ 69,580,954                    |

Other Checking

| Account | Pmts | # QTR | \$ QTR | # YTD | \$ YTD |
|---------|------|-------|--------|-------|--------|
|---------|------|-------|--------|-------|--------|

Consolidated Cash

|          |   |    |         |    |              |
|----------|---|----|---------|----|--------------|
| Debt Pmt | 4 | \$ | 460,922 | 10 | \$ 1,252,659 |
|----------|---|----|---------|----|--------------|

Medical Benefits

|              |    |    |           |    |              |
|--------------|----|----|-----------|----|--------------|
| Capital Blue | 13 | \$ | 2,750,138 | 26 | \$ 5,012,995 |
|--------------|----|----|-----------|----|--------------|

|       |   |    |         |    |            |
|-------|---|----|---------|----|------------|
| Veris | 6 | \$ | 198,632 | 13 | \$ 449,975 |
|-------|---|----|---------|----|------------|

Water & Sewer

|          |   |    |         |   |            |
|----------|---|----|---------|---|------------|
| Pennvest | 3 | \$ | 155,802 | 6 | \$ 311,604 |
|----------|---|----|---------|---|------------|

|          |   |    |           |   |              |
|----------|---|----|-----------|---|--------------|
| Debt Pmt | 2 | \$ | 4,020,218 | 5 | \$ 4,606,815 |
|----------|---|----|-----------|---|--------------|

|           |    |    |           |    |               |
|-----------|----|----|-----------|----|---------------|
| SUB-TOTAL | 28 | \$ | 7,585,712 | 60 | \$ 11,634,048 |
|-----------|----|----|-----------|----|---------------|

Escrow

|                  |   |    |       |   |            |
|------------------|---|----|-------|---|------------|
| Developer's Agmt | 1 | \$ | 2,000 | 6 | \$ 155,999 |
|------------------|---|----|-------|---|------------|

|               |   |    |   |   |        |
|---------------|---|----|---|---|--------|
| Miscellaneous | 0 | \$ | - | 1 | \$ 200 |
|---------------|---|----|---|---|--------|

|             |   |    |       |    |           |
|-------------|---|----|-------|----|-----------|
| Police Cost | 7 | \$ | 6,507 | 17 | \$ 28,761 |
|-------------|---|----|-------|----|-----------|

|      |   |    |         |   |            |
|------|---|----|---------|---|------------|
| RACP | 1 | \$ | 329,068 | 2 | \$ 707,980 |
|------|---|----|---------|---|------------|

|           |   |    |     |   |        |
|-----------|---|----|-----|---|--------|
| Benchmark | 1 | \$ | 540 | 1 | \$ 540 |
|-----------|---|----|-----|---|--------|

|             |   |    |    |   |       |
|-------------|---|----|----|---|-------|
| Fire Escrow | 1 | \$ | 50 | 1 | \$ 50 |
|-------------|---|----|----|---|-------|

|         |    |    |        |    |           |
|---------|----|----|--------|----|-----------|
| Trustee | 13 | \$ | 10,396 | 24 | \$ 51,247 |
|---------|----|----|--------|----|-----------|

|              |    |    |         |    |            |
|--------------|----|----|---------|----|------------|
| Total Escrow | 24 | \$ | 348,561 | 52 | \$ 944,777 |
|--------------|----|----|---------|----|------------|

|       |    |    |           |     |               |
|-------|----|----|-----------|-----|---------------|
| TOTAL | 52 | \$ | 7,934,273 | 112 | \$ 12,578,825 |
|-------|----|----|-----------|-----|---------------|

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 |
|         |                | 11.8%        |

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

\*\*This information has not been updated. The Controller's office did not receive reports from Financial Services between 04/19/24-07/26/24.

