

**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 2023)

DATE: January 31, 2024

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 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 **\$46,289,445** with **\$12,290,821** 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 **165** Purchase Orders processed and **1,255** 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 **\$3,324,309** along with **\$523** 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 2023)
January 31, 2024

In addition, the Controller’s office reviews the quarterly receipts for gaming revenue received from the Commonwealth of Pennsylvania. YTD receipts total \$11,405,013.

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)	1255	\$23,302,822	4994	\$65,472,157
Purchasing Card Transactions (1)	1185	\$294,482	4455	\$1,272,909
Other Acct. Checks & Transactions	40	\$13,726,151	142	\$33,706,093
Reviewed Petty Cash Reimbursements	20	\$3,049	48	\$10,857
Employee Mileage & Expense	29	\$11,046	117	\$27,715
Reviewed Purchase Orders (see attached)	165	\$3,653,664	1227	34,329,966
Reviewed & approved contracts/ Agreements (outlined below)	89	\$4,549,645	444	\$42,137,026
Construction and Related Contracts (2)	24	\$1,087,574	51	\$9,129,016
Employment Related Contracts	2	\$3,156	45	\$1,968,276
Services & Goods Contracts	14	\$140,465	115	\$9,352,359
Grants & Revenue Agreements	15	\$867,225	45	\$10,709,055
Use Permits, Developer & Other Agreements (3)	34	\$2,451,224	188	\$10,978,321

(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
10/20/2023	Triple Net Investments LX, LLC	\$751,573
11/16/2023	Push Holdings, Inc	\$1,523,843

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 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)
4th Quarter																
Check Summ.	1,255	\$ 23,302,822	\$ 12,388,328	\$ 220,973	\$ 232,342	\$ 865,852	\$ 1,057,706	\$ 904,694	\$ 129,384	\$ 1,660,189	\$ 693,733	\$ 1,816,712	\$ 8,601	\$ 3,324,309	\$ 19,978,513	\$ 61,401,407
P-Card Summ.	1,185	\$ 294,482	\$ 246,835	\$ 1,632	\$ 4,095	\$ 23,231	\$ 14,996	\$ 1,584	\$ 1,586	\$ -	\$ -	\$ -	\$ -	\$ 523	\$ 293,959	\$ 1,268,105
TOTAL	2,440	\$ 23,597,305	\$ 12,635,163	\$ 222,605	\$ 236,437	\$ 889,083	\$ 1,072,702	\$ 906,278	\$ 130,970	\$ 1,660,189	\$ 693,733	\$ 1,816,712	\$ 8,601	\$ 3,324,832	\$ 20,272,473	\$ 62,669,512
			49.0%	1.0%	2.2%	4.7%	5.3%	3.8%	1.1%	9.6%	7.1%	10.0%	0.0%	6.1%		
Y-T-D TOTAL	9,449	\$ 66,745,070	\$ 32,723,152	\$ 658,166	\$ 1,499,996	\$ 3,109,469	\$ 3,537,429	\$ 2,559,512	\$ 716,120	\$ 6,413,001	\$ 4,728,568	\$ 6,695,172	\$ 28,929	\$ 4,075,556		
			83.5%	1.0%	0.0%	7.5%	7.8%		0.2%							
Payroll accounts (inc. tax payments)			\$ 10,263,682	\$ 118,083	\$ -	\$ 922,810	\$ 962,519		\$ 23,727	\$ -	\$ -	\$ -	\$ -		\$ 12,290,821	\$ 57,336,553
Payroll and general account sub-total			\$ 42,986,834	\$ 776,249	\$ 1,499,996	\$ 4,032,279	\$ 4,499,948	\$ 2,559,512	\$ 739,847	\$ 6,413,001	\$ 4,728,568	\$ 6,695,172	\$ 28,929	\$ 4,075,556	\$ 32,563,294	\$ 120,006,065
Other accounts (No Trustee or Escrow)															\$ 13,726,151	\$ 33,706,093
TOTAL CASH OUTLAY															\$ 46,289,445	\$ 153,712,158

