



Thomas T. Niesen
Direct Dial: 717.255.7641
tniesen@tntlawfirm.com

September 4, 2020

Via Electronic Filing

Rosemary Chiavetta, Secretary
Pennsylvania Public Utility Commission
Commonwealth Keystone Building
400 North Street
Harrisburg, PA 17120

Re: PaPUC Docket No. R-2020-3020256
The City of Bethlehem – Water Department
Supplement No. 15 to Tariff Water - Pa. P.U.C. No. 6

Dear Secretary Chiavetta:

We are counsel to the City of Bethlehem in the above matter and are submitting with this letter, via electronic filing, responses to the Bureau of Technical Utility Services Data Requests Set 1, Nos. R-1 through R-11 and R-18 through R-24. The excel files referenced in the responses as TUS Set 1 – Attachment R-9.xlsx; TUS Set 1-18 Attachment.xlsx; TUS Set 1 – Attachment R-20 – Table 1.xlsx; and TUS Set 1 – Attachment R-20 – Table 2.xlsx are being sent to you by overnight delivery.

Very truly yours,

THOMAS, NIESEN & THOMAS, LLC

By 

Thomas T. Niesen

Encl.
cc: Certificate of Service (w/encl.)
Edward J. Boscola, P.E. (via mail, w/encl.)

CERTIFICATE OF SERVICE

I hereby certify that I have this 4th day of September 2020 served a true and correct copy of the foregoing letter and responses to the Bureau of Technical Utility Services Data Requests Set 1, Nos. R-1 through R-11 and R-18 through R-24, including excel files referenced in the responses as TUS Set 1 – Attachment R-9.xlsx; TUS Set 1-18 Attachment.xlsx; TUS Set 1 – Attachment R-20 – Table 1.xlsx; and TUS Set 1 – Attachment R-20 – Table 2.xlsx, upon the persons and in the manner indicated below:

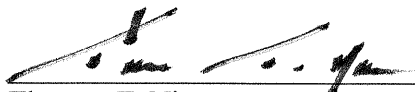
VIA ELECTRONIC MAIL

Paul Zander
Bureau of Technical Utility Services
Pennsylvania Public Utility Commission
pzander@pa.gov

John M. Coogan, Prosecutor
Bureau of Investigation and Enforcement
Pennsylvania Public Utility Commission
jcoogan@pa.gov

Christine Maloni Hoover
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Steven C. Gray
Senior Supervising
Assistant Small Business Advocates
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sgray@pa.gov



Thomas T. Niesen
PA Attorney ID No. 31379

Bureau of Technical Utility Services
Water/Wastewater Division
Data Request Set 1

City of Bethlehem Supplement No. 15 to Tariff Water-PA P.U.C. No. 6 at Docket
No. R-2020-3020256

Witness: C. Heppenstall

R-1. The filing's "Rate Study and Data in Support of Supplement No. 15" (Rate Study), Page 6 indicates that as of December 31, 2019, the City of Bethlehem (Bethlehem) served 13,800 customers outside of Bethlehem's corporate limits (Outside City Customers). Also, the Rate Study's Schedule 5, Page 3 of 8, Adj. Ref. R9 indicates that as of December 31, 2019, Bethlehem served 13,470 non-fire protection Outside City Customers. However, Bethlehem's 2019 annual financial report filed with the Commission (Annual Report) indicated that Bethlehem served 13,496 Outside City Customers as of December 31, 2019. Please explain this apparent discrepancy and make any necessary corrections to Adj. Ref. R9 in the Rate Study's Schedule 5, Page 3 of 8.

RESPONSE:

On page 6 of the Rate Study, the 13,800-customer count includes 299 private line accounts and 10 public fire customers whereas the Annual Report of 13,496 does not include fire customers. The Annual Report figure is based on 'metered active accounts' on the day the report is run and does not include 'final status accounts' or 'transfer of occupancy' accounts. Therefore, the Annual Report's number of customers can change depending on the timing of the completion of the Annual Report. The customer count report used for the development of the Rate Study was run at a different time.

Additionally, in Schedule 5 of the Rate Study, Adj. Ref. R9, the customer count of 13,470 does not include the Sales for Resale class in the adjustment, as the City does not anticipate any customer count adjustments for the Resale class in the Historical or Future Test Years. Adding in the 21 Resale customers to the total customers of 13,470 in adjustment R9 equals 13,491 customers. The final difference of 5 customers are five non-metered Emergency Interconnections that are included in the Annual Report in its 13,496-customer count. These connections are not included in the Rate Study as these connections do not generate revenue for the City and are rarely used.

Bureau of Technical Utility Services
Water/Wastewater Division
Data Request Set 1

City of Bethlehem Supplement No. 15 to Tariff Water-PA P.U.C. No. 6 at Docket
No. R-2020-3020256

Witness: John J. Spanos

- R-2. The filing's Rate Study, Schedule 1, Page 1 of 3, Line No. 6, Column (5) denotes that Bethlehem's depreciation expense for 2019 was \$2,613,365. However, Bethlehem's 2019 Annual Report indicated that Bethlehem's depreciation expense for 2019 was \$2,623,988. Please explain this apparent discrepancy.

RESPONSE:

Bethlehem's 2019 Annual Report utilized estimated survivor curves from the 2013 Rate Case. The depreciation expense from the Rate Study utilizes the life parameters estimated for the Rate Study. Therefore, the change in depreciation expense relates to the change in estimated survivor curves. Please refer to attachment "TUS Set 1 – Attachment R-9.xlsx" for a comparison of the curves utilized in the 2013 Rate Case versus what was proposed in this filing's Rate Study.

Bureau of Technical Utility Services
Water/Wastewater Division
Data Request Set 1

City of Bethlehem Supplement No. 15 to Tariff Water-PA P.U.C. No. 6 at Docket
No. R-2020-3020256

Witness: C. Heppenstall

R-3. The filing's Rate Study, Schedule 1, Page 3 of 3, Line No. 1, Column (2) indicates that Bethlehem's operating revenue for 2019 for Outside City Customers was \$8,326,571. However, Bethlehem's 2019 Annual Report indicated that Bethlehem's operating revenue for 2019 for Outside City Customers was \$7,890,156. Please explain this apparent discrepancy.

RESPONSE:

The annual report included monthly customer billing from the time period of 1/11/2019 through 12/10/2019 and included quarterly customer billing from the time period of 01/04/2019 through 12/24/2019, and the City now realizes that the report excludes the quarterly billed revenues from 12/24/2019 through 12/31/2020. In comparison, the Rate Study utilized a full year of monthly and quarterly customer billing data that incorporated customer bills from 1/31/2019 through 1/31/2020. The operating revenue included in the rate study is the correct amount.

Bureau of Technical Utility Services
Water/Wastewater Division
Data Request Set 1

City of Bethlehem Supplement No. 15 to Tariff Water-PA P.U.C. No. 6 at Docket
No. R-2020-3020256

Witness: C. Heppenstall

R-4. The filing's Rate Study, Schedule 2, Page 2 of 2 specifies that Bethlehem does not anticipate additional late payment penalty revenue as a result of its base rate increase. However, Page No. 25 of Bethlehem's effective water tariff indicates that all amounts not paid when due shall accrue a late payment charge at the rate not to exceed 1.5% per month. Please explain why Bethlehem does not anticipate additional late payment charge revenue under Supplement No. 15.

RESPONSE:

The City agrees that there should have been a revenue adjustment made for late payment penalty revenue as a result of its base rate increase.

Bureau of Technical Utility Services
Water/Wastewater Division
Data Request Set 1

City of Bethlehem Supplement No. 15 to Tariff Water-PA P.U.C. No. 6 at Docket
No. R-2020-3020256

Witness: C. Heppenstall

R-5. The filing's Rate Study, Schedule 3, Page 4 of 4, Line No. 100, Column (2) indicates that Bethlehem incurred a \$47,584 expense for "Payment in Lieu of Taxes" in 2019. Please explain the nature of this expense, including whether Bethlehem is required to pay this expense.

RESPONSE:

The Bethlehem Authority, owner, and the City of Bethlehem, operator and lessee, as per Section 15 of the Municipality Authorities Act of 1945, as amended, has agreed to make annual payments instead of paying taxes to Carbon County and Monroe County. See attached 'TUS-I-R-5 Attachment' for the PILOT (Payment in Lieu of Taxes) letter dated October 19, 1976 and attached PILOT memo for Carbon & Monroe Counties 2020.

Additionally, the Order of the Public Utility Commission at Docket No. A-220350F002 entered November 5, 1991 under Ordering Paragraph 3. (1) orders "An annual payment in lieu of taxes starting with the year 1991 shall be made to Lehigh Township in the amount of \$2,500. Such payment shall be adjusted each following year in proportion to the change in millage rate of the Township". This Order also references the conditions set forth in paragraph 2 (1) of the Stipulated Settlement between the City of Bethlehem and the Lehigh Township Planning Commission dated January 4, 1991, and filed with the Commission on January 7, 1991 which states "An annual payment in lieu of taxes starting with the year 1991 shall be made to Lehigh Township in the amount of \$2,500. Such payment shall be adjusted each following year in proportion to the change in millage rate of the Township". See attached 'TUS-I-R-5 Attachment' the PUC Order_11-05-1991, Stipulated Settlement – Bethlehem & Lehigh Twp 01-04-1991, and PILOT Letter from Lehigh Township 2020.

The Court of Common Pleas Order 01-09-1992 is also attached as an additional reference.

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CLEMENT E. MARKS
ASST. SECRETARY

BETHLEHEM AUTHORITY

Room 502—City Administration Building
10 E. Church Street
BETHLEHEM, PA. 18018
Telephone 215 - 868-3421

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GANNETT FLEMING CORDDRY
& CARPENTER, INC.
CONSULTING ENGINEERS

October 19, 1976

Mr. Marlin K. Ulsh
Manager, Rate Studies
Gannett Fleming Corddry & Carpenter, Inc.
P. O. Box 1963
Harrisburg, Pa. 17105

Dear Mr. Ulsh:

This is in response to your telephoned request of October 13, 1976 with respect to the legal basis for annual payments being made to Carbon and Monroe Counties in lieu of taxes on Authority-owned property otherwise exempt from taxation. Your attention is directed to Section 15 of the Municipality Authorities Act of 1945, P.L. 382, 53 P.S. 301 et seq. as amended, a portion of which reads as follows:

"Provided, however, whenever in excess of ten per centum of the land area of any political subdivision in a sixth, seventh or eighth class county has been taken for a waterworks, water supply works or water distribution system having a source of water within a political subdivision which is not provided with water service by such authority, in lieu of such taxes or special assessments the said authority may agree to make payments in such county to the taxing authorities of any or all of the political subdivisions where any land has been taken therefor."

Your attention is directed further to the reference to ownership of a "water distribution system having a source of water within a political subdivision which is not provided with water service by such authority..." Neither Bethlehem Authority nor the City of Bethlehem, operator and lessee of the water system, provide water service to any portions of Carbon and Monroe Counties.

Substantial depletion of township, school district and county revenues by reason of extensive non-taxable land holdings became a matter of prime concern to the aforementioned political subdivisions. The inequity of this situation was so clearly evident that Bethlehem Authority initiated introduction of the permissive legislation. It must be mentioned that Bethlehem Authority

Mr. Marlin K. Ulsh
Page 2
October 19, 1976

owns water sources well in excess of the ten per centum of the land area of the affected political subdivisions in both counties.

Beginning in the year 1968 Bethlehem Authority, through the City of Bethlehem, Lessee, began the making of payments in lieu of taxes, as follows:

	Carbon	Monroe
1968	\$ 2,042.91	\$ 8,933.00
1969	\$ 5,742.51	\$ 9,754.73
1970	\$ 19,333.09	\$ 9,579.39
1971	\$ 19,811.70	\$ 15,102.58
1972	\$ 20,357.59	\$ 16,481.70
1973	\$ 20,357.59	\$ 16,481.70
1974	\$ 20,357.59	\$ 16,481.70
1975	\$ 20,357.59	\$ 16,481.70
1976	\$ 20,357.59	\$ 16,481.70

Larger payments after 1969 in Carbon County and after 1970 in Monroe County were the result of increased real estate valuations following county-wide reassessments.

Sincerely,



Executive Director

EES:lld

cc: Messrs. Daniel
Littner



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Room B311 – City Administration Building
10 E. Church Street
Bethlehem, PA 18018
Telephone 610-865-7090 | 610-865-2009
www.bethlehemauthority.org

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DANIEL L. MEIXELL
POLICE – SPECIAL OFFICER

INTER-DEPARTMENTAL MEMORANDUM

Date: July 28, 2020
To: Jeff Andrews, Superintendent, Water Supply and Treatment
From: Stephen Repasch, Executive Director
Subject: Payment in Lieu of Taxes (PILOT)
Carbon and Monroe Counties

We respectfully request the City of Bethlehem to issue checks to Carbon and Monroe Counties for payment in lieu of taxes for the year 2020 as follows:

Carbon County	\$20,357.59
Monroe County	\$21,000.00

Please make sure both checks are sent to the Authority's office for our transmittal to each county.

11/06/91 14:26 215 865 7019

BETH. CITY HALL +--+ LITTNER DESCHLER 002/008

PENNSYLVANIA
PUBLIC UTILITY COMMISSION
Harrisburg, PA 17120

Public Meeting held October 31, 1991

Commissioners Present:

William H. Smith, Chairman
Joseph Rhodes, Jr., Vice Chairman
Wendell F. Holland
David W. Rolka

Application of the City of Bethlehem
for Commission finding that the proposed
situation of the buildings comprising a
water treatment plant on a site in Lehigh
Township, Northampton County, Pennsylvania,
to be used by the City of Bethlehem, is
reasonably necessary for the convenience
or welfare of the public

A-220350F002

O R D E R

BY THE COMMISSION:

We adopt as our action the Recommended Decision of
Administrative Law Judge George M. Kashi dated
September 11, 1991; THEREFORE,

IT IS ORDERED:

1. That the Application of the City of Bethlehem
docketed at A-220350F002 be and is hereby approved subject to the
conditions set forth in paragraph 2 of the Stipulated Settlement
between the City of Bethlehem and the Lehigh Township Planning
Commission dated January 4, 1991, and filed with the Commission
January 7, 1991.

2. That the Stipulated Settlement described in
Paragraph 1 of this Order is approved.

3. That the City of Bethlehem shall adhere to the
following terms and conditions:

11/00/81 14:20 2210 000 1018

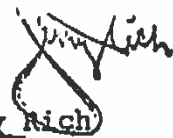
- (1) An annual payment in lieu of taxes starting with the year 1991 shall be made to Lehigh Township in the amount of \$2,500. Such payment shall be adjusted each following year in proportion to the change in millage rate of the Township. Such payment shall be paid not later than six (6) months after the beginning of the taxable year.
- (2) The City shall provide Lehigh Township emergency personnel with appropriate training, both initial and on-going, that will allow such personnel to work along with City personnel to address a hazardous situation which may occur as a result of the proposed facility. Such training shall coincide with the training provided to City personnel.
- (3) The City shall make available to residents of Lehigh Township up to 150,000 gallons of water per day, on a bulk sale basis to the Lehigh Township Municipal Authority (Township Authority), at agreed upon points of connection. Such points shall not exceed three (3). Provision for water meters, meter pits and any related appurtenances shall be governed by the City's Public Utility Commission approved tariff. The Township Authority will be responsible for installation and the costs thereof of pipe located on the Township Authority's side of the meter. The City will also provide the Township Authority an opportunity to verify the meter readings. The rates charged shall be as per the City's prevailing tariff as approved by the Pennsylvania Public Utility Commission ("PUC") in effect the time the meter is read. Because Lehigh Township is not currently within the City's certificated service area, this condition will be subject to PUC approval. Upon the City and the Township agreeing to the physical dimensions of the certificated area in Lehigh Township, the City shall timely file an application to the PUC for approval of said certificated area. Also, such bulk water sales are available only after the construction is complete and certification by the Pennsylvania Department of Environmental Resources ("DER") is received to operate the facility.

- (4) If any contamination of neighboring wells on property contiguous to the proposed water treatment facility would result from any activity at the facility, the City water system shall provide potable water to those residents affected, at no cost, until such time as an alternate potable water supply is provided. Such provision of water is subject to the City being permitted by the owners of wells to obtain enough residential well sampling and geological information prior to the start of the operation of the facility to establish background data.
- (5) The City will install fencing around the lagoon areas.
- (6) Before any product generated at the facility is land applied on the remaining acreage, the City will get DER approval.
- (7) Back-up generators shall be located on the site. Testing of these generators shall be done only between 9:00 a.m. and 5:00 p.m., Monday through Friday.
- (8) A call box shall be made available and located at a point to be agreed upon between the City and the Planning Commission.
- (9) All buildings shall be secured, and a security gate shall be located at the entrance to the facility.
- (10) Monitoring wells shall be installed to monitor the plant and lagoons for any leaks.
- (11) All chemical deliveries, sludge removal, as well as any other activity generating higher than normal noise levels, shall be made between 9:00 a.m. and 5:00 p.m., Monday through Friday. Should a special condition arise that requires a delivery of chemicals, the removal of sludge, or any activity that may exceed normal noise levels, the Township shall be notified of the condition causing the situation and the extent of the activity.
- (12) Existing buildings shall not be used for anything associated with plant operations. Such existing buildings will be extended, modified, or renewed only upon issuance of appropriate permits by Lehigh Township.

- 11/00/91
- (13) If a safer form of a chemical or a substitute which will provide the same result and which is less hazardous and can be utilized economically, the City will use its best efforts to utilize such a product.
 - (14) The City shall designate an individual(s) to be available on a 24-hour, 7-day a week basis with a response time of not more than 30 minutes to relieve or assist plant operators in the event of any emergency.
 - (15) Chlorine gas storage areas shall be virtually air tight and equipped with leak detection and alarm systems.

4. The Petition to Intervene-Protest filed on behalf of Walter Tychy, Arthur Kern, Fred Rimmell, Rita Chimich, Helen Becker, and the Concerned Residents of Lehigh Township be and is hereby dismissed.

BY THE COMMISSION,



Jerry Rich
Secretary

(SEAL)

ORDER ADOPTED: October 31, 1991

ORDER ENTERED: NOV 5 1991

LEBOEUF, LAMB, LEIBY & MACRAE

A PARTNERSHIP INCLUDING PROFESSIONAL CORPORATIONS

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RALEIGH, NC

January 7, 1991

Mr. Jerry Rich, Secretary
Pennsylvania Public Utility Commission
P.O. Box 3265
Harrisburg, PA 17120

RE: APPLICATION OF THE CITY OF BETHLEHEM FOR COMMISSION FINDING THAT THE PROPOSED SITUATION OF THE BUILDINGS COMPRISING A WATER TREATMENT PLANT ON A SITE IN LEHIGH TOWNSHIP, NORTHAMPTON COUNTY, PENNSYLVANIA, TO BE USED BY THE CITY OF BETHLEHEM, IS REASONABLY NECESSARY FOR THE CONVENIENCE OR WELFARE OF THE PUBLIC
DOCKET NO. A-220350F002

Dear Secretary Rich:

Accompanying this letter is the Stipulated Settlement between the City of Bethlehem and the Lehigh Township Planning Commission in the above-referenced matter. A copy of the Stipulated Settlement has been served on all parties by First class mail, postage prepaid.

Sincerely,



Michael D. Klein

MK/bla

cc: Honorable George M. Kashi
Richard J. Haber, Esquire
Mark R. Parthemer, Esquire
Harold J.J. DeWalt, Jr., Esquire
Wendell Sherman
Jeffrey Andrews
James L. Long



**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

APPLICATION OF THE CITY OF BETHLEHEM	:	
FOR COMMISSION FINDING THAT THE	:	
PROPOSED SITUATION OF THE BUILDINGS	:	
COMPRISING A WATER TREATMENT PLANT	:	
ON A SITE IN LEHIGH TOWNSHIP,	:	DOCKET NO.
NORTHAMPTON COUNTY, PENNSYLVANIA,	:	A-220350F002
TO BE USED BY THE CITY OF BETHLEHEM,	:	
IS REASONABLY NECESSARY FOR THE	:	
CONVENIENCE OR WELFARE OF THE PUBLIC	:	

STIPULATED SETTLEMENT

AND NOW, this 4th day of January, 1991, the City of Bethlehem ("City") and Lehigh Township Planning Commission ("Planning Commission"), parties to the above-captioned proceeding, enter into this Stipulated Settlement, the terms of which are more specifically set forth as follows:

WHEREAS, the City filed the above-captioned Application wherein the City seeks a Commission finding that the proposed situation of a water treatment plant to be used by the City is reasonably necessary for the convenience or welfare of the public; and

WHEREAS, the City and Bethlehem Authority filed an appeal in the Court of Common Pleas of Northampton County at Docket No. 1990-C-8504 from the decision of the Zoning Hearing Board of Lehigh Township denying the City's and Authority's application for a special exception to erect a water treatment plant on the proposed site; and

WHEREAS, Planning Commission has filed a Protest and Petition to Intervene in the instant proceeding; and

WHEREAS, Planning Commission has filed a Petition to Intervene in the appeal before the Court of Common Pleas of Northampton County; and

WHEREAS, a Prehearing Conference was held in the above-captioned matter before Administrative Law Judge George M. Kashi, on December 11, 1990; and

WHEREAS, during the course of the aforesaid Prehearing Conference, it appeared that the interests of the Planning Commission and the City could best be served by a settlement; and

WHEREAS, the City and the Planning Commission have agreed to enter into a Stipulated Settlement in the spirit of cooperation; and

WHEREAS, settlement of the issues existing between the City and the Planning Commission are in the public interest; and

WHEREAS, the City and the Planning Commission have agreed to settle this matter on the following terms and conditions:

1. Planning Commission shall withdraw its Protest and Petition to Intervene in the above-captioned matter and shall withdraw its Petition to Intervene in the Appeal before the Court of Common Pleas of Northampton County at Docket No. 1990-C-8504.

2. In the event that the Public Utility Commission approves the Application filed by the City in the above-captioned matter, or the Court of Common Pleas reverses the decision of the Zoning Hearing Board of Lehigh Township and approves the relief requested by the City and the Bethlehem Authority, the City agrees to the following conditions:
 - (1) An annual payment in lieu of taxes starting with the year 1991 shall be made to Lehigh Township in the amount of \$2,500. Such payment shall be adjusted each following year in proportion to the change in millage rate of the Township. Such payment shall be paid not later than six (6) months after the beginning of the taxable year.

- (2) The City shall provide Lehigh Township emergency personnel with appropriate training, both initial and on-going, that will allow such personnel to work along with City personnel to address a hazardous situation which may occur as a result of the proposed facility. Such training shall coincide with the training provided to City personnel.
- (3) The City shall make available to residents of Lehigh Township up to 150,000 gallons of water per day, on a bulk sale basis to the Lehigh Township Municipal Authority (Township Authority), at agreed upon points of connection. Such points shall not exceed three (3). Provision for water meters, meter pits and any related appurtenances shall be governed by the City's Public Utility Commission approved tariff. The Township Authority will be responsible for installation and the costs thereof of pipe located on the Township Authority's side of the meter. The City will also provide the Township Authority an opportunity to verify the meter readings. The rates charged shall be as per the City's prevailing tariff as approved by the Pennsylvania Public Utility Commission ("PUC") in effect the time the meter is read. Because Lehigh Township is not currently within the City's certificated service area, this condition will be subject to PUC approval. Upon the City and the Township agreeing to the physical dimensions of the certificated area in Lehigh Township, the City shall timely file an application to the PUC for approval of said certificated area. Also, such bulk water sales are available only after the construction is complete and certification by the Pennsylvania Department of Environmental Resources ("DER") is received to operate the facility.
- (4) If any contamination of neighboring wells on property contiguous to the proposed water treatment facility would result from any activity at the facility, the City water system shall provide potable water to those residents affected, at no cost, until such time as an alternate potable water supply is provided. Such provision of water is subject

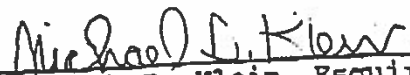
to the City being permitted by the owners of wells to obtain enough residential well sampling and geological information prior to the start of the operation of the facility to establish background data.

- (5) The City will install fencing around the lagoon areas.
- (6) Before any product generated at the facility is land applied on the remaining acreage, the City will get DER approval.
- (7) Back-up generators shall be located on the site. Testing of these generators shall be done only between 9:00 a.m. and 5:00 p.m., Monday through Friday.
- (8) A call box shall be made available and located at a point to be agreed upon between the City and the Planning Commission.
- (9) All buildings shall be secured, and a security gate shall be located at the entrance to the facility.
- (10) Monitoring wells shall be installed to monitor the plant and lagoons for any leaks.
- (11) All chemical deliveries, sludge removal, as well as any other activity generating higher than normal noise levels, shall be made between 9:00 a.m. and 5:00 p.m., Monday through Friday. Should a special condition arise that requires a delivery of chemicals, the removal of sludge, or any activity that may exceed normal noise levels, the Township shall be notified of the condition causing the situation and the extent of the activity.
- (12) Existing buildings shall not be used for anything associated with plant operations. Such existing buildings will be extended, modified, or renewed only upon issuance of appropriate permits by Lehigh Township.
- (13) If a safer form of a chemical or a substitute which will provide the same result and which is less hazardous and can be utilized economically, the City will use its best efforts to utilize such a product.

- (14) The City shall designate an individual(s) to be available on a 24-hour, 7-day a week basis with a response time of not more than 30 minutes to relieve or assist plant operators in the event of any emergency.
 - (15) Chlorine gas storage areas shall be virtually air tight and equipped with leak detection and alarm systems.
3. This Stipulated Settlement shall be submitted to Administrative Law Judge George M. Kashi for his approval and incorporation into his Initial Decision approving the City's Application, and shall become effective and binding upon the parties hereto upon the entry of a Final Order by the Public Utility Commission approving the City's Application and this Settlement.

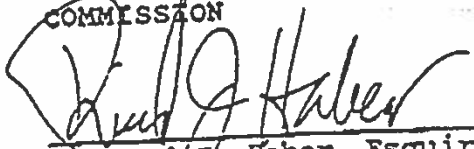
IN WITNESS WHEREOF, the parties hereto, intending to be legally bound by this Stipulated Settlement, have authorized and caused their respective counsel to execute this Stipulated Settlement for each of them.

CITY OF BETHLEHEM


Michael D. Klein, Esquire
LeBoeuf, Lamb, Leiby & MacRae
111 State Street
Harrisburg, Pennsylvania 17101
(717) 232-8199

Counsel for City of Bethlehem

LEHIGH TOWNSHIP PLANNING
COMMISSION


Richard J. Haber, Esquire
433 East Broad Street
P. O. Box 1217
Bethlehem, Pennsylvania 18016

Counsel for Lehigh Township
Planning Commission

DATE:

July 4, 1991

LEHIGH TOWNSHIP BOARD OF SUPERVISORS
1069 Municipal Road • Walnutport, Pa 18088
Phone 610-767-6771
Fax 610-767-1452

July 28, 2020

Mr. Jeff Andrews
City of Bethlehem
10 East Church Street
Bethlehem, Pa. 18018

Dear Mr. Andrews:

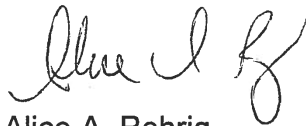
The annual payment in lieu of taxes for 2020 is now due. Please forward the annual payment in the amount of \$6,226 at your earliest convenience. Payment should be made payable to LEHIGH TOWNSHIP. Please mail it to my attention.

To help you plan your 2021 budget, next year's payment in lieu of taxes will remain at \$6,226 based on the 2020 millage rate of 5.7 mills.

Should you have any questions, please feel free to contact me. Thank you for your prompt attention in this matter.

Very truly yours,

LEHIGH TOWNSHIP
BOARD OF SUPERVISORS



Alice A. Rehrig
Manager

VI 10 32 03.1414 FROM LUKL

FUZ

IN THE COURT OF COMMON PLEAS OF NORTHAMPTON COUNTY, PENNSYLVANIA
CIVIL ACTION - LAW

BETHLEHEM AUTHORITY and CITY)
OF BETHLEHEM, Appellants)
vs.)
THE ZONING HEARING BOARD OF)
LEHIGH TOWNSHIP, Appellee)

No. 1990-C-8504

CITIZEN CENTER
CIVIL ACTION
RECORDING
JUN 8 4 31 PM '92

FILED

ORDER OF COURT

The instant matter involves an appeal by the Bethlehem Authority and the City of Bethlehem from the decision of the Zoning Hearing Board of Lehigh Township denying the city's and authority's application for a special exception to the township's zoning ordinance to erect a water treatment plant in the township. This appeal was filed on October 25, 1990.

On October 3, 1990, the City of Bethlehem filed an application with the Pennsylvania Public Utility Commission (PUC) at PUC Docket No. A-220350F002 requesting that the PUC enter an order finding that the proposed situation of buildings comprising a proposed water treatment plant in Lehigh Township is reasonably necessary for the convenience or welfare of the public. This application was

U S 10 72 00 11 14 FROM 2020

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filed pursuant to Section 619 of the Pennsylvania Municipalities Planning Code, 53 Pa.C.S.A. §10619, which exempts utilities from complying with municipal zoning ordinances for the siting of buildings if the PUC, after a public hearing, decides that the present or proposed situation of the building in question is reasonably necessary for the convenience or welfare of the public.

By order of June 27, 1991, this court stayed disposition of the instant zoning appeal pending ruling of the Pennsylvania Public Utility Commission on city's application under the M.P.C. (53 P.S. §10619).

After a public hearing, the PUC entered an order dated November 5, 1991, adopting the recommended decision of the Administrative Law Judge George M. Kashi which granted the city's application and determined that the proposed situation of the buildings comprising the water treatment plant on a site in Lehigh Township is reasonably necessary for the convenience or welfare of the public. The order of the PUC exempts the water treatment plant from compliance with Lehigh Township's zoning ordinances, and has now been filed in this record. Lehigh Township no longer has jurisdiction to determine under its zoning ordinance whether or not the city and the authority are entitled to a special exception to erect the water treatment plant. Therefore, the October 4, 1990, order of ZHB must be vacated. This court is without jurisdiction to proceed further, all issues having been preempted by the action of the PUC.

NOW THEREFORE This 8th day of January, 1992, it is

ORDERED, ADJUDGED and DECREED That the instant appeal of the Bethlehem Authority and the City of Bethlehem from the October 4, 1990, order of the Zoning Hearing Board of Lehigh Township is dismissed, and the October 4, 1990, order of the zoning hearing board is vacated in accordance with this order that the order of the Pennsylvania Public Utility Commission entered November 5, 1991, granting the City of Bethlehem the authority to construct the water treatment plant on the subject site in Lehigh Township preempts all issues.

BY THE COURT,



JAMES C. HOGAN, JUDGE

IN THE COURT OF COMMON PLEAS OF NORTHAMPTON COUNTY, PENNSYLVANIA
CIVIL DIVISION

BETHLEHEM AUTHORITY AND CITY OF
BETHLEHEM

VS

THE ZONING HEARING BOARD OF
LEHIGH TOWNSHIP

File No. 1990 C 8504

NOTICE OF ENTRY OF COURT ORDER

MICHAEL DESCHLER, ESQ.
Attorney for PLAINTIFFS

Please be advised that an Order of Court has been entered in the
above-captioned case on JANUARY 9, 19 92
by JAMES C. HOGAN, J.

NANCY NOLL
Prothonotary/Clerk, Civil Div.

by: [Signature]
Deputy

CC: HENRY PERKIN, ESQ.
GARY ASTEAK, ESQ.

Bureau of Technical Utility Services
Water/Wastewater Division
Data Request Set 1

City of Bethlehem Supplement No. 15 to Tariff Water-PA P.U.C. No. 6 at Docket
No. R-2020-3020256

Witness: C. Heppenstall

R-6. The filing's Rate Study, Schedule 6, Page 2 of 4 includes the following footnote: "*2019 Full Cost Allocation analysis prepared by Maximus." Please provide a copy of the 2019 Full Cost Allocation analysis prepared by Maximus.

RESPONSE:

Please see attached, 'TUS-I-R-6 Attachment' for the 2019 Maximus report.

MAXIMUS



**Central Services
Cost Allocation Plan
City of Bethlehem,
Pennsylvania**

2019 Full
Cost Allocation Plan

Based on Actual Expenditures for
Fiscal Year Ending December 31, 2019

**Central Services
Cost Allocation Plan
City of Bethlehem, Pennsylvania**

FINAL

2019 Full
Cost Allocation Plan

Based on Actual Expenditures for
Fiscal Year Ending December 31, 2019

City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
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All Monetary Values are US Dollars



MAXCAP 2020 MAXIMUS Consulting Services, Inc.
Prepared By MAXIMUS Consulting Services, Inc.

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All Monetary Values are US Dollars



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Section A: Cost Allocation Methodology and Process



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**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Cost Allocation Methodology and Process**

A. Cost Allocation Methodology and Process

The Cost Allocation Plan (CAP) provided in *Section C* was prepared by MAXIMUS Consulting Services, Inc. (MAXIMUS) for City of Bethlehem, Pennsylvania. Utilizing our proprietary, web-based cost allocation system, MAXCAP™, MAXIMUS used cost data and allocation statistics to allocate the costs to departments/divisions /programs for Fiscal Year (FY) 2019.

MAXCAP uses a double step-down allocation procedure to distribute costs among Central Services and to departments that receive benefits. Using MAXCAP, costs are input by cost center identifications consistent with the entity's accounting code structure, which allows for efficient balancing with the entity's financial reporting systems. Additionally, MAXCAP provides for the inputting of allocation statistics appropriate for the distribution of the identified indirect cost pools. Credits for direct-billed payments, cost adjustments, and other valid and applicable costing factors are also facilitated within the software.

In this section, we provide an overview of our cost allocation methodology and process used to develop the CAP.

A.1 Cost Allocation Methodology

MAXIMUS employs a double step-down procedure that allows all Central Service Departments to allocate costs to all other Central Service Departments. Since Central Service Departments' costs are not simultaneously allocated, the process must be performed sequentially, one department after another. The second step-down allows for the equitable allocation of the costs the Central Service Departments receive from one another.

Typically, CAPs are compiled using a single step down or "waterfall" methodology in which the costs of Central Service Departments are allocated in an ordinal sequence with emphasis placed on ordering non-departmental and departmental cost groupings to optimize the flow of costs to recoverable program areas. Although this is an acceptable method resulting in accurate program allocations, it provides only partial information as to the costs of individual Central Service Departments and their significant activities.

To demonstrate the potential inequity of a single step-down, consider the costs of the Facilities Management and Purchasing activities. Facilities Management manages and maintains the office space that Purchasing uses to serve departments. Facilities costs are rightfully allocable to all the departments that have space in government buildings. If Facilities Management costs are allocated after Purchasing, the cost of Purchasing's space will be allocated to the other departments in the building. It could be argued that this method then allocates costs to departments disproportionate to the benefit received from those costs.

MAXIMUS double step-down approach mitigates potential allocation inequities and has been widely accepted by federal cognizant agencies for more than 30 years.

A.1.1 First Step-Down

The first step-down allows each Central Service Department to allocate to any other department, regardless of the sequence of the departments. The department also can allocate to itself providing the statistical measurements indicate a basis for the allocations.

Process

The process of allocating during this round is achieved sequentially, consistent with the order of the Central Service Departments. As each Central Service Department performs its allocations it allocates:

- Costs from entity financial records
- Cost adjustments
- Credits
- Costs received from other Central Service Departments that have completed their first round allocations

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Cost Allocation Methodology and Process**

- Results

At the completion of the first step-down, each Central Service Department has the allocated costs from itself and from the Central Service Departments sequenced before it.

A.1.2 Second Step-Down

The rule for the second step-down is that each Central Service Department can allocate only to another department sequenced after the allocating department; provided that the statistical measurements indicate a basis for the allocations.

Process

The process of allocating during the second step-down is achieved sequentially and consistent with the order of the Central Service Departments. As each Central Service Department performs its allocations, it allocates:

- Costs received from other Central Service Departments that have completed their second round allocations
- Costs received in the first step-down from itself and from the Central Service Departments sequenced after the allocating department

Results

At the completion of the second step-down, each Central Service Department has completed all allocations and all Central Service Departments have been cleared of all costs. The costs have either been adjusted out of the cycle or sent to Receiving Departments based on the allocation statistics.

A.1.3 Supplemental Comments

When the relationship between and among the Central Service Departments is greatly intertwined, it may be prudent to implement three or more step-downs. Typically, the double step-down is sufficient to accomplish an equitable allocation of all costs.

If more than two step-downs are required the rules for all rounds of allocation — except the final round — are the same as defined above for the first step-down. The final round always follows the rules, as defined above, for the second step-down.

A.2 Cost Allocation Process

The process utilized by MAXIMUS in developing the CAP and tracking costs within it is discussed below.

A.2.1 Initiating the Process

Working in conjunction with the entity, MAXIMUS determines data to be included within the cost allocation process based on:

- Application of federal cost principles or full costing principles, as applicable
- Interviews
- Review of financial documents
- Review of organizational structure
- Analysis of statistical data relative to benefit of services provided

A.2.2 Establishing the Cost Pools to be Allocated

MAXIMUS analyzes the organizational structure of the entity to determine which departments or cost pools provide

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Cost Allocation Methodology and Process**

services to other departments/divisions/programs. These cost pools become the “Central Service Departments” in the CAP.

Next, each cost pool is evaluated to determine the activities or services provided. The costs are then broken into subparts or activities such that each activity can be allocated on a statistical measure that is relevant to the service provided and the benefit received.

Line items of expenditures are analyzed to determine which activities receive the benefit of the costs. Distributions of these costs are made according to the determined benefit of each activity.

A.2.3 Establishing the Statistical Measurements or Bases for Allocation

MAXIMUS evaluates available statistical measurements to establish the most equitable and meaningful basis for allocating each activity within each Central Service Department. Consideration is given to determining the measurement that most appropriately demonstrates its relationship to the receiving units. For example, an activity that is driven by the number of employees within the benefiting departments can be allocated by number of employees. Similarly, an activity that is driven by the number of transactions for each benefiting department can be allocated by the number of transactions.

A.2.4 Accommodating Exceptions and Adjustments

Applicable cost adjustments for unallowable costs and/or capitalized assets are incorporated into the appropriate schedules. Credits for direct billings, special revenues, etc. are entered into the computation.

A.2.5 Developing the CAP

The MAXIMUS Cost Allocation Plan typically is organized as follows:

- Cover
- Certification, if required
- Table of Contents
- Cost Allocation Methodology and Process
- Organizational Chart
- CAP: Summary and Detail Schedules
- Supplemental Materials

Below, we discuss each of the summary and detail schedules included in a CAP.

Summary Schedules

The summary schedules provide a recap of the results of the cost allocation process. The following explanations define the purposes of each of the typical schedules included in the cost allocation plan..

Schedule A – Allocated Costs by Department: Schedule A demonstrates for each Receiving Department the costs received from each Central Service Department. This schedule answers the question: Which Central Service Department actually allocated the costs to each Receiving Department?

This schedule does not necessarily demonstrate the Central Service Department from which the costs originated. For example, costs sent from Purchasing to Accounting and then to a Receiving Department will be recorded on Schedule A as being from Accounting.

Schedule B – Fixed Costs Proposed: Schedule B recaps the roll forwards calculated for the Receiving Departments.

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Cost Allocation Methodology and Process**

The Receiving Departments are shown down the left hand side of the page, while details of the roll forward calculation for particular Receiving Departments are on the rest of the line.

The first column is the *Allocated Costs* for the current fiscal year, which lists the total costs allocated to this Receiving Department. This number will reconcile to the total allocated to the department on Schedule A.

The next column is the *Base Year Estimated Costs* for the fiscal year that have been used for the current period. The *Roll Forward* column is calculated by subtracting the *Base Year Estimated Costs* column (second column) from the *Allocated Costs* column for the current period (first column).

The *Fixed Costs* column is calculated by adding in the *Allocated Costs* column for the current fiscal year and the *Roll Forwards* column. The *Proposed Costs Future Period* column is the resulting sum of the *Fixed Costs* and any adjustments from the *Adjustments* column.

In summary, this report takes the difference between allocated costs for the current year (column 1) and the forecast costs for this year (column 2), adds that difference to the allocated costs for this year (column 1) along with any one-time adjustments to produce a forecast (*Proposed Costs Future Period*) for the next period.

Schedule C – Summary of Allocated Costs: Schedule C is the simplest report to use when balancing to the financials. It demonstrates the costs to be allocated, the adjustments made to these costs, and the results of the allocations. This schedule demonstrates the full sequence of all departments with the Central Service Departments listed first and in the order of their allocating sequence.

The Receiving departments follow the Central Service Departments with the total allocations received from all Central Service Departments.

Schedule D – Detail of Allocated Costs: Schedule D provides a view of the allocation flow of costs for each Central Service Department. This schedule allows the reader to see how the process sequentially “zeroes out” all of the Central Service Department costs and allocates them to Receiving Departments.

Schedule E – Summary of Allocation Basis: Schedule E demonstrates, for each Central Service Department, the services or activities of the Central Service Department and the basis for the allocation of each activity. This schedule is a convenient reference for reviewing the activities identified for each Central Service Department. This is particularly important when preparing a new plan and incorporating organizational and services changes.

Schedule F – Indirect Cost Rate Proposal: Schedule F computes an indirect cost rate for selected Receiving Departments. The total allocated costs are divided by the indirect costs rate base to compute the indirect cost rate for each Receiver Department. For example, the indirect cost rate base used to compute the rates could be salaries, salaries and benefits, or modified total direct costs, etc. A composite rate is also computed at the bottom of the schedule.

Schedule G - Origins of Costs: Schedule G demonstrates the original source of the costs received by each Receiving Department. For example, costs allocated from Purchasing to Accounting and then to a Receiving Department will be recorded on Schedule G as being from Purchasing.

Schedule H – Summary of Fixed Costs: Schedule H summarizes the fixed costs/roll forwards that appear with the detail reports. Receiving Departments are listed across the top of the report and the Central Service Departments are listed down the left hand side. Each cell contains the fixed amount calculated on the detail roll forward schedules. These amounts are then summarized on the *Total Fixed* line at the bottom of the report.

Detail Schedules

The detail schedules demonstrate the original costs being allocated by each Central Service Department. In these schedules, the adjustments are applied; the activities are defined; the incoming costs from other Central Service Departments are detailed; the allocation calculations for both step-downs are documented; and the results for each Central Service Department are summarized.

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Cost Allocation Methodology and Process**

When tracking costs, typically the schedules are reviewed in reverse order tracking from summary information back to detail information. This is discussed further in *Section A.2.6: Tracking Costs within the CAP*.

Schedule __.1 – Nature and Extent of Services: Schedule __.1 is a brief narrative defining the purpose of the Central Service and the benefit it provides to the Receiving Departments. The narrative also describes the allocation basis used for each activity and any other relevant information on expenditures.

Schedule __.2 – Costs to be Allocated: Schedule __.2 provides an overview of the total costs allocated by each Central Service Department including:

- Expenditures from the financial reports — balances to Schedule C
- Adjustments to financial reports — balances to Schedule C
- Incoming costs from other Central Service Departments

The incoming costs are presented in columns that represent when these costs are allocated by the Central Service Department, not when the costs are received. As explained in *Section A.1: Cost Allocation Methodology*, the costs that are received from Central Service Departments sequenced after the given department are held for allocation in the second step-down.

Schedule __.3 – Costs to be Allocated by Activity: Schedule __.3 provides the following:

- Expenditures from the financials are defined by type of expenditure and by activities (to the extent deemed necessary) to ensure the application of allocation bases that closely correlate to the benefits derived by the Receiving departments. Each activity is represented in its own column. The totals balance with both Schedule C and Schedule __.2 expenditure amounts.
- Adjustments to the financial reports are applied to expenditures and the results spread to the appropriate activities.
- Incoming costs are demonstrated first in total and then spread to the appropriate activities for allocation for each step-down. The totals for each step-down balance to the totals on Schedule __.2. It should be noted that incoming costs may be coded to spread to only the activities that receive benefit from the services.

