

**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 (July-September 2024)

DATE: October 31, 2024

I am submitting for your review, a summary of the financial expenditures and contractual commitments made by the City of Bethlehem in the third 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 **\$38,125,034** with **\$15,315,304** 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 third quarter, there were 180 Purchase Orders processed and 1,200 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 **\$436,859** along with **\$6,717** 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. Third quarter receipts total \$2,498,007 and \$1,445,814 which was deposited in the escrow account.

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. \$	YTD. #	YTD. \$
Audited General Account Checks (1)	1,200	\$14,385,192	3,522	\$43,782,212
Purchasing Card Transactions (1)	1,183	\$318,623	3,362	\$900,956
Other Acct. Checks & Transactions	32	\$8,544,298	92	\$20,178,346
Reviewed Petty Cash Reimbursements	8	\$2,174	23	\$6,160
Employee Mileage & Expense	41	\$13,675	119	\$31,996
Reviewed Purchase Orders (see attached)	180	\$3,840,695	1016	\$31,180,358
Reviewed & approved contracts/ Agreements (outlined below)	91	\$10,792,444	353	\$38,492,379
Construction and Related Contracts (2)	8	\$130,821	28	\$8,534,302
Employment Related Contracts	1	\$49,009	39	\$2,011,141
Services & Goods Contracts	30	\$1,479,110	89	\$6,024,137
Grants & Revenue Agreements	3	\$5,151,844	70	\$13,021,872
Use Permits, Developer & Other Agreements (2)	49	\$3,981,661	127	\$8,900,928

(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
09/17/2024	JAVA SD Steel LLC	\$1,141,072
09/18/2024	Bethlehem Parking Authority	\$243,340

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 Third 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)
3rd Quarter																
Check Summ.	1,200	\$ 14,385,192	\$ 5,250,908	\$ 107,835	\$ 590,777	\$ 691,345	\$ 814,848	\$ 451,061	\$ 521,898	\$ 1,994,601	\$ 1,429,486	\$ 2,090,197	\$ 5,377	\$ 436,859	\$ 13,948,333	\$ 42,400,576
P-Card Summ.	1,183	\$ 318,623	\$ 269,757	\$ 5,289	\$ 642	\$ 21,515	\$ 18,325	\$ 564	\$ 1,007	\$ -	\$ -	\$ -	\$ -	\$ 6,717	\$ 317,099	\$ 892,735
TOTAL	2,383	\$ 14,703,815	\$ 5,520,665	\$ 113,124	\$ 591,419	\$ 712,860	\$ 833,173	\$ 451,625	\$ 522,905	\$ 1,994,601	\$ 1,429,486	\$ 2,090,197	\$ 5,377	\$ 443,576	\$ 14,265,432	\$ 43,293,311
			39.9%	0.9%	2.5%	4.7%	6.0%	3.4%	1.7%	12.2%	12.1%	13.5%	0.0%	3.1%		
Y-T-D TOTAL	6,884	\$ 44,688,362	\$ 17,831,473	\$ 423,852	\$ 1,097,125	\$ 2,103,758	\$ 2,680,630	\$ 1,499,005	\$ 767,176	\$ 5,466,416	\$ 5,387,824	\$ 6,014,910	\$ 21,143	\$ 1,395,050		
			82.3%	1.3%	1.2%	7.2%	7.6%		0.4%							
Payroll accounts (inc. tax payments)			\$ 12,601,422	\$ 195,293	\$ 189,748	\$ 1,106,135	\$ 1,164,775		\$ 57,931	\$ -	\$ -	\$ -	\$ -		\$ 15,315,304	\$ 44,234,327
Payroll and general account sub-total			\$ 30,432,895	\$ 619,145	\$ 1,286,873	\$ 3,209,893	\$ 3,845,405	\$ 1,499,005	\$ 825,107	\$ 5,466,416	\$ 5,387,824	\$ 6,014,910	\$ 21,143	\$ 1,395,050	\$ 29,580,736	\$ 87,527,638
Other accounts (No Trustee or Escrow)															\$ 8,544,298	\$ 20,178,346
TOTAL CASH OUTLAY															\$ 38,125,034	\$ 107,705,984

