

**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 (January-March 2023)

DATE: May 1, 2023

I am submitting for your review, a summary of the financial expenditures and contractual commitments made by the City of Bethlehem in the first quarter of 2023.

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 **\$29,274,063** with **\$14,103,937** 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 first quarter, there were **607** Purchase Orders processed and **1,139** 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 **\$90,675** along with **\$300** 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. 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 (January -March 2023)
 May 1, 2023**

In addition, the Controller’s office reviews the quarterly receipts for gaming revenue received from the Commonwealth of Pennsylvania. First quarter receipts total \$2,452,807.

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:

	<u>Qtr. #</u>	<u>Qtr. \$</u>
Audited General Account Checks (1)	1,139	\$10,628,479
Purchasing Card Transactions (1)	851	\$231,943
Other Acct. Checks & Transactions	41	\$4,493,353
Reviewed Petty Cash Reimbursements	8	\$2,099
Employee Mileage & Expense	22	\$4,903
Reviewed Purchase Orders (see attached)	607	\$18,593,719

Reviewed & approved contracts/

Agreements (outlined below)	<u>142</u>	<u>\$14,586,791</u>
Construction and Related Contracts (2)	9	\$1,363,574
Employment Related Contracts	36	\$1,854,912
Services & Goods Contracts	43	\$6,361,395
Grants & Revenue Agreements	11	\$2,921,170
Use Permits, Developer & Other Agreements (3)	43	\$2,085,739

(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:

<u>Date Executed</u>	<u>Developer Agreement</u>	<u>Letter of Credit Amount</u>
1/4/2023	325 S New Street Project	\$159,232
3/6/2023	Lofts at Linden Place	\$1,217,774

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 First Quarter 2023

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)
1st Quarter																
Check Summ.	1,139	\$ 10,628,479	\$ 4,687,893	\$ 71,222	\$ 181,205	\$ 681,223	\$ 676,803	\$ 662,448	\$ 286,961	\$ 1,023,274	\$ 1,075,865	\$ 1,179,114	\$ 9,797	\$ 90,675	\$ 10,535,805	\$ 10,535,805
P-Card Summ.	851	\$ 231,943	\$ 193,617	\$ 1,416	\$ 1,921	\$ 22,268	\$ 9,921	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300	\$ 231,643	\$ 231,643
TOTAL	1,990	\$ 10,860,422	\$ 4,881,510	\$ 72,638	\$ 183,126	\$ 703,491	\$ 686,724	\$ 664,948	\$ 286,961	\$ 1,023,274	\$ 1,075,865	\$ 1,179,114	\$ 9,797	\$ 90,975	\$ 10,767,448	\$ 10,767,448
			44.9%	0.7%	1.7%	6.5%	6.3%	6.1%	2.6%	9.4%	9.9%	10.9%	0.1%	0.8%		
Y-T-D TOTAL	1,990	\$ 10,860,422	\$ 4,881,510	\$ 72,638	\$ 183,126	\$ 703,491	\$ 686,724	\$ 664,948	\$ 286,961	\$ 1,023,274	\$ 1,075,865	\$ 1,179,114	\$ 9,797	\$ 90,975		
			83.9%	0.7%	0.2%	7.4%	7.6%		0.3%							
Payroll accounts (inc. tax payments)			\$ 11,827,875	\$ 91,726	\$ 30,790	\$ 1,043,087	\$ 1,071,482	\$ -	\$ 38,978	\$ -	\$ -	\$ -	\$ -		\$ 14,103,937	\$ 14,103,937
Payroll and general account sub-total			\$ 16,709,385	\$ 164,364	\$ 213,916	\$ 1,746,578	\$ 1,758,206	\$ 664,948	\$ 325,939	\$ 1,023,274	\$ 1,075,865	\$ 1,179,114	\$ 9,797	\$ 90,975	\$ 24,871,385	\$ 24,871,385
Other accounts (No Trustee or Escrow)															\$ 4,402,678	\$ 4,402,678
TOTAL CASH OUTLAY															\$ 29,274,063	\$ 29,274,063

Other Checking

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

Debt Pmt	5	\$ 850,630	5	\$ 850,630
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Medical Benefits

Capital Blue	11	\$ 2,640,439	11	\$ 2,640,439
Veris	6	\$ 176,080	6	\$ 176,080

Water & Sewer

Pennvest	3	\$ 155,782	3	\$ 155,782
Debt Pmt	3	\$ 579,747	3	\$ 579,747

SUB-TOTAL	28	\$ 4,402,678	28	\$ 4,402,678
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Escrow

