

**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 2022)

**DATE:** January 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 fourth 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 **\$39,926,438** with **\$11,994,215** 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 **112** 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 **\$974,106** along with **\$4,444** 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 2022)**  
**January 31, 2023**

In addition, the Controller’s office reviews the quarterly receipts for gaming revenue received from the Commonwealth of Pennsylvania. Fourth quarter receipts total \$2,479,587.

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)	1332	\$28,617,017	5024	\$61,876,505
Purchasing Card Transactions (1)	1107	\$293,756	3868	\$1,007,277
Other Acct. Checks & Transactions	36	\$12,469,168	134	\$35,025,322
Reviewed Petty Cash Reimbursements	18	\$3,806	57	\$15,137
Employee Mileage & Expense	30	\$8,697	130	\$22,609
Reviewed Purchase Orders (see attached)	112	\$1,660,504	1040	\$35,661,851

**Reviewed & approved contracts/**

<b>Agreements (outlined below)</b>	<b>91</b>	<b>\$9,656,066</b>	<b>359</b>	<b>\$34,611,678</b>
Construction and Related	27	\$1,404,448	71	\$15,419,156
Employment Related Contracts	4	\$24,925	43	\$1,638,442
Services & Goods Contracts	27	\$2,556,697	91	\$5,195,912
Grants & Revenue Agreements	10	\$5,078,104	37	\$9,887,409
Use Permits, Developer & Other Agreements (2)	23	\$591,891	117	\$2,470,759

(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>
11/01/22	Lehigh Valley Academy	\$248,130
12/06/2022	PD Taylor LLC	\$226,789

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 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>4th Quarter</b>																
Check Summ.	1,332	\$ 28,617,017	\$ 16,004,164	\$ 228,229	\$ 543,928	\$ 935,415	\$ 967,467	\$ 150,839	\$ 817,993	\$ 2,611,188	\$ 1,128,141	\$ 4,250,729	\$ 4,818	\$ 974,106	\$ 27,642,911	\$ 60,164,028
P-Card Summ.	1,107	\$ 293,756	\$ 246,563	\$ 4,652	\$ 3,097	\$ 23,642	\$ 8,035	\$ 1,588	\$ 1,735	\$ -	\$ -	\$ -	\$ -	\$ 4,444	\$ 289,312	\$ 994,821
<b>TOTAL</b>	<b>2,439</b>	<b>\$ 28,910,773</b>	<b>\$ 16,250,727</b>	<b>\$ 232,881</b>	<b>\$ 547,025</b>	<b>\$ 959,057</b>	<b>\$ 975,502</b>	<b>\$ 152,427</b>	<b>\$ 819,728</b>	<b>\$ 2,611,188</b>	<b>\$ 1,128,141</b>	<b>\$ 4,250,729</b>	<b>\$ 4,818</b>	<b>\$ 978,550</b>	<b>\$ 27,932,223</b>	<b>\$ 61,158,849</b>
			49.7%	1.1%	2.3%	4.6%	5.9%	2.5%	1.5%	7.7%	7.4%	14.4%	0.0%	2.7%		
<b>Y-T-D TOTAL</b>	<b>8,892</b>	<b>\$ 62,883,781</b>	<b>\$ 31,282,399</b>	<b>\$ 697,603</b>	<b>\$ 1,449,944</b>	<b>\$ 2,920,893</b>	<b>\$ 3,725,373</b>	<b>\$ 1,590,616</b>	<b>\$ 966,180</b>	<b>\$ 4,819,483</b>	<b>\$ 4,632,261</b>	<b>\$ 9,059,972</b>	<b>\$ 14,126</b>	<b>\$ 1,724,934</b>		
			83.2%	0.9%	0.5%	7.5%	7.7%		0.3%							
Payroll accounts (inc. tax payments)			\$ 9,975,661	\$ 107,300	\$ 62,242	\$ 895,847	\$ 920,505	\$ -	\$ 32,660	\$ -	\$ -	\$ -	\$ -		\$ 11,994,215	\$ 52,945,399
Payroll and general account sub-total			\$ 41,258,060	\$ 804,903	\$ 1,512,186	\$ 3,816,740	\$ 4,645,878	\$ 1,590,616	\$ 998,840	\$ 4,819,483	\$ 4,632,261	\$ 9,059,972	\$ 14,126	\$ 1,724,934	\$ 39,926,438	\$ 114,104,248
Other accounts (No Trustee or Escrow)															\$ 12,469,168	\$ 35,025,322
<b>TOTAL CASH OUTLAY</b>															<b>\$ 52,395,606</b>	<b>\$ 149,129,570</b>

