

**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 2025)

DATE: October 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 third 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 **\$38,712,459** with **\$15,744,471** 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 195 Purchase Orders processed and 1,160 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 **\$170,342** along with **\$5,291** 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. Attachment #3 provides YTD Purchase Order data.

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 \$2,488,080 and \$1,475,941.

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)	1,160	\$12,907,895	3,203	\$32,817,757
Purchasing Card Transactions (1)	1,468	\$325,917	3,943	\$863,424
Other Acct. Checks & Transactions	34	\$9,909,809	90	\$21,784,246
Reviewed Petty Cash Reimbursements	9	\$1,869	24	\$5,636
Employee Mileage & Expense	47	\$6,998	145	\$26,948
Reviewed Purchase Orders (see attached)	195	\$4,935,319	1,071	\$29,408,738

Reviewed & approved contracts/

Agreements (outlined below)	77	\$8,349,425	317	\$43,395,998
Construction and Related Contracts (2)	6	\$2,490,656	19	\$5,521,496
Employment Related Contracts	2	\$64,181	47	\$1,997,700
Services & Goods Contracts	22	\$1,606,092	77	\$5,992,153
Grants & Revenue Agreements	14	\$890,643	54	\$14,500,172
Use Permits, Developer & Other Agreements (3)	33	\$3,297,853	120	\$15,384,477

(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
08/18/2025	LV Industrial Park, Inc.	\$3,293,855
08/18/2025	LV Industrial Park, Inc.	\$1,711,468
08/26/2025	Beacon Rock Realty	\$659,229

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 2025

# of chks/ trans- action s	Dollar Amount	General	Golf	Liquid Fuels	Water	Sewer	HUD	Storm Water	Water Capital	Sewer Capital	NUCI - Non Utility Capital	Medical Accounts	Escrow/ Trust	Total (not inc Escrow)	YTD TOTAL (NOT INC ESCROW)
3rd Quarter															
Check Summ.	1,160	\$ 4,810,138	\$ 109,723	\$ 598,300	\$ 722,692	\$ 689,897	\$ 760,224	\$ 96,539	\$ 2,923,872	\$ 1,199,272	\$ 824,118	\$ 2,778	\$ 170,342	\$ 12,737,553	\$ 32,347,332
P-Card Summ.	1,488	\$ 269,881	\$ 3,243	\$ 961	\$ 27,471	\$ 11,381	\$ 2,792	\$ 4,897	\$ -	\$ -	\$ -	\$ -	\$ 5,291	\$ 320,826	\$ 854,854
TOTAL	2,628	\$ 5,080,019	\$ 112,966	\$ 599,261	\$ 750,163	\$ 701,278	\$ 763,016	\$ 101,436	\$ 2,923,872	\$ 1,199,272	\$ 824,118	\$ 2,778	\$ 175,633	\$ 13,058,179	\$ 33,202,186
		\$ 48.3%	\$ 1.3%	\$ 4.1%	\$ 6.4%	\$ 6.9%	\$ 4.5%	\$ 0.7%	\$ 12.0%	\$ 7.9%	\$ 6.5%	\$ 0.0%	\$ 1.4%		
Y-T-D TOTAL	7,146	\$ 16,255,090	\$ 450,808	\$ 1,395,290	\$ 2,146,875	\$ 2,315,236	\$ 1,505,766	\$ 224,767	\$ 4,039,262	\$ 2,661,425	\$ 2,194,761	\$ 12,905	\$ 478,997	\$ 38,712,459	\$ 100,815,183
		\$ 82.5%	\$ 1.4%	\$ 1.3%	\$ 7.1%	\$ 7.3%	\$ -	\$ 0.4%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,744,471	\$ 45,828,751
Payroll accounts (inc. tax payments)		\$ 12,995,009	\$ 213,997	\$ 207,151	\$ 1,115,549	\$ 1,150,416	\$ -	\$ 62,349	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,802,650	\$ 79,030,937
Payroll and general account sub-total		\$ 29,250,099	\$ 664,805	\$ 1,602,441	\$ 3,262,424	\$ 3,465,652	\$ 1,505,766	\$ 287,116	\$ 4,039,262	\$ 2,661,425	\$ 2,194,761	\$ 12,905	\$ 478,997	\$ 9,909,809	\$ 21,784,246
Other accounts (No Trustee or Escrow)														\$ 38,712,459	\$ 100,815,183
TOTAL CASH OUTLAY															

