

**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 (October-December 2024)

**DATE:** January 31, 2025

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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 fourth 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 **\$52,439,303** with **\$12,830,818** 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 fourth quarter, there were **138** Purchase Orders processed and **1,239** 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 **\$1,001,894** along with **\$1,355** 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 (October-December 2024)**  
**January 31, 2025**

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In addition, the Controller's office reviews the quarterly receipts for gaming revenue received from the Commonwealth of Pennsylvania. Fourth quarter receipts total \$2,489,150.

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)	1,239	\$26,623,849	4,761	\$70,406,061
Purchasing Card Transactions (1)	906	\$358,483	4,268	\$1,264,631
Other Acct. Checks & Transactions	36	\$13,629,405	128	\$33,807,751
Reviewed Petty Cash Reimbursements	20	\$2,204	43	\$8,364
Employee Mileage & Expense	25	\$7,552	169	\$39,548
Reviewed Purchase Orders (see attached)	138	\$2,754,634	1154	\$33,934,985
<b>Reviewed &amp; approved contracts/ Agreements (outlined below)</b>	<b>97</b>	<b>\$25,558,740</b>	<b>450</b>	<b>\$64,051,119</b>
Construction and Related Contracts (2)	10	\$74,328	38	\$8,608,630
Employment Related Contracts	9	\$113,685	48	\$2,124,825
Services & Goods Contracts	33	\$3,762,116	122	\$9,786,253
Grants & Revenue Agreements	8	\$4,411,659	78	\$17,433,531
Use Permits, Developer & Other Agreements (2)	37	\$17,196,952	164	\$26,097,880

(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 Executed</b>	<b>Developer Agreement</b>	<b>Letter of Credit Amount</b>
12/20/2024	Hampton Luxury LLC	\$141,578.00

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 Fourth 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)
4th Quarter																
Check Summ.	1,239	\$ 26,623,845	\$ 17,446,881	\$ 230,000	\$ 271,100	\$ 1,077,190	\$ 1,315,374	\$ 778,847	\$ 557,514	\$ 1,372,380	\$ 932,554	\$ 1,634,693	\$ 5,418	\$ 1,001,894	\$ 25,621,951	\$ 68,022,527
P-Card Summ.	1,183	\$ 358,483	\$ 312,330	\$ 3,506	\$ 3,766	\$ 20,147	\$ 12,421	\$ 384	\$ 4,575	\$ -	\$ -	\$ -	\$ -	\$ 1,355	\$ 357,129	\$ 1,249,864
TOTAL	2,422	\$ 26,982,328	\$ 17,759,211	\$ 233,506	\$ 274,866	\$ 1,097,337	\$ 1,327,795	\$ 779,231	\$ 562,089	\$ 1,372,380	\$ 932,554	\$ 1,634,693	\$ 5,418	\$ 1,003,249	\$ 25,979,080	\$ 69,272,391
			49.7%	0.9%	1.9%	4.5%	5.6%	3.2%	1.9%	9.5%	8.8%	10.7%	0.0%	3.3%		
Y-T-D TOTAL	9,306	\$ 71,670,690	\$ 35,590,684	\$ 657,358	\$ 1,371,991	\$ 3,201,095	\$ 4,008,425	\$ 2,278,236	\$ 1,329,265	\$ 6,838,796	\$ 6,320,378	\$ 7,649,603	\$ 26,561	\$ 2,398,299		
			83.4%	0.9%	0.0%	7.6%	7.7%		0.4%							
Payroll accounts (inc. tax payments)			\$ 10,705,433	\$ 111,198	\$ -	\$ 975,677	\$ 988,705		\$ 49,805	\$ -	\$ -	\$ -	\$ -		\$ 12,830,818	\$ 57,065,145
Payroll and general account sub-total			\$ 46,296,117	\$ 768,556	\$ 1,371,991	\$ 4,176,772	\$ 4,997,130	\$ 2,278,236	\$ 1,379,070	\$ 6,838,796	\$ 6,320,378	\$ 7,649,603	\$ 26,561	\$ 2,398,299	\$ 38,809,898	\$ 126,337,536
Other accounts (No Trustee or Escrow)															\$ 13,629,405	\$ 33,807,751
TOTAL CASH OUTLAY															\$ 52,439,303	\$ 160,145,287

Other Checking

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

Debt Pmt	9	\$	4,719,691	28	\$ 10,685,007
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Medical Benefits

Capital Blue	13	\$	2,958,808	52	\$ 11,194,048
Veris	6	\$	177,088	23	\$ 755,777

Water & Sewer

Pennvest	3	\$	155,802	12	\$ 623,208
Debt Pmt	5	\$	5,618,016	13	\$ 10,549,711

SUB-TOTAL 36 \$ 13,629,405 128 \$ 33,807,751

Escrow

Developer's Agmt	2	\$	388,567	11	\$ 636,174
Miscellaneous	0	\$	-	1	\$ 200
Police Cost	2	\$	18,425	20	\$ 60,461
RACP	0	\$	-	3	\$ 1,008,448
Benchmark	0	\$	-	1	\$ 540
Fire Escrow	6	\$	73,456	8	\$ 103,775
Fire Cost	2	\$	142	4	\$ 422
EMS Cost	0	\$	-	1	\$ 725
Trustee	6	\$	521,304	33	\$ 572,784