Schedule __.4 – Detail Activity Allocations: Schedule __.4 represents the allocation results by activity. Each activity defined on Schedule __.3 is demonstrated on a Detail Allocation Schedule. Because the number of activities varies, the number of the last of these schedules varies.

Schedule __.4 includes:

- Statistical measurement used as a basis for allocation
- Identification of statistical measurement
- Source of the statistical measurement
- Percent relationship of each statistical measurement to the whole or total statistical measurement base
- Results of the first step-down — balances to functional total after first additions on Schedule __.3
- Results of the second step-down — balances to functional total of second additions on Schedule __.3

The totals allocated from both step-downs balances to the functional grand total from Schedule __.3. Note the results of the second step-down. This schedule clearly demonstrates how the second step-down allocates only to departments sequenced after the allocating department.

Schedule __.5 – Allocation Summary for each Central Service Department: Schedule __.5 provides a summary of costs allocated by each activity. The activity totals balance to the totals from each Detail Activities Allocation schedule defined above.

The totals allocated to the Receiving Departments will balance to Schedule A for the allocating department.

Schedule __.6 – Department Roll Forward: Schedule __.6 lists all roll forward information within a given department and calculates the amounts for each Receiving Department.

Each Receiving Department will be printed on its own line for this report. For each Receiving Department, the amount

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Cost Allocation Methodology and Process**

allocated to it is printed under the *Allocated Costs* column (the first column), which is the actual costs as calculated by this plan for the current period.

The second column —*Base Year Estimated Costs* — is used as a base for the current period's calculation. If they are more or less than the actual costs for this period, the difference can be added to the current costs to arrive at the forecast for the next period.

The third column, *Roll Forwards*, is calculated as the difference between the first two columns.

The *Allocated Costs* column plus the *Roll Forwards* column will give us the amount to use as the *Fixed Costs* in the next period, the fourth column.

These numbers are entered here and on Schedule H of the summary reports. They are also summarized on Schedule A for each Receiving department.

A.2.6 Tracking Costs within the CAP

When costs are questioned, MAXIMUS utilizes our standard tracking process in order to resolve any issues with Schedule A where the questioned cost is usually identified.

From Schedule A, we identify the allocating Central Service Department. From the CAP Table of Contents the appropriate detail schedules for the allocating department are identified. Tracking begins with the last detail schedule. Once the questioned amount is located, our analysis of the summary amounts by activities indicates which detail allocation schedules to review.

Review of each detail schedule will demonstrate the relative benefit received by the Receiving Department for the portion of the questioned cost attributable to each activity. Continuing backward through the detail schedules, the composition of the total functional costs is reviewed.

At this point, any remaining questions are typically in regard to the incoming costs. If these costs are questioned, we can use Schedule _2 to identify which department allocated the questioned incoming costs. Referring again to the CAP Table of Contents, the detail schedules for the sending Central Service Department can be located. Tracking continues by repeating these steps until all issues have been resolved.

Section C: Cost Allocation Plan



All Monetary Values are US Dollars
MAXCAP 2020 MAXIMUS Consulting Services, Inc.
Prepared By MAXIMUS Consulting Services, Inc.

City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule A - Allocated Costs By Department

Central Service Departments	Community					
	Taxes	Development	Admin	Health	Code Enforcement	Community Development
Building Depreciation	11,176	12,640		37,247	11,785	5,806
Equipment Depreciation	0	0		0	0	0
Property Insurance	1,354	1,531		4,512	1,428	703
Liability & Other Insurance	1,138	5,499		39,339	6,671	3,196
Personnel Insurance	17,271	120,813		309,402	69,521	85,910
Workers' Compensation	550	2,765		7,206	2,378	1,396
Retirement Expense	22,363	129,160		215,197	111,617	42,909
General Expense	4,249	6,931		12,656	8,058	3,543
Genl Exp-Communication	2,176	7,979		23,945	5,802	2,900
City Council	0	145,252		0	0	0
Mayor	1,248	4,995		13,797	3,764	2,580
City Controller	314	436		15,780	1,060	1,123
Law Department	0	137,307		0	0	0
Administration	2,549	25,645		4,717	2,102	654
Information Services	7,017	30,492		79,818	21,102	14,067
Financial Services	25,965	2,305		15,295	16,177	1,661
Human Resources	1,465	6,012		16,576	4,578	3,088
Purchasing	556	4,697		12,618	1,981	1,593
Public Works Administration	0	0		0	0	0
Mechanical Maintenance	0	0		5,041	11,613	0
Engineering	0	0		0	0	0
Electrical Maintenance	0	0		0	0	0
Facilities Maintenance	31,891	36,063		106,359	33,614	16,547
Grounds Maintenance	0	0		0	0	0
Streets	0	0		0	0	0
Allocated Costs for Fiscal 2019	131,282	680,522		919,505	313,251	187,676

City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule A - Allocated Costs By Department

Central Service Departments	Planning	Recycling	Housing Inspections	Recreation	Urban Forestry
Building Depreciation	6,565	6,051	0	16,008	0
Equipment Depreciation	0	0	0	0	0
Property Insurance	795	647	0	23,926	0
Liability & Other Insurance	2,596	10,120	4,799	6,771	755
Personnel Insurance	34,823	86,065	86,083	34,993	293
Workers' Compensation	1,567	2,855	1,503	8,644	392
Retirement Expense	66,627	89,836	49,509	74,189	18,264
General Expense	3,482	6,645	4,312	10,590	2,375
Genl Exp-Communication	3,628	3,628	4,353	15,962	0
City Council	0	0	0	0	0
Mayor	1,759	12,033	2,910	17,448	593
City Controller	4,859	5,312	876	6,967	390
Law Department	0	0	0	0	0
Administration	1,377	4,041	1,518	7,515	571
Information Services	9,360	18,749	16,405	9,360	2,330
Financial Services	3,608	93,230	1,621	12,178	431
Human Resources	2,166	13,857	3,482	19,788	717
Purchasing	3,542	5,355	1,955	9,516	1,055
Public Works Administration	0	0	0	125,962	4,325
Mechanical Maintenance	0	4,917	15,194	724	365
Engineering	102,446	0	0	0	0
Electrical Maintenance	0	0	0	0	0
Facilities Maintenance	18,718	21,671	0	504,750	0
Grounds Maintenance	0	340,112	0	0	0
Streets	0	509,599	0	0	0
Allocated Costs for Fiscal 2019	267,918	1,234,723	194,520	905,291	32,856

City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule A - Allocated Costs By Department

Central Service Departments	Traffic Maintenance	Police Department	9-1-1 System	Fire Dept	EMS
Building Depreciation	0	102,328	0	23,026	1,033
Equipment Depreciation	0	0	0	0	0
Property Insurance	0	12,398	0	11,075	1,116
Liability & Other Insurance	5,406	129,764	10,796	108,782	27,855
Personnel Insurance	51,777	1,901,893	241,654	1,751,110	380,442
Workers' Compensation	1,251	385,579	19,945	134,319	15,694
Retirement Expense	60,125	4,431,995	232,478	2,236,502	545,283
General Expense	2,911	107,651	12,575	146,708	22,961
Genl Exp-Communication	1,450	52,344	723	16,688	7,979
City Council	0	27,765	0	3,070	0
Mayor	2,195	122,696	9,560	69,722	24,736
City Controller	1,524	19,990	2,358	10,973	4,260
Law Department	0	34,340	0	34,340	0
Administration	1,132	77,970	17,804	60,825	3,519
Information Services	2,330	284,911	12,773	89,203	32,845
Financial Services	1,670	62,514	4,191	34,692	12,404
Human Resources	2,637	165,476	11,482	95,632	29,541
Purchasing	3,181	29,010	4,454	15,883	6,326
Public Works Administration	15,842	0	0	0	0
Mechanical Maintenance	12,387	421,393	0	218,082	118,735
Engineering	0	0	0	0	0
Electrical Maintenance	123,244	59,829	44,816	73,688	27,215
Facilities Maintenance	0	306,313	967	190,050	22,569
Grounds Maintenance	0	0	0	0	0
Streets	0	0	0	0	0
Allocated Costs for Fiscal 2019	289,062	8,736,159	626,576	5,324,370	1,284,513

City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule A - Allocated Costs By Department

Central Service Departments	City Library	Water Supply	Water Maintenance	Water Pension	Water Capital
Building Depreciation	21,647	65,759	0	0	0
Equipment Depreciation	0	0	0	0	0
Property Insurance	28,388	12,005	0	0	0
Liability & Other Insurance	1,226	0	0	0	0
Personnel Insurance	0	952,334	983,796	0	0
Workers' Compensation	0	16,465	105,333	0	0
Retirement Expense	0	201,337	155,578	958,019	0
General Expense	0	35,878	32,319	0	0
Genl Exp-Communication	0	24,670	0	0	0
City Council	0	47,753	0	0	0
Mayor	0	22,871	20,166	0	0
City Controller	240	26,636	14,557	0	10,880
Law Department	0	51,420	0	0	0
Administration	2,077	102,403	3,066	0	1,924
Information Services	0	24,150	7,092	0	0
Financial Services	113	20,071	13,821	0	5,066
Human Resources	0	28,014	24,484	0	0
Purchasing	697	32,423	10,355	0	13,609
Public Works Administration	0	0	0	0	0
Mechanical Maintenance	0	24,503	274,714	0	0
Engineering	0	0	0	0	58,434
Electrical Maintenance	0	10,570	0	0	0
Facilities Maintenance	0	190,839	0	0	0
Grounds Maintenance	0	0	0	0	0
Streets	0	0	0	0	0
Allocated Costs for Fiscal 2019	54,388	1,890,101	1,645,281	958,019	89,913

City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule A - Allocated Costs By Department

Central Service Departments	Water Billing/Collections	Wastewater Treatment	Sewer Maintenance	Wastewater Laboratory	Sewer Pension
Building Depreciation	0	18,634	0	0	0
Equipment Depreciation	0	0	0	0	0
Property Insurance	0	5,311	0	0	0
Liability & Other Insurance	0	0	0	0	0
Personnel Insurance	0	738,864	199,518	113,678	0
Workers' Compensation	0	123,856	199,054	1,624	0
Retirement Expense	0	147,568	37,355	21,759	550,578
General Expense	0	20,069	7,726	3,233	0
Genl Exp-Communication	0	7,979	0	0	0
City Council	0	42,919	0	0	0
Mayor	0	16,344	4,788	2,792	0
City Controller	0	21,125	6,678	5,297	0
Law Department	0	51,420	0	0	0
Administration	0	76,872	2,088	845	0
Information Services	0	25,573	1,411	5,669	0
Financial Services	149,794	15,165	4,786	3,482	0
Human Resources	0	20,064	5,773	3,370	0
Purchasing	0	28,752	6,202	4,598	0
Public Works Administration	0	0	0	0	0
Mechanical Maintenance	0	30,450	89,277	7,912	0
Engineering	0	0	0	0	0
Electrical Maintenance	0	10,570	0	0	0
Facilities Maintenance	0	74,308	0	0	0
Grounds Maintenance	0	0	0	0	0
Streets	0	0	0	0	0
Allocated Costs for Fiscal 2019	149,794	1,475,843	564,656	174,259	550,578

City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule A - Allocated Costs By Department

Central Service Departments	Sewer Capital	Sewer Billing/Collections	Golf Course	Liquid Fuels	Non-Utility Capital
Building Depreciation	0	0	1,459	0	0
Equipment Depreciation	0	0	0	0	0
Property Insurance	0	0	2,416	0	0
Liability & Other Insurance	0	0	9,615	0	0
Personnel Insurance	0	0	73,848	0	0
Workers' Compensation	0	0	4,190	0	0
Retirement Expense	0	0	96,884	0	0
General Expense	0	0	3,273	0	0
Genl Exp-Communication	0	0	6,528	0	0
City Council	0	0	9,871	0	0
Mayor	0	0	17,916	0	0
City Controller	3,094	0	14,358	6,402	5,587
Law Department	0	0	0	0	0
Administration	4,612	0	4,751	4,925	9,186
Information Services	0	0	0	0	0
Financial Services	1,124	105,154	14,532	3,661	2,709
Human Resources	0	0	20,390	0	0
Purchasing	10,784	0	18,089	7,425	15,376
Public Works Administration	0	0	0	0	0
Mechanical Maintenance	0	0	0	0	0
Engineering	202,704	0	16,561	0	0
Electrical Maintenance	0	0	0	0	0
Facilities Maintenance	0	0	47,268	0	0
Grounds Maintenance	0	0	0	0	0
Streets	0	0	0	0	0
Allocated Costs for Fiscal 2019	222,318	105,154	361,949	22,413	32,858

City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule A - Allocated Costs By Department

Central Service Departments	CDBG	Redevelopment		Special Events	Other	Total Allocated
		Auth				
Building Depreciation	0	3,203		0	23,895	368,262
Equipment Depreciation	0	0		0	0	0
Property Insurance	0	388		0	14,781	122,774
Liability & Other Insurance	0	0		0	24,869	399,197
Personnel Insurance	0	0		0	0	8,234,088
Workers' Compensation	0	0		0	0	1,036,566
Retirement Expense	0	0		0	0	10,495,132
General Expense	0	0		0	15,280	473,425
Genl Exp-Communication	0	2,176		0	723	191,633
City Council	0	0		0	0	276,630
Mayor	0	0		0	0	374,913
City Controller	5,650	0		0	3,262	199,988
Law Department	0	0		0	0	308,827
Administration	2,466	0		0	9,771	436,925
Information Services	0	0		0	0	694,657
Financial Services	2,410	10		16	2,525	632,381
Human Resources	0	0		0	0	478,592
Purchasing	13,958	0		0	4,657	268,647
Public Works Administration	0	0		0	0	146,129
Mechanical Maintenance	0	0		0	0	1,235,307
Engineering	9,839	0		0	0	389,984
Electrical Maintenance	0	0		178,519	0	528,451
Facilities Maintenance	0	9,118		0	88,365	1,699,410
Grounds Maintenance	0	0		0	0	340,112
Streets	0	0		0	0	509,599
Allocated Costs for Fiscal 2019	34,323	14,895		178,535	188,128	29,841,629

City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule A - Allocated Costs By Department

Central Service Departments	Direct Billed	Unallocated	Cost Adjustments	Disallowed	Total Expenditures
Building Depreciation	0	0	(501,750)		
Equipment Depreciation	0	0	(871,618)		
Property Insurance	0	0	(152,997)		
Liability & Other Insurance	0	0	(568,313)		
Personnel Insurance	0	0	(10,285,307)		
Workers' Compensation	0	0	(1,187,695)		
Retirement Expense	0	1,132,827	(13,914,346)		
General Expense	0	0	20,532,442	3,389,870	
Genl Exp-Communication	0	0	(205,480)		
City Council	0	0	52,604		
Mayor	0	0	0		
City Controller	0	0	0		
Law Department	0	0	0		
Administration	0	0	0		
Information Services	0	0	0		
Financial Services	0	0	(52,604)		
Human Resources	0	0	0		
Purchasing	0	0	0		
Public Works Administration	0	0	0		
Mechanical Maintenance	0	0	0	5,700	
Engineering	0	1,032,006	0	16,437	
Electrical Maintenance	0	1,937,528	0	29,925	
Facilities Maintenance	0	0	243,892	30,234	
Grounds Maintenance	0	3,001,926	0	113,480	
Streets	0	3,199,979	0	187,144	
Allocated Costs for Fiscal 2019	0	10,304,266	(6,911,172)	3,772,790	37,007,513

City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule C - Summary of Allocated Costs

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
Building Depreciation	0		501,750		0	
Equipment Depreciation	0		871,618		0	
Property Insurance	0		152,997		0	
Liability & Other Insurance	0		568,313		0	
Personnel Insurance	0		10,285,307		0	
Workers' Compensation	0		1,187,695		0	
Retirement Expense	0		13,914,346	(1,132,827)	0	
General Expense	24,652,973	(3,389,870)	(20,532,442)		0	
Genl Exp-Communication	0		205,480		0	
City Council	281,522		(52,604)		0	
Mayor	231,948		0		0	
City Controller	207,100		0		0	
Law Department	319,383		0		0	
Administration	243,004		0		0	
Information Services	518,627		0		0	
Financial Services	412,579		52,604		0	
Human Resources	307,310		0		0	
Purchasing	156,886		0		0	
Public Works Administration	237,002		0		0	
Mechanical Maintenance	1,334,759	(5,700)	0		0	
Engineering	909,805	(16,437)	0	(1,032,006)	0	
Electrical Maintenance	2,212,850	(29,925)	0	(1,937,528)	0	
Facilities Maintenance	2,022,515	(30,234)	(243,892)		0	
Grounds Maintenance	1,495,564	(113,480)	0	(3,001,926)	0	
Streets	1,463,686	(187,144)	0	(3,199,979)	0	
Taxes						131,282
Community Development Admin						680,522
Health						919,505
Code Enforcement						313,251
Community Development						187,676
Planning						267,918
Recycling						1,234,723
Housing Inspections						194,520
Recreation						905,291
Urban Forestry						32,856
Traffic Maintenance						289,062
Police Department						8,736,159
9-1-1 System						626,576
Fire Dept						5,324,370
EMS						1,284,513
City Library						54,388
Water Supply						1,890,101
Water Maintenance						1,645,281
Water Pension						958,019
Water Capital						89,913
Water Billing/Collections						149,794
Wastewater Treatment						1,475,843
Sewer Maintenance						564,656
Wastewater Laboratory						174,259
Sewer Pension						550,578
Sewer Capital						222,318
Sewer Billing/Collections						105,154

City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule C - Summary of Allocated Costs

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
Golf Course						361,949
Liquid Fuels						22,413
Non-Utility Capital						32,858
CDBG						34,323
Redevelopment Auth						14,895
Special Events						178,535
Other						188,128
Totals	37,007,513	(3,772,790)	6,911,172	(10,304,266)	0	29,841,629

Deviation: 0

City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule E - Summary of Allocation Basis

Department	Allocation Basis	Allocation Source
Building Depreciation		
1.4.1 City Center	Net Usable Square Footage Occupied By Department	Actual Measurement - Public Works
1.4.2 MSC	Net Usable Square Footage Occupied By Department	Actual Measurement - Public Works
1.4.3 Energy Savings Proj	Direct Allocation of Cost to Applicable Depts	Fixed Assets and Interest Payment Analysis
1.4.4 Electrical Maint	Direct Allocation to Electrical Maintenance	Fixed Assets and Interest Payment Analysis
Equipment Depreciation		
2.4.1 Equip Depreciation	Equipment Depreciation Costs at December 31, 2019	Consultant's Analysis - General Assets/Depreciation Report
Property Insurance		
3.4.1 City Center	Net Usable Square Footage Occupied By Department	Actual Measurement - Public Works
3.4.2 Municipal Service Center	Net Usable Square Footage Occupied By Department	Actual Measurement - Public Works
3.4.3 Other Buildings	Analysis of Premiums Paid for Property Insurance Coverage	Insurance Policy Analysis & Statement of Values - Administration
Liability & Other Insurance		
4.4.1 Employment Practices	F-T Equivalent Employees By Department Excl Direct Billed Depts (W/S)	Human Resources and Information Services
4.4.2 Auto Insurance	Auto Insurance Premiums Paid By Dept Excl Direct Billed Depts	Auto Insurance Policy Analysis-Law Department
4.4.3 General Liability	Salaries & Wages Paid By Dept Excl Direct Billed Depts & Police	Year End Expenditure Report
4.4.4 Law Enforcement Liability	Direct Allocation to Police	Policy Analysis
4.4.5 Other Insurance	Direct Allocation to Applicable Departments	Insurance Policy and Invoice Analysis
4.4.6 Pub Offl/Crime	F-T Equivalent Employees By Dept Excl Direct Billed Depts & Police	Human Resources and Information Services
Personnel Insurance		
5.4.1 Police Medical	Direct Allocation to City Police	Medical Benefits Analysis - Administration
5.4.2 Fire Medical	Direct Allocation to City Fire	Medical Benefits Analysis - Administration
5.4.3 Union/Non-Union Medical	Number of Plan Participants By Department	Plan Participant Listing - Human Resources
5.4.4 Water Medical	Number of Water Plan Participants By Department	Plan Participant Listing - Human Resources
5.4.5 Sewer Medical	Number of Sewer Plan Participants By Department	Plan Participant Listing - Human Resources
5.4.6 Golf Medical	Direct Allocation to Golf	Medical Benefits Analysis - Administration
5.4.7 Retirees Benefits	Number of Plan Participants By Department	Plan Participant Listing - Human Resources
5.4.8 Life Insurance	Full-Time Employees By Department	Human Resources and Information Services
5.4.9 Unemployment Compensation	Salaries and Wages Paid By Department	Year End Expenditure Report
5.4.10 L-T Disability	Total L-T Disability Participants By Departments	L-T Disability Participants Listing-Information Services
Workers' Compensation		
6.4.1 Workers' Comp	Salaries and Wages By Department	Year End Expenditure Report
6.4.2 WC Claims	Gross Direct Claims Dollars Paid By Department	City Compliance Officer
Retirement Expense		
7.4.1 Social Security	FICA Expense Paid on Behalf of Departments	Year-To-Date FICA Report-Information Services
7.4.2 O&E/PMRS Pension Fund	O&E/PMRS Salaries & Wages By Department	O&E/PMRS Salaries Report-Information Services
7.4.3 Police Pension Fund	Direct Allocation to Police	Police Salaries Report-Information Services
7.4.4 Fire Pension Fund	Direct Allocation to Fire	Fire Salaries Report-Information Services
7.4.5 O&E/PMRS Pension Bond	O&E/PMRS Salaries & Wages By Department	O&E/PMRS Salaries Report-Information Services
General Expense		
8.4.1 Office Supplies	Direct to User Departments	Analysis of Percentage of Usage-Purchasing
8.4.2 Postage	# of F-T Equiv Employees By Dept Excl Golf, Water & Sewer Billings	Employees Earnings Report - Information Services
8.4.3 Professional Services	Direct to User Departments	Analysis of Paid Invoices-Controller's Office

City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule E - Summary of Allocation Basis

Department	Allocation Basis	Allocation Source
8.4.4 Equipment Maint	Direct to User Departments	Analysis of Paid Invoices-Controller's Office
8.4.5 Accumulated Sick Leave	Direct to User Departments	Human Resources-Accumulated Sick Leave Analysis
8.4.6 Deferred Comp Match	Number of Full-Time Employees By Dept Excluding Police, Fire & Elected	Employees Earnings Report - Information Services
8.4.7 Department Contracts	Direct to User Departments	Analysis of Paid Invoices-Controller's Office
Genl Exp-Communication		
9.4.1 Centrex System	Number of Telephone Lines By Department	Telephone Lines Listing - Public Works
City Council		
10.4.1 Resolutions	Resolutions Processed By Department	City Clerk's Office
10.4.2 Ordinances	Ordinances Processed By Department	City Clerk's Office
10.4.3 City Council	Number of Resolutions & Ordinances By Department	City Clerk's Office
Mayor		
11.4.1 City Administration	Full-Time Equivalent Employees By Department	Human Resources and Information Services
City Controller		
12.4.1 General Accounting	Non-Payroll and PO Transactions Processed By Department	Statistical Reports - Information Services
Law Department		
13.4.1 Legal Counsel	Hours Expended By Department Converted to Salaries	Time Studies-Law Office
Administration		
14.4.1 Bureau Administration	Number of Full-Time Equivalent Employees By Bureaus Supervised	Human Resources & Information Services
14.4.2 Personnl/Labor Relations	Direct Allocation to Human Resources for Further Distribution	Salaries & Wages Analysis-Administration
14.4.3 Operating Budget	2019 Budgeted Operating Expenditures By Department	2019 Operating And Capital Budget
14.4.4 Capital Budget	2019 Budgeted Capital Expenditures By Department	2019 Operating And Capital Budget
14.4.5 Other Direct	Direct Allocation to Applicable Departments	Personal Activity Reports-Administration
14.4.6 Cell Phones	Cell Phones Expenditures By Department	Administration
Information Services		
15.4.1 Ops & Maint-All	Computer Equipment Operated By Department	Information Services
15.4.2 Ops & Maint-Exc W S 911	Computer Equipment Operated By Department Excluding DB Departments	Information Services
15.4.3 IS Other	Direct Allocation to Applicable Departments	Invoice Analysis
Financial Services		
16.4.1 Accounting	Non-Payroll & Payroll Transactions Processed By Department	Statistical Reports - Information Services
16.4.2 Rev Collectns/Cashiers	Number of Cashier Revenue Units Collected By Department	Cashiers Revenue Stubs Report - Information Services
16.4.3 Revenue Mgmt	Number of Revenue Units Collected By Department	Revenue Stubs Report - Information Services
16.4.4 City Audit	Total # of Accounting Transactions By Dept Excluding Directly Billed	Informaiton Systems
Human Resources		
17.4.1 Human Resources	Full-Time Equivalent Employees By Department	Human Resources and Information Services
17.4.2 Payroll	Number of Payroll Checks/DD Processed By Department	Human Resources and Information Services
17.4.3 Wk Comp Admin	Salaries and Wages By Department	Year End Expenditure Report
17.4.4 Other Direct Svcs	Direct Allocation To Applicable Departments	Invoice/Payment Analysis
Purchasing		

City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule E - Summary of Allocation Basis

Department	Allocation Basis	Allocation Source
18.4.1 Central Purchasing	Number of Purchase Orders Processed By Department	Purchase Order Report - Information Services
18.4.2 Mailroom	# of F-T Equivalent Employees By Department Excl Golf	Employees Earnings Report - Information Services
18.4.3 Copiers	Total Xerox Copier Costs By Department	Xerox Copiers Invoices
Public Works Administration		
19.4.1 PW Bur Admin	Full-Time Equivalent Employees By Bureaus Supervised	Payroll Check Count Report - Information Services
Mechanical Maintenance		
20.4.1 Fleet Maintenance	Fleet Maintenance Costs By Department	Mechanical Maintenance 2019 Vehicle Cost Report
Engineering		
21.4.1 Eng-CDBG	Direct Allocation to CDBG	Personnel Activity Reports - Engineering
21.4.2 Eng-Water	Direct Allocation to Water	Personnel Activity Reports - Engineering
21.4.3 Eng-Sewer	Direct Allocation to Sewer	Personnel Activity Reports - Engineering
21.4.4 Eng-Other	Direct Allocation to Applicable Departments	Personnel Activity Reports - Engineering
Electrical Maintenance		
22.4.1 Elect-Water	Direct Allocation to Water	Electrical Maintenance
22.4.2 Elect-Sewer	Direct Allocation to Sewer	Electrical Maintenance
22.4.3 Elect-Police	Direct Allocation to Police	Electrical Maintenance
22.4.4 Elect-Fire	Direct Allocation to Fire	Electrical Maintenance
22.4.5 Elect-Other Labor	Salaries & Wages Applicable By Department	Electrical Maintenance
22.4.6 Elect-Other Exp	Direct Allocation to Applicable Departments	Invoice/Expenditure Analysis
22.4.7 Spec Events	Direct Allocation to Special Events	Electrical Maintenance
Facilities Maintenance		
23.4.1 City Ctr Bldg	Net Usable Square Footage Occupied By Department	Actual Measurement - Public Works
23.4.2 BM-Recreation	Direct Allocation to Recreation	Labor Hours Report-Parks & Public Property
23.4.3 BM-Parks Maint	Direct Allocation to Parks Maintenance	Labor Hours Report-Parks & Public Property
23.4.4 BM-Golf Course	Direct Allocation to Golf Course	Labor Hours Report-Parks & Public Property
23.4.5 Municipal Svc Ctr	Net Usable Square Footage Occupied By Department	Actual Measurement - Public Works
23.4.6 BM Other Salaries	Direct Salaries & Wages Applicable By Department	Labor Hours Report - Parks & Public Property
23.4.7 BM-Util/Plant Maint	Direct Utilities, Plant Maint & Contracts By User Departments	Account Analysis-Parks & Public Property
Grounds Maintenance		
24.4.1 Leaf Collections	Direct Allocation to Recycling (Leaf Collections)	Public Works and Finance
Streets		
25.4.1 Leaf Collection	Direct Allocation to Recycling (Leaf Collections)	Public Works and Finance

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .1 - Nature and Extent of Services
For Department Building Depreciation**

The City of Bethlehem, as a governmental entity, headquarters itself at the City Government Building. This facility was leased from the City Center Authority prior to 1991. In 1991, the City obtained full ownership of the City Government Building.

The depreciation costs for the original construction and subsequent improvements of the City Center amounted to \$138,069. The cost of improvements to the facility have been included for plan purposes and depreciated over a useful life determined by the City's depreciation records. Depreciation associated with the building and improvements have been distributed to individual departments based on usable square footage occupied in 2019.

Depreciation associated with the MSC building and improvements have been allocated based on the usable square footage occupied by department.

The bond interest applicable to building improvements has been added to the plan for further allocation.

The City's energy savings project depreciation and interest have been included in the plan. These costs are identified by building. Costs associated with the City Government Building and MSC have been allocated based on usable square footage occupied in 2019.

Costs associated with other locations have been separately identified and allocated directly to the applicable department.

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .2 - Costs To Be Allocated
For Department Building Depreciation**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			
Cost Adjustments:				
Building Depreciatn	143,426			
Interest Expense	54,398			
Energy Proj Deprec	238,979			
Energy Proj Interest	64,947			
Total Departmental Cost Adjustments:	<u>501,750</u>			501,750
Total To Be Allocated:	<u>501,750</u>			<u>501,750</u>

City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .3 - Costs Allocated By Activity
For Department Building Depreciation

	Total	G&A	City Center	MSC	Energy Savings Proj
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Building Depreciatn	143,426	0	138,069	2,256	0
Interest Expense	54,398	0	47,796	6,425	0
Energy Proj Deprec	238,979	0	192,514	5,827	39,829
Energy Proj Interest	64,947	0	52,319	1,584	10,824
Functional Cost	501,750	0	430,698	16,092	50,653
Allocation Step 1					
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	501,750	0	430,698	16,092	50,653
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For Building Depreciation					
Schedule .3 Total	501,750	0	430,698	16,092	50,653

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .3 - Costs Allocated By Activity
For Department Building Depreciation**

Electrical Maint

<hr/>	
Deductions	
*Total Disallowed Costs	0
Cost Adjustments	
Building Depreciatn	3,101
Interest Expense	177
Energy Proj Deprec	809
Energy Proj Interest	220
Functional Cost	4,307
Allocation Step 1	
Reallocate Admin Costs	0
Unallocated Costs	0
1st Allocation	4,307
Allocation Step 2	
2nd Allocation	0
Total For Building Depreciation	
Schedule .3 Total	4,307

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation**

Activity - City Center

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Council	2,742	5.035628	21,688		21,688		21,688
Mayor	1,181	2.168883	9,341		9,341		9,341
City Controller	977	1.794241	7,728		7,728		7,728
Law Department	760	1.395725	6,011		6,011		6,011
Administration	1,131	2.077059	8,946		8,946		8,946
Information Services	1,741	3.197311	13,771		13,771		13,771
Financial Services	968	1.777712	7,657		7,657		7,657
Human Resources	918	1.685888	7,261		7,261		7,261
Purchasing	1,375	2.525160	10,876		10,876		10,876
Public Works Administration	605	1.111070	4,785		4,785		4,785
Engineering	2,268	4.165136	17,939		17,939		17,939
Facilities Maintenance	712	1.307574	5,632		5,632		5,632
Grounds Maintenance	150	0.275472	1,186		1,186		1,186
Taxes	1,413	2.594946	11,176		11,176		11,176
Community Development Admin	1,598	2.934695	12,640		12,640		12,640
Health	4,709	8.647984	37,247		37,247		37,247
Code Enforcement	1,490	2.736355	11,785		11,785		11,785
Community Development	734	1.347976	5,806		5,806		5,806
Planning	830	1.524278	6,565		6,565		6,565
Recycling	675	1.239624	5,339		5,339		5,339
Recreation	1,222	2.244178	9,666		9,666		9,666
Police Department	12,937	23.758539	102,328		102,328		102,328
Fire Dept	1,623	2.980607	12,837		12,837		12,837
Water Supply	6,314	11.595534	49,942		49,942		49,942
Wastewater Treatment	1,953	3.586645	15,448		15,448		15,448
Redevelopment Auth	405	0.743774	3,203		3,203		3,203
Other	3,021	5.548006	23,895		23,895		23,895
Schedule .4 Total for City Center	54,452	100.000000	430,698		430,698	0	430,698

Allocation Basis: Net Usable Square Footage Occupied By Department
Allocation Source: Actual Measurement - Public Works

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation**

Activity - MSC

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Mechanical Maintenance	11,481	30.635607	4,930		4,930		4,930
Engineering	610	1.627708	262		262		262
Facilities Maintenance	2,400	6.404099	1,031		1,031		1,031
Streets	320	0.853880	137		137		137
EMS	2,406	6.420109	1,033		1,033		1,033
Water Supply	12,840	34.261927	5,513		5,513		5,513
Wastewater Treatment	7,419	19.796670	3,186		3,186		3,186
Schedule .4 Total for MSC	37,476	100.000000	16,092		16,092	0	16,092

Allocation Basis: Net Usable Square Footage Occupied By Department
Allocation Source: Actual Measurement - Public Works

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation**

Activity - Energy Savings Proj

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Recycling	712	1.405642	712		712		712
Recreation	6,342	12.520482	6,342		6,342		6,342
Fire Dept	10,189	20.115294	10,189		10,189		10,189
City Library	21,647	42.735871	21,647		21,647		21,647
Water Supply	10,304	20.342329	10,304		10,304		10,304
Golf Course	1,459	2.880382	1,459		1,459		1,459
Schedule .4 Total for Energy Savings Proj	50,653	100.000000	50,653		50,653	0	50,653

Allocation Basis: Direct Allocation of Cost to Applicable Depts
Allocation Source: Fixed Assets and Interest Payment Analysis

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation**

Activity - Electrical Maint

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Electrical Maintenance	100.00	100.000000	4,307		4,307		4,307
Schedule .4 Total for Electrical Maint	100.00	100.000000	4,307		4,307	0	4,307

Allocation Basis: Direct Allocation to Electrical Maintenance
Allocation Source: Fixed Assets and Interest Payment Analysis

City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .5 - Allocation Summary
For Department Building Depreciation

Receiving Department	Total	City Center	MSC	Energy Savings Proj	Electrical Maint
City Council	21,688	21,688	0	0	0
Mayor	9,341	9,341	0	0	0
City Controller	7,728	7,728	0	0	0
Law Department	6,011	6,011	0	0	0
Administration	8,946	8,946	0	0	0
Information Services	13,771	13,771	0	0	0
Financial Services	7,657	7,657	0	0	0
Human Resources	7,261	7,261	0	0	0
Purchasing	10,876	10,876	0	0	0
Public Works Administration	4,785	4,785	0	0	0
Mechanical Maintenance	4,930	0	4,930	0	0
Engineering	18,201	17,939	262	0	0
Electrical Maintenance	4,307	0	0	0	4,307
Facilities Maintenance	6,663	5,632	1,031	0	0
Grounds Maintenance	1,186	1,186	0	0	0
Streets	137	0	137	0	0
Taxes	11,176	11,176	0	0	0
Community Development Admin	12,640	12,640	0	0	0
Health	37,247	37,247	0	0	0
Code Enforcement	11,785	11,785	0	0	0
Community Development	5,806	5,806	0	0	0
Planning	6,565	6,565	0	0	0
Recycling	6,051	5,339	0	712	0
Recreation	16,008	9,666	0	6,342	0
Police Department	102,328	102,328	0	0	0
Fire Dept	23,026	12,837	0	10,189	0
EMS	1,033	0	1,033	0	0
City Library	21,647	0	0	21,647	0
Water Supply	65,759	49,942	5,513	10,304	0
Wastewater Treatment	18,634	15,448	3,186	0	0
Golf Course	1,459	0	0	1,459	0
Redevelopment Auth	3,203	3,203	0	0	0
Other	23,895	23,895	0	0	0
Direct Bill	0	0	0	0	0
Total	501,750	430,698	16,092	50,653	4,307

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .1 - Nature and Extent of Services
For Department Equipment Depreciation**

The City of Bethlehem maintains a general fixed asset report showing the item, date purchased useful life and depreciation. This report was used to determine the dollars to be allocated in 2019.

In the 2019 based cost plan, equipment depreciation has been allocated to central service departments based on the straight-line depreciation method. The dollar amounts were pulled from the City's most recent general fixed asset report as of December 31, 2018.

The equipment depreciation charge of \$871,618 is allocated to central service departments based on equipment depreciation expense from the December 31, 2018 fixed asset reports.

City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .2 - Costs To Be Allocated
For Department Equipment Depreciation

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			
Cost Adjustments:				
Equipment Depreciation	871,618			
Total Departmental Cost Adjustments:	871,618			871,618
Total To Be Allocated:	871,618			871,618

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .3 - Costs Allocated By Activity
For Department Equipment Depreciation**

	Total	G&A	Equip Depreciation
<hr/>			
Deductions			
*Total Disallowed Costs	0	0	0
Cost Adjustments			
Equipment Depreciation	871,618	0	871,618
Functional Cost	871,618	0	871,618
Allocation Step 1			
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	871,618	0	871,618
Allocation Step 2			
2nd Allocation	0	0	0
Total For Equipment Depreciation			
Schedule .3 Total	871,618	0	871,618

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .4 - Detail Activity Allocations
For Department Equipment Depreciation**

Activity - Equip Depreciation

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Information Services	80,243	9.206212	80,243		80,243		80,243
Mechanical Maintenance	45,595	5.231076	45,595		45,595		45,595
Engineering	16,037	1.839912	16,037		16,037		16,037
Electrical Maintenance	56,051	6.430684	56,051		56,051		56,051
Facilities Maintenance	39,759	4.561517	39,759		39,759		39,759
Grounds Maintenance	141,221	16.202167	141,221		141,221		141,221
Streets	492,712	56.528432	492,712		492,712		492,712
Schedule .4 Total for Equip Depreciation	871,618	100.000000	871,618		871,618	0	871,618

Allocation Basis: Equipment Depreciation Costs at December 31, 2019
Allocation Source: Consultant's Analysis - General Assets/Depreciation Report

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .5 - Allocation Summary
For Department Equipment Depreciation**

Receiving Department	Total	Equip Depreciation
Information Services	80,243	80,243
Mechanical Maintenance	45,595	45,595
Engineering	16,037	16,037
Electrical Maintenance	56,051	56,051
Facilities Maintenance	39,759	39,759
Grounds Maintenance	141,221	141,221
Streets	492,712	492,712
Direct Bill	0	0
Total	871,618	871,618

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .1 - Nature and Extent of Services
For Department Property Insurance**

The City of Bethlehem purchases various types of insurance to protect itself from the liability associated with property ownership and government operations.

Building and contents coverage has been allocated to various facilities based on an analysis of premium coverage and risk limitations in the City's policy. Costs relating to the City Center and MSC facilities have been further allocated to specific departments based on the usable square footage occupied by each.

Building and contents coverage applicable to other City buildings have been functionalized and allocated to respective departments occupying each facility as identified in the policy.

Directly charged departments (Water and Sewer) have been excluded from allocation.

City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .2 - Costs To Be Allocated
For Department Property Insurance

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			
Cost Adjustments:				
Property Insurance	152,997			
Total Departmental Cost Adjustments:	152,997			152,997
Total To Be Allocated:	152,997			152,997

City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .3 - Costs Allocated By Activity
For Department Property Insurance

	Total	G&A	City Center	Municipal Service Center	Other Buildings
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Property Insurance	152,997	0	52,179	17,379	83,439
Functional Cost	152,997	0	52,179	17,379	83,439
Allocation Step 1					
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	152,997	0	52,179	17,379	83,439
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For Property Insurance					
Schedule .3 Total	152,997	0	52,179	17,379	83,439

City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .4 - Detail Activity Allocations
For Department Property Insurance

Activity - City Center

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Council	2,742	5.035628	2,628		2,628		2,628
Mayor	1,181	2.168883	1,132		1,132		1,132
City Controller	977	1.794241	936		936		936
Law Department	760	1.395725	728		728		728
Administration	1,131	2.077059	1,084		1,084		1,084
Information Services	1,741	3.197311	1,668		1,668		1,668
Financial Services	968	1.777712	928		928		928
Human Resources	918	1.685888	880		880		880
Purchasing	1,375	2.525160	1,318		1,318		1,318
Public Works Administration	605	1.111070	580		580		580
Engineering	2,268	4.165136	2,173		2,173		2,173
Facilities Maintenance	712	1.307574	682		682		682
Grounds Maintenance	150	0.275472	144		144		144
Taxes	1,413	2.594946	1,354		1,354		1,354
Community Development Admin	1,598	2.934695	1,531		1,531		1,531
Health	4,709	8.647984	4,512		4,512		4,512
Code Enforcement	1,490	2.736355	1,428		1,428		1,428
Community Development	734	1.347976	703		703		703
Planning	830	1.524278	795		795		795
Recycling	675	1.239624	647		647		647
Recreation	1,222	2.244178	1,171		1,171		1,171
Police Department	12,937	23.758539	12,398		12,398		12,398
Fire Dept	1,623	2.980607	1,555		1,555		1,555
Water Supply	6,314	11.595534	6,050		6,050		6,050
Wastewater Treatment	1,953	3.586645	1,871		1,871		1,871
Redevelopment Auth	405	0.743774	388		388		388
Other	3,021	5.548006	2,895		2,895		2,895
Schedule .4 Total for City Center	54,452	100.000000	52,179		52,179	0	52,179

Allocation Basis: Net Usable Square Footage Occupied By Department
Allocation Source: Actual Measurement - Public Works

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .4 - Detail Activity Allocations
For Department Property Insurance**

Activity - Municipal Service Center

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Mechanical Maintenance	11,481	30.635607	5,324		5,324		5,324
Engineering	610	1.627708	283		283		283
Facilities Maintenance	2,400	6.404099	1,113		1,113		1,113
Streets	320	0.853880	148		148		148
EMS	2,406	6.420109	1,116		1,116		1,116
Water Supply	12,840	34.261927	5,955		5,955		5,955
Wastewater Treatment	7,419	19.796670	3,440		3,440		3,440
Schedule .4 Total for Municipal Service Center	37,476	100.000000	17,379		17,379	0	17,379

Allocation Basis: Net Usable Square Footage Occupied By Department
Allocation Source: Actual Measurement - Public Works

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .4 - Detail Activity Allocations
For Department Property Insurance**

Activity - Other Buildings

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Electrical Maintenance	2,103	2.520404	2,103		2,103		2,103
Facilities Maintenance	6,040	7.238821	6,040		6,040		6,040
Grounds Maintenance	331	0.396697	331		331		331
Recreation	22,755	27.271420	22,755		22,755		22,755
Fire Dept	9,520	11.409533	9,520		9,520		9,520
City Library	28,388	34.022460	28,388		28,388		28,388
Golf Course	2,416	2.895528	2,416		2,416		2,416
Other	11,886	14.245137	11,886		11,886		11,886
Schedule .4 Total for Other Buildings	83,439	100.000000	83,439		83,439	0	83,439

Allocation Basis: Analysis of Premiums Paid for Property Insurance Coverage
Allocation Source: Insurance Policy Analysis & Statement of Values - Administration

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .5 - Allocation Summary
For Department Property Insurance**

Receiving Department	Total	City Center	Municipal Service Center	Other Buildings
City Council	2,628	2,628	0	0
Mayor	1,132	1,132	0	0
City Controller	936	936	0	0
Law Department	728	728	0	0
Administration	1,084	1,084	0	0
Information Services	1,668	1,668	0	0
Financial Services	928	928	0	0
Human Resources	880	880	0	0
Purchasing	1,318	1,318	0	0
Public Works Administration	580	580	0	0
Mechanical Maintenance	5,324	0	5,324	0
Engineering	2,456	2,173	283	0
Electrical Maintenance	2,103	0	0	2,103
Facilities Maintenance	7,835	682	1,113	6,040
Grounds Maintenance	475	144	0	331
Streets	148	0	148	0
Taxes	1,354	1,354	0	0
Community Development Admin	1,531	1,531	0	0
Health	4,512	4,512	0	0
Code Enforcement	1,428	1,428	0	0
Community Development	703	703	0	0
Planning	795	795	0	0
Recycling	647	647	0	0
Recreation	23,926	1,171	0	22,755
Police Department	12,398	12,398	0	0
Fire Dept	11,075	1,555	0	9,520
EMS	1,116	0	1,116	0
City Library	28,388	0	0	28,388
Water Supply	12,005	6,050	5,955	0
Wastewater Treatment	5,311	1,871	3,440	0
Golf Course	2,416	0	0	2,416
Redevelopment Auth	388	388	0	0
Other	14,781	2,895	0	11,886
Direct Bill	0	0	0	0
Total	152,997	52,179	17,379	83,439

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .1 - Nature and Extent of Services
For Department Liability & Other Insurance**

The City of Bethlehem purchases various types of insurance to protect itself from the liability associated with property ownership and governmental operations.

