

**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 2023)

**DATE:** July 31, 2023

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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 second 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 **\$33,895,288** with **\$12,377,850** 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 218 Purchase Orders processed and 1,332 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 **\$417,899** along with **\$3,665** 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 (April-June 2023)  
July 31, 2023**

**Page Two**

In addition, the Controller's office reviews the quarterly receipts for gaming revenue received from the Commonwealth of Pennsylvania. Second quarter receipts total \$2,444,816.

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>Qtr. \$</b>	<b>Qtr. #</b>	<b>Qtr. \$</b>
Audited General Account Checks (1)	1332	\$14,319,672	2471	\$24,948,151
Purchasing Card Transactions (1)	1225	\$330,517	2076	\$562,460
Other Acct. Checks & Transactions	36	\$7,288,812	77	\$11,782,165
Reviewed Petty Cash Reimbursements	11	\$2,906	19	\$5,005
Employee Mileage & Expense	46	\$8,106	68	\$13,009
Reviewed Purchase Orders (see attached)	218	\$6,928,472	825	\$25,522,191
<b>Reviewed &amp; approved contracts/ Agreements (outlined below)</b>	<b>101</b>	<b>\$7,775,098</b>	<b>243</b>	<b>\$22,361,889</b>
Construction and Related Contracts (2)	8	\$1,972,180	17	\$3,335,754
Employment Related Contracts	3	\$36,430	39	\$1,891,342
Services & Goods Contracts	27	\$1,682,287	70	\$8,043,682
Grants & Revenue Agreements	9	\$2,229,712	20	\$5,150,882
Use Permits, Developer & Other Agreements (3)	54	\$1,854,489	97	\$3,940,228

(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>
5/9/2023	CCAN, LLC and WAWA, Inc.	\$702,500
5/19/2023	Blake St Properties, LLC	\$231,468
6/13/2023	East End Property, LLC	\$131,057

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 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)
<b>2nd Quarter</b>																
Check Summ.	1,332	\$ 14,319,672	\$ 5,360,866	\$ 230,305	\$ 520,162	\$ 622,121	\$ 997,279	\$ 558,238	\$ 178,062	\$ 1,775,013	\$ 1,675,273	\$ 1,978,145	\$ 6,310	\$ 417,899	\$ 13,901,774	\$ 24,437,579
P-Card Summ.	1,225	\$ 330,517	\$ 274,225	\$ 1,871	\$ -	\$ 27,657	\$ 22,881	\$ 88	\$ 130	\$ -	\$ -	\$ -	\$ -	\$ 3,665	\$ 326,852	\$ 558,495
<b>TOTAL</b>	<b>2,557</b>	<b>\$ 14,650,189</b>	<b>\$ 5,635,091</b>	<b>\$ 232,176</b>	<b>\$ 520,162</b>	<b>\$ 649,778</b>	<b>\$ 1,020,160</b>	<b>\$ 558,326</b>	<b>\$ 178,192</b>	<b>\$ 1,775,013</b>	<b>\$ 1,675,273</b>	<b>\$ 1,978,145</b>	<b>\$ 6,310</b>	<b>\$ 421,564</b>	<b>\$ 14,228,626</b>	<b>\$ 24,996,074</b>
			41.2%	1.2%	2.8%	5.3%	6.7%	4.8%	1.8%	11.0%	10.8%	12.4%	0.1%	2.0%		
<b>Y-T-D TOTAL</b>	<b>4,547</b>	<b>\$ 25,510,611</b>	<b>\$ 10,516,601</b>	<b>\$ 304,814</b>	<b>\$ 703,288</b>	<b>\$ 1,353,269</b>	<b>\$ 1,706,884</b>	<b>\$ 1,223,274</b>	<b>\$ 465,153</b>	<b>\$ 2,798,287</b>	<b>\$ 2,751,138</b>	<b>\$ 3,157,259</b>	<b>\$ 16,107</b>	<b>\$ 514,539</b>		
			82.7%	1.3%	1.4%	7.0%	7.4%		0.3%							
Payroll accounts (inc. tax payments)			\$ 10,235,742	\$ 155,502	\$ 171,566	\$ 869,025	\$ 911,469		\$ 34,546	\$ -	\$ -	\$ -	\$ -		\$ 12,377,850	\$ 26,481,787
Payroll and general account sub-total			\$ 20,752,343	\$ 460,316	\$ 874,854	\$ 2,222,294	\$ 2,618,353	\$ 1,223,274	\$ 499,699	\$ 2,798,287	\$ 2,751,138	\$ 3,157,259	\$ 16,107	\$ 514,539	\$ 26,606,476	\$ 51,477,861
Other accounts (No Trustee or Escrow)															\$ 7,288,812	\$ 11,691,490
<b>TOTAL CASH OUTLAY</b>															<b>\$ 33,895,288</b>	<b>\$ 63,169,351</b>