Total Escrow 18 \$ 1,001,894 82 \$ 2,383,529

TOTAL 54 \$ 14,631,299 210 \$ 36,191,280

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	4.9%

\* 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 4, 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	\$0.00	\$1,184.00	\$0.00	\$1,184.00	0%	1	\$1,144.00	100%
Admin		\$0.00	\$80,521.00	\$0.00	\$80,521.00	3%	4	\$8,740.00	15%
	AD Total	\$0.00	\$50,166.00	\$0.00	\$50,166.00		3	\$5,240.00	5%
	Gen/Civic Total	\$0.00	\$30,355.00	\$0.00	\$30,355.00		1	\$3,500.00	13%
Comm & Econ		\$15,973.00	\$58,211.00	\$1,168,000.00	\$1,242,184.00	45%	16	\$117,916.00	7%
Golf		\$0.00	\$116,359.00	\$0.00	\$116,359.00	4%	6	\$7,163.00	10%
Public Works		\$143,524.00	\$314,695.00	\$0.00	\$458,219.00	17%	29	\$145,282.00	2%
	PW Total	\$21,201.00	\$314,695.00	\$0.00	\$335,896.00		23	\$35,903.00	2%
	LF	\$122,323.00	\$0.00	\$0.00	\$122,323.00		6	\$109,379.00	3%
Police Dept	Inc. Serv. Ctr.	\$1,000.00	\$172,629.00	\$0.00	\$173,629.00	6%	0	\$0.00	0%
Fire/EMS		\$0.00	\$43,496.00	\$0.00	\$43,496.00	2%	0	\$0.00	0%
	FD	\$0.00	\$43,496.00	\$0.00	\$43,496.00		0	\$0.00	0%
	EMS	\$0.00	\$0.00	\$0.00	\$0.00		0	\$0.00	0%
Water Fund		\$6,650.00	\$143,979.00	\$25,001.00	\$175,630.00	6%	5	\$16,581.00	0%
	WS	\$6,650.00	\$46,526.00	\$25,001.00	\$78,177.00		3	\$9,792.00	0%
	WC	\$0.00	\$97,453.00	\$0.00	\$97,453.00		2	\$6,789.00	0%
Sewer Fund		\$10,600.00	\$115,834.00	\$5,552.00	\$131,986.00	5%	5	\$58,659.00	1%
	WW	\$10,600.00	\$47,095.00	\$5,552.00	\$63,247.00		4	\$55,151.00	2%
	SC	\$0.00	\$68,739.00	\$0.00	\$68,739.00		1	\$3,508.00	0%
Non-Utility	NUCI	\$0.00	\$326,926.00	\$4,500.00	\$331,426.00	12%	3	\$65,192.00	5%
<b>Totals</b>	<b>Totals</b>	<b>\$177,747.00</b>	<b>\$1,373,834.00</b>	<b>\$1,203,053.00</b>	<b>\$2,754,634.00</b>	<b>100%</b>	<b>69</b>	<b>\$420,677.00</b>	<b>15%</b>
		6%	50%	44%	100%				
Total # of PO's		9	118	11	138				
Total # Confirming PO's		46	21	2	69				
Total % Confirming PO's		511%	18%	18%	50%				
Total \$ Confirming PO's		\$209,559.00	\$117,847.00	\$93,271.00	\$420,677.00				

