

**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 2025)

DATE: July 31, 2025

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 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 **\$32,085,945** with **\$13,232,569** 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 **248** Purchase Orders processed and **1,096** 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 **\$184,337** along with **\$2,784** 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.

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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 \$2,711,296.

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. \$	Qtr. #	Qtr. \$
Audited General Account Checks (1)	1,096	\$11,394,625	2,043	\$19,909,862
Purchasing Card Transactions (1)	1,548	\$313,658	2,475	\$537,507
Other Acct. Checks & Transactions	27	\$7,332,214	56	\$11,874,437
Reviewed Petty Cash Reimbursements	8	\$1,974	15	\$3,766
Employee Mileage & Expense	57	\$13,790	98	\$19,950
Reviewed Purchase Orders (see attached)	248	\$7,218,625	876	\$24,473,418

Reviewed & approved contracts/

Agreements (outlined below)	118	\$24,861,405	240	\$35,046,573
Construction and Related Contracts (2)	5	\$2,547,297	13	\$3,030,840
Employment Related Contracts	3	\$82,865	45	\$1,933,520
Services & Goods Contracts	24	\$1,510,309	55	\$4,386,061
Grants & Revenue Agreements	30	\$11,727,410	40	\$13,609,528
Use Permits, Developer & Other Agreements (3)	56	\$8,993,524	87	\$12,086,624

(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
05/29/2025	PD Polk Street II	\$114,699
06/13/2025	Lehigh Valley Hospital Inc.	\$5,642,450
06/17/2025	Bosch Rexroth Corp	\$768,200

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 2025

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)
2nd Quarter																
Check Summ.	1,096	\$ 11,394,625	\$ 5,914,527	\$ 297,668	\$ 456,160	\$ 811,807	\$ 922,027	\$ 218,076	\$ 99,484	\$ 841,266	\$ 985,460	\$ 658,570	\$ 5,243	\$ 184,337	\$ 11,210,288	\$ 19,609,779
P-Card Summ.	1,548	\$ 313,658	\$ 257,795	\$ 5,620	\$ 5,192	\$ 20,911	\$ 13,970	\$ 4,953	\$ 2,433	\$ -	\$ -	\$ -	\$ -	\$ 2,784	\$ 310,874	\$ 534,226
TOTAL	2,644	\$ 11,708,283	\$ 6,172,322	\$ 303,288	\$ 461,352	\$ 832,718	\$ 935,997	\$ 223,029	\$ 101,917	\$ 841,266	\$ 985,460	\$ 658,570	\$ 5,243	\$ 187,121	\$ 11,521,162	\$ 20,144,005
			54.7%	1.7%	3.9%	6.8%	7.9%	3.6%	0.6%	5.5%	7.2%	6.7%	0.0%	1.5%		
Y-T-D TOTAL	4,518	\$ 20,447,369	\$ 11,175,071	\$ 337,842	\$ 796,029	\$ 1,396,712	\$ 1,613,958	\$ 742,750	\$ 123,331	\$ 1,115,390	\$ 1,462,153	\$ 1,370,643	\$ 10,127	\$ 303,364		
			81.9%	1.2%	1.6%	7.3%	7.6%		0.4%							
Payroll accounts (inc. tax payments)			\$ 10,831,339	\$ 163,264	\$ 213,220	\$ 964,944	\$ 1,005,573	\$ -	\$ 54,229	\$ -	\$ -	\$ -	\$ -		\$ 13,232,569	\$ 30,084,280
Payroll and general account sub-total			\$ 22,006,410	\$ 501,106	\$ 1,009,249	\$ 2,361,656	\$ 2,619,531	\$ 742,750	\$ 177,560	\$ 1,115,390	\$ 1,462,153	\$ 1,370,643	\$ 10,127	\$ 303,364	\$ 24,753,731	\$ 50,228,285
Other accounts (No Trustee or Escrow)															\$ 7,332,214	\$ 11,874,437
TOTAL CASH OUTLAY															\$ 32,085,945	\$ 62,102,722