Costs associated with public officials' and crime liability coverage have been allocated to individual departments based on full-time equivalent employees covered by department/bureau.

Costs associated with employment practices insurance coverage have been allocated based on the number of full-time equivalent employees by department.

Costs associated with automobile insurance have been allocated based on the premium paid for coverage by departments during 2019.

General liability insurance costs have been allocated to City departments based on 2019 salaries and wages paid.

Law enforcement liability costs have been allocated directly to the City Police department.

Various other types of insurance coverage have been directly charged to departments indicated based on an analysis of premiums.

Directly charged departments (Water and Sewer) have been excluded from allocation where applicable.

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .2 - Costs To Be Allocated
For Department Liability & Other Insurance**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			
Cost Adjustments:				
Employment Practices Liab	34,068			
Fleet Insurance	127,050			
General Liability	165,690			
Law Enforcement Liability	68,733			
Excess Liability	48,074			
Crime Liability	6,919			
Public Officials Liab	13,271			
Insurance Claims/Deductibles	36,172			
Cyber Liability	18,975			
Excess Liab-Lead Liab-Health	23,369			
Other Coverages	<u>25,992</u>			
Total Departmental Cost Adjustments:	<u>568,313</u>			568,313
Inbound Costs:				
City Controller		666	666	
Administration		925	925	
Financial Services		444	444	
Purchasing		<u>575</u>	<u>575</u>	
Total Allocated Additions:		<u>2,610</u>	<u>2,610</u>	2,610
Total To Be Allocated:	<u>568,313</u>	<u>2,610</u>		<u>570,923</u>

City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .3 - Costs Allocated By Activity
For Department Liability & Other Insurance

	Total	G&A	Employment Practices	Auto Insurance	General Liability
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Employment Practices Liab	34,068	0	34,068	0	0
Fleet Insurance	127,050	0	0	127,050	0
General Liability	165,690	0	0	0	165,690
Law Enforcement Liability	68,733	0	0	0	0
Excess Liability	48,074	0	0	0	48,074
Crime Liability	6,919	0	0	0	0
Public Officials Liab	13,271	0	0	0	0
Insurance Claims/Deductibles	36,172	0	0	0	0
Cyber Liability	18,975	0	0	0	18,975
Excess Liab-Lead Liab-Health	23,369	0	0	0	0
Other Coverages	25,992	0	0	0	0
Functional Cost	568,313	0	34,068	127,050	232,739
Allocation Step 1					
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	568,313	0	34,068	127,050	232,739
Allocation Step 2					
Inbound - All Others	2,610	2,610	0	0	0
Reallocate Admin Costs		(2,610)	152	580	1,089
Unallocated Costs	0	0	0	0	0
2nd Allocation	2,610	0	152	580	1,089
Total For Liability & Other Insurance					
Schedule .3 Total	570,923	0	34,220	127,630	233,828

City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .3 - Costs Allocated By Activity
For Department Liability & Other Insurance

	Law Enforcement Liability	Other Insurance	Pub Offl/Crime
Deductions			
*Total Disallowed Costs	0	0	0
Cost Adjustments			
Employment Practices Liab	0	0	0
Fleet Insurance	0	0	0
General Liability	0	0	0
Law Enforcement Liability	68,733	0	0
Excess Liability	0	0	0
Crime Liability	0	0	6,919
Public Officials Liab	0	0	13,271
Insurance Claims/Deductibles	0	36,172	0
Cyber Liability	0	0	0
Excess Liab-Lead Liab-Health	0	23,369	0
Other Coverages	0	25,992	0
Functional Cost	68,733	85,533	20,190
Allocation Step 1			
Reallocate Admin Costs	0	0	0
Unallocated Costs	0	0	0
1st Allocation	68,733	85,533	20,190
Allocation Step 2			
Inbound - All Others	0	0	0
Reallocate Admin Costs	310	389	90
Unallocated Costs	0	0	0
2nd Allocation	310	389	90
Total For Liability & Other Insurance			
Schedule .3 Total	69,043	85,922	20,280

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .4 - Detail Activity Allocations
For Department Liability & Other Insurance**

Activity - Employment Practices

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Council	10.58	1.673336	570		570		570
Mayor	4.00	0.632641	216		216		216
City Controller	4.00	0.632641	216		216		216
Law Department	5.50	0.869882	296		296		296
Administration	2.00	0.316321	108		108		108
Information Services	5.92	0.936309	319		319		319
Financial Services	6.92	1.094469	373		373		373
Human Resources	3.81	0.602591	205		205		205
Purchasing	2.00	0.316321	108		108		108
Public Works Administration	3.00	0.474481	162		162		162
Mechanical Maintenance	11.73	1.855220	632		632		632
Engineering	11.58	1.831496	624		624		624
Electrical Maintenance	7.92	1.252629	427		427		427
Facilities Maintenance	16.31	2.579594	879		879	3	882
Grounds Maintenance	20.81	3.291315	1,121		1,121	4	1,125
Streets	26.73	4.227624	1,440		1,440	4	1,444
Taxes	2.00	0.316321	108		108		108
Community Development Admin	7.96	1.258956	429		429		429
Health	21.96	3.473200	1,183		1,183	4	1,187
Code Enforcement	6.00	0.948962	323		323		323
Community Development	4.12	0.651620	222		222		222
Planning	2.81	0.444430	151		151		151
Recycling	19.15	3.028769	1,032		1,032	4	1,036
Housing Inspections	4.65	0.735445	251		251		251
Recreation	27.77	4.392111	1,496		1,496	4	1,500
Urban Forestry	0.96	0.151834	52		52		52
Traffic Maintenance	3.50	0.553561	189		189		189
Police Department	194.62	30.781153	10,485		10,485	88	10,573
9-1-1 System	15.23	2.408781	821		821	3	824
Fire Dept	110.88	17.536812	5,974		5,974	28	6,002
EMS	39.35	6.223607	2,120		2,120	6	2,126
Golf Course	28.50	4.507568	1,536		1,536	4	1,540
Schedule .4 Total for Employment Practices	632.27	100.000000	34,068		34,068	152	34,220

Allocation Basis: F-T Equivalent Employees By Department Excl Direct Billed Depts (W/S)

Allocation Source: Human Resources and Information Services

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .4 - Detail Activity Allocations
For Department Liability & Other Insurance**

Activity - Auto Insurance

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Public Works Administration	814	0.640693	814		814	3	817
Mechanical Maintenance	3,665	2.884691	3,665		3,665	15	3,680
Engineering	4,072	3.205037	4,072		4,072	18	4,090
Electrical Maintenance	4,072	3.205037	4,072		4,072	18	4,090
Facilities Maintenance	4,072	3.205037	4,072		4,072	18	4,090
Grounds Maintenance	16,696	13.141283	16,696		16,696	74	16,770
Streets	25,654	20.192050	25,654		25,654	112	25,766
Health	1,629	1.282172	1,629		1,629	4	1,633
Code Enforcement	2,036	1.602519	2,036		2,036	6	2,042
Community Development	407	0.320346	407		407		407
Recycling	3,258	2.564345	3,258		3,258	14	3,272
Housing Inspections	1,629	1.282172	1,629		1,629	4	1,633
Recreation	407	0.320346	407		407		407
Traffic Maintenance	2,443	1.922865	2,443		2,443	9	2,452
Police Department	35,835	28.205433	35,835		35,835	200	36,035
Fire Dept	13,031	10.256592	13,031		13,031	57	13,088
EMS	4,072	3.205037	4,072		4,072	18	4,090
City Library	1,222	0.961826	1,222		1,222	4	1,226
Golf Course	2,036	1.602519	2,036		2,036	6	2,042
Schedule .4 Total for Auto Insurance	127,050	100.000000	127,050		127,050	580	127,630

Allocation Basis: Auto Insurance Premiums Paid By Dept Excl Direct Billed Depts
Allocation Source: Auto Insurance Policy Analysis-Law Department

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .4 - Detail Activity Allocations
For Department Liability & Other Insurance**

Activity - General Liability

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Council	223,046	0.902639	2,101		2,101	6	2,107
Mayor	226,629	0.917139	2,135		2,135	7	2,142
City Controller	205,336	0.830969	1,934		1,934	5	1,939
Law Department	312,060	1.262867	2,939		2,939	13	2,952
Administration	207,386	0.839265	1,953		1,953	5	1,958
Information Services	299,832	1.213382	2,824		2,824	11	2,835
Financial Services	408,103	1.651541	3,844		3,844	16	3,860
Human Resources	254,215	1.028776	2,394		2,394	9	2,403
Purchasing	146,885	0.594425	1,383		1,383	4	1,387
Public Works Administration	234,953	0.950825	2,213		2,213	7	2,220
Mechanical Maintenance	775,319	3.137617	7,302		7,302	33	7,335
Engineering	843,880	3.415075	7,948		7,948	35	7,983
Electrical Maintenance	555,511	2.248082	5,232		5,232	22	5,254
Facilities Maintenance	982,912	3.977719	9,258		9,258	41	9,299
Grounds Maintenance	1,276,255	5.164841	12,021		12,021	53	12,074
Streets	1,136,673	4.599971	10,706		10,706	47	10,753
Taxes	99,199	0.401446	934		934	4	938
Community Development Admin	497,066	2.011563	4,682		4,682	21	4,703
Health	1,271,529	5.145716	11,976		11,976	52	12,028
Code Enforcement	425,925	1.723664	4,012		4,012	17	4,029
Community Development	251,412	1.017432	2,368		2,368	9	2,377
Planning	244,900	0.991079	2,307		2,307	8	2,315
Recycling	520,739	2.107364	4,905		4,905	21	4,926
Housing Inspections	285,560	1.155625	2,690		2,690	10	2,700
Recreation	378,422	1.531426	3,564		3,564	15	3,579
Urban Forestry	69,872	0.282763	658		658	1	659
Traffic Maintenance	222,753	0.901453	2,098		2,098	6	2,104
9-1-1 System	979,643	3.964490	9,227		9,227	41	9,268
Fire Dept	8,781,108	35.536019	82,705		82,705	462	83,167
EMS	2,095,060	8.478440	19,733		19,733	87	19,820
Golf Course	498,258	2.016387	4,693		4,693	21	4,714
Schedule .4 Total for General Liability	24,710,441	100.000000	232,739		232,739	1,089	233,828

Allocation Basis: Salaries & Wages Paid By Dept Excl Direct Billed Depts & Police
Allocation Source: Year End Expenditure Report

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .4 - Detail Activity Allocations
For Department Liability & Other Insurance**

Activity - Law Enforcement Liability

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Police Department	100.00	100.000000	68,733		68,733	310	69,043
Schedule .4 Total for Law Enforcement Liability	100.00	100.000000	68,733		68,733	310	69,043

Allocation Basis: Direct Allocation to Police
Allocation Source: Policy Analysis

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .4 - Detail Activity Allocations
For Department Liability & Other Insurance**

Activity - Other Insurance

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Financial Services	850	0.993768	850		850	3	853
Grounds Maintenance	20,674	24.170788	20,674		20,674	91	20,765
Health	23,369	27.321619	23,369		23,369	105	23,474
Traffic Maintenance	500	0.584570	500		500		500
Police Department	14,051	16.427578	14,051		14,051	62	14,113
Fire Dept	1,344	1.571323	1,344		1,344	4	1,348
Other	24,745	28.930354	24,745		24,745	124	24,869
Schedule .4 Total for Other Insurance	85,533	100.000000	85,533		85,533	389	85,922

Allocation Basis: Direct Allocation to Applicable Departments
Allocation Source: Insurance Policy and Invoice Analysis

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .4 - Detail Activity Allocations
For Department Liability & Other Insurance**

Activity - Pub Offl/Crime

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Council	10.58	2.417457	488		488		488
Mayor	4.00	0.913972	185		185		185
City Controller	4.00	0.913972	185		185		185
Law Department	5.50	1.256712	254		254		254
Administration	2.00	0.456986	92		92		92
Information Services	5.92	1.352679	273		273		273
Financial Services	6.92	1.581172	319		319		319
Human Resources	3.81	0.870559	176		176		176
Purchasing	2.00	0.456986	92		92		92
Public Works Administration	3.00	0.685479	138		138		138
Mechanical Maintenance	11.73	2.680224	541		541		541
Engineering	11.58	2.645950	534		534		534
Electrical Maintenance	7.92	1.809665	365		365		365
Facilities Maintenance	16.31	3.726722	752		752	2	754
Grounds Maintenance	20.81	4.754941	960		960	4	964
Streets	26.73	6.107620	1,233		1,233	4	1,237
Taxes	2.00	0.456986	92		92		92
Community Development Admin	7.96	1.818805	367		367		367
Health	21.96	5.017708	1,013		1,013	4	1,017
Code Enforcement	6.00	1.370959	277		277		277
Community Development	4.12	0.941392	190		190		190
Planning	2.81	0.642066	130		130		130
Recycling	19.15	4.375643	883		883	3	886
Housing Inspections	4.65	1.062493	215		215		215
Recreation	27.77	6.345253	1,281		1,281	4	1,285
Urban Forestry	0.96	0.219353	44		44		44
Traffic Maintenance	3.50	0.799726	161		161		161
9-1-1 System	15.23	3.479950	703		703	1	704
Fire Dept	110.88	25.335314	5,117		5,117	60	5,177
EMS	39.35	8.991203	1,815		1,815	4	1,819
Golf Course	28.50	6.512053	1,315		1,315	4	1,319
Schedule .4 Total for Pub Offl/Crime	437.65	100.000000	20,190		20,190	90	20,280

Allocation Basis: F-T Equivalent Employees By Dept Excl Direct Billed Depts & Police
Allocation Source: Human Resources and Information Services

City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .5 - Allocation Summary
For Department Liability & Other Insurance

Receiving Department	Total	Employment Practices	Auto Insurance	General Liability	Law Enforcement Liability
City Council	3,165	570	0	2,107	0
Mayor	2,543	216	0	2,142	0
City Controller	2,340	216	0	1,939	0
Law Department	3,502	296	0	2,952	0
Administration	2,158	108	0	1,958	0
Information Services	3,427	319	0	2,835	0
Financial Services	5,405	373	0	3,860	0
Human Resources	2,784	205	0	2,403	0
Purchasing	1,587	108	0	1,387	0
Public Works Administration	3,337	162	817	2,220	0
Mechanical Maintenance	12,188	632	3,680	7,335	0
Engineering	13,231	624	4,090	7,983	0
Electrical Maintenance	10,136	427	4,090	5,254	0
Facilities Maintenance	15,025	882	4,090	9,299	0
Grounds Maintenance	51,698	1,125	16,770	12,074	0
Streets	39,200	1,444	25,766	10,753	0
Taxes	1,138	108	0	938	0
Community Development Admin	5,499	429	0	4,703	0
Health	39,339	1,187	1,633	12,028	0
Code Enforcement	6,671	323	2,042	4,029	0
Community Development	3,196	222	407	2,377	0
Planning	2,596	151	0	2,315	0
Recycling	10,120	1,036	3,272	4,926	0
Housing Inspections	4,799	251	1,633	2,700	0
Recreation	6,771	1,500	407	3,579	0
Urban Forestry	755	52	0	659	0
Traffic Maintenance	5,406	189	2,452	2,104	0
Police Department	129,764	10,573	36,035	0	69,043
9-1-1 System	10,796	824	0	9,268	0
Fire Dept	108,782	6,002	13,088	83,167	0
EMS	27,855	2,126	4,090	19,820	0
City Library	1,226	0	1,226	0	0
Golf Course	9,615	1,540	2,042	4,714	0
Other	24,869	0	0	0	0
Direct Bill	0	0	0	0	0
Total	570,923	34,220	127,630	233,828	69,043

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .5 - Allocation Summary
For Department Liability & Other Insurance**

Receiving Department	Other Insurance	Pub Offl/Crime
City Council	0	488
Mayor	0	185
City Controller	0	185
Law Department	0	254
Administration	0	92
Information Services	0	273
Financial Services	853	319
Human Resources	0	176
Purchasing	0	92
Public Works Administration	0	138
Mechanical Maintenance	0	541
Engineering	0	534
Electrical Maintenance	0	365
Facilities Maintenance	0	754
Grounds Maintenance	20,765	964
Streets	0	1,237
Taxes	0	92
Community Development Admin	0	367
Health	23,474	1,017
Code Enforcement	0	277
Community Development	0	190
Planning	0	130
Recycling	0	886
Housing Inspections	0	215
Recreation	0	1,285
Urban Forestry	0	44
Traffic Maintenance	500	161
Police Department	14,113	0
9-1-1 System	0	704
Fire Dept	1,348	5,177
EMS	0	1,819
City Library	0	0
Golf Course	0	1,319
Other	24,869	0
Direct Bill	0	0
Total	85,922	20,280

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .1 - Nature and Extent of Services
For Department Personnel Insurance**

The City of Bethlehem provides hospitalization, prescription and dental, life insurance, and Unemployment Compensation for its employees. Several hospitalization/dental plans are offered to employees. The costs of the group plans are charged at a flat rate per employee. In 1995, the City of Bethlehem established a Medical Trust Fund for tracking these activities.

Contributions associated with the various department plans have been functionalized and allocated based on individual employees covered by department during 2019. Expenditure reimbursements from other funds have been added back in order to show medical benefits at gross costs. Other funds are charged during the year based on budgeted costs, not actual costs.

Costs associated with retirees benefits have been allocated to individual departments based on the number of plan participants by department.

Costs associated with life insurance have been allocated to individual departments based on full-time employees by department in 2019.

Unemployment Compensation costs have been allocated to various departments based on salaries and wages paid during 2019.

Long-term disability costs have been allocated to City departments based on the total number of long-term disability participants by department in 2019.

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .2 - Costs To Be Allocated
For Department Personnel Insurance**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			
Cost Adjustments:				
Unemployment Compensation (0801)	24,726			
Group Life Insurance (0801)	64,650			
Long Term Disability (0801)	17,129			
Medical Insurance (0801)	6,595,858			
911 Medical Insurance	451,000			
Water Medical Insurance	1,580,500			
Sewer Medical Insurance	1,456,500			
Golf Medical Insurance	75,000			
PTC Health Premiums	19,944			
Total Departmental Cost Adjustments:	<u>10,285,307</u>			10,285,307
Inbound Costs:				
City Controller		7,838	7,838	
Administration		8,444	8,444	
Financial Services		5,330	5,330	
Purchasing		723	723	
Total Allocated Additions:		<u>22,335</u>	22,335	22,335
Total To Be Allocated:	<u>10,285,307</u>	<u>22,335</u>		<u>10,307,642</u>

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .3 - Costs Allocated By Activity
For Department Personnel Insurance**

	Total	G&A	Police Medical	Fire Medical	Union/Non-Union Medical
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Unemployment Compensation (0801)	24,726	0	0	0	0
Group Life Insurance (0801)	64,650	0	0	0	0
Long Term Disability (0801)	17,129	0	0	0	0
Medical Insurance (0801)	6,595,858	15,830	1,046,763	1,001,251	2,044,716
911 Medical Insurance	451,000	1,082	71,574	68,462	139,808
Water Medical Insurance	1,580,500	3,793	250,825	239,920	489,955
Sewer Medical Insurance	1,456,500	3,496	231,147	221,097	451,513
Golf Medical Insurance	75,000	180	11,903	11,385	23,248
PTC Health Premiums	19,944	48	3,165	3,027	6,182
Functional Cost	10,285,307	24,429	1,615,377	1,545,142	3,155,422
Allocation Step 1					
Reallocate Admin Costs		(24,429)	3,846	3,679	7,512
Unallocated Costs	0	0	0	0	0
1st Allocation	10,285,307	0	1,619,223	1,548,821	3,162,934
Allocation Step 2					
Inbound - All Others	22,335	22,335	0	0	0
Reallocate Admin Costs		(22,335)	3,518	3,364	6,889
Unallocated Costs	0	0	0	0	0
2nd Allocation	22,335	0	3,518	3,364	6,889
Total For Personnel Insurance					
Schedule .3 Total	10,307,642	0	1,622,741	1,552,185	3,169,823

City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .3 - Costs Allocated By Activity
For Department Personnel Insurance

	Water Medical	Sewer Medical	Golf Medical	Retirees Benefits	Life Insurance
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Unemployment Compensation (0801)	0	0	0	0	0
Group Life Insurance (0801)	0	0	0	0	64,650
Long Term Disability (0801)	0	0	0	0	0
Medical Insurance (0801)	1,170,765	629,904	43,533	643,096	0
911 Medical Insurance	80,053	43,071	2,977	43,973	0
Water Medical Insurance	280,539	150,938	10,431	154,099	0
Sewer Medical Insurance	258,529	139,096	9,613	142,009	0
Golf Medical Insurance	13,313	7,163	495	7,313	0
PTC Health Premiums	3,540	1,905	132	1,945	0
Functional Cost	1,806,739	972,077	67,181	992,435	64,650
Allocation Step 1					
Reallocate Admin Costs	4,301	2,314	160	2,363	154
Unallocated Costs	0	0	0	0	0
1st Allocation	1,811,040	974,391	67,341	994,798	64,804
Allocation Step 2					
Inbound - All Others	0	0	0	0	0
Reallocate Admin Costs	3,932	2,113	142	2,153	138
Unallocated Costs	0	0	0	0	0
2nd Allocation	3,932	2,113	142	2,153	138
Total For Personnel Insurance					
Schedule .3 Total	1,814,972	976,504	67,483	996,951	64,942

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .3 - Costs Allocated By Activity
For Department Personnel Insurance**

	Unemployment Compensation	L-T Disability
Deductions		
*Total Disallowed Costs	0	0
Cost Adjustments		
Unemployment Compensation (0801)	24,726	0
Group Life Insurance (0801)	0	0
Long Term Disability (0801)	0	17,129
Medical Insurance (0801)	0	0
911 Medical Insurance	0	0
Water Medical Insurance	0	0
Sewer Medical Insurance	0	0
Golf Medical Insurance	0	0
PTC Health Premiums	0	0
Functional Cost	24,726	17,129
Allocation Step 1		
Reallocate Admin Costs	59	41
Unallocated Costs	0	0
1st Allocation	24,785	17,170
Allocation Step 2		
Inbound - All Others	0	0
Reallocate Admin Costs	52	34
Unallocated Costs	0	0
2nd Allocation	52	34
Total For Personnel Insurance		
Schedule .3 Total	24,837	17,204

**City of Bethlehem, Pennsylvania
 City-Wide Full Indirect Cost Plan
 Based on Costs for the Year End December 31, 2019
 Schedule .4 - Detail Activity Allocations
 For Department Personnel Insurance**

Activity - Police Medical

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Police Department	100.00	100.000000	1,619,223		1,619,223	3,518	1,622,741
Schedule .4 Total for Police Medical	100.00	100.000000	1,619,223		1,619,223	3,518	1,622,741

Allocation Basis: Direct Allocation to City Police
 Allocation Source: Medical Benefits Analysis - Administration

City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .4 - Detail Activity Allocations
For Department Personnel Insurance

Activity - Fire Medical

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Fire Dept	100.00	100.000000	1,548,821		1,548,821	3,364	1,552,185
Schedule .4 Total for Fire Medical	100.00	100.000000	1,548,821		1,548,821	3,364	1,552,185

Allocation Basis: Direct Allocation to City Fire
Allocation Source: Medical Benefits Analysis - Administration

City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .4 - Detail Activity Allocations
For Department Personnel Insurance

Activity - Union/Non-Union Medical

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Council	6	2.884615	91,239		91,239	197	91,436
Mayor	3	1.442308	45,619		45,619	96	45,715
City Controller	2	0.961538	30,413		30,413	64	30,477
Law Department	4	1.923077	60,825		60,825	127	60,952
Administration	2	0.961538	30,413		30,413	64	30,477
Information Services	5	2.403846	76,032		76,032	159	76,191
Financial Services	5	2.403846	76,032		76,032	159	76,191
Human Resources	3	1.442308	45,619		45,619	96	45,715
Purchasing	1	0.480769	15,206		15,206	31	15,237
Public Works Administration	3	1.442308	45,619		45,619	96	45,715
Mechanical Maintenance	11	5.288462	167,270		167,270	359	167,629
Engineering	11	5.288462	167,270		167,270	359	167,629
Electrical Maintenance	7	3.365385	106,445		106,445	230	106,675
Facilities Maintenance	11	5.288462	167,270		167,270	359	167,629
Grounds Maintenance	20	9.615385	304,128		304,128	662	304,790
Streets	26	12.500000	395,370		395,370	957	396,327
Taxes	1	0.480769	15,206		15,206	31	15,237
Community Development Admin	7	3.365385	106,445		106,445	230	106,675
Health	18	8.653846	273,715		273,715	595	274,310
Code Enforcement	4	1.923077	60,825		60,825	127	60,952
Community Development	5	2.403846	76,032		76,032	159	76,191
Planning	2	0.961538	30,413		30,413	64	30,477
Recycling	5	2.403846	76,032		76,032	159	76,191
Housing Inspections	5	2.403846	76,032		76,032	159	76,191
Recreation	2	0.961538	30,413		30,413	64	30,477
Traffic Maintenance	3	1.442308	45,619		45,619	96	45,715
9-1-1 System	14	6.730769	212,890		212,890	463	213,353
EMS	22	10.576923	334,542		334,542	727	335,269
Schedule .4 Total for Union/Non-Union Medical	208	100.000000	3,162,934		3,162,934	6,889	3,169,823

Allocation Basis: Number of Plan Participants By Department
Allocation Source: Plan Participant Listing - Human Resources

City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .4 - Detail Activity Allocations
For Department Personnel Insurance

Activity - Water Medical

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Water Supply	29	49.152542	890,172		890,172	1,925	892,097
Water Maintenance	30	50.847458	920,868		920,868	2,007	922,875
Schedule .4 Total for Water Medical	59	100.000000	1,811,040		1,811,040	3,932	1,814,972

Allocation Basis: Number of Water Plan Participants By Department
Allocation Source: Plan Participant Listing - Human Resources

City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .4 - Detail Activity Allocations
For Department Personnel Insurance

Activity - Sewer Medical

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Wastewater Treatment	26	70.270270	684,708		684,708	1,483	686,191
Sewer Maintenance	7	18.918919	184,344		184,344	402	184,746
Wastewater Laboratory	4	10.810811	105,339		105,339	228	105,567
Schedule .4 Total for Sewer Medical	37	100.000000	974,391		974,391	2,113	976,504

Allocation Basis: Number of Sewer Plan Participants By Department

Allocation Source: Plan Participant Listing - Human Resources

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .4 - Detail Activity Allocations
For Department Personnel Insurance**

Activity - Golf Medical

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Golf Course	100.00	100.000000	67,341		67,341	142	67,483
Schedule .4 Total for Golf Medical	100.00	100.000000	67,341		67,341	142	67,483

Allocation Basis: Direct Allocation to Golf
Allocation Source: Medical Benefits Analysis - Administration

City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .4 - Detail Activity Allocations
For Department Personnel Insurance

Activity - Retirees Benefits

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Council	6	1.098901	10,932		10,932	22	10,954
Mayor	3	0.549451	5,466		5,466	10	5,476
City Controller	2	0.366300	3,644		3,644	4	3,648
Law Department	4	0.732601	7,288		7,288	16	7,304
Administration	2	0.366300	3,644		3,644	4	3,648
Information Services	5	0.915751	9,110		9,110	19	9,129
Financial Services	5	0.915751	9,110		9,110	19	9,129
Human Resources	3	0.549451	5,466		5,466	10	5,476
Purchasing	1	0.183150	1,822		1,822	3	1,825
Public Works Administration	3	0.549451	5,466		5,466	10	5,476
Mechanical Maintenance	11	2.014652	20,042		20,042	41	20,083
Engineering	11	2.014652	20,042		20,042	41	20,083
Electrical Maintenance	7	1.282051	12,754		12,754	27	12,781
Facilities Maintenance	11	2.014652	20,042		20,042	41	20,083
Grounds Maintenance	20	3.663004	36,440		36,440	76	36,516
Streets	26	4.761905	47,372		47,372	99	47,471
Taxes	1	0.183150	1,822		1,822	3	1,825
Community Development Admin	7	1.282051	12,754		12,754	27	12,781
Health	18	3.296703	32,796		32,796	69	32,865
Code Enforcement	4	0.732601	7,288		7,288	16	7,304
Community Development	5	0.915751	9,110		9,110	19	9,129
Planning	2	0.366300	3,644		3,644	4	3,648
Recycling	5	0.915751	9,110		9,110	19	9,129
Housing Inspections	5	0.915751	9,110		9,110	19	9,129
Recreation	2	0.366300	3,644		3,644	4	3,648
Traffic Maintenance	3	0.549451	5,466		5,466	10	5,476
Police Department	139	25.457875	253,248		253,248	614	253,862
9-1-1 System	14	2.564103	25,508		25,508	52	25,560
Fire Dept	100	18.315018	182,198		182,198	395	182,593
EMS	22	4.029304	40,083		40,083	82	40,165
Water Supply	29	5.311355	52,838		52,838	112	52,950
Water Maintenance	30	5.494505	54,659		54,659	114	54,773
Wastewater Treatment	26	4.761905	47,372		47,372	99	47,471
Sewer Maintenance	7	1.282051	12,754		12,754	27	12,781
Wastewater Laboratory	4	0.732601	7,288		7,288	16	7,304
Golf Course	3	0.549451	5,466		5,466	10	5,476
Schedule .4 Total for Retirees Benefits	546	100.000000	994,798		994,798	2,153	996,951

Allocation Basis: Number of Plan Participants By Department
Allocation Source: Plan Participant Listing - Human Resources

City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .4 - Detail Activity Allocations
For Department Personnel Insurance

Activity - Life Insurance

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Council	11	1.702786	1,104		1,104	1	1,105
Mayor	4	0.619195	401		401		401
City Controller	3	0.464396	301		301		301
Law Department	5	0.773994	501		501		501
Administration	2	0.309598	200		200		200
Information Services	6	0.928793	601		601		601
Financial Services	7	1.083591	703		703		703
Human Resources	3	0.464396	301		301		301
Purchasing	2	0.309598	200		200		200
Public Works Administration	3	0.464396	301		301		301
Mechanical Maintenance	11	1.702786	1,104		1,104	1	1,105
Engineering	14	2.167183	1,404		1,404	1	1,405
Electrical Maintenance	9	1.393189	903		903		903
Facilities Maintenance	13	2.012384	1,304		1,304	1	1,305
Grounds Maintenance	20	3.095975	2,007		2,007	3	2,010
Streets	29	4.489164	2,909		2,909	3	2,912
Taxes	1	0.154799	100		100		100
Community Development Admin	7	1.083591	703		703		703
Health	11	1.702786	1,104		1,104	1	1,105
Code Enforcement	7	1.083591	703		703		703
Community Development	4	0.619195	401		401		401
Planning	4	0.619195	401		401		401
Recycling	3	0.464396	301		301		301
Housing Inspections	5	0.773994	501		501		501
Recreation	5	0.773994	501		501		501
Urban Forestry	2	0.309598	200		200		200
Traffic Maintenance	3	0.464396	301		301		301
Police Department	175	27.089784	17,557		17,557	86	17,643
9-1-1 System	16	2.476780	1,605		1,605	3	1,608
Fire Dept	116	17.956656	11,637		11,637	23	11,660
EMS	26	4.024768	2,608		2,608	3	2,611
Water Supply	39	6.037152	3,912		3,912	4	3,916
Water Maintenance	36	5.572755	3,612		3,612	4	3,616
Wastewater Treatment	26	4.024768	2,608		2,608	3	2,611
Sewer Maintenance	10	1.547988	1,003		1,003	1	1,004
Wastewater Laboratory	4	0.619195	401		401		401
Golf Course	4	0.619195	401		401		401
Schedule .4 Total for Life Insurance	646	100.000000	64,804		64,804	138	64,942

Allocation Basis: Full-Time Employees By Department
Allocation Source: Human Resources and Information Services

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .4 - Detail Activity Allocations
For Department Personnel Insurance**

Activity - Unemployment Compensation

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Council	223,046	0.477911	118		118		118
Mayor	226,629	0.485588	120		120		120
City Controller	205,336	0.439964	109		109		109
Law Department	312,060	0.668637	165		165		165
Administration	207,386	0.444357	110		110		110
Information Services	299,832	0.642437	159		159		159
Financial Services	408,103	0.874424	217		217		217
Human Resources	254,215	0.544695	135		135		135
Purchasing	146,885	0.314724	78		78		78
Public Works Administration	234,953	0.503423	124		124		124
Mechanical Maintenance	775,319	1.661241	412		412		412
Engineering	843,880	1.808144	448		448		448
Electrical Maintenance	555,511	1.190269	295		295		295
Facilities Maintenance	982,912	2.106042	522		522		522
Grounds Maintenance	1,276,255	2.734575	678		678		678
Streets	1,136,673	2.435499	603		603		603
Taxes	99,199	0.212549	53		53		53
Community Development Admin	497,066	1.065041	264		264		264
Health	1,271,529	2.724449	676		676		676
Code Enforcement	425,925	0.912611	227		227		227
Community Development	251,412	0.538689	133		133		133
Planning	244,900	0.524736	130		130		130
Recycling	520,739	1.115764	277		277		277
Housing Inspections	285,560	0.611857	151		151		151
Recreation	378,422	0.810828	200		200		200
Urban Forestry	69,872	0.149712	37		37		37
Traffic Maintenance	222,753	0.477283	118		118		118
Police Department	14,318,566	30.679752	7,607		7,607	40	7,647
9-1-1 System	979,643	2.099037	520		520		520
Fire Dept	8,781,108	18.814889	4,663		4,663	9	4,672
EMS	2,095,060	4.488992	1,113		1,113	1	1,114
Water Supply	2,521,250	5.402170	1,339		1,339	1	1,340
Water Maintenance	1,508,676	3.232573	801		801		801
Wastewater Treatment	2,142,101	4.589784	1,138		1,138	1	1,139
Sewer Maintenance	1,125,080	2.410659	597		597		597
Wastewater Laboratory	344,946	0.739100	183		183		183
Golf Course	498,258	1.067595	265		265		265
Schedule .4 Total for Unemployment Compensation	46,671,060	100.000000	24,785		24,785	52	24,837

Allocation Basis: Salaries and Wages Paid By Department
Allocation Source: Year End Expenditure Report

City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .4 - Detail Activity Allocations
For Department Personnel Insurance

Activity - L-T Disability

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Council	4	1.298701	223		223		223
Mayor	3	0.974026	167		167		167
City Controller	2	0.649351	111		111		111
Law Department	6	1.948052	335		335		335
Administration	2	0.649351	111		111		111
Information Services	4	1.298701	223		223		223
Financial Services	6	1.948052	335		335		335
Human Resources	3	0.974026	167		167		167
Purchasing	2	0.649351	111		111		111
Public Works Administration	3	0.974026	167		167		167
Mechanical Maintenance	12	3.896104	669		669		669
Engineering	12	3.896104	669		669		669
Electrical Maintenance	8	2.597403	446		446		446
Facilities Maintenance	13	4.220779	725		725		725
Grounds Maintenance	21	6.818182	1,171		1,171	1	1,172
Streets	27	8.766234	1,506		1,506	3	1,509
Taxes	1	0.324675	56		56		56
Community Development Admin	7	2.272727	390		390		390
Health	8	2.597403	446		446		446
Code Enforcement	6	1.948052	335		335		335
Community Development	1	0.324675	56		56		56
Planning	3	0.974026	167		167		167
Recycling	3	0.974026	167		167		167
Housing Inspections	2	0.649351	111		111		111
Recreation	3	0.974026	167		167		167
Urban Forestry	1	0.324675	56		56		56
Traffic Maintenance	3	0.974026	167		167		167
9-1-1 System	11	3.571429	613		613		613
EMS	23	7.467532	1,282		1,282	1	1,283
Water Supply	36	11.688312	2,008		2,008	23	2,031
Water Maintenance	31	10.064935	1,728		1,728	3	1,731
Wastewater Treatment	26	8.441558	1,449		1,449	3	1,452
Sewer Maintenance	7	2.272727	390		390		390
Wastewater Laboratory	4	1.298701	223		223		223
Golf Course	4	1.298701	223		223		223
Schedule .4 Total for L-T Disability	308	100.000000	17,170		17,170	34	17,204

Allocation Basis: Total L-T Disability Participants By Departments
Allocation Source: L-T Disability Participants Listing-Information Services

City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .5 - Allocation Summary
For Department Personnel Insurance

Receiving Department	Total	Police Medical	Fire Medical	Union/Non-Union Medical	Water Medical
City Council	103,836	0	0	91,436	0
Mayor	51,879	0	0	45,715	0
City Controller	34,646	0	0	30,477	0
Law Department	69,257	0	0	60,952	0
Administration	34,546	0	0	30,477	0
Information Services	86,303	0	0	76,191	0
Financial Services	86,575	0	0	76,191	0
Human Resources	51,794	0	0	45,715	0
Purchasing	17,451	0	0	15,237	0
Public Works Administration	51,783	0	0	45,715	0
Mechanical Maintenance	189,898	0	0	167,629	0
Engineering	190,234	0	0	167,629	0
Electrical Maintenance	121,100	0	0	106,675	0
Facilities Maintenance	190,264	0	0	167,629	0
Grounds Maintenance	345,166	0	0	304,790	0
Streets	448,822	0	0	396,327	0
Taxes	17,271	0	0	15,237	0
Community Development Admin	120,813	0	0	106,675	0
Health	309,402	0	0	274,310	0
Code Enforcement	69,521	0	0	60,952	0
Community Development	85,910	0	0	76,191	0
Planning	34,823	0	0	30,477	0
Recycling	86,065	0	0	76,191	0
Housing Inspections	86,083	0	0	76,191	0
Recreation	34,993	0	0	30,477	0
Urban Forestry	293	0	0	0	0
Traffic Maintenance	51,777	0	0	45,715	0
Police Department	1,901,893	1,622,741	0	0	0
9-1-1 System	241,654	0	0	213,353	0
Fire Dept	1,751,110	0	1,552,185	0	0
EMS	380,442	0	0	335,269	0
Water Supply	952,334	0	0	0	892,097
Water Maintenance	983,796	0	0	0	922,875
Wastewater Treatment	738,864	0	0	0	0
Sewer Maintenance	199,518	0	0	0	0
Wastewater Laboratory	113,678	0	0	0	0
Golf Course	73,848	0	0	0	0
Direct Bill	0	0	0	0	0
Total	10,307,642	1,622,741	1,552,185	3,169,823	1,814,972

City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .5 - Allocation Summary
For Department Personnel Insurance

Receiving Department	Sewer Medical	Golf Medical	Retirees Benefits	Life Insurance	Unemployment Compensation
City Council	0	0	10,954	1,105	118
Mayor	0	0	5,476	401	120
City Controller	0	0	3,648	301	109
Law Department	0	0	7,304	501	165
Administration	0	0	3,648	200	110
Information Services	0	0	9,129	601	159
Financial Services	0	0	9,129	703	217
Human Resources	0	0	5,476	301	135
Purchasing	0	0	1,825	200	78
Public Works Administration	0	0	5,476	301	124
Mechanical Maintenance	0	0	20,083	1,105	412
Engineering	0	0	20,083	1,405	448
Electrical Maintenance	0	0	12,781	903	295
Facilities Maintenance	0	0	20,083	1,305	522
Grounds Maintenance	0	0	36,516	2,010	678
Streets	0	0	47,471	2,912	603
Taxes	0	0	1,825	100	53
Community Development Admin	0	0	12,781	703	264
Health	0	0	32,865	1,105	676
Code Enforcement	0	0	7,304	703	227
Community Development	0	0	9,129	401	133
Planning	0	0	3,648	401	130
Recycling	0	0	9,129	301	277
Housing Inspections	0	0	9,129	501	151
Recreation	0	0	3,648	501	200
Urban Forestry	0	0	0	200	37
Traffic Maintenance	0	0	5,476	301	118
Police Department	0	0	253,862	17,643	7,647
9-1-1 System	0	0	25,560	1,608	520
Fire Dept	0	0	182,593	11,660	4,672
EMS	0	0	40,165	2,611	1,114
Water Supply	0	0	52,950	3,916	1,340
Water Maintenance	0	0	54,773	3,616	801
Wastewater Treatment	686,191	0	47,471	2,611	1,139
Sewer Maintenance	184,746	0	12,781	1,004	597
Wastewater Laboratory	105,567	0	7,304	401	183
Golf Course	0	67,483	5,476	401	265
Direct Bill	0	0	0	0	0
Total	976,504	67,483	996,951	64,942	24,837

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .5 - Allocation Summary
For Department Personnel Insurance**

Receiving Department	L-T Disability
City Council	223
Mayor	167
City Controller	111
Law Department	335
Administration	111
Information Services	223
Financial Services	335
Human Resources	167
Purchasing	111
Public Works Administration	167
Mechanical Maintenance	669
Engineering	669
Electrical Maintenance	446
Facilities Maintenance	725
Grounds Maintenance	1,172
Streets	1,509
Taxes	56
Community Development Admin	390
Health	446
Code Enforcement	335
Community Development	56
Planning	167
Recycling	167
Housing Inspections	111
Recreation	167
Urban Forestry	56
Traffic Maintenance	167
Police Department	0
9-1-1 System	613
Fire Dept	0
EMS	1,283
Water Supply	2,031
Water Maintenance	1,731
Wastewater Treatment	1,452
Sewer Maintenance	390
Wastewater Laboratory	223
Golf Course	223
Direct Bill	0
Total	<u>17,204</u>

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .1 - Nature and Extent of Services
For Department Workers' Compensation**

The City of Bethlehem is self-insured for Workers' Compensation in 2019. In 2019 the City purchased a Workers' Compensation Stop Loss insurance policy to cover any employee work related injuries that exceeds a maximum City payout.

The costs associated with the Workers' Compensation Stop Loss premium and other administrative related costs have been charged based on salaries and wages by department.

Workers' compensation claims paid for past policies have been allocated directly based on the expenditures paid in 2019 by department

Expenditure reimbursements from other funds have been added back in order to show workers compensation benefits at gross costs. Other funds are charged during the year based on budgeted costs, not actual costs.