Other Checking

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

Debt Pmt	9	\$	4,712,657	19	\$	5,965,316
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Medical Benefits

Capital Blue	13	\$	3,222,245	39	\$	8,235,240
Veris	4	\$	128,714	17	\$	578,689

Water & Sewer

Pennvest	3	\$	155,802	9	\$	467,406
Debt Pmt	3	\$	324,880	8	\$	4,931,695

SUB-TOTAL	32	\$	8,544,298	92	\$	20,178,346
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Escrow

Developer's Agmt	3	\$	91,609	9	\$	247,607
Miscellaneous	0	\$	-	1	\$	200
Police Cost	1	\$	13,275	18	\$	42,036
RACP	1	\$	300,468	3	\$	1,008,448
Benchmark	0	\$	-	1	\$	540
Fire Escrow	1	\$	30,269	2	\$	30,319
Fire Cost	2	\$	280	2	\$	280
EMS Cost	1	\$	725	1	\$	725
Trustee	3	\$	233	27	\$	51,480

Total Escrow	12	\$	436,860	64	\$	1,381,635
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TOTAL	44	\$	8,981,158	156	\$	21,559,981
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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	7.9%

* 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 04/19/2024-07/26/24.

Quarter 3, 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	\$301.00	\$100.00	\$0.00	\$401.00	0%	4	\$1,970.00	100%
Admin		\$0.00	\$557,072.00	\$390,000.00	\$947,072.00	25%	3	\$6,794.00	15%
	AD Total	\$0.00	\$141,292.00	\$0.00	\$141,292.00		2	\$4,201.00	5%
	Gen/Civic Total	\$0.00	\$415,780.00	\$390,000.00	\$805,780.00		1	\$2,593.00	13%
Comm & Econ		\$82,343.00	\$98,360.00	\$8,900.00	\$189,603.00	5%	8	\$10,612.00	7%
Golf		\$0.00	\$1,849.00	\$0.00	\$1,849.00	0%	5	\$13,723.00	10%
Public Works		\$285,292.00	\$146,187.00	\$107,247.00	\$538,726.00	14%	21	\$52,008.00	2%
	PW Total	\$63,892.00	\$146,187.00	\$107,247.00	\$317,326.00		17	\$39,016.00	2%
	LF	\$221,400.00	\$0.00	\$0.00	\$221,400.00		4	\$12,992.00	3%
Police Dept	Inc. Serv. Ctr.	\$2,750.00	\$33,769.00	\$20,000.00	\$56,519.00	1%	0	\$0.00	0%
Fire/EMS		\$4,466.00	\$102,247.00	\$0.00	\$106,713.00	3%	0	\$0.00	0%
	FD	\$4,466.00	\$100,497.00	\$0.00	\$104,963.00		0	\$0.00	0%
	EMS	\$0.00	\$1,750.00	\$0.00	\$1,750.00		0	\$0.00	0%
Water Fund		\$2,500.00	\$253,103.00	\$578,747.00	\$834,350.00	22%	1	\$13,865.00	0%
	WS	\$2,500.00	\$55,882.00	\$148,103.00	\$206,485.00		1	\$13,865.00	0%
	WC	\$0.00	\$197,221.00	\$430,644.00	\$627,865.00		0	\$0.00	0%
Sewer Fund		\$7,500.00	\$359,895.00	\$205,913.00	\$573,308.00	15%	2	\$4,844.00	1%
	WW	\$7,500.00	\$47,014.00	\$105,913.00	\$160,427.00		2	\$4,844.00	2%
	SC	\$0.00	\$312,881.00	\$100,000.00	\$412,881.00		0	\$0.00	0%
Non-Utility	NUCI	\$500.00	\$466,706.00	\$124,948.00	\$592,154.00	15%	2	\$6,815.00	5%
Totals	Totals	\$385,652.00	\$2,019,288.00	\$1,435,755.00	\$3,840,695.00	100%	46	\$110,631.00	26%
		10%	53%	37%	100%				
Total # of PO's		21	140	19	180				
Total # Confirming PO's		38	7	1	46				
Total % Confirming PO's		181%	5%	5%	26%				
Total \$ Confirming PO's		\$95,778.00	\$12,260.00	\$2,593.00	\$110,631.00				

