

**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 2022)

**DATE:** October 31, 2022

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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 third quarter of 2022.

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 **\$36,858,335** with **\$14,219,467** going towards the total city payroll. This does not include escrow/trust payments. In addition to the financial information highlighting the cash that was paid out in the second quarter, there were 136 Purchase Orders processed and 1,314 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 **\$144,244** along with **\$745** 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 \$4,029,411.

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>YTD. #</b>	<b>YTD. \$</b>
Audited General Account Checks (1)	1314	\$12,583,988	3692	\$33,259,488
Purchasing Card Transactions (1)	983	\$252,819	2761	\$713,521
Other Acct. Checks & Transactions	31	\$9,947,050	98	\$22,556,154
Reviewed Petty Cash Reimbursements	14	\$4,040	39	\$11,332
Employee Mileage & Expense	22	\$4,700	100	\$13,912
Reviewed Purchase Orders (see attached)	136	\$4,520,366	928	\$34,001,347

**Reviewed & approved contracts/**

<b>Agreements (outlined below)</b>	<b>81</b>	<b>\$9,808,875</b>	<b>268</b>	<b>\$24,955,612</b>
Construction and Related	24	\$6,554,134	44	\$14,014,708
Employment Related Contracts	2	\$52,508	39	\$1,613,517
Services & Goods Contracts	8	\$262,346	64	\$2,639,214
Grants & Revenue Agreements	15	\$1,774,004	27	\$4,809,305
Use Permits, Developer & Other Agreements (2)	32	\$1,165,883	94	\$1,878,868

(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>
8/1/2022	Cambria Partners LLC	\$156,358
8/11/2022	250 E Broad Street LLC	\$159,122
9/9/2022	Beth-Boyd, LLC	\$211,593
9/12/2022	Macada Partners, LLC	\$130,654

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 2022

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>3rd Quarter</b>																
Check Summ.	1,314	\$ 12,583,988	\$ 5,069,529	\$ 127,503	\$ 419,417	\$ 683,205	\$ 925,327	\$ 463,296	\$ 59,465	\$ 978,567	\$ 1,578,513	\$ 2,130,571	\$ 4,351	\$ 144,244	\$ 12,439,744	\$ 32,521,117
P-Card Summ.	983	\$ 252,819	\$ 216,507	\$ 3,271	\$ 1,274	\$ 16,244	\$ 13,629	\$ 540	\$ 609	\$ -	\$ -	\$ -	\$ -	\$ 745	\$ 252,074	\$ 705,509
<b>TOTAL</b>	<b>2,297</b>	<b>\$ 12,836,807</b>	<b>\$ 5,286,036</b>	<b>\$ 130,774</b>	<b>\$ 420,691</b>	<b>\$ 699,449</b>	<b>\$ 938,956</b>	<b>\$ 463,836</b>	<b>\$ 60,074</b>	<b>\$ 978,567</b>	<b>\$ 1,578,513</b>	<b>\$ 2,130,571</b>	<b>\$ 4,351</b>	<b>\$ 144,989</b>	<b>\$ 12,691,818</b>	<b>\$ 33,226,626</b>
			44.2%	1.4%	2.7%	5.8%	8.1%	4.2%	0.4%	6.5%	10.3%	14.2%	0.0%	2.2%		
<b>Y-T-D TOTAL</b>	<b>6,453</b>	<b>\$ 33,973,008</b>	<b>\$ 15,031,672</b>	<b>\$ 464,722</b>	<b>\$ 902,919</b>	<b>\$ 1,961,836</b>	<b>\$ 2,749,871</b>	<b>\$ 1,438,189</b>	<b>\$ 146,452</b>	<b>\$ 2,208,295</b>	<b>\$ 3,504,120</b>	<b>\$ 4,809,243</b>	<b>\$ 9,308</b>	<b>\$ 746,384</b>		
			81.6%	1.3%	2.0%	7.4%	7.5%		0.3%							
Payroll accounts (inc. tax payments)			\$ 11,599,974	\$ 183,981	\$ 281,788	\$ 1,054,240	\$ 1,060,530	\$ -	\$ 38,954	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,219,467	\$ 40,951,182
Payroll and general account sub-total			\$ 26,631,646	\$ 648,703	\$ 1,184,707	\$ 3,016,076	\$ 3,810,401	\$ 1,438,189	\$ 185,406	\$ 2,208,295	\$ 3,504,120	\$ 4,809,243	\$ 9,308	\$ 746,384	\$ 26,911,285	\$ 74,177,808
Other accounts (No Trustee or Escrow)															\$ 9,947,050	\$ 22,556,154
<b>TOTAL CASH OUTLAY</b>															<b>\$ 36,858,335</b>	<b>\$ 96,733,962</b>