City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .2 - Costs To Be Allocated
For Department Workers' Compensation

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			
Cost Adjustments:				
WC Stop Loss Policy (0801)	160,451			
WC Claims (0801)	563,541			
WC Admin/Audit (0801)	44,400			
Risk Management Broker (0801)	57,500			
SI Admin Fees (0801)	42,494			
Fund Contributions	319,309			
Total Departmental Cost Adjustments:	1,187,695			1,187,695
Inbound Costs:				
General Expense		750	750	
City Controller		3,796	3,796	
Administration		1,342	1,342	
Financial Services		2,567	2,567	
Purchasing		431	431	
Total Allocated Additions:		8,886	8,886	8,886
Total To Be Allocated:	1,187,695	8,886		1,196,581

City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .3 - Costs Allocated By Activity
For Department Workers' Compensation

	Total	G&A	Workers' Comp	WC Claims
Deductions				
*Total Disallowed Costs	0	0	0	0
Cost Adjustments				
WC Stop Loss Policy (0801)	160,451	0	160,451	0
WC Claims (0801)	563,541	0	0	563,541
WC Admin/Audit (0801)	44,400	0	0	44,400
Risk Management Broker (0801)	57,500	0	57,500	0
SI Admin Fees (0801)	42,494	0	42,494	0
Fund Contributions	319,309	0	0	319,309
Functional Cost	1,187,695	0	260,445	927,250
Allocation Step 1				
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	1,187,695	0	260,445	927,250
Allocation Step 2				
Inbound - All Others	8,886	8,886	0	0
Reallocate Admin Costs		(8,886)	1,947	6,939
Unallocated Costs	0	0	0	0
2nd Allocation	8,886	0	1,947	6,939
Total For Workers' Compensation				
Schedule .3 Total	1,196,581	0	262,392	934,189

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .4 - Detail Activity Allocations
For Department Workers' Compensation**

Activity - Workers' Comp

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Council	174,738	0.370240	964		964	5	969
Mayor	136,129	0.288434	751		751	3	754
City Controller	205,336	0.435072	1,133		1,133	7	1,140
Law Department	312,360	0.661838	1,724		1,724	12	1,736
Administration	207,461	0.439574	1,145		1,145	7	1,152
Information Services	495,848	1.050617	2,736		2,736	18	2,754
Financial Services	406,603	0.861522	2,244		2,244	15	2,259
Human Resources	254,364	0.538954	1,404		1,404	9	1,413
Purchasing	146,960	0.311383	811		811	4	815
Public Works Administration	234,952	0.497823	1,297		1,297	8	1,305
Mechanical Maintenance	787,113	1.667758	4,344		4,344	30	4,374
Engineering	848,870	1.798611	4,684		4,684	32	4,716
Electrical Maintenance	571,137	1.210142	3,152		3,152	23	3,175
Facilities Maintenance	992,042	2.101968	5,474		5,474	38	5,512
Grounds Maintenance	1,284,450	2.721530	7,088		7,088	51	7,139
Streets	1,598,048	3.385991	8,819		8,819	64	8,883
Taxes	99,299	0.210398	548		548	2	550
Community Development Admin	497,710	1.054563	2,747		2,747	18	2,765
Health	1,296,424	2.746901	7,154		7,154	52	7,206
Code Enforcement	428,107	0.907086	2,362		2,362	16	2,378
Community Development	251,494	0.532873	1,388		1,388	8	1,396
Planning	245,000	0.519113	1,352		1,352	8	1,360
Recycling	514,128	1.089349	2,837		2,837	18	2,855
Housing Inspections	270,652	0.573465	1,494		1,494	9	1,503
Recreation	410,200	0.869144	2,264		2,264	15	2,279
Urban Forestry	70,730	0.149865	390		390	2	392
Traffic Maintenance	225,236	0.477237	1,243		1,243	8	1,251
Police Department	14,332,147	30.367371	79,090		79,090	668	79,758
9-1-1 System	893,093	1.892312	4,928		4,928	34	4,962
Fire Dept	8,803,464	18.653037	48,581		48,581	362	48,943
EMS	2,098,961	4.447340	11,583		11,583	84	11,667
Water Supply	2,687,270	5.693866	14,829		14,829	108	14,937
Water Maintenance	2,130,774	4.514746	11,758		11,758	85	11,843
Wastewater Treatment	1,984,164	4.204105	10,949		10,949	79	11,028
Sewer Maintenance	499,527	1.058412	2,757		2,757	18	2,775
Wastewater Laboratory	292,636	0.620046	1,615		1,615	9	1,624
Golf Course	508,448	1.077314	2,806		2,806	18	2,824
Schedule .4 Total for Workers' Comp	47,195,875	100.000000	260,445		260,445	1,947	262,392

Allocation Basis: Salaries and Wages By Department
Allocation Source: Year End Expenditure Report

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .4 - Detail Activity Allocations
For Department Workers' Compensation**

Activity - WC Claims

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Purchasing	49	0.005618	52		52		52
Mechanical Maintenance	344	0.039438	366		366	2	368
Engineering	19,969	2.289364	21,228		21,228	156	21,384
Electrical Maintenance	123	0.014101	131		131		131
Facilities Maintenance	44,201	5.067463	46,988		46,988	350	47,338
Grounds Maintenance	23,832	2.732241	25,335		25,335	187	25,522
Streets	15,993	1.833532	17,001		17,001	123	17,124
Planning	195	0.022356	207		207		207
Recreation	5,947	0.681799	6,322		6,322	43	6,365
Police Department	285,502	32.731634	303,504		303,504	2,317	305,821
9-1-1 System	13,993	1.604240	14,875		14,875	108	14,983
Fire Dept	79,720	9.139571	84,747		84,747	629	85,376
EMS	3,763	0.431413	4,000		4,000	27	4,027
Water Supply	1,429	0.163829	1,519		1,519	9	1,528
Water Maintenance	87,295	10.008014	92,799		92,799	691	93,490
Wastewater Treatment	105,350	12.077945	111,993		111,993	835	112,828
Sewer Maintenance	183,269	21.011039	194,825		194,825	1,454	196,279
Golf Course	1,277	0.146403	1,358		1,358	8	1,366
Schedule .4 Total for WC Claims	872,251	100.000000	927,250		927,250	6,939	934,189

Allocation Basis: Gross Direct Claims Dollars Paid By Department
Allocation Source: City Compliance Officer

City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .5 - Allocation Summary
For Department Workers' Compensation

Receiving Department	Total	Workers' Comp	WC Claims
City Council	969	969	0
Mayor	754	754	0
City Controller	1,140	1,140	0
Law Department	1,736	1,736	0
Administration	1,152	1,152	0
Information Services	2,754	2,754	0
Financial Services	2,259	2,259	0
Human Resources	1,413	1,413	0
Purchasing	867	815	52
Public Works Administration	1,305	1,305	0
Mechanical Maintenance	4,742	4,374	368
Engineering	26,100	4,716	21,384
Electrical Maintenance	3,306	3,175	131
Facilities Maintenance	52,850	5,512	47,338
Grounds Maintenance	32,661	7,139	25,522
Streets	26,007	8,883	17,124
Taxes	550	550	0
Community Development Admin	2,765	2,765	0
Health	7,206	7,206	0
Code Enforcement	2,378	2,378	0
Community Development	1,396	1,396	0
Planning	1,567	1,360	207
Recycling	2,855	2,855	0
Housing Inspections	1,503	1,503	0
Recreation	8,644	2,279	6,365
Urban Forestry	392	392	0
Traffic Maintenance	1,251	1,251	0
Police Department	385,579	79,758	305,821
9-1-1 System	19,945	4,962	14,983
Fire Dept	134,319	48,943	85,376
EMS	15,694	11,667	4,027
Water Supply	16,465	14,937	1,528
Water Maintenance	105,333	11,843	93,490
Wastewater Treatment	123,856	11,028	112,828
Sewer Maintenance	199,054	2,775	196,279
Wastewater Laboratory	1,624	1,624	0
Golf Course	4,190	2,824	1,366
Direct Bill	0	0	0
Total	1,196,581	262,392	934,189

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .1 - Nature and Extent of Services
For Department Retirement Expense**

Employees of the City of Bethlehem are covered by Social Security and also contribute to an employee retirement fund. The City's share of Social Security contributions have been allocated to individual departments based on FICA/Medicare expenditures by department paid during 2019.

Three specific retirement plans are provided and contributed to by the City. The O & E Retirement Fund is a "frozen" fund that is no longer available to City employees. Costs associated with the maintenance of PMRS Retirement Fund have been included in this function during 2019. Costs associated with these two pension funds have been allocated to individual departments based on the combined O & E and PMRS Retirement Fund salaries of participating members by department.

Costs associated with the maintenance of the Police and Fire Retirement Funds, including the 2014 B bond (2004 Bond was refunded) related costs, have been identified and charges directly to each respective department. The bond interest expense (Police Pension-\$396,920 and Fire Pension-\$337,776) applicable to these bonds has been included in the plan.

Costs associated with the 2014 B bond (2004 Bond was refunded) used to fund the Retirement unfunded liability for O&E pension and the 2014C bond used to fund the unfunded liability for PMRS pension have been included and amortized over the life of the bonds. These costs have been allocated based the combined O & E and PMRS Retirement Fund salaries of participating members by department. The bond interest expense (\$1,261,911) applicable to these bonds has been included in the plan.

Expenditure reimbursements from other funds have been added back in order to show retirement benefits at gross costs. Other funds are charged during the year based on budgeted costs, not actual costs.

City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .2 - Costs To Be Allocated
For Department Retirement Expense

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			
Cost Adjustments:				
Social Security (0801)	1,420,713			
Pension-Police (0801)	5,316,066			
Pension-Fire (08010)	3,384,368			
Pension-PMRS (0801)	783,206			
Pension-PMRS Bond P/I Payment (0801)	1,130,550			
Retire MMO Contrib-Other Funds	700,631			
Reverse SS Reimbursement	745,800			
Funded Pension Liability-2014B Bond	1,205,000			
Funded Pension Liability-2014C Bond	1,389,250			
Funded Pension Liab-2014B Bond	939,699			
Interest				
Funded Pension Liab-2014C Bond	1,056,908			
Interest				
Less State Aid	-4,157,845			
Total Departmental Cost Adjustments:	13,914,346			13,914,346
Inbound Costs:				
General Expense		10,000	10,000	
City Controller		1,566	1,566	
Administration		15,163	15,163	
Financial Services		1,045	1,045	
Purchasing		289	289	
Total Allocated Additions:		28,063	28,063	28,063
Total To Be Allocated:	13,914,346	28,063		13,942,409

City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .3 - Costs Allocated By Activity
For Department Retirement Expense

	Total	G&A	Social Security	O&E/PMRS Pension Fund	Police Pension Fund
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Social Security (0801)	1,420,713	0	1,420,713	0	0
Pension-Police (0801)	5,316,066	0	0	0	5,316,066
Pension-Fire (08010)	3,384,368	0	0	0	0
Pension-PMRS (0801)	783,206	0	0	783,206	0
Pension-PMRS Bond P/I Payment (0801)	1,130,550	0	0	0	0
Retire MMO Contrib-Other Funds	700,631	0	0	700,631	0
Reverse SS Reimbursement	745,800	0	745,800	0	0
Funded Pension Liability-2014B Bond	1,205,000	0	0	0	508,981
Funded Pension Liability-2014C Bond	1,389,250	0	0	0	0
Funded Pension Liab-2014B Bond Interest	939,699	0	0	0	396,920
Funded Pension Liab-2014C Bond Interest	1,056,908	0	0	0	0
Less State Aid	(4,157,845)	0	0	0	(2,078,923)
Functional Cost	13,914,346	0	2,166,513	1,483,837	4,143,044
Allocation Step 1					
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	(1,130,550)	0	0	0	0
1st Allocation	12,783,796	0	2,166,513	1,483,837	4,143,044
Allocation Step 2					
Inbound - All Others	28,063	28,063	0	0	0
Reallocate Admin Costs		(28,063)	4,366	2,992	8,371
Unallocated Costs	(2,277)	0	0	0	0
2nd Allocation	25,786	0	4,366	2,992	8,371
Total For Retirement Expense					
Schedule .3 Total	12,809,582	0	2,170,879	1,486,829	4,151,415

City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .3 - Costs Allocated By Activity
For Department Retirement Expense

	Fire Pension Fund	O&E/PMRS Pension Bond	Bond P/I**
Deductions			
*Total Disallowed Costs	0	0	0
Cost Adjustments			
Social Security (0801)	0	0	0
Pension-Police (0801)	0	0	0
Pension-Fire (08010)	3,384,368	0	0
Pension-PMRS (0801)	0	0	0
Pension-PMRS Bond P/I Payment (0801)	0	0	1,130,550
Retire MMO Contrib-Other Funds	0	0	0
Reverse SS Reimbursement	0	0	0
Funded Pension Liability-2014B Bond	433,138	262,881	0
Funded Pension Liability-2014C Bond	0	1,389,250	0
Funded Pension Liab-2014B Bond Interest	337,776	205,003	0
Funded Pension Liab-2014C Bond Interest	0	1,056,908	0
Less State Aid	(2,078,922)	0	0
Functional Cost	2,076,360	2,914,042	1,130,550
Allocation Step 1			
Reallocate Admin Costs	0	0	0
Unallocated Costs	0	0	(1,130,550)
1st Allocation	2,076,360	2,914,042	0
Allocation Step 2			
Inbound - All Others	0	0	0
Reallocate Admin Costs	4,185	5,872	2,277
Unallocated Costs	0	0	(2,277)
2nd Allocation	4,185	5,872	0
Total For Retirement Expense			
Schedule .3 Total	2,080,545	2,919,914	0

City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .4 - Detail Activity Allocations
For Department Retirement Expense

Activity - Social Security

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Council	16,173	0.746500	16,173		16,173	32	16,205
Mayor	16,618	0.767040	16,618		16,618	32	16,650
City Controller	15,344	0.708235	15,344		15,344	29	15,373
Law Department	23,434	1.081647	23,434		23,434	45	23,479
Administration	15,458	0.713497	15,458		15,458	29	15,487
Information Services	36,740	1.695814	36,740		36,740	70	36,810
Financial Services	30,664	1.415363	30,664		30,664	60	30,724
Human Resources	18,808	0.868124	18,808		18,808	37	18,845
Purchasing	11,039	0.509529	11,039		11,039	22	11,061
Public Works Administration	17,560	0.810520	17,560		17,560	34	17,594
Mechanical Maintenance	58,514	2.700840	58,514		58,514	117	58,631
Engineering	63,488	2.930426	63,488		63,488	126	63,614
Electrical Maintenance	42,330	1.953833	42,330		42,330	83	42,413
Facilities Maintenance	73,247	3.380874	73,247		73,247	147	73,394
Grounds Maintenance	95,232	4.395639	95,232		95,232	190	95,422
Streets	119,610	5.520858	119,610		119,610	238	119,848
Taxes	7,476	0.345071	7,476		7,476	14	7,490
Community Development Admin	36,508	1.685106	36,508		36,508	70	36,578
Health	95,910	4.426933	95,910		95,910	191	96,101
Code Enforcement	32,304	1.491061	32,304		32,304	63	32,367
Community Development	18,469	0.852477	18,469		18,469	36	18,505
Planning	18,730	0.864524	18,730		18,730	36	18,766
Recycling	38,634	1.783236	38,634		38,634	74	38,708
Housing Inspections	20,491	0.945806	20,491		20,491	40	20,531
Recreation	31,062	1.433734	31,062		31,062	62	31,124
Urban Forestry	5,351	0.246987	5,351		5,351	10	5,361
Traffic Maintenance	16,510	0.762055	16,510		16,510	32	16,542
Police Department	236,756	10.927985	236,758		236,758	541	237,299
9-1-1 System	65,919	3.042634	65,919		65,919	130	66,049
Fire Dept	129,749	5.988846	129,749		129,749	260	130,009
EMS	157,339	7.262322	157,339		157,339	315	157,654
Water Supply	200,934	9.274543	200,934		200,934	403	201,337
Water Maintenance	155,265	7.166592	155,265		155,265	313	155,578
Wastewater Treatment	147,271	6.797611	147,271		147,271	297	147,568
Sewer Maintenance	37,283	1.720877	37,283		37,283	72	37,355
Wastewater Laboratory	21,717	1.002395	21,717		21,717	42	21,759
Golf Course	38,574	1.780466	38,574		38,574	74	38,648
Schedule .4 Total for Social Security	2,166,511	100.000000	2,166,513		2,166,513	4,366	2,170,879

Allocation Basis: FICA Expense Paid on Behalf of Departments
Allocation Source: Year-To-Date FICA Report-Information Services

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .4 - Detail Activity Allocations
For Department Retirement Expense**

Activity - O&E/PMRS Pension Fund

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Council	100,241	0.460076	6,827		6,827	13	6,840
Mayor	63,531	0.291588	4,327		4,327	7	4,334
City Controller	178,916	0.821171	12,185		12,185	24	12,209
Law Department	257,023	1.179658	17,504		17,504	34	17,538
Administration	207,386	0.951839	14,124		14,124	27	14,151
Information Services	418,437	1.920500	28,497		28,497	53	28,550
Financial Services	406,603	1.866185	27,691		27,691	53	27,744
Human Resources	239,722	1.100252	16,326		16,326	32	16,358
Purchasing	146,885	0.674158	10,003		10,003	20	10,023
Public Works Administration	234,953	1.078364	16,001		16,001	31	16,032
Mechanical Maintenance	779,384	3.577138	53,079		53,079	106	53,185
Engineering	831,996	3.818611	56,662		56,662	112	56,774
Electrical Maintenance	566,129	2.598362	38,555		38,555	75	38,630
Facilities Maintenance	947,712	4.349713	64,543		64,543	127	64,670
Grounds Maintenance	1,270,466	5.831057	86,523		86,523	172	86,695
Streets	1,552,912	7.127399	105,759		105,759	210	105,969
Taxes	73,544	0.337545	5,009		5,009	9	5,018
Community Development Admin	457,755	2.100958	31,175		31,175	62	31,237
Health	588,844	2.702617	40,102		40,102	80	40,182
Code Enforcement	391,839	1.798423	26,686		26,686	51	26,737
Community Development	120,669	0.553834	8,218		8,218	15	8,233
Planning	236,640	1.086106	16,116		16,116	32	16,148
Recycling	252,802	1.160285	17,217		17,217	33	17,250
Housing Inspections	143,288	0.657649	9,758		9,758	19	9,777
Recreation	212,953	0.977390	14,503		14,503	27	14,530
Urban Forestry	63,818	0.292905	4,346		4,346	7	4,353
Traffic Maintenance	215,505	0.989103	14,677		14,677	28	14,705
Police Department	214,824	0.985978	14,630		14,630	28	14,658
9-1-1 System	822,082	3.773109	55,987		55,987	110	56,097
Fire Dept	128,312	0.588913	8,739		8,739	15	8,754
EMS	1,916,546	8.796370	130,524		130,524	261	130,785
Water Pension	4,736,040	21.737001	322,541		322,541	713	323,254
Sewer Pension	2,722,206	12.494107	185,392		185,392	369	185,761
Golf Course	287,957	1.321636	19,611		19,611	37	19,648
Schedule .4 Total for O&E/PMRS Pension Fund	21,787,920	100.000000	1,483,837		1,483,837	2,992	1,486,829

Allocation Basis: O&E/PMRS Salaries & Wages By Department
Allocation Source: O&E/PMRS Salaries Report-Information Services

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .4 - Detail Activity Allocations
For Department Retirement Expense**

Activity - Police Pension Fund

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Police Department	12,920,630	99.996053	4,142,880		4,142,880	8,371	4,151,251
9-1-1 System	510	0.003947	164		164		164
Schedule .4 Total for Police Pension Fund	12,921,140	100.000000	4,143,044		4,143,044	8,371	4,151,415

Allocation Basis: Direct Allocation to Police
Allocation Source: Police Salaries Report-Information Services

City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .4 - Detail Activity Allocations
For Department Retirement Expense

Activity - Fire Pension Fund

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Fire Dept	8,380,269	100.000000	2,076,360		2,076,360	4,185	2,080,545
Schedule .4 Total for Fire Pension Fund	8,380,269	100.000000	2,076,360		2,076,360	4,185	2,080,545

Allocation Basis: Direct Allocation to Fire
Allocation Source: Fire Salaries Report-Information Services

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .4 - Detail Activity Allocations
For Department Retirement Expense**

Activity - O&E/PMRS Pension Bond

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Council	100,241	0.460076	13,407		13,407	26	13,433
Mayor	63,531	0.291588	8,497		8,497	15	8,512
City Controller	178,916	0.821171	23,929		23,929	46	23,975
Law Department	257,023	1.179658	34,376		34,376	68	34,444
Administration	207,386	0.951839	27,737		27,737	53	27,790
Information Services	418,437	1.920500	55,964		55,964	110	56,074
Financial Services	406,603	1.866185	54,381		54,381	109	54,490
Human Resources	239,722	1.100252	32,062		32,062	63	32,125
Purchasing	146,885	0.674158	19,645		19,645	37	19,682
Public Works Administration	234,953	1.078364	31,424		31,424	63	31,487
Mechanical Maintenance	779,384	3.577138	104,239		104,239	206	104,445
Engineering	831,996	3.818611	111,276		111,276	221	111,497
Electrical Maintenance	566,129	2.598362	75,717		75,717	152	75,869
Facilities Maintenance	947,712	4.349713	126,752		126,752	253	127,005
Grounds Maintenance	1,270,466	5.831057	169,919		169,919	340	170,259
Streets	1,552,912	7.127399	207,695		207,695	416	208,111
Taxes	73,544	0.337545	9,836		9,836	19	9,855
Community Development Admin	457,755	2.100958	61,223		61,223	122	61,345
Health	588,844	2.702617	78,755		78,755	159	78,914
Code Enforcement	391,839	1.798423	52,407		52,407	106	52,513
Community Development	120,669	0.553834	16,139		16,139	32	16,171
Planning	236,640	1.086106	31,650		31,650	63	31,713
Recycling	252,802	1.160285	33,811		33,811	67	33,878
Housing Inspections	143,288	0.657649	19,164		19,164	37	19,201
Recreation	212,953	0.977390	28,482		28,482	53	28,535
Urban Forestry	63,818	0.292905	8,535		8,535	15	8,550
Traffic Maintenance	215,505	0.989103	28,823		28,823	55	28,878
Police Department	214,824	0.985978	28,732		28,732	55	28,787
9-1-1 System	822,082	3.773109	109,950		109,950	218	110,168
Fire Dept	128,312	0.588913	17,161		17,161	33	17,194
EMS	1,916,546	8.796370	256,330		256,330	514	256,844
Water Pension	4,736,040	21.737001	633,427		633,427	1,338	634,765
Sewer Pension	2,722,206	12.494107	364,084		364,084	733	364,817
Golf Course	287,957	1.321636	38,513		38,513	75	38,588
Schedule .4 Total for O&E/PMRS Pension Bond	21,787,920	100.000000	2,914,042		2,914,042	5,872	2,919,914

Allocation Basis: O&E/PMRS Salaries & Wages By Department
Allocation Source: O&E/PMRS Salaries Report-Information Services

City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .5 - Allocation Summary
For Department Retirement Expense

Receiving Department	Total	Social Security	O&E/PMRS Pension Fund	Police Pension Fund	Fire Pension Fund
City Council	36,478	16,205	6,840	0	0
Mayor	29,496	16,650	4,334	0	0
City Controller	51,557	15,373	12,209	0	0
Law Department	75,461	23,479	17,538	0	0
Administration	57,428	15,487	14,151	0	0
Information Services	121,434	36,810	28,550	0	0
Financial Services	112,958	30,724	27,744	0	0
Human Resources	67,328	18,845	16,358	0	0
Purchasing	40,766	11,061	10,023	0	0
Public Works Administration	65,113	17,594	16,032	0	0
Mechanical Maintenance	216,261	58,631	53,185	0	0
Engineering	231,885	63,614	56,774	0	0
Electrical Maintenance	156,912	42,413	38,630	0	0
Facilities Maintenance	265,069	73,394	64,670	0	0
Grounds Maintenance	352,376	95,422	86,695	0	0
Streets	433,928	119,848	105,969	0	0
Taxes	22,363	7,490	5,018	0	0
Community Development Admin	129,160	36,578	31,237	0	0
Health	215,197	96,101	40,182	0	0
Code Enforcement	111,617	32,367	26,737	0	0
Community Development	42,909	18,505	8,233	0	0
Planning	66,627	18,766	16,148	0	0
Recycling	89,836	38,708	17,250	0	0
Housing Inspections	49,509	20,531	9,777	0	0
Recreation	74,189	31,124	14,530	0	0
Urban Forestry	18,264	5,361	4,353	0	0
Traffic Maintenance	60,125	16,542	14,705	0	0
Police Department	4,431,995	237,299	14,658	4,151,251	0
9-1-1 System	232,478	66,049	56,097	164	0
Fire Dept	2,236,502	130,009	8,754	0	2,080,545
EMS	545,283	157,654	130,785	0	0
Water Supply	201,337	201,337	0	0	0
Water Maintenance	155,578	155,578	0	0	0
Water Pension	958,019	0	323,254	0	0
Wastewater Treatment	147,568	147,568	0	0	0
Sewer Maintenance	37,355	37,355	0	0	0
Wastewater Laboratory	21,759	21,759	0	0	0
Sewer Pension	550,578	0	185,761	0	0
Golf Course	96,884	38,648	19,648	0	0
Direct Bill	0	0	0	0	0
Total	12,809,582	2,170,879	1,486,829	4,151,415	2,080,545

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .5 - Allocation Summary
For Department Retirement Expense**

Receiving Department	O&E/PMRS Pension Bond
City Council	13,433
Mayor	8,512
City Controller	23,975
Law Department	34,444
Administration	27,790
Information Services	56,074
Financial Services	54,490
Human Resources	32,125
Purchasing	19,682
Public Works Administration	31,487
Mechanical Maintenance	104,445
Engineering	111,497
Electrical Maintenance	75,869
Facilities Maintenance	127,005
Grounds Maintenance	170,259
Streets	208,111
Taxes	9,855
Community Development Admin	61,345
Health	78,914
Code Enforcement	52,513
Community Development	16,171
Planning	31,713
Recycling	33,878
Housing Inspections	19,201
Recreation	28,535
Urban Forestry	8,550
Traffic Maintenance	28,878
Police Department	28,787
9-1-1 System	110,168
Fire Dept	17,194
EMS	256,844
Water Supply	0
Water Maintenance	0
Water Pension	634,765
Wastewater Treatment	0
Sewer Maintenance	0
Wastewater Laboratory	0
Sewer Pension	364,817
Golf Course	38,588
Direct Bill	0
Total	<u>2,919,914</u>

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .1 - Nature and Extent of Services
For Department General Expense**

The City of Bethlehem records various expense items in a General Expense account. These include property and liability insurance, employee fringe benefits, miscellaneous office supplies and small tools expense, miscellaneous taxes, refunds, prior year encumbrances, etc.

The costs associated with Property and Liability Insurance, Employee Fringe Benefits, and Communications have been separately identified within the plan. All other expense items recorded, except for miscellaneous taxes and refunds that are non-allocable have been identified for purposes of departmental allocation. Distributions to receiver departments have been made based on actual costs incurred via voucher analysis.

Costs associated with office supplies have been allocated based on the percentage of usage as determined by the Purchasing department.

Costs associated with postage expenditures have been allocated based on the number of full-time equivalent employees by department excluding Water, Sewer and Golf. These departments reimburse for their postage usage or do not use the City postage.

Costs associated with professional services have been allocated directly to applicable departments based on invoice analysis.

Costs associated with equipment maintenance have been allocated directly to applicable departments based on invoice analysis.

Costs associated with accumulated sick leave have been allocated directly to applicable departments based on sick leave payments by department.

Costs associated with deferred compensation match have been allocated based on the number of full-time employees by department excluding Police.

Costs associated with department contracts have been allocated directly to applicable departments based on invoice analysis.

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .2 - Costs To Be Allocated
For Department General Expense**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	24,652,973			24,652,973
Deductions:				
Trust Payments	-8,100			
Landfill Transfer	-881,770			
Transfer Out to Non-Utility	<u>-2,500,000</u>			
Total Deductions:	-3,389,870			-3,389,870
Cost Adjustments:				
Tr: Other Expenses	<u>-20,532,442</u>			
Total Departmental Cost Adjustments:	-20,532,442			-20,532,442
Inbound Costs:				
City Controller		4,558	4,558	
Administration		5,355	5,355	
Financial Services		2,896	2,896	
Purchasing		<u>3,181</u>	<u>3,181</u>	
Total Allocated Additions:		15,990	15,990	15,990
Total To Be Allocated:	<u>730,661</u>	<u>15,990</u>		<u>746,651</u>

City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .3 - Costs Allocated By Activity
For Department General Expense

	Total	G&A	Office Supplies	Postage	Profesional Services
Other Expense & Cost					
Office Expense	19,171	0	19,171	0	0
Postage	26,747	0	0	26,747	0
Communications	205,480	205,480	0	0	0
Department Contracts	86,207	0	0	0	0
Professional Services	222,802	0	0	0	222,802
Unemployment Compensation	24,726	24,726	0	0	0
Equipment Maintenance	250	0	0	0	0
Pension-Police	5,316,066	5,316,066	0	0	0
Pension-Fire	3,384,368	3,384,368	0	0	0
Pension-PMRS	1,913,756	1,913,756	0	0	0
Deferred Contribution Plan Match	250,839	0	0	0	0
*Trust Payments	8,100	0	0	0	0
*Landfill Transfer	881,770	0	0	0	0
City Insurance Package	721,310	721,310	0	0	0
*Transfer Out to Non-Utility	2,500,000	0	0	0	0
Group Life Insurance	64,650	64,650	0	0	0
Long Term Disability	17,129	17,129	0	0	0
Medical Insurance	6,595,858	6,595,858	0	0	0
Workers' Compensation	868,386	868,386	0	0	0
Social Security	1,420,713	1,420,713	0	0	0
Accumulated Sick Leave	124,645	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	24,652,973				
Deductions					
*Total Disallowed Costs	(3,389,870)	0	0	0	0
Cost Adjustments					
Tr: Other Expenses	(20,532,442)	(20,532,442)	0	0	0
Functional Cost					
Functional Cost	730,661	0	19,171	26,747	222,802
Allocation Step 1					
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	730,661	0	19,171	26,747	222,802
Allocation Step 2					
Inbound - All Others	15,990	15,990	0	0	0
Reallocate Admin Costs		(15,990)	413	586	4,876
Unallocated Costs	0	0	0	0	0
2nd Allocation	15,990	0	413	586	4,876
Total For General Expense					
Schedule .3 Total	746,651	0	19,584	27,333	227,678

City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .3 - Costs Allocated By Activity
For Department General Expense

	Equipment Maint	Accumulated Sick Leave	Deferred Comp Match	Department Contracts
Other Expense & Cost				
Office Expense	0	0	0	0
Postage	0	0	0	0
Communications	0	0	0	0
Department Contracts	0	0	0	86,207
Professional Services	0	0	0	0
Unemployment Compensation	0	0	0	0
Equipment Maintenance	250	0	0	0
Pension-Police	0	0	0	0
Pension-Fire	0	0	0	0
Pension-PMRS	0	0	0	0
Deferred Contribution Plan Match	0	0	250,839	0
*Trust Payments	0	0	0	0
*Landfill Transfer	0	0	0	0
City Insurance Package	0	0	0	0
*Transfer Out to Non-Utility	0	0	0	0
Group Life Insurance	0	0	0	0
Long Term Disability	0	0	0	0
Medical Insurance	0	0	0	0
Workers' Compensation	0	0	0	0
Social Security	0	0	0	0
Accumulated Sick Leave	0	124,645	0	0
Departmental Total				
Expenditures Per Financial Statement				
Deductions				
*Total Disallowed Costs	0	0	0	0
Cost Adjustments				
Tr: Other Expenses	0	0	0	0
Functional Cost	250	124,645	250,839	86,207
Allocation Step 1				
Reallocate Admin Costs	0	0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	250	124,645	250,839	86,207
Allocation Step 2				
Inbound - All Others	0	0	0	0
Reallocate Admin Costs	4	2,728	5,503	1,880
Unallocated Costs	0	0	0	0
2nd Allocation	4	2,728	5,503	1,880
Total For General Expense				
Schedule .3 Total	254	127,373	256,342	88,087

City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .4 - Detail Activity Allocations
For Department General Expense

Activity - Office Supplies

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Council	1.00	1.000000	192		192	4	196
Mayor	1.00	1.000000	192		192	4	196
City Controller	2.00	2.000000	383		383	5	388
Law Department	2.00	2.000000	383		383	5	388
Administration	2.00	2.000000	383		383	5	388
Information Services	1.00	1.000000	192		192	4	196
Financial Services	2.00	2.000000	383		383	5	388
Human Resources	2.00	2.000000	383		383	5	388
Purchasing	2.00	2.000000	383		383	5	388
Public Works Administration	15.00	15.000000	2,876		2,876	61	2,937
Taxes	2.00	2.000000	383		383	5	388
Community Development Admin	6.00	6.000000	1,150		1,150	23	1,173
Health	13.00	13.000000	2,492		2,492	53	2,545
Code Enforcement	2.00	2.000000	383		383	5	388
Community Development	2.00	2.000000	383		383	5	388
Planning	2.00	2.000000	383		383	5	388
Recycling	3.00	3.000000	575		575	11	586
Housing Inspections	2.00	2.000000	383		383	5	388
Recreation	6.00	6.000000	1,150		1,150	23	1,173
Police Department	19.00	19.000000	3,647		3,647	126	3,773
Fire Dept	11.00	11.000000	2,109		2,109	44	2,153
EMS	2.00	2.000000	383		383	5	388
Schedule .4 Total for Office Supplies	100.00	100.000000	19,171		19,171	413	19,584

Allocation Basis: Direct to User Departments
Allocation Source: Analysis of Percentage of Usage-Purchasing

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .4 - Detail Activity Allocations
For Department General Expense**

Activity - Postage

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Council	10.58	1.752323	469		469	6	475
Mayor	4.00	0.662504	177		177	2	179
City Controller	4.00	0.662504	177		177	2	179
Law Department	5.50	0.910943	244		244	4	248
Administration	2.00	0.331252	89		89		89
Information Services	5.92	0.980506	262		262	4	266
Financial Services	6.92	1.146132	307		307	4	311
Human Resources	3.81	0.631035	169		169	2	171
Purchasing	2.00	0.331252	89		89		89
Public Works Administration	3.00	0.496878	133		133	1	134
Mechanical Maintenance	11.73	1.942793	520		520	9	529
Engineering	11.58	1.917949	513		513	9	522
Electrical Maintenance	7.92	1.311758	351		351	4	355
Facilities Maintenance	16.31	2.701360	723		723	15	738
Grounds Maintenance	20.81	3.446677	922		922	21	943
Streets	26.73	4.427183	1,184		1,184	24	1,208
Taxes	2.00	0.331252	89		89		89
Community Development Admin	7.96	1.318383	353		353	4	357
Health	21.96	3.637147	973		973	21	994
Code Enforcement	6.00	0.993756	266		266	4	270
Community Development	4.12	0.682379	183		183	3	186
Planning	2.81	0.465409	124		124	1	125
Recycling	19.15	3.171738	848		848	17	865
Housing Inspections	4.65	0.770161	206		206	4	210
Recreation	27.77	4.599434	1,230		1,230	24	1,254
Urban Forestry	0.96	0.159001	43		43		43
Traffic Maintenance	3.50	0.579691	155		155	1	156
Police Department	194.62	32.234125	8,618		8,618	244	8,862
9-1-1 System	15.23	2.522484	675		675	14	689
Fire Dept	110.88	18.364609	4,912		4,912	105	5,017
EMS	39.35	6.517382	1,743		1,743	37	1,780
Schedule .4 Total for Postage	603.77	100.000000	26,747		26,747	586	27,333

Allocation Basis: # of F-T Equiv Employees By Dept Excl Golf, Water & Sewer Billings
Allocation Source: Employees Earnings Report - Information Services

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .4 - Detail Activity Allocations
For Department General Expense**

Activity - Professional Services

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Workers' Compensation	750	0.336622	750		750		750
Retirement Expense	10,000	4.488290	10,000		10,000		10,000
Administration	6,675	2.995934	6,675		6,675	146	6,821
Human Resources	58,740	26.364216	58,740		58,740	1,353	60,093
Police Department	34,769	15.605336	34,769		34,769	795	35,564
Fire Dept	111,369	49.985636	111,369		111,369	2,573	113,942
Other	499	0.223966	499		499	9	508
Schedule .4 Total for Professional Services	222,802	100.000000	222,802		222,802	4,876	227,678

Allocation Basis: Direct to User Departments
Allocation Source: Analysis of Paid Invoices-Controller's Office

**City of Bethlehem, Pennsylvania
 City-Wide Full Indirect Cost Plan
 Based on Costs for the Year End December 31, 2019
 Schedule .4 - Detail Activity Allocations
 For Department General Expense**

Activity - Equipment Maint

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Health	250	100.000000	250		250	4	254
Schedule .4 Total for Equipment Maint	250	100.000000	250		250	4	254

Allocation Basis: Direct to User Departments
 Allocation Source: Analysis of Paid Invoices-Controller's Office

City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .4 - Detail Activity Allocations
For Department General Expense

Activity - Accumulated Sick Leave

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Law Department	300	0.240682	300		300	4	304
Information Services	3,730	2.992475	3,730		3,730	79	3,809
Financial Services	300	0.240682	300		300	4	304
Mechanical Maintenance	1,060	0.850408	1,060		1,060	21	1,081
Engineering	4,490	3.602201	4,490		4,490	95	4,585
Facilities Maintenance	1,660	1.331772	1,660		1,660	36	1,696
Grounds Maintenance	1,650	1.323749	1,650		1,650	36	1,686
Streets	4,030	3.233156	4,030		4,030	85	4,115
Taxes	100	0.080227	100		100		100
Community Development Admin	200	0.160454	200		200	4	204
Health	680	0.545545	680		680	14	694
Code Enforcement	2,158	1.731303	2,158		2,158	45	2,203
Recycling	260	0.208591	260		260	4	264
Recreation	4,360	3.497906	4,360		4,360	89	4,449
Urban Forestry	833	0.668293	833		833	16	849
Traffic Maintenance	520	0.417181	520		520	9	529
Police Department	58,120	46.628051	58,119		58,119	1,333	59,452
Fire Dept	25,050	20.096914	25,050		25,050	546	25,596
EMS	1,450	1.163294	1,450		1,450	29	1,479
Water Supply	6,640	5.327086	6,640		6,640	138	6,778
Water Maintenance	5,455	4.376394	5,455		5,455	114	5,569
Wastewater Treatment	740	0.593681	740		740	15	755
Sewer Maintenance	300	0.240682	300		300	4	304
Wastewater Laboratory	260	0.208591	260		260	4	264
Golf Course	300	0.240682	300		300	4	304
Schedule .4 Total for Accumulated Sick Leave	124,646	100.000000	124,645		124,645	2,728	127,373

Allocation Basis: Direct to User Departments
Allocation Source: Human Resources-Accumulated Sick Leave Analysis

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .4 - Detail Activity Allocations
For Department General Expense**

Activity - Deferred Comp Match

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Council	4	1.159420	2,908		2,908	61	2,969
Mayor	3	0.869565	2,181		2,181	45	2,226
City Controller	2	0.579710	1,454		1,454	29	1,483
Law Department	5	1.449275	3,635		3,635	79	3,714
Administration	2	0.579710	1,454		1,454	29	1,483
Information Services	6	1.739130	4,362		4,362	89	4,451
Financial Services	6	1.739130	4,362		4,362	89	4,451
Human Resources	3	0.869565	2,181		2,181	45	2,226
Purchasing	2	0.579710	1,454		1,454	29	1,483
Public Works Administration	3	0.869565	2,181		2,181	45	2,226
Mechanical Maintenance	11	3.188406	7,998		7,998	171	8,169
Engineering	14	4.057971	10,179		10,179	217	10,396
Electrical Maintenance	9	2.608696	6,544		6,544	137	6,681
Facilities Maintenance	13	3.768116	9,452		9,452	202	9,654
Grounds Maintenance	20	5.797101	14,541		14,541	313	14,854
Streets	29	8.405797	21,085		21,085	461	21,546
Taxes	1	0.289855	727		727	15	742
Community Development Admin	7	2.028986	5,089		5,089	108	5,197
Health	11	3.188406	7,998		7,998	171	8,169
Code Enforcement	7	2.028986	5,089		5,089	108	5,197
Community Development	4	1.159420	2,908		2,908	61	2,969
Planning	4	1.159420	2,908		2,908	61	2,969
Recycling	3	0.869565	2,181		2,181	45	2,226
Housing Inspections	5	1.449275	3,635		3,635	79	3,714
Recreation	5	1.449275	3,635		3,635	79	3,714
Urban Forestry	2	0.579710	1,454		1,454	29	1,483
Traffic Maintenance	3	0.869565	2,181		2,181	45	2,226
9-1-1 System	16	4.637681	11,633		11,633	253	11,886
EMS	26	7.536232	18,904		18,904	410	19,314
Water Supply	39	11.304351	28,360		28,360	740	29,100
Water Maintenance	36	10.434783	26,175		26,175	575	26,750
Wastewater Treatment	26	7.536232	18,904		18,904	410	19,314
Sewer Maintenance	10	2.898551	7,271		7,271	151	7,422
Wastewater Laboratory	4	1.159420	2,908		2,908	61	2,969
Golf Course	4	1.159420	2,908		2,908	61	2,969
Schedule .4 Total for Deferred Comp Match	345	100.000000	250,839		250,839	5,503	256,342

Allocation Basis: Number of Full-Time Employees By Dept Excluding Police, Fire & Elected
Allocation Source: Employees Earnings Report - Information Services

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .4 - Detail Activity Allocations
For Department General Expense**

Activity - Department Contracts

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Purchasing	66,230	76.826708	66,230		66,230	1,451	67,681
Taxes	2,869	3.328036	2,869		2,869	61	2,930
Recycling	2,648	3.071676	2,648		2,648	56	2,704
Other	14,460	16.773580	14,460		14,460	312	14,772
Schedule .4 Total for Department Contracts	86,207	100.000000	86,207		86,207	1,880	88,087

Allocation Basis: Direct to User Departments
Allocation Source: Analysis of Paid Invoices-Controller's Office

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .5 - Allocation Summary
For Department General Expense**

Receiving Department	Total	Office Supplies	Postage	Profesional Services	Equipment Maint
Workers' Compensation	750	0	0	750	0
Retirement Expense	10,000	0	0	10,000	0
City Council	3,640	196	475	0	0
Mayor	2,601	196	179	0	0
City Controller	2,050	388	179	0	0
Law Department	4,654	388	248	0	0
Administration	8,781	388	89	6,821	0
Information Services	8,722	196	266	0	0
Financial Services	5,454	388	311	0	0
Human Resources	62,878	388	171	60,093	0
Purchasing	69,641	388	89	0	0
Public Works Administration	5,297	2,937	134	0	0
Mechanical Maintenance	9,779	0	529	0	0
Engineering	15,503	0	522	0	0
Electrical Maintenance	7,036	0	355	0	0
Facilities Maintenance	12,088	0	738	0	0
Grounds Maintenance	17,483	0	943	0	0
Streets	26,869	0	1,208	0	0
Taxes	4,249	388	89	0	0
Community Development Admin	6,931	1,173	357	0	0
Health	12,656	2,545	994	0	254
Code Enforcement	8,058	388	270	0	0
Community Development	3,543	388	186	0	0
Planning	3,482	388	125	0	0
Recycling	6,645	586	865	0	0
Housing Inspections	4,312	388	210	0	0
Recreation	10,590	1,173	1,254	0	0
Urban Forestry	2,375	0	43	0	0
Traffic Maintenance	2,911	0	156	0	0
Police Department	107,651	3,773	8,862	35,564	0
9-1-1 System	12,575	0	689	0	0
Fire Dept	146,708	2,153	5,017	113,942	0
EMS	22,961	388	1,780	0	0
Water Supply	35,878	0	0	0	0
Water Maintenance	32,319	0	0	0	0
Wastewater Treatment	20,069	0	0	0	0
Sewer Maintenance	7,726	0	0	0	0
Wastewater Laboratory	3,233	0	0	0	0
Golf Course	3,273	0	0	0	0
Other	15,280	0	0	508	0
Direct Bill	0	0	0	0	0
Total	746,651	19,584	27,333	227,678	254

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .5 - Allocation Summary
For Department General Expense**

Receiving Department	Accumulated Sick Leave	Deferred Comp Match	Department Contracts
Workers' Compensation	0	0	0
Retirement Expense	0	0	0
City Council	0	2,969	0
Mayor	0	2,226	0
City Controller	0	1,483	0
Law Department	304	3,714	0
Administration	0	1,483	0
Information Services	3,809	4,451	0
Financial Services	304	4,451	0
Human Resources	0	2,226	0
Purchasing	0	1,483	67,681
Public Works Administration	0	2,226	0
Mechanical Maintenance	1,081	8,169	0
Engineering	4,585	10,396	0
Electrical Maintenance	0	6,681	0
Facilities Maintenance	1,696	9,654	0
Grounds Maintenance	1,686	14,854	0
Streets	4,115	21,546	0
Taxes	100	742	2,930
Community Development Admin	204	5,197	0
Health	694	8,169	0
Code Enforcement	2,203	5,197	0
Community Development	0	2,969	0
Planning	0	2,969	0
Recycling	264	2,226	2,704
Housing Inspections	0	3,714	0
Recreation	4,449	3,714	0
Urban Forestry	849	1,483	0
Traffic Maintenance	529	2,226	0
Police Department	59,452	0	0
9-1-1 System	0	11,886	0
Fire Dept	25,596	0	0
EMS	1,479	19,314	0
Water Supply	6,778	29,100	0
Water Maintenance	5,569	26,750	0
Wastewater Treatment	755	19,314	0
Sewer Maintenance	304	7,422	0
Wastewater Laboratory	264	2,969	0
Golf Course	304	2,969	0
Other	0	0	14,772
Direct Bill	0	0	0
Total	127,373	256,342	88,087

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .1 - Nature and Extent of Services
For Department Genl Exp-Communication**

The City of Bethlehem has a Centrex telephone system that provides service to all City offices. Costs associated with the Communications Department have been allocated to individual departments based on telephone lines used by each department during 2019.