Other Checking Account Pmts	# QTR	\$ QTR	# YTD	\$ YTD
Consolidated Cash				
Debt Pmt	4	\$ 398,972	9	\$ 1,117,342
Medical Benefits				
Capital Blue	13	\$ 2,621,342	26	\$ 5,497,580
Veris	4	\$ 128,825	10	\$ 324,516
Water & Sewer				
Pennvest	3	\$ 155,802	6	\$ 311,604
Debt Pmt	3	\$ 4,027,273	5	\$ 4,623,395
SUB-TOTAL	27	\$ 7,332,214	56	\$ 11,874,437
Escrow				
Benchmark	5	\$ 1,120	11	\$ 4,330
Fire Insurance	0	\$ -	1	\$ 31,682
Police Cost	3	\$ 4,916	7	\$ 9,467
RACP	0	\$ -	1	\$ 73,872
Developer's Agreement	2	\$ 172,432	2	\$ 174,432
EMS Cost	1	\$ 5,384	1	\$ 5,384
Trustee	3	\$ 485	6	\$ 2,911
Total Escrow	14	\$ 184,337	29	\$ 302,078
TOTAL	41	\$ 7,516,551	85	\$ 12,176,515

2024/Prior costs paid in
2025

	\$ QTR	\$ YTD
Checks & P-Cards	\$ 271,712	\$ 2,285,851

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

Quarter 2, 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	\$3,263.00	\$0.00	\$3,263.00	0%	3	\$3,263.00	100%
Admin		\$0.00	\$237,007.00	\$40,000.00	\$277,007.00	4%	2	\$33,315.00	15%
	AD Total	\$0.00	\$84,800.00	\$0.00	\$84,800.00		1	\$33,150.00	5%
	Gen/Civic Total	\$0.00	\$152,207.00	\$40,000.00	\$192,207.00		1	\$165.00	13%
Comm & Econ		\$130,425.00	\$78,345.00	\$961,634.00	\$1,170,404.00	16%	5	\$3,034.00	7%
Golf		\$1,000.00	\$25,419.00	\$0.00	\$26,419.00	0%	5	\$62,456.00	10%
Public Works		\$43,086.00	\$273,954.00	\$288,821.00	\$605,861.00	8%	8	\$99,525.00	2%
	PW Total	\$35,086.00	\$65,167.00	\$288,821.00	\$389,074.00		3	\$13,250.00	2%
	LF	\$8,000.00	\$208,787.00	\$0.00	\$216,787.00		5	\$86,275.00	3%
Police Dept	Inc. Serv. Ctr.	\$5,321.00	\$122,292.00	\$1,809.00	\$129,422.00	2%	0	\$0.00	0%
Fire/EMS		\$0.00	\$112,737.00	\$0.00	\$112,737.00	2%	0	\$0.00	0%
	FD	\$0.00	\$64,002.00	\$0.00	\$64,002.00		0	\$0.00	0%
	EMS	\$0.00	\$48,735.00	\$0.00	\$48,735.00		0	\$0.00	0%
Water Fund		\$0.00	\$343,980.00	\$1,002,620.00	\$1,346,600.00	19%	5	\$46,762.00	0%
	WS	\$0.00	\$119,501.00	\$14,040.00	\$133,541.00		5	\$46,762.00	0%
	WC	\$0.00	\$224,479.00	\$988,580.00	\$1,213,059.00		0	\$0.00	0%
Sewer Fund		\$5,000.00	\$540,552.00	\$558,544.00	\$1,104,096.00	15%	3	\$14,500.00	1%
	WW	\$5,000.00	\$89,067.00	\$0.00	\$94,067.00		2	\$670.00	2%
	SC	\$0.00	\$451,485.00	\$558,544.00	\$1,010,029.00		1	\$13,830.00	0%
Non-Utility	NUCI	\$1,021.00	\$682,537.00	\$1,759,258.00	\$2,442,816.00	34%	2	\$3,833.00	5%
Totals	Totals	\$185,853.00	\$2,420,086.00	\$4,612,686.00	\$7,218,625.00	100%	33	\$266,688.00	13%
Total # of PO's		3%	34%	64%	100%				
		22	194	32	248				
Total # Confirming PO's		21	11	1	33				
Total % Confirming PO's		95%	6%	3%	13%				
Total \$ Confirming PO's		\$166,614.00	\$97,632.00	\$2,442.00	\$266,688.00				