Other Checking

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

Northampton Cty	0	\$ -	2	\$ 171
Trust Pmt	1	\$ 1,000	8	\$ 5,850
Debt Pmt	6	\$ 5,957,312	16	\$ 7,470,186

Medical Benefits

Capital Blue	13	\$ 3,191,636	39	\$ 9,187,988
Veris	6	\$ 169,853	16	\$ 579,668

Water & Sewer

Pennvest	3	\$ 155,802	9	\$ 467,406
Debt Pmt	2	\$ 471,447	8	\$ 4,844,885

<b>SUB-TOTAL</b>	<b>31</b>	<b>\$ 9,947,050</b>	<b>98</b>	<b>\$ 22,556,154</b>
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Escrow

Developer's Agmt	1	\$ 114,833	1	\$ 114,833
Fire Escrow	1	\$ 4,016	8	\$ 48,854
Fire Cost	1	\$ 6	3	\$ 251
Police Cost	2	\$ 2,183	14	\$ 65,272
Benchmark	1	\$ 600	7	\$ 7,323
Trustee	12	\$ 22,607	54	\$ 501,839
<b>Total Escrow</b>	<b>18</b>	<b>\$ 144,245</b>	<b>87</b>	<b>\$ 738,372</b>

<b>TOTAL</b>	<b>49</b>	<b>\$ 10,091,295</b>	<b>185</b>	<b>\$ 23,294,526</b>
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2021/Prior costs

paid in 2022	# QTR	\$ QTR	# YTD	\$ YTD
Checks	6	\$ 16,786	298	\$ 2,795,057
P-Cards	0	\$ -	265	\$ 91,725
	<b>6</b>	<b>\$ 16,786 *</b>	<b>563</b>	<b>\$ 2,886,782</b>

8.5%

\* These amounts includes all invoices/services prior to 1/1/22 for all departments and funds

Quarter 3, 2022								Attachment # 2		
Dept	Bureau	Blanket \$ per	Regular \$ per	Contract \$ per	Total \$ per	\$ %	#	\$ Confirm	%	%
Elected Official	Council, Mayor	\$0.00	\$30.00	\$0.00	\$30.00	0%	2	\$1,739.00	5797%	200%
Admin		\$0.00	\$404,693.00	\$8,575.00	\$413,268.00	9%	13	\$87,062.00	21%	76%
	AD Total	\$0.00	\$398,608.00	\$0.00	\$398,608.00		4	\$48,258.00	12%	40%
	Gen/Civic Total	\$0.00	\$6,085.00	\$8,575.00	\$14,660.00		9	\$38,804.00	265%	129%
Comm & Econ		\$518,521.00	\$120,597.00	\$74,051.00	\$713,169.00	16%	9	\$31,752.00	4%	50%
Golf		\$5,000.00	\$0.00	\$0.00	\$5,000.00	0%	2	\$1,216.00	24%	200%
Public Works		\$110,561.00	\$64,062.00	\$577,265.00	\$751,888.00	17%	24	\$56,820.00	8%	133%
	PW Total	\$47,246.00	\$64,062.00	\$577,265.00	\$688,573.00		22	\$48,131.00	7%	129%
	LF	\$63,315.00	\$0.00	\$0.00	\$63,315.00		2	\$8,689.00	14%	200%
Police Dept	Inc. Serv. Ctr.	\$460.00	\$22,246.00	\$0.00	\$22,706.00	1%	1	\$335.00	1%	17%
Fire/EMS		\$881.00	\$5,029.00	\$0.00	\$5,910.00	0%	0	\$0.00	0%	0%
	FD	\$881.00	\$5,029.00	\$0.00	\$5,910.00				0%	0%
	EMS	\$0.00	\$0.00	\$0.00	\$0.00				0%	0%
Water Fund		\$297,143.00	\$221,669.00	\$743,604.00	\$1,262,416.00	28%	0	\$0.00	0%	0%
	WS	\$0.00	\$108,187.00	\$0.00	\$108,187.00				0%	0%
	WC	\$297,143.00	\$113,482.00	\$743,604.00	\$1,154,229.00				0%	0%
Sewer Fund		\$8,800.00	\$231,716.00	\$127,400.00	\$367,916.00	8%	13	\$57,776.00	16%	54%
	WW	\$5,800.00	\$31,154.00	\$0.00	\$36,954.00		12	\$57,306.00	155%	67%
	SC	\$3,000.00	\$200,562.00	\$127,400.00	\$330,962.00		1	\$470.00	0%	8%
Non-Utility	NUCI	\$20,000.00	\$562,399.00	\$395,664.00	\$978,063.00	22%	4	\$7,400.00	1%	18%
<b>Totals</b>	<b>Totals</b>	<b>\$961,366.00</b>	<b>\$1,632,441.00</b>	<b>\$1,926,559.00</b>	<b>\$4,520,366.00</b>	<b>100%</b>	<b>68</b>	<b>\$244,100.00</b>	<b>5%</b>	<b>50%</b>
		21%	36%	43%	100%					
Total # of PO's		18	100	18	136					
Total # Confirming PO's		48	17	3	68					
Total % Confirming PO's		267%	17%	17%	50%					
Total \$ Confirming PO's		\$125,290.00	\$74,215.00	\$44,595.00	\$244,100.00					

(1) Three (3) confirming amounts were contracts that were not signed/encumbered when services/goods were provided (\$44,595).