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .2 - Costs To Be Allocated
For Department Genl Exp-Communication**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			
Cost Adjustments:				
Tr: Communications	205,480			
Total Departmental Cost Adjustments:	205,480			205,480
Inbound Costs:				
City Controller		748	748	
Administration		268	268	
Financial Services		489	489	
Purchasing		289	289	
Electrical Maintenance		59,801	59,801	
Total Allocated Additions:		61,595	61,595	61,595
Total To Be Allocated:	205,480	61,595		267,075

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .3 - Costs Allocated By Activity
For Department Genl Exp-Communication**

	Total	G&A	Centrex System
Deductions			
*Total Disallowed Costs	0	0	0
Cost Adjustments			
Tr: Communications	205,480	0	205,480
Functional Cost	205,480	0	205,480
Allocation Step 1			
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	205,480	0	205,480
Allocation Step 2			
Inbound - All Others	61,595	61,595	0
Reallocate Admin Costs		(61,595)	61,595
Unallocated Costs	0	0	0
2nd Allocation	61,595	0	61,595
Total For Genl Exp-Communication			
Schedule .3 Total	267,075	0	267,075

City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .4 - Detail Activity Allocations
For Department Genl Exp-Communication

Activity - Centrex System

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Council	9	2.445652	5,025		5,025	1,503	6,528
Mayor	7	1.902174	3,909		3,909	1,168	5,077
City Controller	6	1.630435	3,350		3,350	1,003	4,353
Law Department	6	1.630435	3,350		3,350	1,003	4,353
Administration	3	0.815217	1,675		1,675	501	2,176
Information Services	5	1.358696	2,792		2,792	836	3,628
Financial Services	8	2.173913	4,467		4,467	1,335	5,802
Human Resources	7	1.902174	3,909		3,909	1,168	5,077
Purchasing	6	1.630435	3,350		3,350	1,003	4,353
Public Works Administration	8	2.173913	4,467		4,467	1,335	5,802
Mechanical Maintenance	3	0.815217	1,675		1,675	501	2,176
Engineering	13	3.532609	7,259		7,259	2,174	9,433
Electrical Maintenance	6	1.630435	3,350		3,350	1,003	4,353
Facilities Maintenance	6	1.630435	3,350		3,350	1,003	4,353
Grounds Maintenance	3	0.815217	1,675		1,675	501	2,176
Streets	8	2.173913	4,467		4,467	1,335	5,802
Taxes	3	0.815217	1,675		1,675	501	2,176
Community Development Admin	11	2.989130	6,142		6,142	1,837	7,979
Health	33	8.967391	18,426		18,426	5,519	23,945
Code Enforcement	8	2.173913	4,467		4,467	1,335	5,802
Community Development	4	1.086957	2,233		2,233	667	2,900
Planning	5	1.358696	2,792		2,792	836	3,628
Recycling	5	1.358696	2,792		2,792	836	3,628
Housing Inspections	6	1.630435	3,350		3,350	1,003	4,353
Recreation	22	5.978261	12,284		12,284	3,678	15,962
Traffic Maintenance	2	0.543478	1,117		1,117	333	1,450
Police Department	72	19.565219	40,204		40,204	12,140	52,344
9-1-1 System	1	0.271739	558		558	165	723
Fire Dept	23	6.250000	12,843		12,843	3,845	16,688
EMS	11	2.989130	6,142		6,142	1,837	7,979
Water Supply	34	9.239130	18,985		18,985	5,685	24,670
Wastewater Treatment	11	2.989130	6,142		6,142	1,837	7,979
Golf Course	9	2.445652	5,025		5,025	1,503	6,528
Redevelopment Auth	3	0.815217	1,675		1,675	501	2,176
Other	1	0.271739	558		558	165	723
Schedule .4 Total for Centrex System	368	100.000000	205,480		205,480	61,595	267,075

Allocation Basis: Number of Telephone Lines By Department
Allocation Source: Telephone Lines Listing - Public Works

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .5 - Allocation Summary
For Department Genl Exp-Communication**

Receiving Department	Total	Centrex System
City Council	6,528	6,528
Mayor	5,077	5,077
City Controller	4,353	4,353
Law Department	4,353	4,353
Administration	2,176	2,176
Information Services	3,628	3,628
Financial Services	5,802	5,802
Human Resources	5,077	5,077
Purchasing	4,353	4,353
Public Works Administration	5,802	5,802
Mechanical Maintenance	2,176	2,176
Engineering	9,433	9,433
Electrical Maintenance	4,353	4,353
Facilities Maintenance	4,353	4,353
Grounds Maintenance	2,176	2,176
Streets	5,802	5,802
Taxes	2,176	2,176
Community Development Admin	7,979	7,979
Health	23,945	23,945
Code Enforcement	5,802	5,802
Community Development	2,900	2,900
Planning	3,628	3,628
Recycling	3,628	3,628
Housing Inspections	4,353	4,353
Recreation	15,962	15,962
Traffic Maintenance	1,450	1,450
Police Department	52,344	52,344
9-1-1 System	723	723
Fire Dept	16,688	16,688
EMS	7,979	7,979
Water Supply	24,670	24,670
Wastewater Treatment	7,979	7,979
Golf Course	6,528	6,528
Redevelopment Auth	2,176	2,176
Other	723	723
Direct Bill	0	0
Total	267,075	267,075

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .1 - Nature and Extent of Services
For Department City Council**

The Office of the City Council includes the City Clerk office. These office provide support activities to various departments.

In analyzing the time spent by the City Clerk and her staff, costs relating directly to the departments and bureaus have been allocated based on the number of ordinances and resolutions processed during 2019.

In addition, this office prepares the Council agenda, handles research, keeps records, coordinates meetings, maintains correspondence, and exercises budgetary supervision responsibilities relating to City government, in nature, and have been allocated based on the number of resolutions and ordinances processed by department in 2019.

Costs associated with the yearly financial audit have been reclassified to the Financial Services Bureau for allocation within the plan.

City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .2 - Costs To Be Allocated
For Department City Council

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	281,522			281,522
Cost Adjustments:				
Tr: Audit Fees	-52,604			
Total Departmental Cost Adjustments:	-52,604			-52,604
Inbound Costs:				
Building Depreciation	21,688		21,688	
Property Insurance	2,628		2,628	
Liability & Other Insurance	3,159	6	3,165	
Personnel Insurance	103,616	220	103,836	
Workers' Compensation	964	5	969	
Retirement Expense	36,407	71	36,478	
General Expense	3,569	71	3,640	
Genl Exp-Communication	5,025	1,503	6,528	
City Council		20,532	20,532	
Mayor		5,446	5,446	
City Controller		775	775	
Law Department		61,802	61,802	
Administration		387	387	
Information Services		10,775	10,775	
Financial Services		3,032	3,032	
Human Resources		7,074	7,074	
Purchasing		805	805	
Facilities Maintenance		60,406	60,406	
Total Allocated Additions:	177,056	172,910	349,966	349,966
Total To Be Allocated:	405,974	172,910		578,884

City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .3 - Costs Allocated By Activity
For Department City Council

	Total	G&A	Resolutions	Ordinances	City Council
Wages & Benefits					
Salaries & Wages	223,046	82,572	13,873	24,134	102,467
Other Expense & Cost					
Advertising And Printing	2,888	0	0	0	2,888
Professional Services	52,884	52,604	0	280	0
Other Expenses	2,205	816	137	239	1,013
Equipment Maint	499	185	31	54	229
Departmental Total					
Expenditures Per Financial Statement	281,522				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Tr: Audit Fees	(52,604)	(52,604)	0	0	0
Functional Cost					
Functional Cost	228,918	83,573	14,041	24,707	106,597
Allocation Step 1					
Inbound - Personnel Insurance	103,616	0	10,233	17,801	75,582
Inbound - Workers' Compensation	964	0	95	166	703
Inbound - Retirement Expense	36,407	0	3,595	6,255	26,557
Inbound - All Others	36,069	0	3,561	6,197	26,311
Reallocate Admin Costs		(83,573)	8,257	14,358	60,958
Unallocated Costs	0	0	0	0	0
1st Allocation	405,974	0	39,782	69,484	296,708
Allocation Step 2					
Inbound - Personnel Insurance	220	0	19	35	166
Inbound - Workers' Compensation	5	0	0	0	5
Inbound - Retirement Expense	71	0	4	9	58
Inbound - All Others	172,614	0	17,016	29,628	125,970
2nd Allocation	172,910	0	17,039	29,672	126,199
Total For City Council					
Schedule .3 Total	578,884	0	56,821	99,156	422,907

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .4 - Detail Activity Allocations
For Department City Council**

Activity - Resolutions

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Council	15	5.514706	2,191		2,191		2,191
Mayor	44	16.176471	6,435		6,435	2,910	9,345
Law Department	36	13.235294	5,265		5,265	2,376	7,641
Administration	9	3.308824	1,317		1,317	590	1,907
Public Works Administration	23	8.455882	3,363		3,363	1,518	4,881
Community Development Admin	94	34.558823	13,755		13,755	6,305	20,060
Police Department	18	6.617647	2,632		2,632	1,182	3,814
Fire Dept	2	0.735294	293		293	126	419
Water Supply	16	5.882353	2,340		2,340	1,047	3,387
Wastewater Treatment	15	5.514706	2,191		2,191	985	3,176
Schedule .4 Total for Resolutions	272	100.000000	39,782		39,782	17,039	56,821

Allocation Basis: Resolutions Processed By Department
Allocation Source: City Clerk's Office

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .4 - Detail Activity Allocations
For Department City Council**

Activity - Ordinances

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Council	2	3.921569	2,725		2,725		2,725
Administration	33	64.705882	44,959		44,959	20,023	64,982
Water Supply	7	13.725490	9,537		9,537	4,226	13,763
Wastewater Treatment	6	11.764706	8,175		8,175	3,621	11,796
Golf Course	3	5.882353	4,088		4,088	1,802	5,890
Schedule .4 Total for Ordinances	51	100.000000	69,484		69,484	29,672	99,156

Allocation Basis: Ordinances Processed By Department
Allocation Source: City Clerk's Office

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .4 - Detail Activity Allocations
For Department City Council**

Activity - City Council

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Council	17	5.263158	15,616		15,616		15,616
Mayor	44	13.622291	40,419		40,419	18,138	58,557
Law Department	36	11.145511	33,070		33,070	14,840	47,910
Administration	42	13.003096	38,580		38,580	17,316	55,896
Public Works Administration	23	7.120743	21,128		21,128	9,475	30,603
Community Development Admin	94	29.102167	86,350		86,350	38,842	125,192
Police Department	18	5.572755	16,534		16,534	7,417	23,951
Fire Dept	2	0.619195	1,836		1,836	815	2,651
Water Supply	23	7.120743	21,128		21,128	9,475	30,603
Wastewater Treatment	21	6.501548	19,291		19,291	8,656	27,947
Golf Course	3	0.928793	2,756		2,756	1,225	3,981
Schedule .4 Total for City Council	323	100.000000	296,708		296,708	126,199	422,907

Allocation Basis: Number of Resolutions & Ordinances By Department
Allocation Source: City Clerk's Office

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .5 - Allocation Summary
For Department City Council**

Receiving Department	Total	Resolutions	Ordinances	City Council
City Council	20,532	2,191	2,725	15,616
Mayor	67,902	9,345	0	58,557
Law Department	55,551	7,641	0	47,910
Administration	122,785	1,907	64,982	55,896
Public Works Administration	35,484	4,881	0	30,603
Community Development Admin	145,252	20,060	0	125,192
Police Department	27,765	3,814	0	23,951
Fire Dept	3,070	419	0	2,651
Water Supply	47,753	3,387	13,763	30,603
Wastewater Treatment	42,919	3,176	11,796	27,947
Golf Course	9,871	0	5,890	3,981
Direct Bill	0	0	0	0
Total	578,884	56,821	99,156	422,907

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .1 - Nature and Extent of Services
For Department Mayor**

The Office of the Mayor constitutes the executive branch of the City government. The Mayor, as Chief Executive, carries out his duties and responsibilities with the assistance of the major City departments, their component bureaus, divisions and programs.

Costs associated with the City Administration activity have been allocated based on the number of full time equivalent employees by department in 2019.

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .2 - Costs To Be Allocated
For Department Mayor**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	231,948			231,948
Inbound Costs:				
Building Depreciation	9,341		9,341	
Property Insurance	1,132		1,132	
Liability & Other Insurance	2,536	7	2,543	
Personnel Insurance	51,773	106	51,879	
Workers' Compensation	751	3	754	
Retirement Expense	29,442	54	29,496	
General Expense	2,550	51	2,601	
Genl Exp-Communication	3,909	1,168	5,077	
City Council	46,854	21,048	67,902	
Mayor		2,060	2,060	
City Controller		598	598	
Administration		16,024	16,024	
Information Services		10,775	10,775	
Financial Services		1,321	1,321	
Human Resources		2,732	2,732	
Purchasing		736	736	
Facilities Maintenance		26,009	26,009	
Total Allocated Additions:	148,288	82,692	230,980	230,980
Total To Be Allocated:	380,236	82,692		462,928

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .3 - Costs Allocated By Activity
For Department Mayor**

	Total	G&A	City Administration
Wages & Benefits			
Salaries & Wages	226,629	0	226,629
Other Expense & Cost			
Office Expense	722	0	722
Other Expenses	3,505	0	3,505
City Events	1,092	0	1,092
Departmental Total			
Expenditures Per Financial Statement	231,948		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	231,948	0	231,948
Allocation Step 1			
Inbound - Personnel Insurance	51,773	0	51,773
Inbound - Workers' Compensation	751	0	751
Inbound - Retirement Expense	29,442	0	29,442
Inbound - All Others	66,322	0	66,322
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	380,236	0	380,236
Allocation Step 2			
Inbound - Personnel Insurance	106	0	106
Inbound - Workers' Compensation	3	0	3
Inbound - Retirement Expense	54	0	54
Inbound - All Others	82,529	0	82,529
2nd Allocation	82,692	0	82,692
Total For Mayor			
Schedule .3 Total	462,928	0	462,928

City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .4 - Detail Activity Allocations
For Department Mayor

Activity - City Administration

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Council	10.58	1.432033	5,446		5,446		5,446
Mayor	4.00	0.541411	2,060		2,060		2,060
City Controller	4.00	0.541411	2,060		2,060	448	2,508
Law Department	5.50	0.744440	2,831		2,831	618	3,449
Administration	2.00	0.270706	1,030		1,030	218	1,248
Information Services	5.92	0.801289	3,047		3,047	669	3,716
Financial Services	6.92	0.936641	3,562		3,562	785	4,347
Human Resources	3.81	0.515694	1,962		1,962	428	2,390
Purchasing	2.00	0.270706	1,030		1,030	218	1,248
Public Works Administration	3.00	0.406058	1,543		1,543	334	1,877
Mechanical Maintenance	11.73	1.587688	6,038		6,038	1,329	7,367
Engineering	11.58	1.567385	5,959		5,959	1,312	7,271
Electrical Maintenance	7.92	1.071994	4,074		4,074	897	4,971
Facilities Maintenance	16.31	2.207604	8,394		8,394	1,849	10,243
Grounds Maintenance	20.81	2.816692	10,709		10,709	2,366	13,075
Streets	26.73	3.617980	13,756		13,756	3,043	16,799
Taxes	2.00	0.270706	1,030		1,030	218	1,248
Community Development Admin	7.96	1.077408	4,095		4,095	900	4,995
Health	21.96	2.972347	11,301		11,301	2,496	13,797
Code Enforcement	6.00	0.812117	3,088		3,088	676	3,764
Community Development	4.12	0.557654	2,119		2,119	461	2,580
Planning	2.81	0.380341	1,447		1,447	312	1,759
Recycling	19.15	2.592006	9,855		9,855	2,178	12,033
Housing Inspections	4.65	0.629391	2,394		2,394	516	2,910
Recreation	27.77	3.758747	14,292		14,292	3,156	17,448
Urban Forestry	0.96	0.129939	491		491	102	593
Traffic Maintenance	3.50	0.473735	1,802		1,802	393	2,195
Police Department	194.62	26.342361	100,162		100,162	22,534	122,696
9-1-1 System	15.23	2.061423	7,838		7,838	1,722	9,560
Fire Dept	110.88	15.007918	57,068		57,068	12,654	69,722
EMS	39.35	5.326133	20,252		20,252	4,484	24,736
Water Supply	36.38	4.924135	18,723		18,723	4,148	22,871
Water Maintenance	32.08	4.342118	16,511		16,511	3,655	20,166
Wastewater Treatment	26.00	3.519173	13,382		13,382	2,962	16,344
Sewer Maintenance	7.62	1.031388	3,921		3,921	867	4,788
Wastewater Laboratory	4.46	0.603673	2,295		2,295	497	2,792
Golf Course	28.50	3.857555	14,669		14,669	3,247	17,916
Schedule .4 Total for City Administration	738.81	100.000000	380,236		380,236	82,692	462,928

Allocation Basis: Full-Time Equivalent Employees By Department
Allocation Source: Human Resources and Information Services

City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .5 - Allocation Summary
For Department Mayor

Receiving Department	Total	City Administration
City Council	5,446	5,446
Mayor	2,060	2,060
City Controller	2,508	2,508
Law Department	3,449	3,449
Administration	1,248	1,248
Information Services	3,716	3,716
Financial Services	4,347	4,347
Human Resources	2,390	2,390
Purchasing	1,248	1,248
Public Works Administration	1,877	1,877
Mechanical Maintenance	7,367	7,367
Engineering	7,271	7,271
Electrical Maintenance	4,971	4,971
Facilities Maintenance	10,243	10,243
Grounds Maintenance	13,075	13,075
Streets	16,799	16,799
Taxes	1,248	1,248
Community Development Admin	4,995	4,995
Health	13,797	13,797
Code Enforcement	3,764	3,764
Community Development	2,580	2,580
Planning	1,759	1,759
Recycling	12,033	12,033
Housing Inspections	2,910	2,910
Recreation	17,448	17,448
Urban Forestry	593	593
Traffic Maintenance	2,195	2,195
Police Department	122,696	122,696
9-1-1 System	9,560	9,560
Fire Dept	69,722	69,722
EMS	24,736	24,736
Water Supply	22,871	22,871
Water Maintenance	20,166	20,166
Wastewater Treatment	16,344	16,344
Sewer Maintenance	4,788	4,788
Wastewater Laboratory	2,792	2,792
Golf Course	17,916	17,916
Direct Bill	0	0
Total	462,928	462,928

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .1 - Nature and Extent of Services
For Department City Controller**

The City Controller is elected for a four-year term and is responsible for the establishment and maintenance of a uniform accounting system throughout the City government, designed so as to reflect the assets, liabilities, equities, income, and expenses of the City accurately.

The General Accounting function relates to the effort expended on reviewing and verifying purchase orders and accounts payable transactions. Costs associated with the General Accounting function have been allocated based on total non-payroll transactions and purchase orders processed during 2019.

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .2 - Costs To Be Allocated
For Department City Controller**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	207,100			207,100
Inbound Costs:				
Building Depreciation	7,728		7,728	
Property Insurance	936		936	
Liability & Other Insurance	2,335	5	2,340	
Personnel Insurance	34,578	68	34,646	
Workers' Compensation	1,133	7	1,140	
Retirement Expense	51,458	99	51,557	
General Expense	2,014	36	2,050	
Genl Exp-Communication	3,350	1,003	4,353	
Mayor	2,060	448	2,508	
City Controller		151	151	
Administration		261	261	
Information Services		8,619	8,619	
Financial Services		1,053	1,053	
Human Resources		2,796	2,796	
Purchasing		350	350	
Facilities Maintenance		21,522	21,522	
Total Allocated Additions:	105,592	36,418	142,010	142,010
Total To Be Allocated:	312,692	36,418		349,110

City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .3 - Costs Allocated By Activity
For Department City Controller

	Total	G&A	General Accounting
Wages & Benefits			
Salaries & Wages	205,336	0	205,336
Other Expense & Cost			
Office Expense	207	0	207
Training/Continue Ed	1,169	0	1,169
Other Expenses	388	0	388
Departmental Total			
Expenditures Per Financial Statement	207,100		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost			
Functional Cost	207,100	0	207,100
Allocation Step 1			
Inbound - Personnel Insurance	34,578	0	34,578
Inbound - Workers' Compensation	1,133	0	1,133
Inbound - Retirement Expense	51,458	0	51,458
Inbound - All Others	18,423	0	18,423
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	312,692	0	312,692
Allocation Step 2			
Inbound - Personnel Insurance	68	0	68
Inbound - Workers' Compensation	7	0	7
Inbound - Retirement Expense	99	0	99
Inbound - All Others	36,244	0	36,244
2nd Allocation	36,418	0	36,418
Total For City Controller			
Schedule .3 Total	349,110	0	349,110

City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .4 - Detail Activity Allocations
For Department City Controller

Activity - General Accounting

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Liability & Other Insurance	49	0.213238	666		666		666
Personnel Insurance	576	2.506636	7,838		7,838		7,838
Workers' Compensation	279	1.214152	3,796		3,796		3,796
Retirement Expense	115	0.500457	1,566		1,566		1,566
General Expense	335	1.457853	4,558		4,558		4,558
Genl Exp-Communication	55	0.239349	748		748		748
City Council	57	0.248053	775		775		775
Mayor	44	0.191479	598		598		598
City Controller	11	0.047870	151		151		151
Law Department	39	0.169720	530		530	60	590
Administration	20	0.087036	272		272	29	301
Information Services	125	0.543975	1,701		1,701	205	1,906
Financial Services	19	0.082684	259		259	27	286
Human Resources	104	0.452587	1,415		1,415	170	1,585
Purchasing	62	0.269812	842		842	96	938
Public Works Administration	35	0.152313	476		476	53	529
Mechanical Maintenance	2,629	11.440881	35,807		35,807	4,842	40,649
Engineering	126	0.548327	1,714		1,714	206	1,920
Electrical Maintenance	2,260	9.835067	30,753		30,753	3,834	34,587
Facilities Maintenance	2,196	9.556552	29,882		29,882	3,724	33,606
Grounds Maintenance	478	2.080160	6,503		6,503	800	7,303
Streets	277	1.205448	3,767		3,767	459	4,226
Taxes	21	0.091388	285		285	29	314
Community Development Admin	29	0.126202	394		394	42	436
Health	1,032	4.491057	14,041		14,041	1,739	15,780
Code Enforcement	70	0.304626	952		952	108	1,060
Community Development	74	0.322033	1,007		1,007	116	1,123
Planning	318	1.383872	4,327		4,327	532	4,859
Recycling	348	1.514426	4,734		4,734	578	5,312
Housing Inspections	58	0.252404	788		788	88	876
Recreation	456	1.984421	6,203		6,203	764	6,967
Urban Forestry	26	0.113147	352		352	38	390
Traffic Maintenance	100	0.435180	1,361		1,361	163	1,524
Police Department	1,307	5.687802	17,785		17,785	2,205	19,990
9-1-1 System	155	0.674529	2,108		2,108	250	2,358
Fire Dept	718	3.124592	9,768		9,768	1,205	10,973
EMS	279	1.214152	3,796		3,796	464	4,260
City Library	16	0.069629	217		217	23	240
Water Supply	1,741	7.576483	23,693		23,693	2,943	26,636
Water Maintenance	952	4.142913	12,956		12,956	1,601	14,557
Water Capital	712	3.098481	9,686		9,686	1,194	10,880
Wastewater Treatment	1,381	6.009835	18,790		18,790	2,335	21,125
Sewer Maintenance	437	1.901736	5,946		5,946	732	6,678
Wastewater Laboratory	347	1.510074	4,720		4,720	577	5,297
Sewer Capital	203	0.883415	2,763		2,763	331	3,094
Golf Course	939	4.086340	12,777		12,777	1,581	14,358
Liquid Fuels	419	1.823404	5,700		5,700	702	6,402
Non-Utility Capital	366	1.592759	4,979		4,979	608	5,587
CDBG	370	1.610166	5,034		5,034	616	5,650
Other	214	0.931285	2,913		2,913	349	3,262
Schedule .4 Total for General Accounting	22,979	100.000000	312,692		312,692	36,418	349,110

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .4 - Detail Activity Allocations
For Department City Controller**

Activity - General Accounting

Allocation Basis: Non-Payroll and PO Transactions Processed By Department
Allocation Source: Statistical Reports - Information Services

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .5 - Allocation Summary
For Department City Controller**

Receiving Department	Total	General Accounting
Liability & Other Insurance	666	666
Personnel Insurance	7,838	7,838
Workers' Compensation	3,796	3,796
Retirement Expense	1,566	1,566
General Expense	4,558	4,558
Genl Exp-Communication	748	748
City Council	775	775
Mayor	598	598
City Controller	151	151
Law Department	590	590
Administration	301	301
Information Services	1,906	1,906
Financial Services	286	286
Human Resources	1,585	1,585
Purchasing	938	938
Public Works Administration	529	529
Mechanical Maintenance	40,649	40,649
Engineering	1,920	1,920
Electrical Maintenance	34,587	34,587
Facilities Maintenance	33,606	33,606
Grounds Maintenance	7,303	7,303
Streets	4,226	4,226
Taxes	314	314
Community Development Admin	436	436
Health	15,780	15,780
Code Enforcement	1,060	1,060
Community Development	1,123	1,123
Planning	4,859	4,859
Recycling	5,312	5,312
Housing Inspections	876	876
Recreation	6,967	6,967
Urban Forestry	390	390
Traffic Maintenance	1,524	1,524
Police Department	19,990	19,990
9-1-1 System	2,358	2,358
Fire Dept	10,973	10,973
EMS	4,260	4,260
City Library	240	240
Water Supply	26,636	26,636
Water Maintenance	14,557	14,557
Water Capital	10,880	10,880
Wastewater Treatment	21,125	21,125
Sewer Maintenance	6,678	6,678
Wastewater Laboratory	5,297	5,297
Sewer Capital	3,094	3,094
Golf Course	14,358	14,358
Liquid Fuels	6,402	6,402
Non-Utility Capital	5,587	5,587
CDBG	5,650	5,650
Other	3,262	3,262
Direct Bill	0	0

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .5 - Allocation Summary
For Department City Controller**

Receiving Department	Total	General Accounting
Total	349,110	349,110

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .1 - Nature and Extent of Services
For Department Law Department**

The City of Bethlehem Solicitor serves as legal counsel for the City. The Solicitor is responsible for filing liens to protect the City's right to payment for assessable improvements and is required to review, from time to time, such liens as have not been paid.

The Solicitor and his assistants are charged with the responsibility for handling all legal matters for the City. This office is responsible for the drafting of all ordinances, the preparation of all contracts and agreements involving the City, and for the resolution of lawsuits brought by and against the City. The Solicitor and his staff serve as counsel to the various bureaus and departments. These function have been allocated based on the Bureau's time summary of effort expended on various departments converted to 2019 salaries and summarized as a direct allocation base.

City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .2 - Costs To Be Allocated
For Department Law Department

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	319,383			319,383
Inbound Costs:				
Building Depreciation	6,011		6,011	
Property Insurance	728		728	
Liability & Other Insurance	3,489	13	3,502	
Personnel Insurance	69,114	143	69,257	
Workers' Compensation	1,724	12	1,736	
Retirement Expense	75,314	147	75,461	
General Expense	4,562	92	4,654	
Genl Exp-Communication	3,350	1,003	4,353	
City Council	38,335	17,216	55,551	
Mayor	2,831	618	3,449	
City Controller	530	60	590	
Administration		415	415	
Information Services		6,466	6,466	
Financial Services		1,677	1,677	
Human Resources		4,433	4,433	
Purchasing		1,033	1,033	
Engineering		1,005	1,005	
Facilities Maintenance		16,733	16,733	
Total Allocated Additions:	205,988	51,066	257,054	257,054
Total To Be Allocated:	525,371	51,066		576,437

City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .3 - Costs Allocated By Activity
For Department Law Department

	Total	G&A	Legal Counsel
<hr/>			
Wages & Benefits			
Salaries & Wages	312,060	46,840	265,220
Other Expense & Cost			
Other Expenses	7,323	1,099	6,224
Departmental Total			
Expenditures Per Financial Statement	319,383		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	319,383	47,939	271,444
Allocation Step 1			
Inbound - Personnel Insurance	69,114	0	69,114
Inbound - Workers' Compensation	1,724	0	1,724
Inbound - Retirement Expense	75,314	0	75,314
Inbound - All Others	59,836	0	59,836
Reallocate Admin Costs		(47,939)	47,939
Unallocated Costs	0	0	0
1st Allocation	525,371	0	525,371
Allocation Step 2			
Inbound - Personnel Insurance	143	0	143
Inbound - Workers' Compensation	12	0	12
Inbound - Retirement Expense	147	0	147
Inbound - All Others	50,764	0	50,764
2nd Allocation	51,066	0	51,066
Total For Law Department			
Schedule .3 Total	576,437	0	576,437

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .4 - Detail Activity Allocations
For Department Law Department**

Activity - Legal Counsel

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Council	31,236	11.763820	61,802		61,802		61,802
Administration	31,236	11.763820	61,802		61,802	6,797	68,599
Public Works Administration	46,834	17.638197	92,667		92,667	10,202	102,869
Grounds Maintenance	15,638	5.889442	30,942		30,942	3,398	34,340
Community Development Admin	62,472	23.527639	123,612		123,612	13,695	137,307
Police Department	15,638	5.889442	30,942		30,942	3,398	34,340
Fire Dept	15,638	5.889442	30,942		30,942	3,398	34,340
Water Supply	23,417	8.819099	46,331		46,331	5,089	51,420
Wastewater Treatment	23,417	8.819099	46,331		46,331	5,089	51,420
Schedule .4 Total for Legal Counsel	265,526	100.000000	525,371		525,371	51,066	576,437

Allocation Basis: Hours Expended By Department Converted to Salaries
Allocation Source: Time Studies-Law Office

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .5 - Allocation Summary
For Department Law Department**

Receiving Department	Total	Legal Counsel
City Council	61,802	61,802
Administration	68,599	68,599
Public Works Administration	102,869	102,869
Grounds Maintenance	34,340	34,340
Community Development Admin	137,307	137,307
Police Department	34,340	34,340
Fire Dept	34,340	34,340
Water Supply	51,420	51,420
Wastewater Treatment	51,420	51,420
Direct Bill	0	0
Total	576,437	576,437

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .1 - Nature and Extent of Services
For Department Administration**

The Bureau of Administration is responsible for the direct supervision of various City bureaus as well as support activities for elected officials and City department heads. The City administration also deals with personnel labor negotiations and both the capital and operating budgeting function within the City.

Costs associated with the direct supervision of various bureaus have been allocated to individual departments based on the number of full-time equivalent employees in bureaus supervised in 2019.

Costs associated with personnel/labor administration and labor relations have been allocated directly to the Human Resources for further allocation.

Costs associated with the Operating Budget function have been allocated based on 2019 operating budget expenditures by department.

Costs associated with the Capital Budget function have been allocated based on 2019 capital budget expenditures by department.

Other direct service costs have been allocated on effort converted to salaries and wages as determined by the Business Administrator and Budget Analyst.

Costs associated with the City's cell phone service are accumulated in the Administration department. These costs have been separately identified and allocated based on the number of cell phones by department in 2019.

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .2 - Costs To Be Allocated
For Department Administration**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	243,004			243,004
Inbound Costs:				
Building Depreciation	8,946		8,946	
Property Insurance	1,084		1,084	
Liability & Other Insurance	2,153	5	2,158	
Personnel Insurance	34,478	68	34,546	
Workers' Compensation	1,145	7	1,152	
Retirement Expense	57,319	109	57,428	
General Expense	8,601	180	8,781	
Genl Exp-Communication	1,675	501	2,176	
City Council	84,856	37,929	122,785	
Mayor	1,030	218	1,248	
City Controller	272	29	301	
Law Department	61,802	6,797	68,599	
Administration		307	307	
Information Services		6,466	6,466	
Financial Services		646	646	
Human Resources		1,484	1,484	
Purchasing		295	295	
Facilities Maintenance		24,911	24,911	
Total Allocated Additions:	<u>263,361</u>	<u>79,952</u>	343,313	343,313
Total To Be Allocated:	<u>506,365</u>	<u>79,952</u>		<u>586,317</u>

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .3 - Costs Allocated By Activity
For Department Administration**

	Total	G&A	Bureau Administration	Personn/Labor Relations	Operating Budget
Wages & Benefits					
Salaries & Wages	207,386	13,750	8,441	10,888	67,317
Other Expense & Cost					
Communications	32,786	0	0	0	0
Other Expenses	2,832	188	115	149	919
Departmental Total					
Expenditures Per Financial Statement	243,004				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	243,004	13,938	8,556	11,037	68,236
Allocation Step 1					
Inbound - Personnel Insurance	34,478	0	1,503	1,938	11,987
Inbound - Workers' Compensation	1,145	0	50	64	398
Inbound - Retirement Expense	57,319	0	2,499	3,223	19,927
Inbound - General Expense: Professional Services	6,675	0	0	0	6,675
Inbound - All Others	163,744	0	7,130	9,206	56,922
Reallocate Admin Costs		(13,938)	608	783	4,845
Unallocated Costs	0	0	0	0	0
1st Allocation	506,365	0	20,346	26,251	168,990
Allocation Step 2					
Inbound - Personnel Insurance	68	0	1	3	22
Inbound - Workers' Compensation	7	0	0	0	2
Inbound - Retirement Expense	109	0	2	4	35
Inbound - General Expense: Professional Services	146	0	0	0	146
Inbound - All Others	79,622	0	3,410	4,411	27,601
2nd Allocation	79,952	0	3,413	4,418	27,806
Total For Administration					
Schedule .3 Total	586,317	0	23,759	30,669	196,796

City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .3 - Costs Allocated By Activity
For Department Administration

	Capital Budget	Other Direct	Cell Phones
Wages & Benefits			
Salaries & Wages	5,973	101,017	0
Other Expense & Cost			
Communications	0	0	32,786
Other Expenses	82	1,379	0
Departmental Total			
Expenditures Per Financial Statement			
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	6,055	102,396	32,786
Allocation Step 1			
Inbound - Personnel Insurance	1,062	17,988	0
Inbound - Workers' Compensation	35	598	0
Inbound - Retirement Expense	1,769	29,901	0
Inbound - General Expense: Professional Services	0	0	0
Inbound - All Others	5,042	85,444	0
Reallocate Admin Costs	429	7,273	0
Unallocated Costs	0	0	0
1st Allocation	14,392	243,600	32,786
Allocation Step 2			
Inbound - Personnel Insurance	0	42	0
Inbound - Workers' Compensation	0	5	0
Inbound - Retirement Expense	1	67	0
Inbound - General Expense: Professional Services	0	0	0
Inbound - All Others	2,394	41,806	0
2nd Allocation	2,395	41,920	0
Total For Administration			
Schedule .3 Total	16,787	285,520	32,786

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .4 - Detail Activity Allocations
For Department Administration**

Activity - Bureau Administration

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Information Services	5.92	28.668281	5,832		5,832	980	6,812
Financial Services	6.92	33.510896	6,819		6,819	1,157	7,976
Human Resources	3.81	18.450363	3,753		3,753	626	4,379
Purchasing	2.00	9.685230	1,971		1,971	325	2,296
Taxes	2.00	9.685230	1,971		1,971	325	2,296
Schedule .4 Total for Bureau Administration	20.65	100.000000	20,346		20,346	3,413	23,759

Allocation Basis: Number of Full-Time Equivalent Employees By Bureaus Supervised
Allocation Source: Human Resources & Information Services

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .4 - Detail Activity Allocations
For Department Administration**

Activity - Personnl/Labor Relations

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Human Resources	100.00	100.000000	26,251		26,251	4,418	30,669
Schedule .4 Total for Personnl/Labor Relations	100.00	100.000000	26,251		26,251	4,418	30,669

Allocation Basis: Direct Allocation to Human Resources for Further Distribution
Allocation Source: Salaries & Wages Analysis-Administration

City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .4 - Detail Activity Allocations
For Department Administration

Activity - Operating Budget

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Liability & Other Insurance	741,000	0.549339	925		925		925
Personnel Insurance	6,739,300	4.996168	8,444		8,444		8,444
Workers' Compensation	1,069,000	0.792501	1,342		1,342		1,342
Retirement Expense	12,104,190	8.973419	15,163		15,163		15,163
General Expense	4,274,770	3.169093	5,355		5,355		5,355
Genl Exp-Communication	215,000	0.159390	268		268		268
City Council	310,015	0.229829	387		387		387
Mayor	236,791	0.175545	296		296		296
City Controller	209,916	0.155621	261		261		261
Law Department	331,560	0.245801	415		415		415
Administration	246,391	0.182662	307		307		307
Information Services	533,837	0.395759	667		667	127	794
Financial Services	421,087	0.312172	526		526	100	626
Human Resources	322,020	0.238729	404		404	75	479
Purchasing	161,601	0.119803	200		200	32	232
Public Works Administration	238,344	0.176696	297		297	53	350
Mechanical Maintenance	1,395,949	1.034884	1,747		1,747	350	2,097
Engineering	929,614	0.689168	1,162		1,162	227	1,389
Electrical Maintenance	2,253,891	1.670918	2,823		2,823	569	3,392
Facilities Maintenance	2,042,255	1.514022	2,556		2,556	509	3,065
Grounds Maintenance	1,576,163	1.168486	1,974		1,974	392	2,366
Streets	1,518,546	1.125771	1,902		1,902	378	2,280
Taxes	176,729	0.131018	217		217	36	253
Community Development Admin	505,800	0.374974	632		632	117	749
Health	2,529,264	1.875065	3,168		3,168	640	3,808
Code Enforcement	465,283	0.344937	581		581	109	690
Community Development	437,694	0.324484	548		548	106	654
Planning	457,804	0.339392	574		574	108	682
Recycling	2,393,340	1.774298	2,998		2,998	606	3,604
Housing Inspections	317,336	0.235256	397		397	74	471
Recreation	529,579	0.392602	662		662	126	788
Urban Forestry	106,633	0.079052	131		131	22	153
Traffic Maintenance	274,762	0.203694	343		343	62	405
Police Department	16,171,463	11.988685	20,259		20,259	4,142	24,401
9-1-1 System	4,350,000	3.224865	5,448		5,448	1,108	6,556
Fire Dept	9,136,452	6.773292	11,450		11,450	2,338	13,788
EMS	2,336,851	1.732420	2,926		2,926	593	3,519
City Library	1,381,734	1.024346	1,731		1,731	346	2,077
Water Supply	21,257,214	15.758997	26,675		26,675	5,763	32,438
Water Maintenance	2,042,786	1.514416	2,557		2,557	509	3,066
Wastewater Treatment	16,356,377	12.125771	20,490		20,490	4,190	24,680
Sewer Maintenance	1,388,946	1.029693	1,739		1,739	349	2,088
Wastewater Laboratory	566,677	0.420105	711		711	134	845
Golf Course	3,151,666	2.336482	3,950		3,950	801	4,751
Liquid Fuels	3,265,809	2.421102	4,091		4,091	834	4,925
CDBG	934,743	0.692970	1,170		1,170	231	1,401
Other	6,483,199	4.806308	8,121		8,121	1,650	9,771
Schedule .4 Total for Operating Budget	134,889,381	100.000000	168,990		168,990	27,806	196,796

Allocation Basis: 2019 Budgeted Operating Expenditures By Department
Allocation Source: 2019 Operating And Capital Budget

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .4 - Detail Activity Allocations
For Department Administration**

Activity - Capital Budget

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Water Capital	5,174,861	11.502291	1,656		1,656	268	1,924
Sewer Capital	12,357,191	27.466633	3,954		3,954	658	4,612
Non-Utility Capital	24,572,736	54.618426	7,864		7,864	1,322	9,186
CDBG	2,885,040	6.412650	918		918	147	1,065
Schedule .4 Total for Capital Budget	44,989,828	100.000000	14,392		14,392	2,395	16,787

Allocation Basis: 2019 Budgeted Capital Expenditures By Department
Allocation Source: 2019 Operating And Capital Budget

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .4 - Detail Activity Allocations
For Department Administration**

Activity - Other Direct

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Mayor	6,525	6.457263	15,728		15,728		15,728
Public Works Administration	8,049	7.965443	19,403		19,403	3,556	22,959
Community Development Admin	8,728	8.637394	21,040		21,040	3,856	24,896
Recreation	2,362	2.337480	5,689		5,689	1,038	6,727
Police Department	14,479	14.328692	34,902		34,902	6,405	41,307
9-1-1 System	3,943	3.902067	9,503		9,503	1,745	11,248
Fire Dept	14,195	14.047640	34,220		34,220	6,278	40,498
Water Supply	24,481	24.226860	59,032		59,032	10,933	69,965
Wastewater Treatment	18,287	18.097161	44,083		44,083	8,109	52,192
Schedule .4 Total for Other Direct	101,049	100.000000	243,600		243,600	41,920	285,520

Allocation Basis: Direct Allocation to Applicable Departments
Allocation Source: Personal Activity Reports-Administration

City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .4 - Detail Activity Allocations
For Department Administration

Activity - Cell Phones

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Information Services	838	2.744122	900		900		900
Public Works Administration	1,047	3.428515	1,124		1,124		1,124
Mechanical Maintenance	223	0.730238	239		239		239
Electrical Maintenance	2,255	7.384243	2,421		2,421		2,421
Facilities Maintenance	977	3.199293	1,049		1,049		1,049
Grounds Maintenance	1,093	3.579147	1,173		1,173		1,173
Streets	1,336	4.374877	1,434		1,434		1,434
Health	847	2.773594	909		909		909
Code Enforcement	1,315	4.306110	1,412		1,412		1,412
Planning	647	2.118672	695		695		695
Recycling	407	1.332766	437		437		437
Housing Inspections	975	3.192743	1,047		1,047		1,047
Urban Forestry	389	1.273823	418		418		418
Traffic Maintenance	677	2.216910	727		727		727
Police Department	11,421	37.399306	12,262		12,262		12,262
Fire Dept	6,091	19.945641	6,539		6,539		6,539
Schedule .4 Total for Cell Phones	30,538	100.000000	32,786		32,786	0	32,786

Allocation Basis: Cell Phones Expenditures By Department
Allocation Source: Administration

City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .5 - Allocation Summary
For Department Administration

Receiving Department	Total	Bureau Administration	Personnel/Labor Relations	Operating Budget	Capital Budget
Liability & Other Insurance	925	0	0	925	0
Personnel Insurance	8,444	0	0	8,444	0
Workers' Compensation	1,342	0	0	1,342	0
Retirement Expense	15,163	0	0	15,163	0
General Expense	5,355	0	0	5,355	0
Genl Exp-Communication	268	0	0	268	0
City Council	387	0	0	387	0
Mayor	16,024	0	0	296	0
City Controller	261	0	0	261	0
Law Department	415	0	0	415	0
Administration	307	0	0	307	0
Information Services	8,506	6,812	0	794	0
Financial Services	8,602	7,976	0	626	0
Human Resources	35,527	4,379	30,669	479	0
Purchasing	2,528	2,296	0	232	0
Public Works Administration	24,433	0	0	350	0
Mechanical Maintenance	2,336	0	0	2,097	0
Engineering	1,389	0	0	1,389	0
Electrical Maintenance	5,813	0	0	3,392	0
Facilities Maintenance	4,114	0	0	3,065	0
Grounds Maintenance	3,539	0	0	2,366	0
Streets	3,714	0	0	2,280	0
Taxes	2,549	2,296	0	253	0
Community Development Admin	25,645	0	0	749	0
Health	4,717	0	0	3,808	0
Code Enforcement	2,102	0	0	690	0
Community Development	654	0	0	654	0
Planning	1,377	0	0	682	0
Recycling	4,041	0	0	3,604	0
Housing Inspections	1,518	0	0	471	0
Recreation	7,515	0	0	788	0
Urban Forestry	571	0	0	153	0
Traffic Maintenance	1,132	0	0	405	0
Police Department	77,970	0	0	24,401	0
9-1-1 System	17,804	0	0	6,556	0
Fire Dept	60,825	0	0	13,788	0
EMS	3,519	0	0	3,519	0
City Library	2,077	0	0	2,077	0
Water Supply	102,403	0	0	32,438	0
Water Maintenance	3,066	0	0	3,066	0
Water Capital	1,924	0	0	0	1,924
Wastewater Treatment	76,872	0	0	24,680	0
Sewer Maintenance	2,088	0	0	2,088	0
Wastewater Laboratory	845	0	0	845	0
Sewer Capital	4,612	0	0	0	4,612
Golf Course	4,751	0	0	4,751	0
Liquid Fuels	4,925	0	0	4,925	0
Non-Utility Capital	9,186	0	0	0	9,186
CDBG	2,466	0	0	1,401	1,065
Other	9,771	0	0	9,771	0
Direct Bill	0	0	0	0	0

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .5 - Allocation Summary
For Department Administration**

Receiving Department	Total	Bureau Administration	Personnl/Labor Relations	Operating Budget	Capital Budget
Total	586,317	23,759	30,669	196,796	16,787

City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .5 - Allocation Summary
For Department Administration

Receiving Department	Other Direct	Cell Phones
Liability & Other Insurance	0	0
Personnel Insurance	0	0
Workers' Compensation	0	0
Retirement Expense	0	0
General Expense	0	0
Genl Exp-Communication	0	0
City Council	0	0
Mayor	15,728	0
City Controller	0	0
Law Department	0	0
Administration	0	0
Information Services	0	900
Financial Services	0	0
Human Resources	0	0
Purchasing	0	0
Public Works Administration	22,959	1,124
Mechanical Maintenance	0	239
Engineering	0	0
Electrical Maintenance	0	2,421
Facilities Maintenance	0	1,049
Grounds Maintenance	0	1,173
Streets	0	1,434
Taxes	0	0
Community Development Admin	24,896	0
Health	0	909
Code Enforcement	0	1,412
Community Development	0	0
Planning	0	695
Recycling	0	437
Housing Inspections	0	1,047
Recreation	6,727	0
Urban Forestry	0	418
Traffic Maintenance	0	727
Police Department	41,307	12,262
9-1-1 System	11,248	0
Fire Dept	40,498	6,539
EMS	0	0
City Library	0	0
Water Supply	69,965	0
Water Maintenance	0	0
Water Capital	0	0
Wastewater Treatment	52,192	0
Sewer Maintenance	0	0
Wastewater Laboratory	0	0
Sewer Capital	0	0
Golf Course	0	0
Liquid Fuels	0	0
Non-Utility Capital	0	0
CDBG	0	0
Other	0	0
Direct Bill	0	0

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .5 - Allocation Summary
For Department Administration**

Receiving Department	Other Direct	Cell Phones
Total	285,520	32,786

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .1 - Nature and Extent of Services
For Department Information Services**

The City Information Services Bureau is responsible for a variety of services, including the preparation of financials and cost reports, billings, and collections reports for water, sewer, and taxes, including City and school real estate, earned income, business and occupational privilege taxes. The Bureau also maintains inventory records and prepares special reports. Operations and systems maintenance and programming were performed in house in 2019.