Quarter 2, 2024

Attachment # 2

| Dept                     | Bureau          | Blanket \$ per<br>Quarter | Regular \$ per<br>Quarter | Contract \$ per<br>Quarter | Total \$ per<br>Quarter (1) | \$ %        | # Confirm | \$ Confirm          | Confirm<br># |
|--------------------------|-----------------|---------------------------|---------------------------|----------------------------|-----------------------------|-------------|-----------|---------------------|--------------|
| Elected Official         | Council, Mayor  | \$0.00                    | \$2,148.00                | \$0.00                     | \$2,148.00                  | 0%          | 3         | \$2,948.00          | 100%         |
| Admin                    |                 | \$806,487.00              | \$55,138.00               | \$44,700.00                | \$906,325.00                | 13%         | 3         | \$6,930.00          | 15%          |
|                          | AD Total        | \$0.00                    | \$41,887.00               | \$0.00                     | \$41,887.00                 |             | 1         | \$285.00            | 5%           |
|                          | Gen/Civic Total | \$806,487.00              | \$13,251.00               | \$44,700.00                | \$864,438.00                |             | 2         | \$6,645.00          | 13%          |
| Comm & Econ              |                 | \$235,574.00              | \$37,527.00               | \$511,659.00               | \$784,760.00                | 11%         | 16        | \$174,687.00        | 7%           |
| Golf                     |                 | \$1.00                    | \$25,288.00               | \$0.00                     | \$25,289.00                 | 0%          | 3         | \$9,411.00          | 10%          |
| Public Works             |                 | \$167,831.00              | \$81,934.00               | \$435,501.00               | \$685,266.00                | 10%         | 11        | \$48,971.00         | 2%           |
|                          | PW Total        | \$157,831.00              | \$81,934.00               | \$435,501.00               | \$675,266.00                |             | 7         | \$42,457.00         | 2%           |
|                          | LF              | \$10,000.00               | \$0.00                    | \$0.00                     | \$10,000.00                 |             | 4         | \$6,514.00          | 3%           |
| Police Dept              | Inc. Serv. Ctr. | \$105,095.00              | \$122,995.00              | \$0.00                     | \$228,090.00                | 3%          | 0         | \$0.00              | 0%           |
| Fire/EMS                 |                 | \$74,029.00               | \$18,318.00               | \$0.00                     | \$92,347.00                 | 1%          | 0         | \$0.00              | 0%           |
|                          | FD              | \$45,987.00               | \$8,019.00                | \$0.00                     | \$54,006.00                 |             | 0         | \$0.00              | 0%           |
|                          | EMS             | \$28,042.00               | \$10,299.00               | \$0.00                     | \$38,341.00                 |             | 0         | \$0.00              | 0%           |
| Water Fund               |                 | \$210,811.00              | \$357,646.00              | \$1,751,872.00             | \$2,320,329.00              | 34%         | 2         | \$48,110.00         | 0%           |
|                          | WS              | \$210,811.00              | \$63,492.00               | \$76,082.00                | \$350,385.00                |             | 0         | \$0.00              | 0%           |
|                          | WC              | \$0.00                    | \$294,154.00              | \$1,675,790.00             | \$1,969,944.00              |             | 2         | \$48,110.00         | 0%           |
| Sewer Fund               |                 | \$167,477.00              | \$331,200.00              | \$118,890.00               | \$617,567.00                | 9%          | 2         | \$2,800.00          | 1%           |
|                          | WW              | \$167,477.00              | \$71,521.00               | \$28,479.00                | \$267,477.00                |             | 2         | \$2,800.00          | 2%           |
|                          | SC              | \$0.00                    | \$259,679.00              | \$90,411.00                | \$350,090.00                |             | 0         | \$0.00              | 0%           |
| Non-Utility              | NUCI            | \$2,205.00                | \$294,036.00              | \$942,182.00               | \$1,238,423.00              | 18%         | 3         | \$10,010.00         | 5%           |
| <b>Totals</b>            | <b>Totals</b>   | <b>\$1,769,510.00</b>     | <b>\$1,326,230.00</b>     | <b>\$3,804,804.00</b>      | <b>\$6,900,544.00</b>       | <b>100%</b> | <b>43</b> | <b>\$303,867.00</b> | <b>20%</b>   |
| Total # of PO's          |                 | 26%                       | 19%                       | 55%                        | 100%                        |             |           |                     |              |
|                          |                 | 22                        | 157                       | 32                         | 211                         |             |           |                     |              |
| Total # Confirming PO's  |                 | 26                        | 14                        | 3                          | 43                          |             |           |                     |              |
| Total % Confirming PO's  |                 | 118%                      | 9%                        | 9%                         | 20%                         |             |           |                     |              |
| Total \$ Confirming PO's |                 | \$82,959.00               | \$192,684.00              | \$28,224.00                | \$303,867.00                |             |           |                     |              |