TOTAL Statistics on PO's Issued January - September 2022						Attachment # 3				
Dept	Bureau or Fund	Blanket \$ per First Half (1)	Regular \$ per First Half	Contract \$ per First Half (1)	Total \$ per First Half (1)	\$ %	Confirm #	Confirm \$	% Con-firm \$	% Con-firm #
Elected Official	Council, Mayor	\$7,500.00	\$30.00	\$18,000.00	\$25,530.00	0%	3	\$2,797.00	11%	150%
Admin		\$2,737,080.00	\$715,746.00	\$429,701.00	\$3,882,527.00	11%	22	\$756,793.00	19%	30%
	AD Total	\$158,050.00	\$563,512.00	\$65,000.00	\$786,562.00		6	\$71,678.00	9%	18%
	Gen/Civic Total	\$2,579,030.00	\$152,234.00	\$364,701.00	\$3,095,965.00		16	\$685,115.00	22%	38%
Comm & Econ		\$1,132,751.00	\$1,128,273.00	\$1,095,367.00	\$3,356,391.00	10%	28	\$120,856.00	4%	24%
Golf		\$304,815.00	\$28,255.00	\$0.00	\$333,070.00	1%	9	\$28,978.00	9%	39%
Public Works		\$1,784,441.00	\$988,358.00	\$1,310,578.00	\$4,083,377.00	12%	51	\$177,411.00	4%	22%
	PW Total	\$1,089,726.00	\$581,552.00	\$919,205.00	\$2,590,483.00		46	\$108,020.00	4%	23%
	LF	\$694,715.00	\$406,806.00	\$391,373.00	\$1,492,894.00		5	\$69,391.00	5%	15%
Police Dept	Inc. Serv. Ctr.	\$308,130.00	\$482,065.00	\$16,500.00	\$806,695.00	2%	2	\$4,156.00	1%	4%
Fire/EMS		\$253,999.00	\$34,096.00	\$72,140.00	\$360,235.00	1%	0	\$0.00	0%	0%
	FD	\$168,735.00	\$9,563.00	\$1,000.00	\$179,298.00		0	\$0.00	0%	0%
	EMS	\$85,264.00	\$24,533.00	\$71,140.00	\$180,937.00		0	\$0.00	0%	0%
Water Fund		\$1,702,911.00	\$1,793,741.00	\$5,091,217.00	\$8,587,869.00	25%	2	\$24,374.00	0%	1%
	WS	\$964,592.00	\$419,427.00	\$350,657.00	\$1,734,676.00		1	\$432.00	0%	1%
	WC	\$738,319.00	\$1,374,314.00	\$4,740,560.00	\$6,853,193.00		1	\$23,942.00	0%	2%
Sewer Fund		\$1,043,182.00	\$1,091,472.00	\$2,173,835.00	\$4,308,489.00	13%	19	\$115,253.00	3%	12%
	WW	\$720,300.00	\$145,819.00	\$157,299.00	\$1,023,418.00		18	\$114,783.00	11%	17%
	SC	\$322,882.00	\$945,653.00	\$2,016,536.00	\$3,285,071.00		1	\$470.00	0%	2%
Non-Utility	NUCI	\$39,101.00	\$3,168,429.00	\$5,049,634.00	\$8,257,164.00	24%	9	\$39,884.00	0%	11%
<b>Totals</b>		<b>\$9,313,910.00</b>	<b>\$9,430,465.00</b>	<b>\$15,256,972.00</b>	<b>\$34,001,347.00</b>	<b>100%</b>	<b>145</b>	<b>\$1,270,502.00</b>	<b>4%</b>	<b>16%</b>
Total # of PO's		27.4%	27.7%	44.9%	100.0%					
		402	425	101	928					
Total # Confirming PO's		101	38	6	145					
Total % Confirming PO's		25%	9%	6%	16%					
Total \$ Confirming PO's		\$994,221.00	\$228,613.00	\$47,669.00	\$1,270,503.00					

(1) Six (6) confirming amounts were contracts that were not signed/encumbered when services/goods were provided (\$47,669).