Systems operations and maintenance activities have been allocated to all departments based on the number of pieces of computer equipment operated and maintained by department/bureau.

Systems operations and maintenance activities performed by the individual partially charged to Water and Sewer have been allocated to all departments based on the number of pieces of computer equipment operated and maintained by department/bureau excluding Water and Sewer.

Costs associated with the maintenance and application issues for specific departments have been allocated directly to departments based on an analysis of invoices paid in 2019.

City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .2 - Costs To Be Allocated
For Department Information Services

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	518,627			518,627
Inbound Costs:				
Building Depreciation	13,771		13,771	
Equipment Depreciation	80,243		80,243	
Property Insurance	1,668		1,668	
Liability & Other Insurance	3,416	11	3,427	
Personnel Insurance	86,125	178	86,303	
Workers' Compensation	2,736	18	2,754	
Retirement Expense	121,201	233	121,434	
General Expense	8,546	176	8,722	
Genl Exp-Communication	2,792	836	3,628	
Mayor	3,047	669	3,716	
City Controller	1,701	205	1,906	
Administration	7,399	1,107	8,506	
Information Services		17,246	17,246	
Financial Services		2,330	2,330	
Human Resources		4,314	4,314	
Purchasing		4,801	4,801	
Facilities Maintenance		38,346	38,346	
Total Allocated Additions:	332,645	70,470	403,115	403,115
Total To Be Allocated:	851,272	70,470		921,742

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .3 - Costs Allocated By Activity
For Department Information Services**

	Total	G&A	Ops & Maint-All	Ops & Maint-Exc W S 911	IS Other
Wages & Benefits					
Salaries & Wages	299,832	0	198,819	101,013	0
Other Expense & Cost					
Operating Supplies	1,862	0	1,235	627	0
Training & Continuing Ed	9,080	0	9,080	0	0
Department Contracts	131,582	0	52,736	76,179	2,667
Professional Services	19,750	0	19,750	0	0
Equipment Maintenance	13,935	0	9,240	4,695	0
Equipment	42,586	0	28,239	14,347	0
Departmental Total					
Expenditures Per Financial Statement	518,627				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost					
Functional Cost	518,627	0	319,099	196,861	2,667
Allocation Step 1					
Inbound - Personnel Insurance	86,125	0	57,110	29,015	0
Inbound - Workers' Compensation	2,736	0	1,814	922	0
Inbound - Retirement Expense	121,201	0	80,368	40,833	0
Inbound - All Others	122,583	0	81,293	41,290	0
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	851,272	0	539,684	308,921	2,667
Allocation Step 2					
Inbound - Personnel Insurance	178	0	122	56	0
Inbound - Workers' Compensation	18	0	14	4	0
Inbound - Retirement Expense	233	0	156	77	0
Inbound - All Others	70,041	0	46,502	23,539	0
2nd Allocation	70,470	0	46,794	23,676	0
Total For Information Services					
Schedule .3 Total	921,742	0	586,478	332,597	2,667

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .4 - Detail Activity Allocations
For Department Information Services**

Activity - Ops & Maint-All

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Council	5	1.204819	6,499		6,499		6,499
Mayor	5	1.204819	6,499		6,499		6,499
City Controller	4	0.963855	5,199		5,199		5,199
Law Department	3	0.722892	3,897		3,897		3,897
Administration	3	0.722892	3,897		3,897		3,897
Information Services	8	1.927711	10,403		10,403		10,403
Financial Services	8	1.927711	10,403		10,403	947	11,350
Human Resources	5	1.204819	6,499		6,499	593	7,092
Purchasing	3	0.722892	3,897		3,897	349	4,246
Public Works Administration	8	1.927711	10,403		10,403	947	11,350
Mechanical Maintenance	3	0.722892	3,897		3,897	349	4,246
Engineering	31	7.469880	40,313		40,313	3,731	44,044
Electrical Maintenance	3	0.722892	3,897		3,897	349	4,246
Facilities Maintenance	3	0.722892	3,897		3,897	349	4,246
Grounds Maintenance	3	0.722892	3,897		3,897	349	4,246
Streets	3	0.722892	3,897		3,897	349	4,246
Taxes	3	0.722892	3,897		3,897	349	4,246
Community Development Admin	13	3.132530	16,905		16,905	1,559	18,464
Health	34	8.192771	44,213		44,213	4,100	48,313
Code Enforcement	9	2.168675	11,703		11,703	1,070	12,773
Community Development	6	1.445783	7,802		7,802	715	8,517
Planning	4	0.963855	5,199		5,199	470	5,669
Recycling	8	1.927711	10,403		10,403	947	11,350
Housing Inspections	7	1.686747	9,102		9,102	831	9,933
Recreation	4	0.963855	5,199		5,199	470	5,669
Urban Forestry	1	0.240964	1,298		1,298	113	1,411
Traffic Maintenance	1	0.240964	1,298		1,298	113	1,411
Police Department	121	29.156623	157,441		157,441	15,025	172,466
9-1-1 System	9	2.168675	11,703		11,703	1,070	12,773
Fire Dept	38	9.156627	49,415		49,415	4,584	53,999
EMS	14	3.373494	18,203		18,203	1,680	19,883
Water Supply	17	4.096386	22,107		22,107	2,043	24,150
Water Maintenance	5	1.204819	6,499		6,499	593	7,092
Wastewater Treatment	18	4.337349	23,406		23,406	2,167	25,573
Sewer Maintenance	1	0.240964	1,298		1,298	113	1,411
Wastewater Laboratory	4	0.963855	5,199		5,199	470	5,669
Schedule .4 Total for Ops & Maint-All	415	100.000000	539,684		539,684	46,794	586,478

Allocation Basis: Computer Equipment Operated By Department
Allocation Source: Information Services

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .4 - Detail Activity Allocations
For Department Information Services**

Activity - Ops & Maint-Exc W S 911

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Council	5	1.385042	4,276		4,276		4,276
Mayor	5	1.385042	4,276		4,276		4,276
City Controller	4	1.108033	3,420		3,420		3,420
Law Department	3	0.831025	2,569		2,569		2,569
Administration	3	0.831025	2,569		2,569		2,569
Information Services	8	2.216066	6,843		6,843		6,843
Financial Services	8	2.216066	6,843		6,843	556	7,399
Human Resources	5	1.385042	4,276		4,276	341	4,617
Purchasing	3	0.831025	2,569		2,569	202	2,771
Public Works Administration	8	2.216066	6,843		6,843	556	7,399
Mechanical Maintenance	3	0.831025	2,569		2,569	202	2,771
Engineering	31	8.587258	26,526		26,526	2,192	28,718
Electrical Maintenance	3	0.831025	2,569		2,569	202	2,771
Facilities Maintenance	3	0.831025	2,569		2,569	202	2,771
Grounds Maintenance	3	0.831025	2,569		2,569	202	2,771
Streets	3	0.831025	2,569		2,569	202	2,771
Taxes	3	0.831025	2,569		2,569	202	2,771
Community Development Admin	13	3.601108	11,121		11,121	907	12,028
Health	34	9.418283	29,095		29,095	2,410	31,505
Code Enforcement	9	2.493075	7,700		7,700	629	8,329
Community Development	6	1.662050	5,132		5,132	418	5,550
Planning	4	1.108033	3,420		3,420	271	3,691
Recycling	8	2.216066	6,843		6,843	556	7,399
Housing Inspections	7	1.939058	5,987		5,987	485	6,472
Recreation	4	1.108033	3,420		3,420	271	3,691
Urban Forestry	1	0.277008	855		855	64	919
Traffic Maintenance	1	0.277008	855		855	64	919
Police Department	121	33.518006	103,575		103,575	8,870	112,445
Fire Dept	38	10.526316	32,514		32,514	2,690	35,204
EMS	14	3.878116	11,980		11,980	982	12,962
Schedule .4 Total for Ops & Maint-Exc W S 911	361	100.000000	308,921		308,921	23,676	332,597

Allocation Basis: Computer Equipment Operated By Department Excluding DB Departments
Allocation Source: Information Services

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .4 - Detail Activity Allocations
For Department Information Services**

Activity - IS Other

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Financial Services	2,667	100.000000	2,667		2,667		2,667
Schedule .4 Total for IS Other	2,667	100.000000	2,667		2,667	0	2,667

Allocation Basis: Direct Allocation to Applicable Departments
Allocation Source: Invoice Analysis

City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .5 - Allocation Summary
For Department Information Services

Receiving Department	Total	Ops & Maint-All	Ops & Maint-Exc W S 911	IS Other
City Council	10,775	6,499	4,276	0
Mayor	10,775	6,499	4,276	0
City Controller	8,619	5,199	3,420	0
Law Department	6,466	3,897	2,569	0
Administration	6,466	3,897	2,569	0
Information Services	17,246	10,403	6,843	0
Financial Services	21,416	11,350	7,399	2,667
Human Resources	11,709	7,092	4,617	0
Purchasing	7,017	4,246	2,771	0
Public Works Administration	18,749	11,350	7,399	0
Mechanical Maintenance	7,017	4,246	2,771	0
Engineering	72,762	44,044	28,718	0
Electrical Maintenance	7,017	4,246	2,771	0
Facilities Maintenance	7,017	4,246	2,771	0
Grounds Maintenance	7,017	4,246	2,771	0
Streets	7,017	4,246	2,771	0
Taxes	7,017	4,246	2,771	0
Community Development Admin	30,492	18,464	12,028	0
Health	79,818	48,313	31,505	0
Code Enforcement	21,102	12,773	8,329	0
Community Development	14,067	8,517	5,550	0
Planning	9,360	5,669	3,691	0
Recycling	18,749	11,350	7,399	0
Housing Inspections	16,405	9,933	6,472	0
Recreation	9,360	5,669	3,691	0
Urban Forestry	2,330	1,411	919	0
Traffic Maintenance	2,330	1,411	919	0
Police Department	284,911	172,466	112,445	0
9-1-1 System	12,773	12,773	0	0
Fire Dept	89,203	53,999	35,204	0
EMS	32,845	19,883	12,962	0
Water Supply	24,150	24,150	0	0
Water Maintenance	7,092	7,092	0	0
Wastewater Treatment	25,573	25,573	0	0
Sewer Maintenance	1,411	1,411	0	0
Wastewater Laboratory	5,669	5,669	0	0
Direct Bill	0	0	0	0
Total	921,742	586,478	332,597	2,667

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .1 - Nature and Extent of Services
For Department Financial Services**

The Bureau of Financial Services is responsible for the receipt, collections, and deposits of all public monies, including taxes, licenses, and payments for water and sewer utilities. In addition, this Office is responsible for tax certifications, disbursement of all City funds tax in accordance with warrants issued by the City Controller, and a variety of functions pertaining primarily to accountability for expenditures and revenues.

The general accounting function consists of review of City purchases, matching and verification of receipt of goods and services, mathematical extension, verification of authorizations, budget reclassification in response to ordinances, check preparation, disbursements, account reconciliation, financial preparation and payroll. Time spent in this area of activity has been allocated based on the number of non-payroll and payroll transactions processed in 2019.

Revenue collection/cashier activities consist of receipt of City and school real estate taxes, earned income tax, business privilege tax, occupational privilege tax, miscellaneous licenses, permits' fees, and water and sewer utility collections. Costs associated with collections have been determined by collections by cashier report generated from the City's collection system. Allocations of these costs have been made based on the number of units of collections by department/bureau in 2019 excluding mortgage tapes.

Revenue management activities consist of editing, error checking, posting and reconciling the revenue collection cashiers work. This position also posts and reconciles bank tapes, mortgage tapes and utility bills. Costs associated with the revenue management have been allocated based on revenue transactions processed including mortgage tapes.

Audit fees have been transferred into this department for further allocation. Directly charged departments have been excluded from the allocation base.

City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .2 - Costs To Be Allocated
For Department Financial Services

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	412,579			412,579
Cost Adjustments:				
Tr: Audit Fee	52,604			
Total Departmental Cost Adjustments:	52,604			52,604
Inbound Costs:				
Building Depreciation	7,657		7,657	
Property Insurance	928		928	
Liability & Other Insurance	5,386	19	5,405	
Personnel Insurance	86,397	178	86,575	
Workers' Compensation	2,244	15	2,259	
Retirement Expense	112,736	222	112,958	
General Expense	5,352	102	5,454	
Genl Exp-Communication	4,467	1,335	5,802	
Mayor	3,562	785	4,347	
City Controller	259	27	286	
Administration	7,345	1,257	8,602	
Information Services	19,913	1,503	21,416	
Financial Services		4,174	4,174	
Human Resources		4,891	4,891	
Purchasing		5,095	5,095	
Facilities Maintenance		21,319	21,319	
Total Allocated Additions:	256,246	40,922	297,168	297,168
Total To Be Allocated:	721,429	40,922		762,351

City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .3 - Costs Allocated By Activity
For Department Financial Services

	Total	G&A	Accounting	Rev Collectns/Cashiers	Revenue Mgmt
Wages & Benefits					
Salaries & Wages	406,303	0	184,746	101,048	120,509
Other Expense & Cost					
Office Expense	479	0	218	119	142
Other Expenses	5,797	0	2,636	1,442	1,719
Departmental Total					
Expenditures Per Financial Statement	412,579				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Tr: Audit Fee	52,604	0	0	0	0
Functional Cost					
Functional Cost	465,183	0	187,600	102,609	122,370
Allocation Step 1					
Inbound - Personnel Insurance	86,397	0	39,286	21,485	25,626
Inbound - Workers' Compensation	2,244	0	1,020	558	666
Inbound - Retirement Expense	112,736	0	51,261	28,038	33,437
Inbound - All Others	54,869	0	24,966	13,631	16,272
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	721,429	0	304,133	166,321	198,371
Allocation Step 2					
Inbound - Personnel Insurance	178	0	90	39	49
Inbound - Workers' Compensation	15	0	11	2	2
Inbound - Retirement Expense	222	0	109	48	65
Inbound - All Others	40,507	0	18,607	9,949	11,951
2nd Allocation	40,922	0	18,817	10,038	12,067
Total For Financial Services					
Schedule .3 Total	762,351	0	322,950	176,359	210,438

City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .3 - Costs Allocated By Activity
For Department Financial Services

City Audit

<hr/>	
Wages & Benefits	
Salaries & Wages	0
Other Expense & Cost	
Office Expense	0
Other Expenses	0
Departmental Total	
Expenditures Per Financial Statement	
Deductions	
*Total Disallowed Costs	0
Cost Adjustments	
Tr: Audit Fee	52,604
Functional Cost	52,604
Allocation Step 1	
Inbound - Personnel Insurance	0
Inbound - Workers' Compensation	0
Inbound - Retirement Expense	0
Inbound - All Others	0
Reallocate Admin Costs	0
Unallocated Costs	0
1st Allocation	52,604
Allocation Step 2	
Inbound - Personnel Insurance	0
Inbound - Workers' Compensation	0
Inbound - Retirement Expense	0
Inbound - All Others	0
2nd Allocation	0
Total For Financial Services	
Schedule .3 Total	52,604

City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .4 - Detail Activity Allocations
For Department Financial Services

Activity - Accounting

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Liability & Other Insurance	45	0.111128	337		337		337
Personnel Insurance	571	1.410085	4,284		4,284		4,284
Workers' Compensation	276	0.681582	2,074		2,074		2,074
Retirement Expense	113	0.279054	847		847		847
General Expense	313	0.772954	2,350		2,350		2,350
Genl Exp-Communication	53	0.130884	396		396		396
City Council	328	0.809997	2,460		2,460		2,460
Mayor	143	0.353139	1,071		1,071		1,071
City Controller	114	0.281523	854		854		854
Law Department	181	0.446980	1,359		1,359		1,359
Administration	70	0.172865	524		524		524
Information Services	252	0.622314	1,890		1,890		1,890
Financial Services	197	0.486492	1,479		1,479		1,479
Human Resources	194	0.479083	1,458		1,458	83	1,541
Purchasing	110	0.271645	824		824	46	870
Public Works Administration	110	0.271645	824		824	46	870
Mechanical Maintenance	2,840	7.013385	21,326		21,326	1,399	22,725
Engineering	407	1.005087	3,051		3,051	189	3,240
Electrical Maintenance	2,427	5.993481	18,228		18,228	1,196	19,424
Facilities Maintenance	2,544	6.282412	19,109		19,109	1,253	20,362
Grounds Maintenance	986	2.434929	7,404		7,404	474	7,878
Streets	944	2.331210	7,086		7,086	456	7,542
Taxes	71	0.175335	532		532	27	559
Community Development Admin	236	0.582802	1,771		1,771	106	1,877
Health	1,532	3.783277	11,504		11,504	745	12,249
Code Enforcement	216	0.533412	1,620		1,620	96	1,716
Community Development	172	0.424754	1,288		1,288	73	1,361
Planning	371	0.916185	2,781		2,781	171	2,952
Recycling	816	2.015113	6,127		6,127	392	6,519
Housing Inspections	168	0.414876	1,257		1,257	71	1,328
Recreation	1,139	2.812762	8,555		8,555	549	9,104
Urban Forestry	45	0.111128	337		337	15	352
Traffic Maintenance	173	0.427224	1,295		1,295	73	1,368
Police Department	6,283	15.515878	47,280		47,280	3,599	50,879
9-1-1 System	526	1.298958	3,945		3,945	244	4,189
Fire Dept	3,556	8.781548	26,708		26,708	1,751	28,459
EMS	1,272	3.141206	9,550		9,550	615	10,165
City Library	12	0.029634	89		89	3	92
Water Supply	2,508	6.193510	18,838		18,838	1,233	20,071
Water Maintenance	1,728	4.267299	12,977		12,977	844	13,821
Water Capital	635	1.568134	4,767		4,767	299	5,066
Wastewater Treatment	1,895	4.679706	14,237		14,237	928	15,165
Sewer Maintenance	600	1.481701	4,504		4,504	282	4,786
Wastewater Laboratory	437	1.079172	3,280		3,280	202	3,482
Sewer Capital	142	0.350669	1,064		1,064	60	1,124
Golf Course	1,593	3.933916	11,964		11,964	776	12,740
Liquid Fuels	377	0.931002	2,828		2,828	173	3,001
Non-Utility Capital	279	0.688991	2,095		2,095	125	2,220
CDBG	291	0.718625	2,183		2,183	135	2,318
Other	203	0.501309	1,522		1,522	88	1,610
Schedule .4 Total for Accounting	40,494	100.000000	304,133		304,133	18,817	322,950

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .4 - Detail Activity Allocations
For Department Financial Services**

Activity - Accounting

Allocation Basis: Non-Payroll & Payroll Transactions Processed By Department
Allocation Source: Statistical Reports - Information Services

City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .4 - Detail Activity Allocations
For Department Financial Services

Activity - Rev Collectns/Cashiers

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Liability & Other Insurance	35	0.008481	13		13		13
Personnel Insurance	60	0.014539	22		22		22
Workers' Compensation	14	0.003392	5		5		5
Retirement Expense	2	0.000485	0		0		0
Law Department	3	0.000727	1		1		1
Financial Services	2,698	0.653771	1,085		1,085		1,085
Human Resources	74	0.017931	28		28	1	29
Engineering	17	0.004119	6		6		6
Grounds Maintenance	4	0.000969	1		1		1
Taxes	22,824	5.530637	9,194		9,194	550	9,744
Community Development Admin	19	0.004604	7		7		7
Health	409	0.099108	163		163	8	171
Code Enforcement	15,221	3.688303	6,132		6,132	359	6,491
Planning	9	0.002181	3		3		3
Recycling	91,966	22.284901	37,062		37,062	2,244	39,306
Recreation	1,191	0.288599	478		478	21	499
Police Department	743	0.180041	296		296	12	308
9-1-1 System	3	0.000727	1		1		1
Fire Dept	32	0.007754	12		12		12
EMS	24	0.005816	9		9		9
Water Billing/Collections	161,253	39.074302	65,029		65,029	4,012	69,041
Sewer Billing/Collections	113,361	27.469268	45,687		45,687	2,776	48,463
Golf Course	1,951	0.472760	784		784	43	827
Liquid Fuels	5	0.001212	1		1		1
Non-Utility Capital	5	0.001212	1		1		1
CDBG	108	0.026170	41		41	1	42
Redevelopment Auth	12	0.002908	5		5		5
Special Events	19	0.004604	7		7		7
Other	621	0.150479	248		248	11	259
Schedule .4 Total for Rev Collectns/Cashiers	412,683	100.000000	166,321		166,321	10,038	176,359

Allocation Basis: Number of Cashier Revenue Units Collected By Department
Allocation Source: Cashiers Revenue Stubs Report - Information Services

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .4 - Detail Activity Allocations
For Department Financial Services**

Activity - Revenue Mgmt

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Liability & Other Insurance	35	0.008314	15		15		15
Personnel Insurance	60	0.014253	27		27		27
Workers' Compensation	14	0.003326	6		6		6
Retirement Expense	2	0.000475	1		1		1
Law Department	3	0.000713	1		1		1
Financial Services	2,698	0.640924	1,266		1,266		1,266
Human Resources	74	0.017579	34		34	1	35
Engineering	17	0.004038	7		7		7
Grounds Maintenance	4	0.000950	1		1		1
Taxes	31,096	7.387013	14,652		14,652	886	15,538
Community Development Admin	19	0.004514	9		9		9
Health	409	0.097160	192		192	9	201
Code Enforcement	15,221	3.615826	7,168		7,168	425	7,593
Planning	9	0.002138	5		5		5
Recycling	91,966	21.846991	43,336		43,336	2,645	45,981
Recreation	1,191	0.282928	560		560	27	587
Police Department	743	0.176503	348		348	15	363
9-1-1 System	3	0.000713	1		1		1
Fire Dept	32	0.007602	14		14		14
EMS	24	0.005701	10		10		10
Water Billing/Collections	161,253	38.306468	76,027		76,027	4,726	80,753
Sewer Billing/Collections	113,361	26.929482	53,421		53,421	3,270	56,691
Golf Course	1,951	0.463470	915		915	50	965
Liquid Fuels	5	0.001188	1		1		1
Non-Utility Capital	5	0.001188	1		1		1
CDBG	108	0.025656	49		49	1	50
Redevelopment Auth	12	0.002851	5		5		5
Special Events	19	0.004514	9		9		9
Other	621	0.147522	290		290	12	302
Schedule .4 Total for Revenue Mgmt	420,955	100.000000	198,371		198,371	12,067	210,438

Allocation Basis: Number of Revenue Units Collected By Department
Allocation Source: Revenue Stubs Report - Information Services

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .4 - Detail Activity Allocations
For Department Financial Services**

Activity - City Audit

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Liability & Other Insurance	45	0.149308	79		79		79
Personnel Insurance	571	1.894555	997		997		997
Workers' Compensation	276	0.915757	482		482		482
Retirement Expense	113	0.374929	197		197		197
General Expense	313	1.038522	546		546		546
Genl Exp-Communication	53	0.175852	93		93		93
City Council	328	1.088291	572		572		572
Mayor	143	0.474468	250		250		250
City Controller	114	0.378247	199		199		199
Law Department	181	0.600551	316		316		316
Administration	70	0.232257	122		122		122
Information Services	252	0.836126	440		440		440
Financial Services	197	0.653638	344		344		344
Human Resources	194	0.643684	339		339		339
Purchasing	110	0.364976	192		192		192
Public Works Administration	110	0.364976	192		192		192
Mechanical Maintenance	2,840	9.423007	4,957		4,957		4,957
Engineering	407	1.350410	710		710		710
Electrical Maintenance	2,427	8.052689	4,236		4,236		4,236
Facilities Maintenance	2,544	8.440891	4,440		4,440		4,440
Grounds Maintenance	986	3.271509	1,721		1,721		1,721
Streets	944	3.132154	1,648		1,648		1,648
Taxes	71	0.235575	124		124		124
Community Development Admin	236	0.783039	412		412		412
Health	1,532	5.083115	2,674		2,674		2,674
Code Enforcement	216	0.716679	377		377		377
Community Development	172	0.570689	300		300		300
Planning	371	1.230963	648		648		648
Recycling	816	2.707455	1,424		1,424		1,424
Housing Inspections	168	0.557417	293		293		293
Recreation	1,139	3.779157	1,988		1,988		1,988
Urban Forestry	45	0.149308	79		79		79
Traffic Maintenance	173	0.574007	302		302		302
Police Department	6,283	20.846744	10,964		10,964		10,964
Fire Dept	3,556	11.798666	6,207		6,207		6,207
EMS	1,272	4.220445	2,220		2,220		2,220
City Library	12	0.039816	21		21		21
Liquid Fuels	377	1.250871	658		658		658
Non-Utility Capital	279	0.925711	487		487		487
Other	203	0.673546	354		354		354
Schedule .4 Total for City Audit	30,139	100.000000	52,604		52,604	0	52,604

Allocation Basis: Total # of Accounting Transactions By Dept Excluding Directly Billed
Allocation Source: Informaiton Systems

City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .5 - Allocation Summary
For Department Financial Services

Receiving Department	Total	Accounting	Collectns/Cashiers	Rev Revenue Mgmt	City Audit
Liability & Other Insurance	444	337	13	15	79
Personnel Insurance	5,330	4,284	22	27	997
Workers' Compensation	2,567	2,074	5	6	482
Retirement Expense	1,045	847	0	1	197
General Expense	2,896	2,350	0	0	546
Genl Exp-Communication	489	396	0	0	93
City Council	3,032	2,460	0	0	572
Mayor	1,321	1,071	0	0	250
City Controller	1,053	854	0	0	199
Law Department	1,677	1,359	1	1	316
Administration	646	524	0	0	122
Information Services	2,330	1,890	0	0	440
Financial Services	4,174	1,479	1,085	1,266	344
Human Resources	1,944	1,541	29	35	339
Purchasing	1,062	870	0	0	192
Public Works Administration	1,062	870	0	0	192
Mechanical Maintenance	27,682	22,725	0	0	4,957
Engineering	3,963	3,240	6	7	710
Electrical Maintenance	23,660	19,424	0	0	4,236
Facilities Maintenance	24,802	20,362	0	0	4,440
Grounds Maintenance	9,601	7,878	1	1	1,721
Streets	9,190	7,542	0	0	1,648
Taxes	25,965	559	9,744	15,538	124
Community Development Admin	2,305	1,877	7	9	412
Health	15,295	12,249	171	201	2,674
Code Enforcement	16,177	1,716	6,491	7,593	377
Community Development	1,661	1,361	0	0	300
Planning	3,608	2,952	3	5	648
Recycling	93,230	6,519	39,306	45,981	1,424
Housing Inspections	1,621	1,328	0	0	293
Recreation	12,178	9,104	499	587	1,988
Urban Forestry	431	352	0	0	79
Traffic Maintenance	1,670	1,368	0	0	302
Police Department	62,514	50,879	308	363	10,964
9-1-1 System	4,191	4,189	1	1	0
Fire Dept	34,692	28,459	12	14	6,207
EMS	12,404	10,165	9	10	2,220
City Library	113	92	0	0	21
Water Supply	20,071	20,071	0	0	0
Water Maintenance	13,821	13,821	0	0	0
Water Capital	5,066	5,066	0	0	0
Water Billing/Collections	149,794	0	69,041	80,753	0
Wastewater Treatment	15,165	15,165	0	0	0
Sewer Maintenance	4,786	4,786	0	0	0
Wastewater Laboratory	3,482	3,482	0	0	0
Sewer Capital	1,124	1,124	0	0	0
Sewer Billing/Collections	105,154	0	48,463	56,691	0
Golf Course	14,532	12,740	827	965	0
Liquid Fuels	3,661	3,001	1	1	658
Non-Utility Capital	2,709	2,220	1	1	487
CDBG	2,410	2,318	42	50	0
Redevelopment Auth	10	0	5	5	0

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .5 - Allocation Summary
For Department Financial Services**

Receiving Department	Total	Accounting	Rev Collectns/Cashiers	Revenue Mgmt	City Audit
Special Events	16	0	7	9	0
Other	2,525	1,610	259	302	354
Direct Bill	0	0	0	0	0
Total	762,351	322,950	176,359	210,438	52,604

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .1 - Nature and Extent of Services
For Department Human Resources**

The City of Bethlehem Human Resource Office provides for recruitment, selection, benefits administration, payroll and labor relations for all City staff. This department also oversees the administration of workers compensation and payroll activities.

Costs associated with Civil Service employees, non-Civil Service employees, recruitment, grievance and arbitration for the employees' Municipal Bargaining Unit and Equal Employment Opportunity (EEO) and safety services have been allocated to all departments based on the number of full-time equivalent employees in 2019.

Costs associated with the preparation of the City's payroll have been allocated based on the number of payroll checks processed by department/bureau in 2019.

Costs associated with the administration of Workers' Compensation claims has been allocated based on Workers' Compensation claims processed by department in 2019.

Costs associated with specific departments have been allocated directly based on an invoice analysis.

City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .2 - Costs To Be Allocated
For Department Human Resources

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	307,310			307,310
Inbound Costs:				
Building Depreciation	7,261		7,261	
Property Insurance	880		880	
Liability & Other Insurance	2,775	9	2,784	
Personnel Insurance	51,688	106	51,794	
Workers' Compensation	1,404	9	1,413	
Retirement Expense	67,196	132	67,328	
General Expense	61,473	1,405	62,878	
Genl Exp-Communication	3,909	1,168	5,077	
Mayor	1,962	428	2,390	
City Controller	1,415	170	1,585	
Administration	30,408	5,119	35,527	
Information Services	10,775	934	11,709	
Financial Services	1,859	85	1,944	
Human Resources		2,716	2,716	
Purchasing		2,188	2,188	
Facilities Maintenance		20,226	20,226	
Total Allocated Additions:	243,005	34,695	277,700	277,700
Total To Be Allocated:	550,315	34,695		585,010

City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .3 - Costs Allocated By Activity
For Department Human Resources

	Total	G&A	Human Resources	Payroll	Wk Comp Admin
Wages & Benefits					
Salaries & Wages	254,214	0	143,835	85,924	24,455
Other Expense & Cost					
Office Expense	1,020	0	577	345	98
Other Expenses	904	0	511	306	87
Recruiting & Testing	51,172	0	26,875	0	0
Departmental Total					
Expenditures Per Financial Statement	307,310				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	307,310	0	171,798	86,575	24,640
Allocation Step 1					
Inbound - Personnel Insurance	51,688	0	29,246	17,470	4,972
Inbound - Workers' Compensation	1,404	0	794	475	135
Inbound - Retirement Expense	67,196	0	38,020	22,712	6,464
Inbound - General Expense: Professional Services	58,740	0	58,740	0	0
Inbound - All Others	63,977	0	36,221	21,615	6,141
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	550,315	0	334,819	148,847	42,352
Allocation Step 2					
Inbound - Personnel Insurance	106	0	64	34	8
Inbound - Workers' Compensation	9	0	7	2	0
Inbound - Retirement Expense	132	0	81	44	7
Inbound - General Expense: Professional Services	1,353	0	1,353	0	0
Inbound - All Others	33,095	0	18,859	11,119	3,117
2nd Allocation	34,695	0	20,364	11,199	3,132
Total For Human Resources					
Schedule .3 Total	585,010	0	355,183	160,046	45,484

City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .3 - Costs Allocated By Activity
For Department Human Resources

Other Direct Svcs

<hr/>	
Wages & Benefits	
Salaries & Wages	0
Other Expense & Cost	
Office Expense	0
Other Expenses	0
Recruiting & Testing	24,297
Departmental Total	
Expenditures Per Financial Statement	
Deductions	
*Total Disallowed Costs	0
Functional Cost	24,297
Allocation Step 1	
Inbound - Personnel Insurance	0
Inbound - Workers' Compensation	0
Inbound - Retirement Expense	0
Inbound - General Expense: Professional Services	0
Inbound - All Others	0
Reallocate Admin Costs	0
Unallocated Costs	0
1st Allocation	24,297
Allocation Step 2	
Inbound - Personnel Insurance	0
Inbound - Workers' Compensation	0
Inbound - Retirement Expense	0
Inbound - General Expense: Professional Services	0
Inbound - All Others	0
2nd Allocation	0
Total For Human Resources	
Schedule .3 Total	24,297

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .4 - Detail Activity Allocations
For Department Human Resources**

Activity - Human Resources

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Council	10.58	1.432033	4,791		4,791		4,791
Mayor	4.00	0.541411	1,811		1,811		1,811
City Controller	4.00	0.541411	1,811		1,811		1,811
Law Department	5.50	0.744440	2,491		2,491		2,491
Administration	2.00	0.270706	901		901		901
Information Services	5.92	0.801289	2,680		2,680		2,680
Financial Services	6.92	0.936641	3,134		3,134		3,134
Human Resources	3.81	0.515694	1,726		1,726		1,726
Purchasing	2.00	0.270706	901		901	49	950
Public Works Administration	3.00	0.406058	1,357		1,357	78	1,435
Mechanical Maintenance	11.73	1.587688	5,310		5,310	330	5,640
Engineering	11.58	1.567385	5,243		5,243	326	5,569
Electrical Maintenance	7.92	1.071994	3,587		3,587	216	3,803
Facilities Maintenance	16.31	2.207604	7,390		7,390	462	7,852
Grounds Maintenance	20.81	2.816692	9,428		9,428	597	10,025
Streets	26.73	3.617980	12,110		12,110	766	12,876
Taxes	2.00	0.270706	901		901	49	950
Community Development Admin	7.96	1.077408	3,604		3,604	217	3,821
Health	21.96	2.972347	9,951		9,951	626	10,577
Code Enforcement	6.00	0.812117	2,716		2,716	161	2,877
Community Development	4.12	0.557654	1,865		1,865	107	1,972
Planning	2.81	0.380341	1,267		1,267	72	1,339
Recycling	19.15	2.592006	8,677		8,677	544	9,221
Housing Inspections	4.65	0.629391	2,105		2,105	122	2,227
Recreation	27.77	3.758747	12,579		12,579	794	13,373
Urban Forestry	0.96	0.129939	433		433	19	452
Traffic Maintenance	3.50	0.473735	1,585		1,585	91	1,676
Police Department	194.62	26.342361	88,318		88,318	6,064	94,382
9-1-1 System	15.23	2.061423	6,898		6,898	434	7,332
Fire Dept	110.88	15.007918	50,251		50,251	3,237	53,488
EMS	39.35	5.326133	17,828		17,828	1,143	18,971
Water Supply	36.38	4.924135	16,481		16,481	1,051	17,532
Water Maintenance	32.08	4.342118	14,532		14,532	928	15,460
Wastewater Treatment	26.00	3.519173	11,778		11,778	744	12,522
Sewer Maintenance	7.62	1.031388	3,448		3,448	209	3,657
Wastewater Laboratory	4.46	0.603673	2,019		2,019	114	2,133
Golf Course	28.50	3.857555	12,912		12,912	814	13,726
Schedule .4 Total for Human Resources	738.81	100.000000	334,819		334,819	20,364	355,183

Allocation Basis: Full-Time Equivalent Employees By Department
Allocation Source: Human Resources and Information Services

City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .4 - Detail Activity Allocations
For Department Human Resources

Activity - Payroll

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Council	275	1.431621	2,130		2,130		2,130
Mayor	104	0.541413	802		802		802
City Controller	104	0.541413	802		802		802
Law Department	143	0.744443	1,107		1,107		1,107
Administration	52	0.270706	399		399		399
Information Services	154	0.801708	1,193		1,193		1,193
Financial Services	180	0.937061	1,395		1,395		1,395
Human Resources	99	0.515383	763		763		763
Purchasing	52	0.270706	399		399	26	425
Public Works Administration	78	0.406060	601		601	41	642
Mechanical Maintenance	305	1.587797	2,361		2,361	175	2,536
Engineering	301	1.566974	2,331		2,331	174	2,505
Electrical Maintenance	206	1.072414	1,594		1,594	117	1,711
Facilities Maintenance	424	2.207299	3,283		3,283	248	3,531
Grounds Maintenance	541	2.816388	4,188		4,188	323	4,511
Streets	695	3.618096	5,380		5,380	414	5,794
Taxes	52	0.270706	399		399	26	425
Community Development Admin	207	1.077620	1,602		1,602	118	1,720
Health	571	2.972565	4,419		4,419	340	4,759
Code Enforcement	156	0.812119	1,208		1,208	87	1,295
Community Development	107	0.557031	825		825	58	883
Planning	73	0.380030	560		560	37	597
Recycling	498	2.592535	3,854		3,854	296	4,150
Housing Inspections	121	0.629913	931		931	66	997
Recreation	722	3.758655	5,592		5,592	436	6,028
Urban Forestry	25	0.130147	192		192	10	202
Traffic Maintenance	91	0.473736	702		702	47	749
Police Department	5,060	26.341816	39,319		39,319	3,431	42,750
9-1-1 System	396	2.061534	3,065		3,065	233	3,298
Fire Dept	2,883	15.008590	22,343		22,343	1,768	24,111
EMS	1,023	5.325629	7,924		7,924	625	8,549
Water Supply	946	4.924775	7,328		7,328	571	7,899
Water Maintenance	834	4.341715	6,461		6,461	511	6,972
Wastewater Treatment	676	3.519184	5,231		5,231	403	5,634
Sewer Maintenance	198	1.030767	1,533		1,533	110	1,643
Wastewater Laboratory	116	0.603884	895		895	63	958
Golf Course	741	3.857567	5,736		5,736	445	6,181
Schedule .4 Total for Payroll	19,209	100.000000	148,847		148,847	11,199	160,046

Allocation Basis: Number of Payroll Checks/DD Processed By Department
Allocation Source: Human Resources and Information Services

City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .4 - Detail Activity Allocations
For Department Human Resources

Activity - Wk Comp Admin

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Council	174,738	0.370240	153		153		153
Mayor	136,129	0.288434	119		119		119
City Controller	205,336	0.435072	183		183		183
Law Department	312,360	0.661838	282		282		282
Administration	207,461	0.439574	184		184		184
Information Services	495,848	1.050617	441		441		441
Financial Services	406,603	0.861522	362		362		362
Human Resources	254,364	0.538954	227		227		227
Purchasing	146,960	0.311383	127		127	7	134
Public Works Administration	234,952	0.497823	209		209	11	220
Mechanical Maintenance	787,113	1.667758	703		703	48	751
Engineering	848,870	1.798611	758		758	54	812
Electrical Maintenance	571,137	1.210142	508		508	32	540
Facilities Maintenance	992,042	2.101968	889		889	62	951
Grounds Maintenance	1,284,450	2.721530	1,149		1,149	81	1,230
Streets	1,598,048	3.385991	1,435		1,435	100	1,535
Taxes	99,299	0.210398	87		87	3	90
Community Development Admin	497,710	1.054563	442		442	29	471
Health	1,296,424	2.746901	1,159		1,159	81	1,240
Code Enforcement	428,107	0.907086	381		381	25	406
Community Development	251,494	0.532873	222		222	11	233
Planning	245,000	0.519113	219		219	11	230
Recycling	514,128	1.089349	456		456	30	486
Housing Inspections	270,652	0.573465	245		245	13	258
Recreation	410,200	0.869144	364		364	23	387
Urban Forestry	70,730	0.149865	61		61	2	63
Traffic Maintenance	225,236	0.477237	201		201	11	212
Police Department	14,332,147	30.367371	12,951		12,951	1,176	14,127
9-1-1 System	893,093	1.892312	797		797	55	852
Fire Dept	8,803,464	18.653037	7,899		7,899	607	8,506
EMS	2,098,961	4.447340	1,881		1,881	140	2,021
Water Supply	2,687,270	5.693866	2,408		2,408	175	2,583
Water Maintenance	2,130,774	4.514746	1,910		1,910	142	2,052
Wastewater Treatment	1,984,164	4.204105	1,779		1,779	129	1,908
Sewer Maintenance	499,527	1.058412	444		444	29	473
Wastewater Laboratory	292,636	0.620046	264		264	15	279
Golf Course	508,448	1.077314	453		453	30	483
Schedule .4 Total for Wk Comp Admin	47,195,875	100.000000	42,352		42,352	3,132	45,484

Allocation Basis: Salaries and Wages By Department

Allocation Source: Year End Expenditure Report

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .4 - Detail Activity Allocations
For Department Human Resources**

Activity - Other Direct Svcs

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Law Department	553	2.276001	553		553		553
Police Department	14,217	58.513397	14,217		14,217		14,217
Fire Dept	9,527	39.210602	9,527		9,527		9,527
Schedule .4 Total for Other Direct Svcs	24,297	100.000000	24,297		24,297	0	24,297

Allocation Basis: Direct Allocation To Applicable Departments

Allocation Source: Invoice/Payment Analysis

City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .5 - Allocation Summary
For Department Human Resources

Receiving Department	Total	Human Resources	Payroll	Wk Comp Admin	Other Direct Svcs
City Council	7,074	4,791	2,130	153	0
Mayor	2,732	1,811	802	119	0
City Controller	2,796	1,811	802	183	0
Law Department	4,433	2,491	1,107	282	553
Administration	1,484	901	399	184	0
Information Services	4,314	2,680	1,193	441	0
Financial Services	4,891	3,134	1,395	362	0
Human Resources	2,716	1,726	763	227	0
Purchasing	1,509	950	425	134	0
Public Works Administration	2,297	1,435	642	220	0
Mechanical Maintenance	8,927	5,640	2,536	751	0
Engineering	8,886	5,569	2,505	812	0
Electrical Maintenance	6,054	3,803	1,711	540	0
Facilities Maintenance	12,334	7,852	3,531	951	0
Grounds Maintenance	15,766	10,025	4,511	1,230	0
Streets	20,205	12,876	5,794	1,535	0
Taxes	1,465	950	425	90	0
Community Development Admin	6,012	3,821	1,720	471	0
Health	16,576	10,577	4,759	1,240	0
Code Enforcement	4,578	2,877	1,295	406	0
Community Development	3,088	1,972	883	233	0
Planning	2,166	1,339	597	230	0
Recycling	13,857	9,221	4,150	486	0
Housing Inspections	3,482	2,227	997	258	0
Recreation	19,788	13,373	6,028	387	0
Urban Forestry	717	452	202	63	0
Traffic Maintenance	2,637	1,676	749	212	0
Police Department	165,476	94,382	42,750	14,127	14,217
9-1-1 System	11,482	7,332	3,298	852	0
Fire Dept	95,632	53,488	24,111	8,506	9,527
EMS	29,541	18,971	8,549	2,021	0
Water Supply	28,014	17,532	7,899	2,583	0
Water Maintenance	24,484	15,460	6,972	2,052	0
Wastewater Treatment	20,064	12,522	5,634	1,908	0
Sewer Maintenance	5,773	3,657	1,643	473	0
Wastewater Laboratory	3,370	2,133	958	279	0
Golf Course	20,390	13,726	6,181	483	0
Direct Bill	0	0	0	0	0
Total	585,010	355,183	160,046	45,484	24,297

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .1 - Nature and Extent of Services
For Department Purchasing**

The City of Bethlehem Purchasing Bureau provides a centralized purchase order procedure for all City departments and bureaus. These services include bid specifications, blanket purchase orders, and service contracts for the City.