Other Checking Account Pmts	# QTR	\$ QTR	# YTD	\$ YTD
Consolidated Cash				
Debt Pmt	9	\$ 6,038,370	18	\$ 7,155,712
Medical Benefits				
Capital Blue	13	\$ 3,069,709	39	\$ 8,567,289
Veris	6	\$ 192,306	16	\$ 516,822
Water & Sewer				
Pennvest	3	\$ 155,802	9	\$ 467,406
Debt Pmt	3	\$ 453,622	8	\$ 5,077,017
SUB-TOTAL	34	\$ 9,909,809	90	\$ 21,784,246
Escrow				
Benchmark	2	\$ 2,886	13	\$ 7,216
Fire Insurance	3	\$ 80,673	4	\$ 112,355
Police Cost	4	\$ 82,873	10	\$ 92,340
RACP	0	\$ -	1	\$ 73,872
Developer's Amt	0	\$ -	2	\$ 174,432
EMS Cost	0	\$ -	1	\$ 5,384
Fire	1	\$ 909	1	\$ 909
Trustee	1	\$ 3,000	7	\$ 5,911
Total Escrow	11	\$ 170,342	39	\$ 472,420
TOTAL	45	\$ 10,080,151	129	\$ 22,256,666

2024/Prior costs paid in 2025 \$ 50,170 \$ 2,336,021

Checks & P-Cards \$ -

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

Quarter 3, 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	\$100.00	\$0.00	\$100.00	0%	0	\$0.00	100%
Admin									
	AD Total	\$10,000.00	\$540,503.00	\$390,000.00	\$940,503.00	19%	2	\$10,405.00	15%
	Gen/Civic Total	\$0.00	\$134,050.00	\$0.00	\$134,050.00		2	\$10,405.00	5%
		\$10,000.00	\$406,453.00	\$390,000.00	\$806,453.00		0	\$0.00	13%
Comm & Econ		\$82,146.00	\$61,027.00	\$26,000.00	\$169,173.00	3%	12	\$93,341.00	7%
Golf		\$0.00	\$1,849.00	\$0.00	\$1,849.00	0%	1	\$202.00	10%
Public Works									
	PW Total	\$72,792.00	\$259,443.00	\$56,341.00	\$388,576.00	8%	16	\$165,090.00	2%
	LF	\$71,392.00	\$259,443.00	\$56,341.00	\$387,176.00		13	\$31,456.00	2%
		\$1,400.00	\$0.00	\$0.00	\$1,400.00		3	\$133,634.00	3%
Police Dept	Inc. Serv. Ctr.	\$1,450.00	\$202,934.00	\$4,890.00	\$209,274.00	4%	1	\$9,100.00	0%
Fire/EMS									
	FD	\$0.00	\$81,254.00	\$0.00	\$81,254.00	2%	0	\$0.00	0%
	EMS	\$0.00	\$78,317.00	\$0.00	\$78,317.00		0	\$0.00	0%
		\$0.00	\$2,937.00	\$0.00	\$2,937.00		0	\$0.00	0%
Water Fund									
	WS	\$1,125.00	\$587,060.00	\$1,413,171.00	\$2,001,356.00	41%	12	\$21,085.00	0%
	WC	\$1,125.00	\$74,738.00	\$1.00	\$75,864.00		11	\$11,992.00	0%
		\$0.00	\$512,322.00	\$1,413,170.00	\$1,925,492.00		1	\$9,093.00	0%
Sewer Fund									
	WW	\$10,300.00	\$140,458.00	\$1.00	\$150,759.00	3%	17	\$14,500.00	1%
	SC	\$10,300.00	\$58,898.00	\$1.00	\$69,199.00		10	\$82,881.00	2%
		\$0.00	\$81,560.00	\$0.00	\$81,560.00		7	\$154,363.00	0%
Non-Utility	NUCI	\$13,739.00	\$412,324.00	\$566,412.00	\$992,475.00	20%	1	\$837.00	5%
Totals	Totals	\$191,552.00	\$2,286,952.00	\$2,456,815.00	\$4,935,319.00	100%	61	\$537,304.00	31%
Total # of PO's		4%	22	163	195	100%			
Total # Confirming PO's		38	21	3	62				
Total % Confirming PO's		173%	13%	30%	32%				
Total \$ Confirming PO's		\$221,257.00	\$210,872.00	\$105,176.00	\$537,305.00				