Developer's Agmt	1	\$ 18,278	1	\$ 18,278
Fire Escrow	1	\$ 40,197	1	\$ 40,197
Police Cost	4	\$ 29,647	4	\$ 29,647
Benchmark	1	\$ 553	1	\$ 553
Trustee	6	\$ 2,000	6	\$ 2,000

Total Escrow	13	\$ 90,675	13	\$ 90,675
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TOTAL	41	\$ 4,493,353	41	\$ 4,493,353
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2022/Prior costs
paid in 2023

	\$ QTR	\$ YTD	
Checks	\$ 3,487,174	\$ 3,487,174	
P-Cards	\$ 79,820	\$ 79,820	
	\$ 3,566,994	\$ 3,566,994	32.8%

* These amounts includes all invoices/services prior to 1/1/23 for all departments and funds

Quarter 1, 2023

Attachment # 2

Dept	Bureau	Blanket \$ per Quarter	Regular \$ per Quarter	Contract \$ per Quarter	Total \$ per Quarter (1)	\$ %	# Confirm	\$ Confirm	Confirm #
Elected Official	Council, Mayor	\$10,125.00	\$570.00	\$0.00	\$10,695.00	0%	1	\$172.00	33%
Admin		\$2,709,129.00	\$388,695.00	\$342,510.00	\$3,440,334.00	19%	7	\$11,550.00	15%
	AD Total	\$175,000.00	\$242,379.00	\$83,227.00	\$500,606.00		3	\$6,232.00	18%
	Gen/Civic Total	\$2,534,129.00	\$146,316.00	\$259,283.00	\$2,939,728.00		4	\$5,318.00	13%
Comm & Econ		\$433,632.00	\$83,377.00	\$405,686.00	\$922,695.00	5%	12	\$24,457.00	20%
Golf		\$316,021.00	\$222,984.00	\$0.00	\$539,005.00	3%	1	\$15,901.00	4%
Public Works		\$1,263,246.00	\$470,141.00	\$557,415.00	\$2,290,802.00	12%	12	\$160,809.00	4%
	PW Total	\$1,029,346.00	\$292,521.00	\$224,214.00	\$1,546,081.00		10	\$145,432.00	4%
	LF	\$233,900.00	\$177,620.00	\$333,201.00	\$744,721.00		2	\$15,377.00	3%
Police Dept	Inc. Serv. Ctr.	\$829,427.00	\$172,989.00	\$26,376.00	\$1,028,792.00	6%	0	\$0.00	0%
Fire/EMS		\$384,931.00	\$112,198.00	\$0.00	\$497,129.00	3%	0	\$0.00	0%
	FD	\$245,586.00	\$52,655.00	\$0.00	\$298,241.00		0	\$0.00	0%
	EMS	\$139,345.00	\$59,543.00	\$0.00	\$198,888.00		0	\$0.00	0%
Water Fund		\$1,412,192.00	\$427,388.00	\$2,694,703.00	\$4,534,283.00	24%	0	\$0.00	0%
	WS	\$1,089,461.00	\$91,376.00	\$321,954.00	\$1,502,791.00		0	\$0.00	0%
	WC	\$322,731.00	\$336,012.00	\$2,372,749.00	\$3,031,492.00		0	\$0.00	0%
Sewer Fund		\$562,762.00	\$325,086.00	\$1,376,586.00	\$2,264,434.00	12%	1	\$1,360.00	1%
	WW	\$562,762.00	\$85,371.00	\$264,283.00	\$912,416.00		1	\$1,360.00	2%
	SC	\$0.00	\$239,715.00	\$1,112,303.00	\$1,352,018.00		0	\$0.00	0%
Non-Utility	NUCI	\$101,016.00	\$782,266.00	\$2,182,268.00	\$3,065,550.00	16%	2	\$2,629.00	5%
Totals	Totals	\$8,022,481.00	\$2,985,694.00	\$7,585,544.00	\$18,593,719.00	100%	36	\$216,878.00	6%
		43%	16%	41%	100%				
Total # of PO's		315	235	57	607				
Total # Confirming PO's		22	11	3	36				
Total % Confirming PO's		7%	5%	5%	6%				
Total \$ Confirming PO's		\$66,898.00	\$18,314.00	\$131,666.00	\$216,878.00				

(1) (3) confirming amounts were contracts that were not signed/encumbered when services/goods were provided (\$131,666).