Other Checking

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

Maier Duessel	1	\$ 8,894	1	\$ 8,894
Phila Ins Co	1	\$ 1,455	1	\$ 1,455
Cmwth of PA	1	\$ 50,994	1	\$ 50,994
Northampton Cty	0	\$ -	2	\$ 171
Trust Pmt	4	\$ 3,500	12	\$ 9,350
Debt Pmt	4	\$ 3,415,562	20	\$ 10,885,748

Medical Benefits

Capital Blue	13	\$ 3,739,894	52	\$ 12,927,882
Veris	6	\$ 176,080	22	\$ 755,748

Water & Sewer

Pennvest	3	\$ 155,802	12	\$ 623,208
Debt Pmt	3	\$ 4,916,987	11	\$ 9,761,872

**SUB-TOTAL 36 \$ 12,469,168 134 \$ 35,025,322**

Escrow

Developer's Agmt	3	\$ 455,182	4	\$ 570,015
Fire Escrow	4	\$ 60,418	12	\$ 109,272
Fire Cost	0	\$ -	3	\$ 251
Police Cost	1	\$ 1,416	15	\$ 66,688
Benchmark	2	\$ 450	9	\$ 7,773
Trustee	10	\$ 456,640	64	\$ 958,479

**Total Escrow 20 \$ 974,106 107 \$ 1,712,478**

**TOTAL 56 \$ 13,443,274 241 \$ 36,737,800**

2021/Prior costs

paid in 2022	# QTR	\$ QTR	# YTD	\$ YTD	
Checks	4	\$ 14,229	302	\$ 2,809,285	
P-Cards	0	\$ -	265	\$ 91,725	
	<b>4</b>	<b>\$ 14,229 *</b>	<b>567</b>	<b>\$ 2,901,010</b>	<b>4.6%</b>

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

Quarter 4, 2022

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	\$1,654.00	\$1,183.00	\$2,837.00	0%	4	\$3,429.00	200%
	Admin	\$0.00	\$239,979.00	\$0.00	\$239,979.00	14%	14	\$104,259.00	48%
	AD Total	\$0.00	\$143,188.00	\$0.00	\$143,188.00		4	\$23,455.00	33%
	Gen/Civic Total	\$0.00	\$96,791.00	\$0.00	\$96,791.00		10	\$80,804.00	59%
Comm & Econ		\$0.00	\$47,607.00	\$146,011.00	\$193,618.00	12%	13	\$160,556.00	100%
	Golf	\$0.00	\$98,863.00	\$0.00	\$98,863.00	6%	8	\$38,229.00	400%
Public Works		\$7,410.00	\$53,795.00	\$0.00	\$61,205.00	4%	40	\$303,126.00	571%
	PW Total	\$3,000.00	\$53,795.00	\$0.00	\$56,795.00		32	\$239,845.00	640%
	LF	\$4,410.00	\$0.00	\$0.00	\$4,410.00		8	\$63,281.00	400%
Police Dept	Inc. Serv. Ctr.	\$0.00	\$44,467.00	\$0.00	\$44,467.00	3%	0	\$0.00	0%
	Fire/EMS	\$0.00	\$261.00	\$0.00	\$261.00	0%	0	\$0.00	0%
	FD	\$0.00	\$0.00	\$0.00	\$0.00		0	\$0.00	0%
	EMS	\$0.00	\$261.00	\$0.00	\$261.00		0	\$0.00	0%
Water Fund		\$0.00	\$85,220.00	\$61,375.00	\$146,595.00	9%	2	\$96,798.00	8%
	WS	\$0.00	\$6,823.00	\$5.00	\$6,828.00		1	\$38,893.00	14%
	WC	\$0.00	\$78,397.00	\$61,370.00	\$139,767.00		1	\$57,905.00	6%
Sewer Fund		\$1,000.00	\$11,897.00	\$674,005.00	\$686,902.00	41%	19	\$241,214.00	173%
	WW	\$1,000.00	\$10,602.00	\$5.00	\$11,607.00		16	\$216,142.00	200%
	SC	\$0.00	\$1,295.00	\$674,000.00	\$675,295.00		3	\$25,072.00	100%
Non-Utility	NUCI	\$5,730.00	\$175,698.00	\$4,349.00	\$185,777.00	11%	8	\$452,539.00	57%
<b>Totals</b>	<b>Totals</b>	<b>\$14,140.00</b>	<b>\$759,441.00</b>	<b>\$886,923.00</b>	<b>\$1,660,504.00</b>	<b>100%</b>	<b>108</b>	<b>\$1,400,150.00</b>	<b>96%</b>
		1%	46%	53%	100%				
Total # of PO's		5	90	17	112				
Total # Confirming PO's		76	18	14	108	96.0%			
Total % Confirming PO's		1520.0%	20.0%	82.4%	96.4%				
Total \$ Confirming PO's		\$426,888.00	\$229,648.00	\$743,614.00	\$1,400,150.00	84.0%			