**TOTAL Statistics on PO's Issued January - June 2024**

**Attachment # 3**

| Dept                     | Bureau or Fund  | Blanket \$            | Regular \$             | Contract \$           | Total \$               | \$ %        | Confirm # | Confirm \$          | % Confirm # |
|--------------------------|-----------------|-----------------------|------------------------|-----------------------|------------------------|-------------|-----------|---------------------|-------------|
| Elected Official         | Council, Mayor  | \$0.00                | \$2,283.00             | \$0.00                | \$2,283.00             | 0%          | 4         | \$3,083.00          | 135%        |
| Admin                    |                 | \$3,491,562.00        | \$273,266.00           | \$232,111.00          | \$3,996,939.00         | 15%         | 8         | \$23,167.00         | 1%          |
|                          | AD Total        | \$201,000.00          | \$136,629.00           | \$65,000.00           | \$402,629.00           |             | 6         | \$16,522.00         | 4%          |
|                          | Gen/Civic Total | \$3,290,562.00        | \$136,637.00           | \$167,111.00          | \$3,594,310.00         |             | 2         | \$6,645.00          | 47%         |
| Comm & Econ              |                 | \$813,673.00          | \$130,999.00           | \$839,344.00          | \$1,784,016.00         | 7%          | 20        | \$187,318.00        | 10%         |
| Golf                     |                 | \$356,627.00          | \$87,477.00            | \$0.00                | \$444,104.00           | 2%          | 4         | \$9,826.00          | 2%          |
| Public Works             |                 | \$1,479,226.00        | \$995,485.00           | \$542,392.00          | \$3,017,103.00         | 11%         | 19        | \$103,908.00        | 3%          |
|                          | PW Total        | \$1,092,026.00        | \$675,788.00           | \$542,392.00          | \$2,310,206.00         |             | 10        | \$73,524.00         | 3%          |
|                          | LF              | \$387,200.00          | \$319,697.00           | \$0.00                | \$706,897.00           |             | 9         | \$30,384.00         | 4%          |
| Police Dept              | Inc. Serv. Ctr. | \$455,092.00          | \$1,646,880.00         | \$2,125.00            | \$2,104,097.00         | 8%          | 0         | \$0.00              | 0%          |
| Fire/EMS                 |                 | \$323,881.00          | \$998,224.00           | \$74,418.00           | \$1,396,523.00         | 5%          | 0         | \$0.00              | 0%          |
|                          | FD              | \$231,579.00          | \$694,556.00           | \$0.00                | \$926,135.00           |             | 0         | \$0.00              | 0%          |
|                          | EMS             | \$92,302.00           | \$303,668.00           | \$74,418.00           | \$470,388.00           |             | 0         | \$0.00              | 0%          |
| Water Fund               |                 | \$1,567,134.00        | \$1,112,543.00         | \$2,631,348.00        | \$5,311,025.00         | 19%         | 4         | \$54,275.00         | 1%          |
|                          | WS              | \$1,292,149.00        | \$273,078.00           | \$482,847.00          | \$2,048,074.00         |             | 2         | \$6,165.00          | 0%          |
|                          | WC              | \$274,985.00          | \$839,465.00           | \$2,148,501.00        | \$3,262,951.00         |             | 2         | \$48,110.00         | 1%          |
| Sewer Fund               |                 | \$1,028,401.00        | \$772,167.00           | \$1,533,403.00        | \$3,333,971.00         | 12%         | 2         | \$2,800.00          | 0%          |
|                          | WW              | \$861,869.00          | \$154,045.00           | \$328,799.00          | \$1,344,713.00         |             | 2         | \$2,800.00          | 0%          |
|                          | SC              | \$166,532.00          | \$618,122.00           | \$1,204,604.00        | \$1,989,258.00         |             | 0         | \$0.00              | 0%          |
| Non-Utility              | NUCI            | \$19,705.00           | \$4,137,379.00         | \$1,792,509.00        | \$5,949,593.00         | 22%         | 5         | \$22,831.00         | 0%          |
| <b>Totals</b>            |                 | <b>\$9,535,301.00</b> | <b>\$10,156,703.00</b> | <b>\$7,647,650.00</b> | <b>\$27,339,654.00</b> | <b>100%</b> | <b>66</b> | <b>\$407,208.00</b> | <b>1%</b>   |
|                          |                 | 34.9%                 | 37.2%                  | 28.0%                 | 100.0%                 |             |           |                     |             |
| Total # of PO's          |                 | 350                   | 404                    | 82                    | 836                    |             |           |                     |             |
| Total # Confirming PO's  |                 | 39                    | 24                     | 3                     | 66                     |             |           |                     |             |
| Total % Confirming PO's  |                 | 11%                   | 6%                     | 4%                    | 8%                     |             |           |                     |             |
| Total \$ Confirming PO's |                 | \$145,901.00          | \$233,084.00           | \$28,224.00           | \$407,209.00           |             |           |                     |             |