TOTAL Statistics on PO's Issued January - September 2024

Attachment # 3

Dept	Bureau or Fund	Blanket \$	Regular \$	Contract \$	Total \$	\$ %	Confirm #	Confirm \$	% Confirm #
Elected Official	Council, Mayor	\$301.00	\$2,383.00	\$0.00	\$2,684.00	0%	8	\$5,053.00	188%
Admin		\$3,491,562.00	\$830,339.00	\$622,111.00	\$4,944,012.00	16%	11	\$29,961.00	1%
	AD Total	\$201,000.00	\$277,922.00	\$65,000.00	\$543,922.00		8	\$20,723.00	4%
	Gen/Civic Total	\$3,290,562.00	\$552,417.00	\$557,111.00	\$4,400,090.00		3	\$9,238.00	47%
Comm & Econ		\$896,016.00	\$229,360.00	\$848,244.00	\$1,973,620.00	6%	28	\$197,930.00	10%
Golf		\$356,627.00	\$89,326.00	\$0.00	\$445,953.00	1%	9	\$23,549.00	5%
Public Works		\$3,236,133.00	\$319,697.00	\$7.00	\$3,555,837.00	11%	40	\$155,916.00	4%
	PW Total	\$2,627,533.00	\$0.00	\$7.00	\$2,627,540.00		27	\$112,540.00	4%
	LF	\$608,600.00	\$319,697.00	\$0.00	\$928,297.00		13	\$43,376.00	5%
Police Dept	Inc. Serv. Ctr.	\$457,842.00	\$1,680,649.00	\$22,125.00	\$2,160,616.00	7%	0	\$0.00	0%
Fire/EMS		\$328,347.00	\$1,100,470.00	\$74,418.00	\$1,503,235.00	5%	0	\$0.00	0%
	FD	\$421,638.00	\$1,481,589.00	\$0.00	\$1,903,227.00		0	\$0.00	0%
	EMS	\$156,562.00	\$598,787.00	\$148,836.00	\$904,185.00		0	\$0.00	0%
Water Fund		\$1,569,634.00	\$1,365,646.00	\$3,210,095.00	\$6,145,375.00	20%	5	\$68,140.00	1%
	WS	\$2,375,987.00	\$538,546.00	\$1,037,715.00	\$3,952,248.00		3	\$20,030.00	1%
	WC	\$549,970.00	\$1,581,996.00	\$3,051,856.00	\$5,183,822.00		2	\$48,110.00	1%
Sewer Fund		\$1,035,901.00	\$1,132,062.00	\$1,739,316.00	\$3,907,279.00	13%	4	\$7,644.00	0%
	WW	\$1,563,761.00	\$283,583.00	\$735,032.00	\$2,582,376.00		4	\$7,644.00	0%
	SC	\$333,064.00	\$1,289,447.00	\$2,418,797.00	\$4,041,308.00		0	\$0.00	0%
Non-Utility	NUCI	\$20,205.00	\$4,604,085.00	\$1,917,457.00	\$6,541,747.00	21%	7	\$29,646.00	0%
Totals		\$11,392,568.00	\$11,354,017.00	\$8,433,773.00	\$31,180,358.00	100%	112	\$517,839.00	2%
		36.5%	36.4%	27.0%	100.0%				
Total # of PO's		371	544	101	1,016				
Total # Confirming PO's		77	31	4	112				
Total % Confirming PO's		21%	6%	4%	11%				
Total \$ Confirming PO's		\$241,679.00	\$245,344.00	\$30,816.00	\$517,839.00				