(1) (14) confirming amounts were contracts that were not signed/encumbered when services/goods were provided (\$743,615).

		TOTAL Statistics on PO's Issued January - December 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 \$	% Confirm #
Elected Official	Council, Mayor	\$7,500.00	\$1,684.00	\$19,183.00	\$28,367.00	0%	7	\$6,226.00	175%
Admin		\$2,737,080.00	\$955,725.00	\$429,701.00	\$4,122,506.00	12%	36	\$861,052.00	35%
	AD Total	\$158,050.00	\$706,700.00	\$65,000.00	\$929,750.00		10	\$95,133.00	22%
	Gen/Civic Total	\$2,579,030.00	\$249,025.00	\$364,701.00	\$3,192,756.00		26	\$765,919.00	47%
Comm & Econ		\$1,132,751.00	\$1,175,880.00	\$1,241,378.00	\$3,550,009.00	10%	41	\$281,412.00	32%
Golf		\$304,815.00	\$127,118.00	\$0.00	\$431,933.00	1%	17	\$67,208.00	68%
Public Works		\$1,791,851.00	\$1,042,153.00	\$1,310,578.00	\$4,144,582.00	12%	91	\$480,537.00	38%
	PW Total	\$1,092,726.00	\$635,347.00	\$919,205.00	\$2,647,278.00		78	\$347,865.00	39%
	LF	\$699,125.00	\$406,806.00	\$391,373.00	\$1,497,304.00		13	\$132,672.00	37%
Police Dept	Inc. Serv. Ctr.	\$308,130.00	\$526,532.00	\$16,500.00	\$851,162.00	2%	2	\$4,156.00	4%
Fire/EMS		\$253,999.00	\$34,357.00	\$72,140.00	\$360,496.00	1%	0	\$0.00	0%
	FD	\$168,735.00	\$9,563.00	\$1,000.00	\$179,298.00		0	\$0.00	0%
	EMS	\$85,264.00	\$24,794.00	\$71,140.00	\$181,198.00		0	\$0.00	0%
Water Fund		\$1,702,911.00	\$1,878,961.00	\$5,152,592.00	\$8,734,464.00	24%	4	\$121,172.00	2%
	WS	\$964,592.00	\$426,250.00	\$350,662.00	\$1,741,504.00		2	\$39,325.00	2%
	WC	\$738,319.00	\$1,452,711.00	\$4,801,930.00	\$6,992,960.00		2	\$81,847.00	3%
Sewer Fund		\$1,044,182.00	\$1,103,369.00	\$2,847,840.00	\$4,995,391.00	14%	38	\$356,467.00	22%
	WW	\$721,300.00	\$156,421.00	\$157,304.00	\$1,035,025.00		34	\$330,925.00	30%
	SC	\$322,882.00	\$946,948.00	\$2,690,536.00	\$3,960,366.00		4	\$25,542.00	6%
Non-Utility	NUCI	\$44,831.00	\$3,344,127.00	\$5,053,983.00	\$8,442,941.00	24%	17	\$492,423.00	18%
<b>Totals</b>		<b>\$9,328,050.00</b>	<b>\$10,189,906.00</b>	<b>\$16,143,895.00</b>	<b>\$35,661,851.00</b>	<b>100%</b>	<b>253</b>	<b>\$2,670,653.00</b>	<b>24%</b>
		26.2%	28.6%	45.3%	100.0%				
Total # of PO's		407	515	118	1,040				
Total # Confirming PO's		177	56	20	253	24.0%			
Total % Confirming PO's		43%	11%	17%	24%				
Total \$ Confirming PO's		\$1,421,109.00	\$458,261.00	\$791,283.00	\$2,670,653.00	8.0%			

(1) (23) confirming amounts were contracts that were not signed/encumbered when services/goods were provided (\$ 791,284).