Costs associated with the Purchasing function have been allocated to individual City departments and bureaus based on the number of purchase orders processed by department during 2019.

Costs associated with the mailroom postage meter maintenance have been allocated based on the number of full-time equivalent employees by department excluding Golf. Gold does not use the central mailroom postage meter.

Costs associated with the City copiers have been allocated based on the monthly copier lease and maintenance costs by department.

City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .2 - Costs To Be Allocated
For Department Purchasing

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	156,886			156,886
Inbound Costs:				
Building Depreciation	10,876		10,876	
Property Insurance	1,318		1,318	
Liability & Other Insurance	1,583	4	1,587	
Personnel Insurance	17,417	34	17,451	
Workers' Compensation	863	4	867	
Retirement Expense	40,687	79	40,766	
General Expense	68,156	1,485	69,641	
Genl Exp-Communication	3,350	1,003	4,353	
Mayor	1,030	218	1,248	
City Controller	842	96	938	
Administration	2,171	357	2,528	
Information Services	6,466	551	7,017	
Financial Services	1,016	46	1,062	
Human Resources	1,427	82	1,509	
Purchasing		18,567	18,567	
Facilities Maintenance		30,293	30,293	
Total Allocated Additions:	157,202	52,819	210,021	210,021
Total To Be Allocated:	314,088	52,819		366,907

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .3 - Costs Allocated By Activity
For Department Purchasing**

	Total	G&A	Central Purchasing	Mailroom	Copiers
Wages & Benefits					
Salaries & Wages	146,884	0	146,884	0	0
Other Expense & Cost					
Office Expense	898	0	898	0	0
Training & Continuing Ed	1,567	0	1,567	0	0
Advertising/Printing	3,029	0	3,029	0	0
Department Contracts	3,993	0	1,695	2,298	0
Other Expenses	515	0	515	0	0
Departmental Total					
Expenditures Per Financial Statement	156,886				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost					
Functional Cost	156,886	0	154,588	2,298	0
Allocation Step 1					
Inbound - Personnel Insurance	17,417	0	17,417	0	0
Inbound - Workers' Compensation	863	0	863	0	0
Inbound - Retirement Expense	40,687	0	40,687	0	0
Inbound - General Expense: Department Contracts	66,230	0	0	0	66,230
Inbound - All Others	32,005	0	32,005	0	0
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	314,088	0	245,560	2,298	66,230
Allocation Step 2					
Inbound - Personnel Insurance	34	0	34	0	0
Inbound - Workers' Compensation	4	0	4	0	0
Inbound - Retirement Expense	79	0	79	0	0
Inbound - General Expense: Department Contracts	1,451	0	0	0	1,451
Inbound - All Others	51,251	0	51,251	0	0
2nd Allocation	52,819	0	51,368	0	1,451
Total For Purchasing					
Schedule .3 Total	366,907	0	296,928	2,298	67,681

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .4 - Detail Activity Allocations
For Department Purchasing**

Activity - Central Purchasing

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Liability & Other Insurance	4	0.236128	575		575		575
Personnel Insurance	5	0.295159	723		723		723
Workers' Compensation	3	0.177096	431		431		431
Retirement Expense	2	0.118064	289		289		289
General Expense	22	1.298701	3,181		3,181		3,181
Genl Exp-Communication	2	0.118064	289		289		289
City Council	4	0.236128	575		575		575
Mayor	5	0.295159	723		723		723
City Controller	1	0.059032	141		141		141
Law Department	1	0.059032	141		141		141
Administration	2	0.118064	289		289		289
Information Services	27	1.593861	3,908		3,908		3,908
Financial Services	2	0.118064	289		289		289
Human Resources	9	0.531287	1,302		1,302		1,302
Purchasing	4	0.236128	575		575		575
Public Works Administration	3	0.177096	431		431	90	521
Mechanical Maintenance	94	5.548996	13,620		13,620	2,999	16,619
Engineering	20	1.180638	2,895		2,895	638	3,533
Electrical Maintenance	39	2.302243	5,645		5,645	1,236	6,881
Facilities Maintenance	76	4.486423	11,007		11,007	2,419	13,426
Grounds Maintenance	33	1.948052	4,778		4,778	1,049	5,827
Streets	28	1.652893	4,053		4,053	888	4,941
Taxes	2	0.118064	289		289	59	348
Health	71	4.191263	10,286		10,286	2,261	12,547
Code Enforcement	10	0.590319	1,448		1,448	312	1,760
Community Development	9	0.531287	1,302		1,302	278	1,580
Planning	20	1.180638	2,895		2,895	638	3,533
Recycling	30	1.770956	4,343		4,343	950	5,293
Housing Inspections	11	0.649351	1,593		1,593	347	1,940
Recreation	39	2.302243	5,645		5,645	1,236	6,881
Urban Forestry	6	0.354191	868		868	184	1,052
Traffic Maintenance	18	1.062574	2,604		2,604	566	3,170
Police Department	84	4.958678	12,172		12,172	2,674	14,846
9-1-1 System	25	1.475797	3,614		3,614	791	4,405
Fire Dept	45	2.656434	6,521		6,521	1,430	7,951
EMS	30	1.770956	4,343		4,343	950	5,293
City Library	4	0.236128	575		575	122	697
Water Supply	179	10.566701	26,171		26,171	6,134	32,305
Water Maintenance	58	3.423849	8,402		8,402	1,849	10,251
Water Capital	77	4.545455	11,156		11,156	2,453	13,609
Wastewater Treatment	162	9.563164	23,479		23,479	5,189	28,668
Sewer Maintenance	35	2.066116	5,067		5,067	1,110	6,177
Wastewater Laboratory	26	1.534829	3,762		3,762	822	4,584
Sewer Capital	61	3.600945	8,836		8,836	1,948	10,784
Golf Course	87	5.135773	12,604		12,604	2,772	15,376
Liquid Fuels	42	2.479339	6,087		6,087	1,338	7,425
Non-Utility Capital	87	5.135773	12,604		12,604	2,772	15,376
CDBG	79	4.663518	11,441		11,441	2,517	13,958
Other	11	0.649351	1,593		1,593	347	1,940
Schedule .4 Total for Central Purchasing	1,694	100.000000	245,560		245,560	51,368	296,928

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .4 - Detail Activity Allocations
For Department Purchasing**

Activity - Central Purchasing

Allocation Basis: Number of Purchase Orders Processed By Department

Allocation Source: Purchase Order Report - Information Services

City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .4 - Detail Activity Allocations
For Department Purchasing

Activity - Mailroom

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Council	10.58	1.489491	34		34		34
Mayor	4.00	0.563134	13		13		13
City Controller	4.00	0.563134	13		13		13
Law Department	5.50	0.774310	18		18		18
Administration	2.00	0.281567	6		6		6
Information Services	5.92	0.833439	19		19		19
Financial Services	6.92	0.974223	22		22		22
Human Resources	3.81	0.536386	12		12		12
Purchasing	2.00	0.281567	6		6		6
Public Works Administration	3.00	0.422351	10		10		10
Mechanical Maintenance	11.73	1.651392	38		38		38
Engineering	11.58	1.630274	37		37		37
Electrical Maintenance	7.92	1.115006	26		26		26
Facilities Maintenance	16.31	2.296181	53		53		53
Grounds Maintenance	20.81	2.929707	67		67		67
Streets	26.73	3.763146	86		86		86
Taxes	2.00	0.281567	6		6		6
Community Development Admin	7.96	1.120637	26		26		26
Health	21.96	3.091608	71		71		71
Code Enforcement	6.00	0.844702	19		19		19
Community Development	4.12	0.580028	13		13		13
Planning	2.81	0.395602	9		9		9
Recycling	19.15	2.696006	62		62		62
Housing Inspections	4.65	0.654644	15		15		15
Recreation	27.77	3.909561	90		90		90
Urban Forestry	0.96	0.135152	3		3		3
Traffic Maintenance	3.50	0.492743	11		11		11
Police Department	194.62	27.399302	633		633		633
9-1-1 System	15.23	2.144134	49		49		49
Fire Dept	110.88	15.610086	359		359		359
EMS	39.35	5.539835	127		127		127
Water Supply	36.38	5.121707	118		118		118
Water Maintenance	32.08	4.516338	104		104		104
Wastewater Treatment	26.00	3.660374	84		84		84
Sewer Maintenance	7.62	1.072771	25		25		25
Wastewater Laboratory	4.46	0.627895	14		14		14
Schedule .4 Total for Mailroom	710.31	100.000000	2,298		2,298	0	2,298

Allocation Basis: # of F-T Equivalent Employees By Department Excl Golf
Allocation Source: Employees Earnings Report - Information Services

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .4 - Detail Activity Allocations
For Department Purchasing**

Activity - Copiers

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Council	196	0.295938	196		196		196
City Controller	196	0.295938	196		196		196
Law Department	874	1.319644	874		874		874
Information Services	874	1.319644	874		874		874
Financial Services	4,784	7.223313	4,784		4,784		4,784
Human Resources	874	1.319644	874		874		874
Purchasing	17,986	27.156879	17,986		17,986		17,986
Mechanical Maintenance	1,387	2.094217	1,387		1,387	47	1,434
Engineering	3,634	5.486939	3,634		3,634	132	3,766
Electrical Maintenance	874	1.319644	874		874	32	906
Grounds Maintenance	196	0.295938	196		196	6	202
Streets	513	0.774573	513		513	16	529
Taxes	196	0.295938	196		196	6	202
Community Development Admin	4,508	6.806583	4,508		4,508	163	4,671
Code Enforcement	196	0.295938	196		196	6	202
Recreation	2,457	3.709799	2,457		2,457	88	2,545
Police Department	13,060	19.719161	13,060		13,060	471	13,531
Fire Dept	7,310	11.037294	7,310		7,310	263	7,573
EMS	874	1.319644	874		874	32	906
Golf Course	2,619	3.954401	2,619		2,619	94	2,713
Other	2,622	3.958931	2,622		2,622	95	2,717
Schedule .4 Total for Copiers	66,230	100.000000	66,230		66,230	1,451	67,681

Allocation Basis: Total Xerox Copier Costs By Department
Allocation Source: Xerox Copiers Invoices

City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .5 - Allocation Summary
For Department Purchasing

Receiving Department	Total	Central Purchasing	Mailroom	Copiers
Liability & Other Insurance	575	575	0	0
Personnel Insurance	723	723	0	0
Workers' Compensation	431	431	0	0
Retirement Expense	289	289	0	0
General Expense	3,181	3,181	0	0
Genl Exp-Communication	289	289	0	0
City Council	805	575	34	196
Mayor	736	723	13	0
City Controller	350	141	13	196
Law Department	1,033	141	18	874
Administration	295	289	6	0
Information Services	4,801	3,908	19	874
Financial Services	5,095	289	22	4,784
Human Resources	2,188	1,302	12	874
Purchasing	18,567	575	6	17,986
Public Works Administration	531	521	10	0
Mechanical Maintenance	18,091	16,619	38	1,434
Engineering	7,336	3,533	37	3,766
Electrical Maintenance	7,813	6,881	26	906
Facilities Maintenance	13,479	13,426	53	0
Grounds Maintenance	6,096	5,827	67	202
Streets	5,556	4,941	86	529
Taxes	556	348	6	202
Community Development Admin	4,697	0	26	4,671
Health	12,618	12,547	71	0
Code Enforcement	1,981	1,760	19	202
Community Development	1,593	1,580	13	0
Planning	3,542	3,533	9	0
Recycling	5,355	5,293	62	0
Housing Inspections	1,955	1,940	15	0
Recreation	9,516	6,881	90	2,545
Urban Forestry	1,055	1,052	3	0
Traffic Maintenance	3,181	3,170	11	0
Police Department	29,010	14,846	633	13,531
9-1-1 System	4,454	4,405	49	0
Fire Dept	15,883	7,951	359	7,573
EMS	6,326	5,293	127	906
City Library	697	697	0	0
Water Supply	32,423	32,305	118	0
Water Maintenance	10,355	10,251	104	0
Water Capital	13,609	13,609	0	0
Wastewater Treatment	28,752	28,668	84	0
Sewer Maintenance	6,202	6,177	25	0
Wastewater Laboratory	4,598	4,584	14	0
Sewer Capital	10,784	10,784	0	0
Golf Course	18,089	15,376	0	2,713
Liquid Fuels	7,425	7,425	0	0
Non-Utility Capital	15,376	15,376	0	0
CDBG	13,958	13,958	0	0
Other	4,657	1,940	0	2,717
Direct Bill	0	0	0	0

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .5 - Allocation Summary
For Department Purchasing**

Receiving Department	Total	Central Purchasing	Mailroom	Copiers
Total	366,907	296,928	2,298	67,681

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .1 - Nature and Extent of Services
For Department Public Works Administration**

The Department of Public Works consolidates all functions (Streets, Sewers, Water, Traffic Maintenance, Administration, Engineering, Electrical Maintenance and Mechanical Maintenance) into one department for the maximum coordination of personnel and closely related activities. In 2017, Parks & Public Property divisions were incorporated into the Public Works department when Parks & Public Property Administration was eliminated. The Public Works Department is the largest in the City and provides a portion of its manpower and equipment to carry out the capital improvement program.

Time spent on bureau administration related work within the department has been allocated based on the number of full-time equivalent employees in the operating units.

Costs applicable to the support of Water has been allocated directly.

Street maintenance and construction work, supported by Liquid Fuels funds received from the State and County, are not reflected in the Public Works section of the general fund budget, but are shown in the Liquid Fuels budget. Similarly, the utility operations budgeted for Public Works are not shown here, but in separate Water and Sewer fund budget.

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .2 - Costs To Be Allocated
For Department Public Works Administration**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	237,002			237,002
Inbound Costs:				
Building Depreciation	4,785		4,785	
Property Insurance	580		580	
Liability & Other Insurance	3,327	10	3,337	
Personnel Insurance	51,677	106	51,783	
Workers' Compensation	1,297	8	1,305	
Retirement Expense	64,985	128	65,113	
General Expense	5,190	107	5,297	
Genl Exp-Communication	4,467	1,335	5,802	
City Council	24,491	10,993	35,484	
Mayor	1,543	334	1,877	
City Controller	476	53	529	
Law Department	92,667	10,202	102,869	
Administration	20,824	3,609	24,433	
Information Services	17,246	1,503	18,749	
Financial Services	1,016	46	1,062	
Human Resources	2,167	130	2,297	
Purchasing	441	90	531	
Mechanical Maintenance		703	703	
Facilities Maintenance		13,320	13,320	
Total Allocated Additions:	<u>297,179</u>	<u>42,677</u>	339,856	339,856
Total To Be Allocated:	<u>534,181</u>	<u>42,677</u>		<u>576,858</u>

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .3 - Costs Allocated By Activity
For Department Public Works Administration**

	Total	G&A	PW Bur Admin
Wages & Benefits			
Salaries & Wages	234,953	0	234,953
Other Expense & Cost			
Office Expense	263	0	263
Gasoline	374	0	374
Training/Continuing Ed	768	0	768
Other Expenses	644	0	644
Departmental Total			
Expenditures Per Financial Statement	237,002		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	237,002	0	237,002
Allocation Step 1			
Inbound - Personnel Insurance	51,677	0	51,677
Inbound - Workers' Compensation	1,297	0	1,297
Inbound - Retirement Expense	64,985	0	64,985
Inbound - All Others	179,220	0	179,220
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	534,181	0	534,181
Allocation Step 2			
Inbound - Personnel Insurance	106	0	106
Inbound - Workers' Compensation	8	0	8
Inbound - Retirement Expense	128	0	128
Inbound - All Others	42,435	0	42,435
2nd Allocation	42,677	0	42,677
Total For Public Works Administration			
Schedule .3 Total	576,858	0	576,858

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .4 - Detail Activity Allocations
For Department Public Works Administration**

Activity - PW Bur Admin

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Mechanical Maintenance	11.73	9.213730	49,218		49,218	3,922	53,140
Engineering	11.58	9.095908	48,586		48,586	3,877	52,463
Electrical Maintenance	7.92	6.221035	33,232		33,232	2,633	35,865
Facilities Maintenance	16.31	12.811248	68,423		68,423	5,463	73,886
Grounds Maintenance	20.81	16.345927	87,303		87,303	6,961	94,264
Streets	26.73	20.995994	112,155		112,155	8,956	121,111
Recreation	27.77	21.812898	116,557		116,557	9,405	125,962
Urban Forestry	0.96	0.754065	4,021		4,021	304	4,325
Traffic Maintenance	3.50	2.749195	14,686		14,686	1,156	15,842
Schedule .4 Total for PW Bur Admin	127.31	100.000000	534,181		534,181	42,677	576,858

Allocation Basis: Full-Time Equivalent Employees By Bureaus Supervised
Allocation Source: Payroll Check Count Report - Information Services

City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .5 - Allocation Summary
For Department Public Works Administration

Receiving Department	Total	PW Bur Admin
Mechanical Maintenance	53,140	53,140
Engineering	52,463	52,463
Electrical Maintenance	35,865	35,865
Facilities Maintenance	73,886	73,886
Grounds Maintenance	94,264	94,264
Streets	121,111	121,111
Recreation	125,962	125,962
Urban Forestry	4,325	4,325
Traffic Maintenance	15,842	15,842
Direct Bill	0	0
Total	576,858	576,858

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .1 - Nature and Extent of Services
For Department Mechanical Maintenance**

The Bureau of Mechanical Maintenance provides vehicle maintenance for all City-owned and operated vehicles, including heavy equipment.

The costs associated with the maintenance of the City's fleet have been identified and allocated to individual departments based on the total fleet maintenance costs by department during 2019.

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .2 - Costs To Be Allocated
For Department Mechanical Maintenance**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,334,759			1,334,759
Deductions:				
Equipment	-5,700			
Total Deductions:	-5,700			-5,700
Inbound Costs:				
Building Depreciation	4,930		4,930	
Equipment Depreciation	45,595		45,595	
Property Insurance	5,324		5,324	
Liability & Other Insurance	12,140	48	12,188	
Personnel Insurance	189,497	401	189,898	
Workers' Compensation	4,710	32	4,742	
Retirement Expense	215,832	429	216,261	
General Expense	9,578	201	9,779	
Genl Exp-Communication	1,675	501	2,176	
Mayor	6,038	1,329	7,367	
City Controller	35,807	4,842	40,649	
Administration	1,986	350	2,336	
Information Services	6,466	551	7,017	
Financial Services	26,283	1,399	27,682	
Human Resources	8,374	553	8,927	
Purchasing	15,045	3,046	18,091	
Public Works Administration	49,218	3,922	53,140	
Mechanical Maintenance		26,788	26,788	
Facilities Maintenance		33,986	33,986	
Total Allocated Additions:	638,498	78,378	716,876	716,876
Total To Be Allocated:	1,967,557	78,378		2,045,935

City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .3 - Costs Allocated By Activity
For Department Mechanical Maintenance

	Total	G&A	Fleet Maintenance
Wages & Benefits			
Salaries & Wages	775,319	194,140	581,179
Other Expense & Cost			
Operating Supplies	2,224	0	2,224
Uniforms	1,706	0	1,706
Small Tool Parts	6,235	0	6,235
Gasoline	34,139	0	34,139
Lubricants	30,032	0	30,032
Uniform Rentals	2,549	0	2,549
Training & Safety	2,152	0	2,152
Equipment Repairs-Fleet	455,096	0	455,096
Departmental Contracts	2,186	0	2,186
Other Expenses	1,776	0	1,776
Equipment Maintenance	15,645	0	15,645
*Equipment	5,700	0	0
Departmental Total			
Expenditures Per Financial Statement	1,334,759		
Deductions			
*Total Disallowed Costs	(5,700)	0	0
Functional Cost	1,329,059	194,140	1,134,919
Allocation Step 1			
Inbound - Personnel Insurance	189,497	0	189,497
Inbound - Workers' Compensation	4,710	0	4,710
Inbound - Retirement Expense	215,832	0	215,832
Inbound - All Others	228,459	0	228,459
Reallocate Admin Costs		(194,140)	194,140
Unallocated Costs	0	0	0
1st Allocation	1,967,557	0	1,967,557
Allocation Step 2			
Inbound - Personnel Insurance	401	0	401
Inbound - Workers' Compensation	32	0	32
Inbound - Retirement Expense	429	0	429
Inbound - All Others	77,516	0	77,516
2nd Allocation	78,378	0	78,378
Total For Mechanical Maintenance			
Schedule .3 Total	2,045,935	0	2,045,935

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .4 - Detail Activity Allocations
For Department Mechanical Maintenance**

Activity - Fleet Maintenance

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Public Works Administration	214	0.036142	703		703		703
Mechanical Maintenance	8,063	1.361736	26,788		26,788		26,788
Engineering	14,703	2.483145	48,852		48,852	1,962	50,814
Electrical Maintenance	8,363	1.412402	27,788		27,788	1,105	28,893
Facilities Maintenance	9,596	1.620639	31,885		31,885	1,272	33,157
Grounds Maintenance	41,830	7.064542	139,001		139,001	5,611	144,612
Streets	151,947	25.661867	504,989		504,989	20,672	525,661
Health	1,466	0.247588	4,864		4,864	177	5,041
Code Enforcement	3,368	0.568811	11,184		11,184	429	11,613
Recycling	1,431	0.241677	4,745		4,745	172	4,917
Housing Inspections	4,401	0.743272	14,620		14,620	574	15,194
Recreation	213	0.035973	701		701	23	724
Urban Forestry	108	0.018240	354		354	11	365
Traffic Maintenance	3,592	0.606642	11,928		11,928	459	12,387
Police Department	121,892	20.585970	405,036		405,036	16,357	421,393
Fire Dept	63,082	10.653728	209,618		209,618	8,464	218,082
EMS	34,347	5.800761	114,137		114,137	4,598	118,735
Water Supply	7,096	1.198422	23,574		23,574	929	24,503
Water Maintenance	79,463	13.420265	264,052		264,052	10,662	274,714
Wastewater Treatment	8,813	1.488401	29,284		29,284	1,166	30,450
Sewer Maintenance	25,828	4.362013	85,828		85,828	3,449	89,277
Wastewater Laboratory	2,296	0.387764	7,626		7,626	286	7,912
Schedule .4 Total for Fleet Maintenance	592,112	100.000000	1,967,557		1,967,557	78,378	2,045,935

Allocation Basis: Fleet Maintenance Costs By Department
Allocation Source: Mechanical Maintenance 2019 Vehicle Cost Report

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .5 - Allocation Summary
For Department Mechanical Maintenance**

Receiving Department	Total	Fleet Maintenance
Public Works Administration	703	703
Mechanical Maintenance	26,788	26,788
Engineering	50,814	50,814
Electrical Maintenance	28,893	28,893
Facilities Maintenance	33,157	33,157
Grounds Maintenance	144,612	144,612
Streets	525,661	525,661
Health	5,041	5,041
Code Enforcement	11,613	11,613
Recycling	4,917	4,917
Housing Inspections	15,194	15,194
Recreation	724	724
Urban Forestry	365	365
Traffic Maintenance	12,387	12,387
Police Department	421,393	421,393
Fire Dept	218,082	218,082
EMS	118,735	118,735
Water Supply	24,503	24,503
Water Maintenance	274,714	274,714
Wastewater Treatment	30,450	30,450
Sewer Maintenance	89,277	89,277
Wastewater Laboratory	7,912	7,912
Direct Bill	0	0
Total	2,045,935	2,045,935

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .1 - Nature and Extent of Services
For Department Engineering**

The Bureau of Engineering provides surveying, inspection, specifications, and other related engineering services to the City of Bethlehem. This Bureau also provides support activities for Water, Sewer, CDBG and other agencies within the City. Additionally, services are provided to subdivision developers, planning for resource recovery and redevelopment.

Costs associated with Bureau personnel have been allocated directly to applicable departments based on personal activity report analysis for 2019.

Costs chargeable to CDBG and other capital categories have been offset by direct charged salary, fringe benefits and certain overhead costs, if applicable.

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .2 - Costs To Be Allocated
For Department Engineering**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	909,805			909,805
Deductions:				
Equipment	-16,437			
Total Deductions:	-16,437			-16,437
Inbound Costs:				
Building Depreciation	18,201		18,201	
Equipment Depreciation	16,037		16,037	
Property Insurance	2,456		2,456	
Liability & Other Insurance	13,178	53	13,231	
Personnel Insurance	189,833	401	190,234	
Workers' Compensation	25,912	188	26,100	
Retirement Expense	231,426	459	231,885	
General Expense	15,182	321	15,503	
Genl Exp-Communication	7,259	2,174	9,433	
Mayor	5,959	1,312	7,271	
City Controller	1,714	206	1,920	
Administration	1,162	227	1,389	
Information Services	66,839	5,923	72,762	
Financial Services	3,774	189	3,963	
Human Resources	8,332	554	8,886	
Purchasing	6,566	770	7,336	
Public Works Administration	48,586	3,877	52,463	
Mechanical Maintenance	48,852	1,962	50,814	
Facilities Maintenance		51,765	51,765	
Total Allocated Additions:	711,268	70,381	781,649	781,649
Total To Be Allocated:	1,604,636	70,381		1,675,017

City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .3 - Costs Allocated By Activity
For Department Engineering

	Total	G&A	Eng-CDBG	Eng-Water	Eng-Sewer
Wages & Benefits					
Salaries & Wages	843,879	24,932	4,902	28,995	100,463
Other Expense & Cost					
Operating Supplies	4,686	138	27	161	558
Uniforms/Safety Shoes	1,446	43	8	50	172
Gasoline	8,067	238	47	278	960
Training/Continuing Ed	118	3	1	4	14
Department Contracts	21,053	0	0	0	0
Other Expenses	12,470	368	72	429	1,484
Equipment Maintenance	1,649	49	10	57	196
*Equipment	16,437	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	909,805				
Deductions					
*Total Disallowed Costs	(16,437)	0	0	0	0
Functional Cost	893,368	25,771	5,067	29,974	103,847
Allocation Step 1					
Inbound - Personnel Insurance	189,833	0	1,136	6,722	23,288
Inbound - Workers' Compensation	25,912	0	155	918	3,179
Inbound - Retirement Expense	231,426	0	1,385	8,194	28,390
Inbound - All Others	264,097	0	1,564	9,319	32,370
Reallocate Admin Costs		(25,771)	155	912	3,162
Unallocated Costs	(988,548)	0	0	0	0
1st Allocation	616,088	0	9,462	56,039	194,236
Allocation Step 2					
Inbound - Personnel Insurance	401	0	1	10	44
Inbound - Workers' Compensation	188	0	0	3	20
Inbound - Retirement Expense	459	0	0	12	53
Inbound - All Others	69,333	0	376	2,370	8,351
Unallocated Costs	(43,458)	0	0	0	0
2nd Allocation	26,923	0	377	2,395	8,468
Total For Engineering					
Schedule .3 Total	643,011	0	9,839	58,434	202,704

City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .3 - Costs Allocated By Activity
For Department Engineering

	Eng-Other	Engineering**
Wages & Benefits		
Salaries & Wages	184,307	500,280
Other Expense & Cost		
Operating Supplies	1,023	2,779
Uniforms/Safety Shoes	316	857
Gasoline	1,762	4,782
Training/Continuing Ed	26	70
Department Contracts	0	21,053
Other Expenses	2,723	7,394
Equipment Maintenance	360	977
*Equipment	0	0
Departmental Total		
Expenditures Per Financial Statement		
Deductions		
*Total Disallowed Costs	0	0
Functional Cost	190,517	538,192
Allocation Step 1		
Inbound - Personnel Insurance	42,722	115,965
Inbound - Workers' Compensation	5,831	15,829
Inbound - Retirement Expense	52,083	141,374
Inbound - All Others	59,397	161,447
Reallocate Admin Costs	5,801	15,741
Unallocated Costs	0	(988,548)
1st Allocation	356,351	0
Allocation Step 2		
Inbound - Personnel Insurance	86	260
Inbound - Workers' Compensation	37	128
Inbound - Retirement Expense	99	295
Inbound - All Others	15,461	42,775
Unallocated Costs	0	(43,458)
2nd Allocation	15,683	0
Total For Engineering		
Schedule .3 Total	372,034	0

City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .4 - Detail Activity Allocations
For Department Engineering

Activity - Eng-CDBG

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CDBG	100.00	100.000000	9,462		9,462	377	9,839
Schedule .4 Total for Eng-CDBG	100.00	100.000000	9,462		9,462	377	9,839

Allocation Basis: Direct Allocation to CDBG
Allocation Source: Personnel Activity Reports - Engineering

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .4 - Detail Activity Allocations
For Department Engineering**

Activity - Eng-Water

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Water Capital	100.00	100.000000	56,039		56,039	2,395	58,434
Schedule .4 Total for Eng-Water	100.00	100.000000	56,039		56,039	2,395	58,434

Allocation Basis: Direct Allocation to Water
Allocation Source: Personnel Activity Reports - Engineering

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .4 - Detail Activity Allocations
For Department Engineering**

Activity - Eng-Sewer

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Sewer Capital	100.00	100.000000	194,236		194,236	8,468	202,704
Schedule .4 Total for Eng-Sewer	100.00	100.000000	194,236		194,236	8,468	202,704

Allocation Basis: Direct Allocation to Sewer
Allocation Source: Personnel Activity Reports - Engineering

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .4 - Detail Activity Allocations
For Department Engineering**

Activity - Eng-Other

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Law Department	524	0.284308	1,005		1,005		1,005
Grounds Maintenance	20,934	11.358223	40,472		40,472	1,773	42,245
Streets	103,888	56.366823	200,883		200,883	8,894	209,777
Planning	50,744	27.532324	98,112		98,112	4,334	102,446
Golf Course	8,217	4.458322	15,879		15,879	682	16,561
Schedule .4 Total for Eng-Other	184,307	100.000000	356,351		356,351	15,683	372,034

Allocation Basis: Direct Allocation to Applicable Departments
Allocation Source: Personnel Activity Reports - Engineering

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .5 - Allocation Summary
For Department Engineering**

Receiving Department	Total	Eng-CDBG	Eng-Water	Eng-Sewer	Eng-Other
Law Department	1,005	0	0	0	1,005
Grounds Maintenance	42,245	0	0	0	42,245
Streets	209,777	0	0	0	209,777
Planning	102,446	0	0	0	102,446
Water Capital	58,434	0	58,434	0	0
Sewer Capital	202,704	0	0	202,704	0
Golf Course	16,561	0	0	0	16,561
CDBG	9,839	9,839	0	0	0
Direct Bill	0	0	0	0	0
Total	643,011	9,839	58,434	202,704	372,034

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .1 - Nature and Extent of Services
For Department Electrical Maintenance**

The Bureau of Electrical Maintenance is responsible for maintenance of traffic lights, the fire alarm system, and street lighting. The Bureau also maintains radios, telemetering, and television equipment for agencies within the City. This Bureau maintains the City of Bethlehem's notable Christmas lighting displays as well.

Costs associated with radio maintenance, telemetering, and television equipment, wiring light installations, alarm wiring and maintenance, and related electrical work for City departments have been allocated based on an analysis of effort of personnel associated with those departments converted to salaries and wages.

Costs associated with specific expenses related to other areas have been separately identified and allocated directly.

Costs associated with traffic and streetlights, Christmas lighting, and general electric maintenance have not been allocated.

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .2 - Costs To Be Allocated
For Department Electrical Maintenance**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,212,850			2,212,850
Deductions:				
Equipment	-29,925			
Total Deductions:	-29,925			-29,925
Inbound Costs:				
Building Depreciation	4,307		4,307	
Equipment Depreciation	56,051		56,051	
Property Insurance	2,103		2,103	
Liability & Other Insurance	10,096	40	10,136	
Personnel Insurance	120,843	257	121,100	
Workers' Compensation	3,283	23	3,306	
Retirement Expense	156,602	310	156,912	
General Expense	6,895	141	7,036	
Genl Exp-Communication	3,350	1,003	4,353	
Mayor	4,074	897	4,971	
City Controller	30,753	3,834	34,587	
Administration	5,244	569	5,813	
Information Services	6,466	551	7,017	
Financial Services	22,464	1,196	23,660	
Human Resources	5,689	365	6,054	
Purchasing	6,545	1,268	7,813	
Public Works Administration	33,232	2,633	35,865	
Mechanical Maintenance	27,788	1,105	28,893	
Facilities Maintenance		35,020	35,020	
Total Allocated Additions:	505,785	49,212	554,997	554,997
Total To Be Allocated:	2,688,710	49,212		2,737,922

City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .3 - Costs Allocated By Activity
For Department Electrical Maintenance

	Total	G&A	Elect-Water	Elect-Sewer	Elect-Police
Wages & Benefits					
Salaries & Wages	555,510	108,824	4,000	4,000	22,554
Other Expense & Cost					
Operating Supplies	24,959	4,889	180	180	1,013
Uniforms/Safety Shoes	1,371	269	10	10	56
Small Tool Parts	2,089	409	15	15	85
Gasoline	9,375	1,837	68	68	381
Training/Safety	3,138	615	23	23	127
Street Lighting	1,245,414	0	0	0	0
Festival Services	12,568	0	0	0	0
St Lights Repairs/R	115,431	0	0	0	0
Christmas Lighting	74,902	0	0	0	0
Traffic Signals	57,209	0	0	0	0
Department Contracts	58,781	13,965	0	0	0
General Lighting	285	0	0	0	0
Other Expenses	740	145	5	5	30
Equipment Maintenance	19,481	3,816	140	140	791
Equipment (Minor)	1,672	328	12	12	68
*Equipment	29,925	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	2,212,850				
Deductions					
*Total Disallowed Costs	(29,925)	0	0	0	0
Functional Cost	2,182,925	135,097	4,453	4,453	25,105
Allocation Step 1					
Inbound - Personnel Insurance	120,843	0	1,082	1,082	6,101
Inbound - Workers' Compensation	3,283	0	29	29	166
Inbound - Retirement Expense	156,602	0	1,402	1,402	7,907
Inbound - All Others	225,057	0	1,996	1,996	11,334
Reallocate Admin Costs		(135,097)	1,216	1,216	6,822
Unallocated Costs	(1,919,088)	0	0	0	0
1st Allocation	769,622	0	10,178	10,178	57,435
Allocation Step 2					
Inbound - Personnel Insurance	257	0	0	0	10
Inbound - Workers' Compensation	23	0	0	0	0
Inbound - Retirement Expense	310	0	0	0	12
Inbound - All Others	48,622	0	392	392	2,372
Unallocated Costs	(18,440)	0	0	0	0
2nd Allocation	30,772	0	392	392	2,394
Total For Electrical Maintenance					
Schedule .3 Total	800,394	0	10,570	10,570	59,829

City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .3 - Costs Allocated By Activity
For Department Electrical Maintenance

	Elect-Fire	Elect-Other Labor	Elect-Other Exp	Spec Events	Light & Elect.**
Wages & Benefits					
Salaries & Wages	27,776	158,987	0	67,217	162,152
Other Expense & Cost					
Operating Supplies	1,248	7,143	0	3,020	7,286
Uniforms/Safety Shoes	69	392	0	166	399
Small Tool Parts	104	598	0	253	610
Gasoline	469	2,683	0	1,134	2,735
Training/Safety	157	898	0	380	915
Street Lighting	0	0	0	0	1,245,414
Festival Services	0	0	0	0	12,568
St Lights Repairs/R	0	0	0	0	115,431
Christmas Lighting	0	0	0	0	74,902
Traffic Signals	0	0	0	0	57,209
Department Contracts	0	0	44,816	0	0
General Lighting	0	0	0	0	285
Other Expenses	37	212	0	90	216
Equipment Maintenance	974	5,575	0	2,357	5,688
Equipment (Minor)	84	479	0	202	487
*Equipment	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	30,918	176,967	44,816	74,819	1,686,297
Allocation Step 1					
Inbound - Personnel Insurance	7,514	43,011	0	18,185	43,868
Inbound - Workers' Compensation	204	1,169	0	494	1,192
Inbound - Retirement Expense	9,737	55,739	0	23,566	56,849
Inbound - All Others	13,967	80,072	0	33,837	81,855
Reallocate Admin Costs	8,403	48,081	0	20,332	49,027
Unallocated Costs	0	0	0	0	(1,919,088)
1st Allocation	70,743	405,039	44,816	171,233	0
Allocation Step 2					
Inbound - Personnel Insurance	12	87	0	36	112
Inbound - Workers' Compensation	0	7	0	2	14
Inbound - Retirement Expense	14	104	0	44	136
Inbound - All Others	2,919	17,165	0	7,204	18,178
Unallocated Costs	0	0	0	0	(18,440)
2nd Allocation	2,945	17,363	0	7,286	0
Total For Electrical Maintenance					
Schedule .3 Total	73,688	422,402	44,816	178,519	0

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .4 - Detail Activity Allocations
For Department Electrical Maintenance**

Activity - Elect-Water

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Water Supply	100.00	100.000000	10,178		10,178	392	10,570
Schedule .4 Total for Elect-Water	100.00	100.000000	10,178		10,178	392	10,570

Allocation Basis: Direct Allocation to Water
Allocation Source: Electrical Maintenance

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .4 - Detail Activity Allocations
For Department Electrical Maintenance**

Activity - Elect-Sewer

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Wastewater Treatment	100.00	100.000000	10,178		10,178	392	10,570
Schedule .4 Total for Elect-Sewer	100.00	100.000000	10,178		10,178	392	10,570

Allocation Basis: Direct Allocation to Sewer
Allocation Source: Electrical Maintenance

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .4 - Detail Activity Allocations
For Department Electrical Maintenance**

Activity - Elect-Police

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Police Department	100.00	100.000000	57,435		57,435	2,394	59,829
Schedule .4 Total for Elect-Police	100.00	100.000000	57,435		57,435	2,394	59,829

Allocation Basis: Direct Allocation to Police
Allocation Source: Electrical Maintenance

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .4 - Detail Activity Allocations
For Department Electrical Maintenance**

Activity - Elect-Fire

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Fire Dept	100.00	100.000000	70,743		70,743	2,945	73,688
Schedule .4 Total for Elect-Fire	100.00	100.000000	70,743		70,743	2,945	73,688

Allocation Basis: Direct Allocation to Fire
Allocation Source: Electrical Maintenance

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .4 - Detail Activity Allocations
For Department Electrical Maintenance**

Activity - Elect-Other Labor

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Genl Exp-Communication	23,473	14.765308	59,801		59,801		59,801
Facilities Maintenance	27,067	17.026055	68,966		68,966	3,452	72,418
Grounds Maintenance	39,061	24.570685	99,514		99,514	5,008	104,522
Streets	13,163	8.279970	33,530		33,530	1,672	35,202
Traffic Maintenance	46,033	28.956306	117,299		117,299	5,945	123,244
EMS	10,177	6.401676	25,929		25,929	1,286	27,215
Schedule .4 Total for Elect-Other Labor	158,974	100.000000	405,039		405,039	17,363	422,402

Allocation Basis: Salaries & Wages Applicable By Department
Allocation Source: Electrical Maintenance

City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .4 - Detail Activity Allocations
For Department Electrical Maintenance

Activity - Elect-Other Exp

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
9-1-1 System	44,816	100.000000	44,816		44,816		44,816
Schedule .4 Total for Elect-Other Exp	44,816	100.000000	44,816		44,816	0	44,816

Allocation Basis: Direct Allocation to Applicable Departments
Allocation Source: Invoice/Expenditure Analysis

**City of Bethlehem, Pennsylvania
 City-Wide Full Indirect Cost Plan
 Based on Costs for the Year End December 31, 2019
 Schedule .4 - Detail Activity Allocations
 For Department Electrical Maintenance**

Activity - Spec Events

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Special Events	100.00	100.000000	171,233		171,233	7,286	178,519
Schedule .4 Total for Spec Events	100.00	100.000000	171,233		171,233	7,286	178,519

Allocation Basis: Direct Allocation to Special Events
 Allocation Source: Electrical Maintenance

City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .5 - Allocation Summary
For Department Electrical Maintenance

Receiving Department	Total	Elect-Water	Elect-Sewer	Elect-Police	Elect-Fire
Genl Exp-Communication	59,801	0	0	0	0
Facilities Maintenance	72,418	0	0	0	0
Grounds Maintenance	104,522	0	0	0	0
Streets	35,202	0	0	0	0
Traffic Maintenance	123,244	0	0	0	0
Police Department	59,829	0	0	59,829	0
9-1-1 System	44,816	0	0	0	0
Fire Dept	73,688	0	0	0	73,688
EMS	27,215	0	0	0	0
Water Supply	10,570	10,570	0	0	0
Wastewater Treatment	10,570	0	10,570	0	0
Special Events	178,519	0	0	0	0
Direct Bill	0	0	0	0	0
Total	800,394	10,570	10,570	59,829	73,688

City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .5 - Allocation Summary
For Department Electrical Maintenance

Receiving Department	Elect-Other Labor	Elect-Other Exp	Spec Events
Genl Exp-Communication	59,801	0	0
Facilities Maintenance	72,418	0	0
Grounds Maintenance	104,522	0	0
Streets	35,202	0	0
Traffic Maintenance	123,244	0	0
Police Department	0	0	0
9-1-1 System	0	44,816	0
Fire Dept	0	0	0
EMS	27,215	0	0
Water Supply	0	0	0
Wastewater Treatment	0	0	0
Special Events	0	0	178,519
Direct Bill	0	0	0
Total	422,402	44,816	178,519

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .1 - Nature and Extent of Services
For Department Facilities Maintenance**

The Building Maintenance Department is responsible for custodial, boiler, building, and grounds maintenance for the City Center, Recreation and Pools, Parks Maintenance, and other facilities operated by the City. All salaries and operating costs incurred in this department have been analyzed and allocated to specific facilities based on actual usage.