Other Checking

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

Trust Pmt	7	\$ 4,850	7	\$ 4,850
Debt Pmt	4	\$ 527,132	9	\$ 1,377,762

Medical Benefits

Capital Blue	13	\$ 2,412,120	24	\$ 5,052,559
Veris	6	\$ 185,909	12	\$ 361,989

Water & Sewer

Pennvest	3	\$ 155,822	6	\$ 311,604
Debt Pmt	3	\$ 4,002,979	6	\$ 4,582,726

<b>SUB-TOTAL</b>	<b>36</b>	<b>\$ 7,288,812</b>	<b>64</b>	<b>\$ 11,691,490</b>
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Escrow

RACP	1	\$ 186,643	1	\$ 186,643
Developer's Agmt	2	\$ 209,576	3	\$ 227,854
Fire Escrow	2	\$ 12,683	3	\$ 52,880
Fire Cost	3	\$ 102	3	\$ 102
Police Cost	2	\$ 5,594	6	\$ 35,241
Benchmark	0	\$ -	1	\$ 553
Trustee	16	\$ 3,302	22	\$ 5,302

<b>Total Escrow</b>	<b>26</b>	<b>\$ 417,900</b>	<b>39</b>	<b>\$ 508,575</b>
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<b>TOTAL</b>	<b>62</b>	<b>\$ 7,706,712</b>	<b>103</b>	<b>\$ 12,200,065</b>
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2022/Prior costs  
paid in 2023

	\$ QTR	\$ YTD	
Checks	\$ 261,385	\$ 3,748,559	
P-Cards	\$ 5,715	\$ 85,535	
	<b>\$ 267,100</b>	<b>\$ 3,834,094</b>	<b>15.0%</b>

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

Quarter 2, 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	\$0.00	\$2,313.00	\$0.00	\$2,313.00	0%	1	\$2,313.00	33%
	Admin	\$0.00	\$100,004.00	\$76,522.00	\$176,526.00	3%	3	\$21,834.00	15%
	AD Total	\$0.00	\$29,020.00	\$0.00	\$29,020.00		2	\$719.00	18%
	Gen/Civic Total	\$0.00	\$70,984.00	\$76,522.00	\$147,506.00		1	\$21,115.00	13%
Comm & Econ		\$363,959.00	\$76,629.00	\$971,863.00	\$1,412,451.00	20%	9	\$64,508.00	20%
	Golf	\$0.00	\$32,247.00	\$0.00	\$32,247.00	0%	7	\$115,703.00	4%
Public Works		\$45,146.00	\$37,482.00	\$153,048.00	\$235,676.00	3%	14	\$51,131.00	4%
	PW Total	\$41,146.00	\$37,482.00	\$153,048.00	\$231,676.00		12	\$29,057.00	4%
	LF	\$4,000.00	\$0.00	\$0.00	\$4,000.00		2	\$22,074.00	3%
Police Dept	Inc. Serv. Ctr.	\$69,892.00	\$73,620.00	\$0.00	\$143,512.00	2%	0	\$0.00	0%
	Fire/EMS	\$344.00	\$3,248.00	\$0.00	\$3,592.00	0%	0	\$0.00	0%
	FD	\$344.00	\$3,248.00	\$0.00	\$3,592.00		0	\$0.00	0%
	EMS	\$0.00	\$0.00	\$0.00	\$0.00		0	\$0.00	0%
Water Fund		\$0.00	\$265,224.00	\$259,523.00	\$524,747.00	8%	1	\$14,435.00	0%
	WS	\$0.00	\$104,643.00	\$0.00	\$104,643.00		1	\$14,435.00	0%
	WC	\$0.00	\$160,581.00	\$259,523.00	\$420,104.00		0	\$0.00	0%
Sewer Fund		\$4,293.00	\$255,827.00	\$2,034,866.00	\$2,294,986.00	33%	3	\$5,496.00	1%
	WW	\$4,293.00	\$118,743.00	\$0.00	\$123,036.00		3	\$5,496.00	2%
	SC	\$0.00	\$137,084.00	\$2,034,866.00	\$2,171,950.00		0	\$0.00	0%
Non-Utility	NUCI	\$77,220.00	\$842,279.00	\$1,182,923.00	\$2,102,422.00	30%	2	\$72,445.00	5%
<b>Totals</b>	<b>Totals</b>	<b>\$560,854.00</b>	<b>\$1,688,873.00</b>	<b>\$4,678,745.00</b>	<b>\$6,928,472.00</b>	<b>100%</b>	<b>40</b>	<b>\$347,865.00</b>	<b>18%</b>
		8%	24%	68%	100%				
Total # of PO's		29	160	29	218				
Total # Confirming PO's		25	13	2	40				
Total % Confirming PO's		86%	8%	7%	18%				
Total \$ Confirming PO's		\$173,589.00	\$150,218.00	\$24,058.00	\$347,865.00				