TOTAL Statistics on PO's Issued January - September 2025

Attachment # 3

Dept	Bureau or Fund	Blanket \$	Regular \$	Contract \$	Total \$	\$ %	Confirm #	Confirm \$	% Confirm #
Elected Official	Council, Mayor	\$0.00	\$3,506.00	\$0.00	\$3,506.00	0%	5	\$4,053.00	116%
Admin		\$2,745,824.00	\$1,105,751.00	\$1,097,648.00	\$4,949,223.00	17%	7	\$48,190.00	1%
	AD Total	\$125,400.00	\$382,620.00	\$96,297.00	\$604,317.00		5	\$47,740.00	8%
	Gen/Civic Total	\$2,620,424.00	\$723,131.00	\$1,001,351.00	\$4,344,906.00		2	\$450.00	47%
Comm & Econ Dev		\$455,511.00	\$420,455.00	\$1,962,493.00	\$2,838,459.00	10%	24	\$272,878.00	10%
Golf		\$355,276.00	\$99,637.00	\$0.00	\$454,913.00	2%	6	\$62,658.00	14%
Public Works		\$1,472,308.00	\$948,619.00	\$806,498.00	\$3,227,425.00	11%	27	\$364,137.00	11%
	PW Total	\$939,008.00	\$615,907.00	\$806,498.00	\$2,361,413.00		17	\$45,904.00	2%
	LF	\$533,300.00	\$332,712.00	\$0.00	\$866,012.00		10	\$318,233.00	37%
Police Dept	Inc. Serv. Ctr.	\$437,440.00	\$656,682.00	\$6,699.00	\$1,100,821.00	4%	1	\$9,100.00	1%
Fire/EMS		\$281,724.00	\$484,575.00	\$76,651.00	\$842,950.00	3%	2	\$4,539.00	1%
	FD	\$142,407.00	\$372,984.00	\$0.00	\$515,391.00		0	\$0.00	0%
	EMS	\$139,317.00	\$111,591.00	\$76,651.00	\$327,559.00		2	\$4,539.00	1%
Water Fund		\$1,292,009.00	\$1,886,037.00	\$3,851,411.00	\$7,029,457.00	24%	19	\$75,928.00	1%
	WS	\$1,089,009.00	\$300,831.00	\$437,705.00	\$1,827,545.00		17	\$63,554.00	3%
	WC	\$203,000.00	\$1,585,206.00	\$3,413,706.00	\$5,201,912.00		2	\$12,374.00	0%
Sewer Fund		\$691,538.00	\$1,768,248.00	\$924,752.00	\$3,384,538.00	12%	22	\$268,280.00	8%
	WW	\$686,538.00	\$722,890.00	\$290,764.00	\$1,700,192.00		13	\$85,101.00	5%
	SC	\$5,000.00	\$1,045,358.00	\$633,988.00	\$1,684,346.00		9	\$183,179.00	11%
Non-Utility Capital	NUCI	\$53,460.00	\$2,015,422.00	\$3,508,563.00	\$5,577,445.00	19%	5	\$103,472.00	2%
Totals		\$7,785,090.00	\$9,388,933.00	\$12,234,715.00	\$29,408,738.00	100%	118	\$1,213,235.00	4%
Total # of PO's		26.5%	31.9%	41.6%	100.0%				
		358	596	117	1,071				
Total # Confirming PO's		68	45	5	118				
Total % Confirming PO's		19%	8%	4%	11%				
Total \$ Confirming PO's		\$497,079.00	\$603,738.00	\$112,418.00	\$1,213,235.00				