TOTAL Statistics on PO's Issued January - June 2025

Attachment # 3

Dept	Bureau or Fund	Blanket \$	Regular \$	Contract \$	Total \$	\$ %	Confirm #	Confirm \$	% Confirm #
Elected Official	Council, Mayor	\$0.00	\$3,406.00	\$0.00	\$3,406.00	0%	5	\$4,053.00	119%
Admin		\$2,735,824.00	\$565,248.00	\$707,648.00	\$4,008,720.00	16%	5	\$37,785.00	1%
	AD Total	\$125,400.00	\$248,570.00	\$96,297.00	\$470,267.00		3	\$37,335.00	8%
	Gen/Civic Total	\$2,610,424.00	\$316,678.00	\$611,351.00	\$3,538,453.00		2	\$450.00	47%
Comm & Econ Dev		\$373,365.00	\$259,428.00	\$1,936,493.00	\$2,669,286.00	11%	12	\$179,536.00	7%
Golf		\$355,276.00	\$97,788.00	\$0.00	\$453,064.00	2%	5	\$62,456.00	14%
Public Works		\$1,399,516.00	\$689,176.00	\$750,157.00	\$2,838,849.00	12%	11	\$199,046.00	7%
	PW Total	\$867,616.00	\$356,464.00	\$750,157.00	\$1,974,237.00		4	\$14,448.00	1%
	LF	\$531,900.00	\$332,712.00	\$0.00	\$864,612.00		7	\$184,598.00	21%
Police Dept	Inc. Serv. Ctr.	\$435,990.00	\$453,748.00	\$1,809.00	\$891,547.00	4%	0	\$0.00	0%
Fire/EMS		\$281,724.00	\$403,321.00	\$76,651.00	\$761,696.00	3%	2	\$4,539.00	1%
	FD	\$142,407.00	\$294,667.00	\$0.00	\$437,074.00		0	\$0.00	0%
	EMS	\$139,317.00	\$108,654.00	\$76,651.00	\$324,622.00		2	\$4,539.00	1%
Water Fund		\$1,290,884.00	\$1,298,977.00	\$2,438,240.00	\$5,028,101.00	21%	7	\$54,843.00	1%
	WS	\$1,087,884.00	\$226,093.00	\$437,704.00	\$1,751,681.00		6	\$51,562.00	3%
	WC	\$203,000.00	\$1,072,884.00	\$2,000,536.00	\$3,276,420.00		1	\$3,281.00	0%
Sewer Fund		\$681,238.00	\$1,627,790.00	\$924,751.00	\$3,233,779.00	13%	5	\$31,036.00	1%
	WW	\$676,238.00	\$663,992.00	\$290,763.00	\$1,630,993.00		3	\$2,220.00	0%
	SC	\$5,000.00	\$963,798.00	\$633,988.00	\$1,602,786.00		2	\$28,816.00	2%
Non-Utility Capital	NUCI	\$39,721.00	\$1,603,098.00	\$2,942,151.00	\$4,584,970.00	19%	4	\$102,636.00	2%
Totals		\$7,593,537.00	\$7,101,981.00	\$9,777,900.00	\$24,473,418.00	100%	56	\$675,930.00	3%
		31.0%	29.0%	40.0%	100.0%				
Total # of PO's		336	433	107	876				
Total # Confirming PO's		30	24	2	56				
Total % Confirming PO's		9%	6%	2%	6%				
Total \$ Confirming PO's		\$275,822.00	\$392,866.00	\$7,242.00	\$675,930.00				