(1) (2) confirming amounts were contracts that were not signed/encumbered when services/goods were provided (\$24,058).

TOTAL Statistics on PO's Issued January - June 2023

Attachment # 3

Dept	Bureau or Fund	Blanket \$	Regular \$	Contract \$	Total \$	\$ %	Confirm #	Confirm \$	% Con- firm #
Elected Official	Council, Mayor	\$10,125.00	\$2,883.00	\$0.00	\$13,008.00	0%	2	\$2,485.00	175%
Admin		\$2,709,129.00	\$488,699.00	\$419,032.00	\$3,616,860.00	14%	10	\$33,384.00	35%
	AD Total	\$175,000.00	\$271,399.00	\$83,227.00	\$529,626.00		5	\$6,951.00	22%
	Gen/Civic Total	\$2,534,129.00	\$217,300.00	\$335,805.00	\$3,087,234.00		5	\$26,433.00	47%
Comm & Econ		\$797,591.00	\$160,006.00	\$1,377,549.00	\$2,335,146.00	9%	21	\$88,965.00	32%
Golf		\$316,021.00	\$255,231.00	\$0.00	\$571,252.00	2%	8	\$131,604.00	68%
Public Works		\$1,308,392.00	\$507,623.00	\$710,463.00	\$2,526,478.00	10%	26	\$211,940.00	38%
	PW Total	\$1,070,492.00	\$330,003.00	\$377,262.00	\$1,777,757.00		22	\$174,489.00	39%
	LF	\$237,900.00	\$177,620.00	\$333,201.00	\$748,721.00		4	\$37,451.00	37%
Police Dept	Inc. Serv. Ctr.	\$899,319.00	\$246,609.00	\$26,376.00	\$1,172,304.00	5%	0	\$0.00	0%
Fire/EMS		\$385,275.00	\$115,446.00	\$0.00	\$500,721.00	2%	0	\$0.00	0%
	FD	\$245,930.00	\$55,903.00	\$0.00	\$301,833.00		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	\$692,612.00	\$2,954,226.00	\$5,059,030.00	20%	1	\$14,435.00	2%
	WS	\$1,089,461.00	\$196,019.00	\$321,954.00	\$1,607,434.00		1	\$14,435.00	2%
	WC	\$322,731.00	\$496,593.00	\$2,632,272.00	\$3,451,596.00		0	\$0.00	3%
Sewer Fund		\$567,055.00	\$580,913.00	\$3,411,452.00	\$4,559,420.00	18%	4	\$6,856.00	22%
	WW	\$567,055.00	\$204,114.00	\$264,283.00	\$1,035,452.00		4	\$6,856.00	30%
	SC	\$0.00	\$376,799.00	\$3,147,169.00	\$3,523,968.00		0	\$0.00	6%
Non-Utility	NUCI	\$178,236.00	\$1,624,545.00	\$3,365,191.00	\$5,167,972.00	20%	4	\$75,074.00	18%
<b>Totals</b>		<b>\$8,583,335.00</b>	<b>\$4,674,567.00</b>	<b>\$12,264,289.00</b>	<b>\$25,522,191.00</b>	<b>100%</b>	<b>76</b>	<b>\$564,743.00</b>	<b>24%</b>
		33.6%	18.3%	48.1%	100.0%				
Total # of PO's		344	395	86	825				
Total # Confirming PO's		47	24	5	76	24.0%			
Total % Confirming PO's		14%	6%	6%	9%				
Total \$ Confirming PO's		\$240,487.00	\$168,532.00	\$155,724.00	\$564,743.00	8.0%			

(1) (5) confirming amounts were contracts that were not signed/encumbered when services/goods were provided (\$155,724).