Other Checking

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

Trust Pmt	4	\$ 4,275	12	\$ 10,125
Debt Pmt	10	\$ 5,232,147	31	\$ 10,874,368

Medical Benefits

Capital Blue	12	\$ 2,866,636	49	\$ 11,137,023
Veris	6	\$ 198,237	24	\$ 746,091

Water & Sewer

Pennvest	3	\$ 155,802	12	\$ 623,209
Debt Pmt	5	\$ 5,269,054	14	\$ 10,315,277

SUB-TOTAL	40	\$ 13,726,151	142	\$ 33,706,093
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Escrow

Legal	1	\$ 200	1	\$ 200
RACP	1	\$ 311,840	3	\$ 698,622
Developer's Agmt	1	\$ 2,939,510	4	\$ 3,167,364
Fire Escrow	1	\$ 54,602	5	\$ 141,165
Fire Cost	2	\$ 205	6	\$ 967
Police Cost	13	\$ 11,332	20	\$ 46,789
Benchmark	1	\$ 910	2	\$ 1,463
Trustee	8	\$ 5,710	34	\$ 12,184

Total Escrow	28	\$ 3,324,309	75	\$ 4,068,754
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TOTAL	68	\$ 17,050,460	217	\$ 37,774,846
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2022/Prior costs

paid in 2023	\$ QTR	\$ YTD	
Checks	\$ -	\$ 3,748,559	
P-Cards	\$ -	\$ 85,535	
	\$ - *	\$ 3,834,094	5.7%

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

Quarter 4, 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	\$1,188.00	\$0.00	\$1,188.00	0%	1	\$1,188.00	0%
Admin		\$0.00	\$115,844.00	\$882,523.00	\$998,367.00	27%	3	\$26,063.00	3%
	AD Total	\$0.00	\$40,449.00	\$0.00	\$40,449.00		1	\$3,483.00	9%
	Gen/Civic Total	\$0.00	\$75,395.00	\$882,523.00	\$957,918.00		2	\$22,580.00	2%
Comm & Econ		\$323,990.00	\$14,774.00	\$951,418.00	\$1,290,182.00	35%	9	\$73,749.00	6%
Golf		\$0.00	\$97,460.00	\$0.00	\$97,460.00	3%	1	\$96,512.00	99%
Public Works		\$20,290.00	\$173,977.00	\$0.00	\$194,267.00	5%	34	\$320,684.00	165%
	PW Total	\$20,287.00	\$173,977.00	\$0.00	\$194,264.00		24	\$226,567.00	117%
	LF	\$3.00	\$0.00	\$0.00	\$3.00		10	\$94,117.00	3137233%
Police Dept	Inc. Serv. Ctr.	\$0.00	\$166,656.00	\$0.00	\$166,656.00	5%	0	\$0.00	0%
Fire/EMS		\$0.00	\$10,495.00	\$0.00	\$10,495.00	0%	0	\$0.00	0%
	FD	\$0.00	\$10,495.00	\$0.00	\$10,495.00		0	\$0.00	0%
	EMS	\$0.00	\$0.00	\$0.00	\$0.00		0	\$0.00	0%
Water Fund		\$11,732.00	\$90,331.00	\$361,056.00	\$463,119.00	13%	3	\$11,675.00	3%
	WS	\$11,732.00	\$24,423.00	\$2.00	\$36,157.00		2	\$7,262.00	20%
	WC	\$0.00	\$65,908.00	\$361,054.00	\$426,962.00		1	\$4,413.00	0%
Sewer Fund		\$1,866.00	\$78,040.00	\$2.00	\$79,908.00	2%	0	\$0.00	0%
	WW	\$1,866.00	\$41,907.00	\$2.00	\$43,775.00		0	\$0.00	0%
	SC	\$0.00	\$36,133.00	\$0.00	\$36,133.00		0	\$0.00	0%
Non-Utility	NUCI	\$2,430.00	\$259,842.00	\$89,750.00	\$352,022.00	10%	11	\$88,253.00	25%
Totals	Totals	\$360,308.00	\$1,008,607.00	\$2,284,749.00	\$3,653,664.00	100%	62	\$618,124.00	17%
Total # of PO's		10%	28%	63%	100%				
		15	100	50	165				
Total # Confirming PO's		45	12	5	62				
Total % Confirming PO's		300%	12%	10%	38%				
Total \$ Confirming PO's		\$222,832.00	\$223,297.00	\$171,995.00	\$618,124.00				