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

**Attachment # 3**

<b>Dept</b>	<b>Bureau or Fund</b>	<b>Blanket \$</b>	<b>Regular \$</b>	<b>Contract \$</b>	<b>Total \$</b>	<b>\$ %</b>	<b>Confirm #</b>	<b>Confirm \$</b>	<b>% Confirm #</b>
<b>Elected Official</b>	<b>Council, Mayor</b>	<b>\$301.00</b>	<b>\$3,567.00</b>	<b>\$0.00</b>	<b>\$3,868.00</b>	<b>0%</b>	<b>9</b>	<b>\$6,197.00</b>	<b>160%</b>
<b>Admin</b>		<b>\$3,491,562.00</b>	<b>\$910,859.00</b>	<b>\$622,111.00</b>	<b>\$5,024,532.00</b>	<b>15%</b>	<b>15</b>	<b>\$38,701.00</b>	<b>1%</b>
	<b>AD Total</b>	<b>\$201,000.00</b>	<b>\$328,087.00</b>	<b>\$65,000.00</b>	<b>\$594,087.00</b>		<b>11</b>	<b>\$25,963.00</b>	<b>4%</b>
	<b>Gen/Civic Total</b>	<b>\$3,290,562.00</b>	<b>\$582,772.00</b>	<b>\$557,111.00</b>	<b>\$4,430,445.00</b>		<b>4</b>	<b>\$12,738.00</b>	<b>47%</b>
<b>Comm &amp; Econ</b>		<b>\$911,989.00</b>	<b>\$287,571.00</b>	<b>\$2,016,244.00</b>	<b>\$3,215,804.00</b>	<b>9%</b>	<b>44</b>	<b>\$315,846.00</b>	<b>10%</b>
<b>Golf</b>		<b>\$356,627.00</b>	<b>\$205,685.00</b>	<b>\$0.00</b>	<b>\$562,312.00</b>	<b>2%</b>	<b>15</b>	<b>\$30,712.00</b>	<b>5%</b>
<b>Public Works</b>		<b>\$1,908,042.00</b>	<b>\$1,456,368.00</b>	<b>\$649,639.00</b>	<b>\$4,014,049.00</b>	<b>12%</b>	<b>68</b>	<b>\$299,556.00</b>	<b>7%</b>
	<b>PW Total</b>	<b>\$1,177,119.00</b>	<b>\$1,136,671.00</b>	<b>\$649,639.00</b>	<b>\$2,963,429.00</b>		<b>49</b>	<b>\$146,801.00</b>	<b>5%</b>
	<b>LF</b>	<b>\$730,923.00</b>	<b>\$319,697.00</b>	<b>\$0.00</b>	<b>\$1,050,620.00</b>		<b>19</b>	<b>\$152,755.00</b>	<b>15%</b>
<b>Police Dept</b>	<b>Inc. Serv. Ctr.</b>	<b>\$458,842.00</b>	<b>\$1,853,278.00</b>	<b>\$22,125.00</b>	<b>\$2,334,245.00</b>	<b>7%</b>	<b>0</b>	<b>\$0.00</b>	<b>0%</b>
<b>Fire/EMS</b>		<b>\$328,347.00</b>	<b>\$1,143,967.00</b>	<b>\$74,418.00</b>	<b>\$1,546,732.00</b>	<b>5%</b>	<b>0</b>	<b>\$0.00</b>	<b>0%</b>
	<b>FD</b>	<b>\$236,045.00</b>	<b>\$838,549.00</b>	<b>\$0.00</b>	<b>\$1,074,594.00</b>		<b>0</b>	<b>\$0.00</b>	<b>0%</b>
	<b>EMS</b>	<b>\$92,302.00</b>	<b>\$305,418.00</b>	<b>\$74,418.00</b>	<b>\$472,138.00</b>		<b>0</b>	<b>\$0.00</b>	<b>0%</b>
<b>Water Fund</b>		<b>\$1,576,284.00</b>	<b>\$1,509,625.00</b>	<b>\$3,235,096.00</b>	<b>\$6,321,005.00</b>	<b>19%</b>	<b>10</b>	<b>\$84,721.00</b>	<b>1%</b>
	<b>WS</b>	<b>\$1,301,299.00</b>	<b>\$375,486.00</b>	<b>\$655,951.00</b>	<b>\$2,332,736.00</b>		<b>6</b>	<b>\$29,822.00</b>	<b>1%</b>
	<b>WC</b>	<b>\$274,985.00</b>	<b>\$1,134,138.00</b>	<b>\$2,579,145.00</b>	<b>\$3,988,268.00</b>		<b>4</b>	<b>\$54,899.00</b>	<b>1%</b>
<b>Sewer Fund</b>		<b>\$1,046,501.00</b>	<b>\$1,247,896.00</b>	<b>\$1,744,868.00</b>	<b>\$4,039,265.00</b>	<b>12%</b>	<b>9</b>	<b>\$66,303.00</b>	<b>2%</b>
	<b>WW</b>	<b>\$879,969.00</b>	<b>\$248,154.00</b>	<b>\$440,264.00</b>	<b>\$1,568,387.00</b>		<b>8</b>	<b>\$62,795.00</b>	<b>4%</b>
	<b>SC</b>	<b>\$166,532.00</b>	<b>\$999,742.00</b>	<b>\$1,304,604.00</b>	<b>\$2,470,878.00</b>		<b>1</b>	<b>\$3,508.00</b>	<b>0%</b>
<b>Non-Utility</b>	<b>NUCI</b>	<b>\$20,205.00</b>	<b>\$4,931,012.00</b>	<b>\$1,921,957.00</b>	<b>\$6,873,174.00</b>	<b>20%</b>	<b>10</b>	<b>\$94,838.00</b>	<b>1%</b>
<b>Totals</b>		<b>\$10,098,700.00</b>	<b>\$13,549,828.00</b>	<b>\$10,286,458.00</b>	<b>\$33,934,986.00</b>	<b>100%</b>	<b>180</b>	<b>\$936,874.00</b>	<b>3%</b>
		29.8%	39.9%	30.3%	100.0%				
<b>Total # of PO's</b>		<b>371</b>	<b>544</b>	<b>101</b>	<b>1,016</b>				
<b>Total # Confirming PO's</b>		<b>122</b>	<b>52</b>	<b>6</b>	<b>180</b>				
<b>Total % Confirming PO's</b>		<b>33%</b>	<b>10%</b>	<b>6%</b>	<b>18%</b>				
<b>Total \$ Confirming PO's</b>		<b>\$449,596.00</b>	<b>\$363,191.00</b>	<b>\$124,088.00</b>	<b>\$936,875.00</b>				