TOTAL Statistics on PO's Issued January - December 2023

Attachment # 3

Dept	Bureau or Fund	Blanket \$	Regular \$	Contract \$	Total \$	\$ %	Confirm #	Confirm \$	% Confirm #
Elected Official	Council, Mayor	\$10,125.00	\$4,091.00	\$0.00	\$14,216.00	0%	3	\$3,673.00	26%
Admin		\$2,709,129.00	\$747,374.00	\$1,301,555.00	\$4,758,058.00	14%	26	\$142,158.00	3%
	AD Total	\$175,000.00	\$430,323.00	\$83,227.00	\$688,550.00		13	\$61,332.00	9%
	Gen/Civic Total	\$2,534,129.00	\$317,051.00	\$1,218,328.00	\$4,069,508.00		13	\$80,826.00	47%
Comm & Econ		\$1,204,434.00	\$507,625.00	\$2,371,520.00	\$4,083,579.00	12%	42	\$344,707.00	8%
Golf		\$316,021.00	\$356,764.00	\$0.00	\$672,785.00	2%	11	\$244,662.00	36%
Public Works		\$1,438,197.00	\$1,020,839.00	\$1,142,972.00	\$3,602,008.00	10%	91	\$608,901.00	17%
	PW Total	\$1,111,209.00	\$843,219.00	\$809,771.00	\$2,764,199.00		71	\$454,523.00	16%
	LF	\$326,988.00	\$177,620.00	\$333,201.00	\$837,809.00		20	\$154,378.00	18%
Police Dept	Inc. Serv. Ctr.	\$900,679.00	\$514,349.00	\$26,376.00	\$1,441,404.00	4%	0	\$0.00	0%
Fire/EMS		\$385,275.00	\$132,728.00	\$0.00	\$518,003.00	2%	0	\$0.00	0%
	FD	\$245,930.00	\$71,325.00	\$0.00	\$317,255.00		0	\$0.00	0%
	EMS	\$139,345.00	\$61,403.00	\$0.00	\$200,748.00		0	\$0.00	0%
Water Fund		\$1,426,424.00	\$1,157,290.00	\$3,554,272.00	\$6,137,986.00	18%	7	\$82,877.00	1%
	WS	\$1,103,693.00	\$280,135.00	\$466,456.00	\$1,850,284.00		4	\$60,434.00	3%
	WC	\$322,731.00	\$877,155.00	\$3,087,816.00	\$4,287,702.00		3	\$22,443.00	1%
Sewer Fund		\$581,921.00	\$914,728.00	\$5,410,785.00	\$6,907,434.00	20%	8	\$27,931.00	0%
	WW	\$581,921.00	\$362,398.00	\$264,288.00	\$1,208,607.00		7	\$11,818.00	1%
	SC	\$0.00	\$552,330.00	\$5,146,497.00	\$5,698,827.00		1	\$16,113.00	0%
Non-Utility	NUCI	\$200,581.00	\$2,538,971.00	\$3,454,941.00	\$6,194,493.00	18%	21	\$358,755.00	6%
Totals		\$9,172,786.00	\$7,894,759.00	\$17,262,421.00	\$34,329,966.00	100%	209	\$1,813,664.00	5%
		26.7%	23.0%	50.3%	100.0%				
Total # of PO's		383	691	153	1,227				
Total # Confirming PO's		137	55	17	209				
Total % Confirming PO's		36%	8%	11%	17%				
Total \$ Confirming PO's		\$624,233.00	\$533,102.00	\$656,329.00	\$1,813,664.00				