Costs associated with the City Center and Municipal Services Center have been allocated to individual departments based on the net usable square footage occupied by departments during 2019.

Costs associated with Recreation and Pools, Parks Maintenance, Golf Course and other facilities have been identified and allocated directly to each individual department based on 2019 costs incurred by each.

Costs associated with "Other Salaries" have been allocated directly to locations serviced by Building Maintenance employees.

Utilities and plant maintenance costs have been functionalized by location. Utilities and plant maintenance costs, not applicable to the City Center, have been classified as "Other Direct" and allocated directly to user departments based on utilities and plant maintenance costs by location.

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .2 - Costs To Be Allocated
For Department Facilities Maintenance**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,022,515			2,022,515
Deductions:				
Equipment	-30,234			
Total Deductions:	-30,234			-30,234
Cost Adjustments:				
Capital Lease Purchase Agree	-243,892			
Total Departmental Cost Adjustments:	-243,892			-243,892
Inbound Costs:				
Building Depreciation	6,663		6,663	
Equipment Depreciation	39,759		39,759	
Property Insurance	7,835		7,835	
Liability & Other Insurance	14,961	64	15,025	
Personnel Insurance	189,863	401	190,264	
Workers' Compensation	52,462	388	52,850	
Retirement Expense	264,542	527	265,069	
General Expense	11,835	253	12,088	
Genl Exp-Communication	3,350	1,003	4,353	
Mayor	8,394	1,849	10,243	
City Controller	29,882	3,724	33,606	
Administration	3,605	509	4,114	
Information Services	6,466	551	7,017	
Financial Services	23,549	1,253	24,802	
Human Resources	11,562	772	12,334	
Purchasing	11,060	2,419	13,479	
Public Works Administration	68,423	5,463	73,886	
Mechanical Maintenance	31,885	1,272	33,157	
Electrical Maintenance	68,966	3,452	72,418	
Facilities Maintenance		22,765	22,765	
Total Allocated Additions:	855,062	46,665	901,727	901,727
Total To Be Allocated:	2,603,451	46,665		2,650,116

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .3 - Costs Allocated By Activity
For Department Facilities Maintenance**

	Total	G&A	City Ctr Bldg	BM-Recreation	BM-Parks Maint
Wages & Benefits					
Salaries & Wages	982,912	0	447,520	181,839	215,356
Other Expense & Cost					
Operating Supplies	61,067	0	27,804	11,297	13,380
Uniforms/Safety Shoes	2,800	0	1,275	518	613
Small Tools	4,816	0	2,193	891	1,055
Gasoline	10,750	0	4,894	1,989	2,355
Training and Safety	997	0	455	184	218
Electric	553,209	240,525	149,036	48,223	39,105
Gas	103,244	4,914	41,378	6,876	14,778
Heating Oil	45,406	20,342	0	0	20,545
Department Contracts	160,702	27,387	93,441	27,236	8,623
Other Expenses	205	0	93	38	45
Equipment Maint	4,163	0	1,896	770	912
Plant Maintenance	62,010	7,037	14,468	20,235	3,082
*Equipment	30,234	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	2,022,515				
Deductions					
*Total Disallowed Costs	(30,234)	0	0	0	0
Cost Adjustments					
Capital Lease Purchase Agree	(243,892)	(243,892)	0	0	0
Functional Cost	1,748,389	56,313	784,453	300,096	320,067
Allocation Step 1					
Inbound - Personnel Insurance	189,863	0	86,444	35,124	41,601
Inbound - Workers' Compensation	52,462	0	23,884	9,706	11,495
Inbound - Retirement Expense	264,542	0	120,441	48,939	57,964
Inbound - All Others	348,195	0	158,699	64,380	76,261
Reallocate Admin Costs		(56,313)	25,639	10,418	12,338
Unallocated Costs	0	0	0	0	0
1st Allocation	2,603,451	0	1,199,560	468,663	519,726
Allocation Step 2					
Inbound - Personnel Insurance	401	0	198	72	84
Inbound - Workers' Compensation	388	0	192	68	81
Inbound - Retirement Expense	527	0	258	95	111
Inbound - All Others	45,349	0	21,241	8,269	9,774
2nd Allocation	46,665	0	21,889	8,504	10,050
Total For Facilities Maintenance					
Schedule .3 Total	2,650,116	0	1,221,449	477,167	529,776

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .3 - Costs Allocated By Activity
For Department Facilities Maintenance**

	BM-Golf Course	Municipal Svc Ctr	BM Other Salaries	BM-Util/Plant Maint
Wages & Benefits				
Salaries & Wages	22,214	29,782	86,201	0
Other Expense & Cost				
Operating Supplies	1,380	1,850	5,356	0
Uniforms/Safety Shoes	63	85	246	0
Small Tools	109	146	422	0
Gasoline	243	326	943	0
Training and Safety	23	30	87	0
Electric	0	24,519	0	51,801
Gas	0	20,793	0	14,505
Heating Oil	0	0	0	4,519
Department Contracts	0	1,815	0	2,200
Other Expenses	5	6	18	0
Equipment Maint	94	126	365	0
Plant Maintenance	1,588	3,853	0	11,747
*Equipment	0	0	0	0
Departmental Total				
Expenditures Per Financial Statement				
Deductions				
*Total Disallowed Costs	0	0	0	0
Cost Adjustments				
Capital Lease Purchase Agree	0	0	0	0
Functional Cost	25,719	83,331	93,638	84,772
Allocation Step 1				
Inbound - Personnel Insurance	4,299	5,750	16,645	0
Inbound - Workers' Compensation	1,188	1,589	4,600	0
Inbound - Retirement Expense	5,992	8,012	23,194	0
Inbound - All Others	7,845	10,511	30,499	0
Reallocate Admin Costs	1,273	1,706	4,939	0
Unallocated Costs	0	0	0	0
1st Allocation	46,316	110,899	173,515	84,772
Allocation Step 2				
Inbound - Personnel Insurance	4	10	33	0
Inbound - Workers' Compensation	7	9	31	0
Inbound - Retirement Expense	7	12	44	0
Inbound - All Others	934	1,270	3,861	0
2nd Allocation	952	1,301	3,969	0
Total For Facilities Maintenance				
Schedule .3 Total	47,268	112,200	177,484	84,772

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .4 - Detail Activity Allocations
For Department Facilities Maintenance**

Activity - City Ctr Bldg

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Council	2,742	5.035628	60,406		60,406		60,406
Mayor	1,181	2.168883	26,009		26,009		26,009
City Controller	977	1.794241	21,522		21,522		21,522
Law Department	760	1.395725	16,733		16,733		16,733
Administration	1,131	2.077059	24,911		24,911		24,911
Information Services	1,741	3.197311	38,346		38,346		38,346
Financial Services	968	1.777712	21,319		21,319		21,319
Human Resources	918	1.685888	20,226		20,226		20,226
Purchasing	1,375	2.525160	30,293		30,293		30,293
Public Works Administration	605	1.111070	13,320		13,320		13,320
Engineering	2,268	4.165136	49,966		49,966		49,966
Facilities Maintenance	712	1.307574	15,676		15,676		15,676
Grounds Maintenance	150	0.275472	3,289		3,289	67	3,356
Taxes	1,413	2.594946	31,123		31,123	768	31,891
Community Development Admin	1,598	2.934695	35,197		35,197	866	36,063
Health	4,709	8.647984	103,735		103,735	2,624	106,359
Code Enforcement	1,490	2.736355	32,814		32,814	800	33,614
Community Development	734	1.347976	16,163		16,163	384	16,547
Planning	830	1.524278	18,280		18,280	438	18,718
Recycling	675	1.239624	14,859		14,859	347	15,206
Recreation	1,222	2.244178	26,916		26,916	667	27,583
Police Department	12,937	23.758539	285,123		285,123	7,584	292,707
Fire Dept	1,623	2.980607	35,744		35,744	877	36,621
Water Supply	6,314	11.595534	139,101		139,101	3,529	142,630
Wastewater Treatment	1,953	3.586645	43,023		43,023	1,057	44,080
Redevelopment Auth	405	0.743774	8,916		8,916	202	9,118
Other	3,021	5.548006	66,550		66,550	1,679	68,229
Schedule .4 Total for City Ctr Bldg	54,452	100.000000	1,199,560		1,199,560	21,889	1,221,449

Allocation Basis: Net Usable Square Footage Occupied By Department
Allocation Source: Actual Measurement - Public Works

**City of Bethlehem, Pennsylvania
 City-Wide Full Indirect Cost Plan
 Based on Costs for the Year End December 31, 2019
 Schedule .4 - Detail Activity Allocations
 For Department Facilities Maintenance**

Activity - BM-Recreation

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Recreation	100.00	100.000000	468,663		468,663	8,504	477,167
Schedule .4 Total for BM-Recreation	100.00	100.000000	468,663		468,663	8,504	477,167

Allocation Basis: Direct Allocation to Recreation
 Allocation Source: Labor Hours Report-Parks & Public Property

**City of Bethlehem, Pennsylvania
 City-Wide Full Indirect Cost Plan
 Based on Costs for the Year End December 31, 2019
 Schedule .4 - Detail Activity Allocations
 For Department Facilities Maintenance**

Activity - BM-Parks Maint

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Grounds Maintenance	100.00	100.000000	519,726		519,726	10,050	529,776
Schedule .4 Total for BM-Parks Maint	100.00	100.000000	519,726		519,726	10,050	529,776

Allocation Basis: Direct Allocation to Parks Maintenance
 Allocation Source: Labor Hours Report-Parks & Public Property

**City of Bethlehem, Pennsylvania
 City-Wide Full Indirect Cost Plan
 Based on Costs for the Year End December 31, 2019
 Schedule .4 - Detail Activity Allocations
 For Department Facilities Maintenance**

Activity - BM-Golf Course

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Golf Course	100.00	100.000000	46,316		46,316	952	47,268
Schedule .4 Total for BM-Golf Course	100.00	100.000000	46,316		46,316	952	47,268

Allocation Basis: Direct Allocation to Golf Course
 Allocation Source: Labor Hours Report-Parks & Public Property

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .4 - Detail Activity Allocations
For Department Facilities Maintenance**

Activity - Municipal Svc Ctr

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Mechanical Maintenance	11,481	30.635607	33,986		33,986		33,986
Engineering	610	1.627708	1,799		1,799		1,799
Facilities Maintenance	2,400	6.404099	7,089		7,089		7,089
Streets	320	0.853880	941		941	12	953
EMS	2,406	6.420109	7,109		7,109	128	7,237
Water Supply	12,840	34.261927	38,021		38,021	749	38,770
Wastewater Treatment	7,419	19.796670	21,954		21,954	412	22,366
Schedule .4 Total for Municipal Svc Ctr	37,476	100.000000	110,899		110,899	1,301	112,200

Allocation Basis: Net Usable Square Footage Occupied By Department
Allocation Source: Actual Measurement - Public Works

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .4 - Detail Activity Allocations
For Department Facilities Maintenance**

Activity - BM Other Salaries

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Electrical Maintenance	12,279	14.249077	24,720		24,720		24,720
Police Department	3,789	4.396918	7,619		7,619	186	7,805
Fire Dept	53,546	62.137071	107,868		107,868	2,968	110,836
EMS	3,789	4.396918	7,619		7,619	186	7,805
Water Supply	4,570	5.303224	9,195		9,195	225	9,420
Wastewater Treatment	3,789	4.396918	7,619		7,619	186	7,805
Other	4,412	5.119874	8,875		8,875	218	9,093
Schedule .4 Total for BM Other Salaries	86,174	100.000000	173,515		173,515	3,969	177,484

Allocation Basis: Direct Salaries & Wages Applicable By Department
Allocation Source: Labor Hours Report - Parks & Public Property

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .4 - Detail Activity Allocations
For Department Facilities Maintenance**

Activity - BM-Util/Plant Maint

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Electrical Maintenance	10,300	12.150238	10,300		10,300		10,300
Recycling	6,465	7.626339	6,465		6,465		6,465
Police Department	5,801	6.843061	5,801		5,801		5,801
9-1-1 System	967	1.140707	967		967		967
Fire Dept	42,593	50.244185	42,593		42,593		42,593
EMS	7,527	8.879111	7,527		7,527		7,527
Water Supply	19	0.022413	19		19		19
Wastewater Treatment	57	0.067239	57		57		57
Other	11,043	13.026707	11,043		11,043		11,043
Schedule .4 Total for BM-Util/Plant Maint	84,772	100.000000	84,772		84,772	0	84,772

Allocation Basis: Direct Utilities, Plant Maint & Contracts By User Departments
Allocation Source: Account Analysis-Parks & Public Property

City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .5 - Allocation Summary
For Department Facilities Maintenance

Receiving Department	Total	City Ctr Bldg	BM-Recreation	BM-Parks Maint	BM-Golf Course
City Council	60,406	60,406	0	0	0
Mayor	26,009	26,009	0	0	0
City Controller	21,522	21,522	0	0	0
Law Department	16,733	16,733	0	0	0
Administration	24,911	24,911	0	0	0
Information Services	38,346	38,346	0	0	0
Financial Services	21,319	21,319	0	0	0
Human Resources	20,226	20,226	0	0	0
Purchasing	30,293	30,293	0	0	0
Public Works Administration	13,320	13,320	0	0	0
Mechanical Maintenance	33,986	0	0	0	0
Engineering	51,765	49,966	0	0	0
Electrical Maintenance	35,020	0	0	0	0
Facilities Maintenance	22,765	15,676	0	0	0
Grounds Maintenance	533,132	3,356	0	529,776	0
Streets	953	0	0	0	0
Taxes	31,891	31,891	0	0	0
Community Development Admin	36,063	36,063	0	0	0
Health	106,359	106,359	0	0	0
Code Enforcement	33,614	33,614	0	0	0
Community Development	16,547	16,547	0	0	0
Planning	18,718	18,718	0	0	0
Recycling	21,671	15,206	0	0	0
Recreation	504,750	27,583	477,167	0	0
Police Department	306,313	292,707	0	0	0
9-1-1 System	967	0	0	0	0
Fire Dept	190,050	36,621	0	0	0
EMS	22,569	0	0	0	0
Water Supply	190,839	142,630	0	0	0
Wastewater Treatment	74,308	44,080	0	0	0
Golf Course	47,268	0	0	0	47,268
Redevelopment Auth	9,118	9,118	0	0	0
Other	88,365	68,229	0	0	0
Direct Bill	0	0	0	0	0
Total	2,650,116	1,221,449	477,167	529,776	47,268

City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .5 - Allocation Summary
For Department Facilities Maintenance

Receiving Department	Municipal Svc Ctr	BM Other Salaries	BM-Util/Plant Maint
City Council	0	0	0
Mayor	0	0	0
City Controller	0	0	0
Law Department	0	0	0
Administration	0	0	0
Information Services	0	0	0
Financial Services	0	0	0
Human Resources	0	0	0
Purchasing	0	0	0
Public Works Administration	0	0	0
Mechanical Maintenance	33,986	0	0
Engineering	1,799	0	0
Electrical Maintenance	0	24,720	10,300
Facilities Maintenance	7,089	0	0
Grounds Maintenance	0	0	0
Streets	953	0	0
Taxes	0	0	0
Community Development Admin	0	0	0
Health	0	0	0
Code Enforcement	0	0	0
Community Development	0	0	0
Planning	0	0	0
Recycling	0	0	6,465
Recreation	0	0	0
Police Department	0	7,805	5,801
9-1-1 System	0	0	967
Fire Dept	0	110,836	42,593
EMS	7,237	7,805	7,527
Water Supply	38,770	9,420	19
Wastewater Treatment	22,366	7,805	57
Golf Course	0	0	0
Redevelopment Auth	0	0	0
Other	0	9,093	11,043
Direct Bill	0	0	0
Total	112,200	177,484	84,772

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .1 - Nature and Extent of Services
For Department Grounds Maintenance**

The Parks Maintenance Department is responsible for the maintenance of all City Parks, Pools and Playgrounds. In the months of October, November and December, Parks Maintenance works with Streets Maintenance on the City's Leaf Collection Program for Recycling.

Costs associated with Leaf Collection have been allocated directly to Recycling.

All other Parks Maintenance Costs have not been allocated.

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .2 - Costs To Be Allocated
For Department Grounds Maintenance**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,495,564			1,495,564
Deductions:				
Equipment	-113,480			
Total Deductions:	-113,480			-113,480
Inbound Costs:				
Building Depreciation	1,186		1,186	
Equipment Depreciation	141,221		141,221	
Property Insurance	475		475	
Liability & Other Insurance	51,472	226	51,698	
Personnel Insurance	344,424	742	345,166	
Workers' Compensation	32,423	238	32,661	
Retirement Expense	351,674	702	352,376	
General Expense	17,113	370	17,483	
Genl Exp-Communication	1,675	501	2,176	
Mayor	10,709	2,366	13,075	
City Controller	6,503	800	7,303	
Law Department	30,942	3,398	34,340	
Administration	3,147	392	3,539	
Information Services	6,466	551	7,017	
Financial Services	9,127	474	9,601	
Human Resources	14,765	1,001	15,766	
Purchasing	5,041	1,055	6,096	
Public Works Administration	87,303	6,961	94,264	
Mechanical Maintenance	139,001	5,611	144,612	
Engineering	40,472	1,773	42,245	
Electrical Maintenance	99,514	5,008	104,522	
Facilities Maintenance	523,015	10,117	533,132	
Total Allocated Additions:	1,917,668	42,286	1,959,954	1,959,954
Total To Be Allocated:	3,299,752	42,286		3,342,038

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .3 - Costs Allocated By Activity
For Department Grounds Maintenance**

	Total	G&A	Leaf Collections	Other Parks Maintenance**
Wages & Benefits				
Salaries & Wages	1,276,256	161,446	159,277	955,533
Other Expense & Cost				
Operating Supplies	12,295	1,555	1,534	9,206
Uniforms/Safety Shoes	4,197	531	524	3,142
Small Tools	1,344	170	168	1,006
Gasoline	30,935	3,913	3,861	23,161
Training and Safety	1,810	229	226	1,355
Department Contracts	20,859	0	0	20,859
Other Expenses	1,116	141	139	836
Equipment Maintenance	12,124	1,534	1,513	9,077
Plant Maintenance	21,148	2,675	2,639	15,834
*Equipment	113,480	0	0	0
Departmental Total				
Expenditures Per Financial Statement	1,495,564			
Deductions				
*Total Disallowed Costs	(113,480)	0	0	0
Functional Cost	1,382,084	172,194	169,881	1,040,009
Allocation Step 1				
Inbound - Equipment Depreciation: Equip Depreciation	141,221	22,502	0	118,719
Inbound - Personnel Insurance	344,424	0	49,217	295,207
Inbound - Workers' Compensation	32,423	0	4,633	27,790
Inbound - Retirement Expense	351,674	0	50,254	301,420
Inbound - Mechanical Maintenance	139,001	0	0	139,001
Inbound - Engineering	40,472	0	0	40,472
Inbound - Electrical Maintenance	99,514	0	0	99,514
Inbound - Facilities Maintenance: BM-Parks Maint	519,726	0	0	519,726
Inbound - All Others	249,213	0	35,578	213,635
Reallocate Admin Costs		(194,696)	27,823	166,873
Unallocated Costs	(2,962,366)	0	0	(2,962,366)
1st Allocation	337,386	0	337,386	0
Allocation Step 2				
Inbound - Personnel Insurance	742	0	101	641
Inbound - Workers' Compensation	238	0	31	207
Inbound - Retirement Expense	702	0	96	606
Inbound - Mechanical Maintenance	5,611	0	0	5,611
Inbound - Engineering	1,773	0	0	1,773
Inbound - Electrical Maintenance	5,008	0	0	5,008
Inbound - Facilities Maintenance: BM-Parks Maint	10,050	0	0	10,050
Inbound - All Others	18,162	0	2,498	15,664
Unallocated Costs	(39,560)	0	0	(39,560)
2nd Allocation	2,726	0	2,726	0

City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .3 - Costs Allocated By Activity
For Department Grounds Maintenance

	Total	G&A	Leaf Collections	Other Parks Maintenance**
Total For Grounds Maintenance				
Schedule .3 Total	340,112	0	340,112	0

**City of Bethlehem, Pennsylvania
 City-Wide Full Indirect Cost Plan
 Based on Costs for the Year End December 31, 2019
 Schedule .4 - Detail Activity Allocations
 For Department Grounds Maintenance**

Activity - Leaf Collections

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Recycling	100.00	100.000000	337,386		337,386	2,726	340,112
Schedule .4 Total for Leaf Collections	100.00	100.000000	337,386		337,386	2,726	340,112

Allocation Basis: Direct Allocation to Recycling (Leaf Collections)
 Allocation Source: Public Works and Finance

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .5 - Allocation Summary
For Department Grounds Maintenance**

Receiving Department	Total	Leaf Collections
Recycling	340,112	340,112
Direct Bill	0	0
Total	340,112	340,112

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .1 - Nature and Extent of Services
For Department Streets**

The Streets Maintenance Department provides for the maintenance and paving of streets, alleys, including the repair of sinkholes, frost boils, potholes, and crack sealing. The department is also responsible for street sign repair, leaf collection, snow removal, cleanup support for events, maintenance of storm sewer system and ensuring the streets are safe and passable at all times

In the months of October, November and December, Streets Maintenance works with Parks Maintenance on the City's Leaf Collection Program for Recycling. Costs associated with Leaf Collection have been allocated directly to Recycling.

All other Streets Maintenance Costs have not been allocated.

City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .2 - Costs To Be Allocated
For Department Streets

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,463,686			1,463,686
Deductions:				
Equipment	-187,144			
Total Deductions:	-187,144			-187,144
Inbound Costs:				
Building Depreciation	137		137	
Equipment Depreciation	492,712		492,712	
Property Insurance	148		148	
Liability & Other Insurance	39,033	167	39,200	
Personnel Insurance	447,760	1,062	448,822	
Workers' Compensation	25,820	187	26,007	
Retirement Expense	433,064	864	433,928	
General Expense	26,299	570	26,869	
Genl Exp-Communication	4,467	1,335	5,802	
Mayor	13,756	3,043	16,799	
City Controller	3,767	459	4,226	
Administration	3,336	378	3,714	
Information Services	6,466	551	7,017	
Financial Services	8,734	456	9,190	
Human Resources	18,925	1,280	20,205	
Purchasing	4,652	904	5,556	
Public Works Administration	112,155	8,956	121,111	
Mechanical Maintenance	504,989	20,672	525,661	
Engineering	200,883	8,894	209,777	
Electrical Maintenance	33,530	1,672	35,202	
Facilities Maintenance	941	12	953	
Total Allocated Additions:	2,381,574	51,462	2,433,036	2,433,036
Total To Be Allocated:	3,658,116	51,462		3,709,578

City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .3 - Costs Allocated By Activity
For Department Streets

	Total	G&A	Leaf Collection	Other Streets**
Wages & Benefits				
Salaries & Wages	1,136,674	227,903	147,995	760,776
Other Expense & Cost				
Operating Supplies	10,290	2,063	1,340	6,887
Uniforms/Safety Shoes	6,114	1,226	796	4,092
Gasoline	86,004	17,244	11,198	57,562
Training and Safety	6,679	1,339	870	4,470
Department Contracts	20,173	4,045	2,627	13,501
Other Expenses	4,518	906	588	3,024
Business Dist Streets	5,548	0	0	5,548
Equipment Maintenance	310	62	40	208
Equipment-Minor	232	47	30	155
*Equipment	187,144	0	0	0
Departmental Total				
Expenditures Per Financial Statement	1,463,686			
Deductions				
*Total Disallowed Costs	(187,144)	0	0	0
Functional Cost	1,276,542	254,835	165,484	856,223
Allocation Step 1				
Inbound - Equipment Depreciation: Equip Depreciation	492,712	14,008	24,536	454,168
Inbound - Personnel Insurance	447,760	0	72,898	374,862
Inbound - Workers' Compensation	25,820	0	4,204	21,616
Inbound - Retirement Expense	433,064	0	70,505	362,559
Inbound - Public Works Administration	112,155	0	18,255	93,900
Inbound - Engineering	200,883	0	0	200,883
Inbound - Electrical Maintenance	33,530	0	0	33,530
Inbound - All Others	635,650	0	103,457	532,193
Reallocate Admin Costs		(268,843)	43,768	225,075
Unallocated Costs	(3,155,009)	0	0	(3,155,009)
1st Allocation	503,107	0	503,107	0
Allocation Step 2				
Inbound - Personnel Insurance	1,062	0	166	896
Inbound - Workers' Compensation	187	0	26	161
Inbound - Retirement Expense	864	0	135	729
Inbound - Public Works Administration	8,956	0	1,444	7,512
Inbound - Engineering	8,894	0	0	8,894
Inbound - Electrical Maintenance	1,672	0	0	1,672
Inbound - All Others	29,827	0	4,721	25,106
Unallocated Costs	(44,970)	0	0	(44,970)
2nd Allocation	6,492	0	6,492	0
Total For Streets				
Schedule .3 Total	509,599	0	509,599	0

City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .4 - Detail Activity Allocations
For Department Streets

Activity - Leaf Collection

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Recycling	100.00	100.000000	503,107		503,107	6,492	509,599
Schedule .4 Total for Leaf Collection	100.00	100.000000	503,107		503,107	6,492	509,599

Allocation Basis: Direct Allocation to Recycling (Leaf Collections)
 Allocation Source: Public Works and Finance

**City of Bethlehem, Pennsylvania
City-Wide Full Indirect Cost Plan
Based on Costs for the Year End December 31, 2019
Schedule .5 - Allocation Summary
For Department Streets**

Receiving Department	Total	Leaf Collection
Recycling	509,599	509,599
Direct Bill	0	0
Total	509,599	509,599

Section D: Supplemental Data



All Monetary Values are US Dollars
MAXCAP 2020 MAXIMUS Consulting Services, Inc.
Prepared By MAXIMUS Consulting Services, Inc.

City Of Bethlehem, Pennsylvania
Indirect Cost Allocations
Based On The 2019 Full Cost Allocation Plan

Water Fund

	Water Supply Schedule A Page C-5	Water Maintenance Schedule A Page C-5	Water Pension Schedule A Page C-5	Water Capital Schedule A Page C-5	Water Billing/Collection Schedule A Page C-6	Total Water Fund Allocations
Building Depreciation	\$ 65,759	\$ -	\$ -	\$ -	\$ -	\$ 65,759
Equipment Depreciation	-	-	-	-	-	-
Property Insurance	12,005	-	-	-	-	12,005
Liability & Other Insurance	-	-	-	-	-	-
Personnel Insurance	952,334	983,796	-	-	-	1,936,130
Workers' Compensation	16,465	105,333	-	-	-	121,798
Retirement Expense	201,337	155,578	958,019	-	-	1,314,934
General Expense	35,878	32,319	-	-	-	68,197
General Expense-Communications	24,670	-	-	-	-	24,670
City Council	47,753	-	-	-	-	47,753
Mayor	22,871	20,166	-	-	-	43,037
City Controller	26,636	14,557	-	10,880	-	52,073
Law Department	51,420	-	-	-	-	51,420
Administration	102,403	3,066	-	1,924	-	107,393
Information Services	24,150	7,092	-	-	-	31,242
Financial Services	20,071	13,821	-	5,066	149,794	188,752
Human Resources	28,014	24,484	-	-	-	52,498
Purchasing	32,423	10,355	-	13,609	-	56,387
Public Works Administration	-	-	-	-	-	-
Mechanical Maintenance	24,503	274,714	-	-	-	299,217
Engineering	-	-	-	58,434	-	58,434
Electrical Maintenance	10,570	-	-	-	-	10,570
Facilities Maintenance	190,839	-	-	-	-	190,839
Total Indirect Costs	\$ 1,890,101	\$ 1,645,281	\$ 958,019	\$ 89,913	\$ 149,794	\$ 4,733,108

City Of Bethlehem, Pennsylvania
Indirect Cost Allocations
Based On The 2019 Full Cost Allocation Plan

Sewer Fund

	Wastewater Treatment Schedule A Page C-6	Sewer Maintenance Schedule A Page C-6	Wastewater Laboratory Schedule A Page C-6	Wastewater Pension Schedule A Page C-6	Sewer Capital Schedule A Page C-7	Sewer Billing/Collection Schedule A Page C-7	Total Sewer Fund Allocations
Building Depreciation	\$ 18,634	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,634
Equipment Depreciation	-	-	-	-	-	-	-
Property Insurance	5,311	-	-	-	-	-	5,311
Liability & Other Insurance	-	-	-	-	-	-	-
Personnel Insurance	738,864	199,518	113,678	-	-	-	1,052,060
Workers' Compensation	123,856	199,054	1,624	-	-	-	324,534
Retirement Expense	147,568	37,355	21,759	550,578	-	-	757,260
General Expense	20,069	7,726	3,233	-	-	-	31,028
General Expense-Communicati	7,979	-	-	-	-	-	7,979
City Council	42,919	-	-	-	-	-	42,919
Mayor	16,344	4,788	2,792	-	-	-	23,924
City Controller	21,125	6,678	5,297	-	3,094	-	36,194
Law Department	51,420	-	-	-	-	-	51,420
Administration	76,872	2,088	845	-	4,612	-	84,417
Information Services	25,573	1,411	5,669	-	-	-	32,653
Financial Services	15,165	4,786	3,482	-	1,124	105,154	129,711
Human Resources	20,064	5,773	3,370	-	-	-	29,207
Purchasing	28,752	6,202	4,598	-	10,784	-	50,336
Public Works Administration	-	-	-	-	-	-	-
Mechanical Maintenance	30,450	89,277	7,912	-	-	-	127,639
Engineering	-	-	-	-	202,704	-	202,704
Electrical Maintenance	10,570	-	-	-	-	-	10,570
Facilities Maintenance	74,308	-	-	-	-	-	74,308
Total Indirect Costs	\$ 1,475,843	\$ 564,656	\$ 174,259	\$ 550,578	\$ 222,318	\$ 105,154	\$ 3,092,808

City Of Bethlehem, Pennsylvania

Indirect Cost Allocations

Based On The 2019 Full Cost Allocation Plan

Golf Course

		Golf Course Schedule A Page C-7
Building Depreciation	\$	1,459
Equipment Depreciation		-
Property Insurance		2,416
Liability & Other Insurance		9,615
Personnel Insurance		73,848
Workers' Compensation		4,190
Retirement Expense		96,884
General Expense		3,273
General Expense-Communications		6,528
City Council		9,871
Mayor		17,916
City Controller		14,358
Law Department		-
Administration		4,751
Information Services		-
Financial Services		14,532
Human Resources		20,390
Purchasing		18,089
Public Works Administration		-
Mechanical Maintenance		-
Engineering		16,561
Electrical Maintenance		-
Facilities Maintenance		47,268
Total Indirect Costs	\$	361,949

MAXIMUS®



808 Moorefield Park Drive, Suite 205 | Richmond, VA 23236 | (804) 323-3535

Helping Government Serve the People®

Bureau of Technical Utility Services
Water/Wastewater Division
Data Request Set 1

City of Bethlehem Supplement No. 15 to Tariff Water-PA P.U.C. No. 6 at Docket
No. R-2020-3020256

Witness: C. Heppenstall

R-7. The filing's Rate Study, Schedule 6, Page 2 of 4, Adj. Ref. E3 designates Bethlehem is proposing to normalize its estimated rate case expense of \$414,560 over three years. However, Bethlehem's last rate case was filed on November 26, 2013 at Docket No. R-2013-2390244 (2013 Rate Case). Please explain why Bethlehem's proposed rate case expense normalization period of three years is reasonable.

RESPONSE:

The City normalized its rate case expense over 3 years as it views 3 years as a normal and reasonable period of time between rate cases going forward.

Bureau of Technical Utility Services
Water/Wastewater Division
Data Request Set 1

City of Bethlehem Supplement No. 15 to Tariff Water-PA P.U.C. No. 6 at Docket
No. R-2020-3020256

Witness: C. Heppenstall

R-8. The filing's Rate Study Schedule 8, Page 7 of 7, Line "Total Outside City", Column (3) indicates that total water consumption for Outside City Customers for 2019 was approximately 1,340,443,000 gallons. However, Bethlehem's 2019 Annual Report indicated that total water consumption for Outside City Customers for 2019 was approximately 1,287,634,000 gallons. Please explain this apparent discrepancy.

RESPONSE:

Please reference response to TUS-I-R-3. The Rate Study utilized data that included one more week of customer bills than the annual report consumption totals reflect.

Bureau of Technical Utility Services
Water/Wastewater Division
Data Request Set 1

City of Bethlehem Supplement No. 15 to Tariff Water-PA P.U.C. No. 6 at Docket
No. R-2020-3020256

Witness: John J. Spanos

- R-9. The filing's Exhibit JJS-1 contains a depreciation study as of December 31, 2019 (2019 Depreciation Study) that contains estimated survivor curves. These survivor curves differ from the survivor curves used for the same assets and accounts in the depreciation studies provided as Exhibit Nos. 6-A, 6-B and 6-C in Volume 4, Tab 6 of Bethlehem's 2013 Rate Case. Please explain the reasons for Bethlehem's proposed changes for each survivor curve and quantify the impact of these changes to the annual accrual rates and amounts, in dollars, for each account.

RESPONSE:

Please refer to the attachment "TUS Set 1 – Attachment R-9.xlsx" for the changes related to survivor curves/life parameters. The attached schedule compares the existing rates for Exhibit No. 6-C and associated proforma expense with the proposed expense and rates.

Bureau of Technical Utility Services
Water/Wastewater Division
Data Request Set 1

City of Bethlehem Supplement No. 15 to Tariff Water-PA P.U.C. No. 6 at Docket
No. R-2020-3020256

Witness: John J. Spanos

- R-10. The filing's Exhibit JJS-1, Pages II-7 through II-52, provides the installation year and original cost of Bethlehem's utility plant in service (UPIS) as of December 31, 2019 in Columns (1) and (2), respectively. Exhibit No. 6-B, Pages II-14 through II-63 of Bethlehem's 2013 Rate Case also provides the installation year and original cost of Bethlehem's UPIS as of December 31, 2013 in Columns (1) and (2), respectively. The filing's Exhibit JJS-1 appears to indicate several of the original cost values for UPIS installed on or before 2013 have increased as compared with Exhibit No. 6-B. Please explain any differences between the original cost values identified in Exhibit JJS-1, Pages II-7 through II-52 and Exhibit No. 6-B, Pages II-14 through II-63 of Bethlehem's 2013 Rate Case and make any necessary corrections to Exhibit JJS-1.

RESPONSE:

First, Exhibit No. 6-B sets forth the future test year December 31, 2013 which represents historical data through December 31, 2012 and forecasted additions and retirements during 2013 which relate to many vintages. Second, Exhibit JJS-1 sets forth the surviving balances as of December 31, 2019 which reflects historical additions, transfers and retirements from December 31, 2012 through December 31, 2019. Therefore, actual vintage balances for the years 2013 and prior would have been affected by reclassifications of additions, transfers and retirements. There were some reclassifications/transfers of assets from Account 312.62 to Account 312.30 relating to some vintage, 2000-2011. These were assets at the Pennsville and Wild Creek locations. There were also some assets reclassified/transferred from Account 312.63 to either 312.30 or 312.50. These related to vintages 1997-2001. Consequently, some of the 2013 vintages increased due to reclassifications/transferred and there was a corresponding decrease to vintages in other accounts.

Bureau of Technical Utility Services
Water/Wastewater Division
Data Request Set 1

City of Bethlehem Supplement No. 15 to Tariff Water-PA P.U.C. No. 6 at Docket
No. R-2020-3020256

Witness: John J. Spanos

- R-11. The filing's Exhibit JJS-1, Page II-10, Column (2) identifies an original cost of \$226,255.63 for assets installed in 2016 under account 312.13 – Wells and Springs. Please provide a description of these assets and documentation, including invoices and executed contracts, that supports the original costs for these assets.

RESPONSE:

The \$226,255.63 in question relates to Project 77017, East Allen/Shady Lane Well. Most of the additions relate to the Shady Lane Pump House and Well Head improvements. Please see the attached PDF file for the related invoices and description of assets that support the original cost.

PAGE NUMBER: 1
AUDIT21

CITY OF BETHLEHEM
EXPENDITURE AUDIT TRAIL

SUNGARD PENTAMATION
DATE: 08/31/2020
TIME: 09:41:16

SELECTION CRITERIA: expLedgr.key_orgrn='007A' and expLedgr.account='77017'
ACCOUNTING PERIODS: 1/16 THRU 13/16

SORTED BY: Fund, Department, Bureau, Budget Unit, ACCOUNT

TOTALED ON: Fund, Department, Bureau, Budget Unit

PAGE BREAKS ON: Fund

Fund - 007 - WATER CAPITAL
Budget Unit - 007A - WATER CAPITAL

ACCOUNT DATE	T/C	Encumbranc	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES DESCRIPTION	CUMULATIVE BALANCE
007-007A-007A-0-007A			- WATER CAPITAL					
77017			EAST ALLEN/SHADY LN WELL		.00	.00	.00 BEGINNING BALANCE	
12/31/15	11-1		C1300022-01	212400 HANOVER ENGINEER	305,000.00		POSTED FROM BUDGET SYSTEM	
12/31/15	17-1		16000506-01	203700 HD SUPPLY WATERW		4,225.50	ENCUMB CARRIED FORWARD	
02/03/16	17-2		16000506-01	203700 HD SUPPLY WATERW		2,260.00	FINAL PAYMENT ON INVOICE	
02/22/16	21-2		16000506-01	1000772 ACE ELECTRIC INC		-2,260.00	FINAL PAYMENT	
05/06/16	17-5		C1600016-01	212400 HANOVER ENGINEER		45,000.00	SHADY LANE PUMP HOUSE	
06/17/16	21-6		C1300022-01	1000772 ACE ELECTRIC INC		-2,231.88	SHADY LANE WELL HEAD IMPR	
06/17/16	18-6		C1600016-01	1000772 ACE ELECTRIC INC		-45,000.00	SHADY LANE PUMP HOUSE	
06/17/16	18-6		C1600016-01	1000772 ACE ELECTRIC INC		48,997.32	SHADY LANE PUMP HOUSE	
07/29/16	17-7		C1600037-01	031895 BELLVIEW PUMP LL		239,400.00	SHADY LANE PUMP HOUSE	
08/24/16	21-8		C1600016-01	1000772 ACE ELECTRIC INC		-5,755.73	SHADY LANE PUMP HOUSE	
10/31/16	21-10		C1600037-01	031895 BELLVIEW PUMP LL		133,237.50	SHADY LANE PUMP HOUSE	
11/23/16	21-11		C1300022-01	212400 HANOVER ENGINEER		-1,462.89	SHADY LANE WELL HEAD IMPR	
11/30/16	21-11		C1600016-01	1000772 ACE ELECTRIC INC		3,779.99	SHADY LANE PUMP HOUSE	
12/16/16	21-12		C1600016-01	1000772 ACE ELECTRIC INC		-17,960.51	SHADY LANE PUMP HOUSE	
12/16/16	21-12		C1600016-01	1000772 ACE ELECTRIC INC		7,317.13	SHADY LANE PUMP HOUSE	
12/16/16	21-12		C1600037-01	031895 BELLVIEW PUMP LL		-52,250.00	SHADY LANE PUMP HOUSE	
01/03/17	18-13		C1300022-01	212400 HANOVER ENGINEER		-14,183.96	PRIOR YEAR ENCUMBRANCE	
01/03/17	18-13		C1600016-01	1000772 ACE ELECTRIC INC		-53,912.50	PRIOR YEAR ENCUMBRANCE	
01/03/17	18-13		C1600037-01	031895 BELLVIEW PUMP LL			PRIOR YEAR ENCUMBRANCE	78,744.37
TOTAL			EAST ALLEN/SHADY LN WELL		305,000.00	226,255.63		78,744.37
TOTAL			Budget Unit - WATER CAPITAL		305,000.00	226,255.63		78,744.37
TOTAL			Bureau - WATER CAPITAL		305,000.00	226,255.63		78,744.37
TOTAL			Department - WATER CAPITAL		305,000.00	226,255.63		78,744.37
TOTAL			Fund - WATER CAPITAL		305,000.00	226,255.63		78,744.37
TOTAL			REPORT		305,000.00	226,255.63		78,744.37

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

SUPPLY WATERWORKS

INVOICE

1830 Craig Park Court
St. Louis, MO 63146

Invoice # **Page 2 of 58** F014904
 Invoice Date **1/14/16**
 Account # **101793**
 Sales Rep **JUSTIN DEAN**
 Phone # **610-481-9979**
 Branch #270 **Allentown, PA**
 Total Amount Due **\$36,670.00**

Remit To:
 HD SUPPLY WATERWORKS, LTD.
 PO BOX 28330
 ST LOUIS, MO 63146

CITY OF BETHLEHEM
 10 E CHURCH ST
 BETHLEHEM PA 18018-6028

000/0000
 00000

Shipped To:
 10 E CHURCH ST
 BETHLEHEM, PA

 Thank you for the opportunity to serve you! We appreciate your prompt payment.

Date Ordered	Date Shipped	Customer PO #	Job Name	Job #	Bill of Lading	Shipped Via	Invoice#
1/14/16	1/14/16	15001049	STOCK			DIRECT	F014904

Product Code	Description	Quantity		Price	UM	Extended Price
		Ordered	Shipped			

HD SUPPLY WATERWORKS PO#-7063067

/78013622678	96" OD X 26'8" LONG PRIMARY	1	1	34400.00000 EA	34,400.00
--------------	-----------------------------	---	---	----------------	-----------

8
 36,670.00
 - 32,147.00 pd 2015

 4,523.00
 - 2,263.00 credit

 2,260.00 balance due
 007A-77017

Freight	Delivery	Handling	Restock	Misc	Subtotal:	34,400.00
mmmmmm					Other:	2,270.00
\$2,270.00					Tax:	.00
Terms: NET 30					Invoice Total:	\$36,670.00

This transaction is governed by and subject to HD Supply Waterworks' standard terms and conditions, which are incorporated by reference and accepted. To review these terms and conditions, please visit: www.waterworks.hdsupply.com/TandC.

City of Bethlehem

Dock # R 150156

SUPPLY WATERWORKS CREDIT MEMO

TUS-I-R-11 Attachment

Invoice # Page 3 of 58072721
 Invoice Date 1/29/16
 Account # 101793
 Sales Rep JUSTIN DEAN
 Phone # 610-481-9979
 Branch #270 Allentown, PA
 Total Amount Due -\$2,263.00

1830 Craig Park Court
 St. Louis, MO 63146

Remit To:
 HD SUPPLY WATERWORKS, LTD.
 PO BOX 28330
 ST LOUIS, MO 63146

CITY OF BETHLEHEM
 10 E CHURCH ST
 BETHLEHEM PA 18018-6028

000/0000
 00000

Shipped To:
 10 E CHURCH ST
 BETHLEHEM, PA

 Thank you for the opportunity to serve you! We appreciate your prompt payment.

Date Ordered	Date Shipped	Customer PO #	Job Name	Job #	Bill of Lading	Shipped Via	Invoice#
1/29/16	1/29/16	15001049	STOCK			DIRECT	F072721

Product Code	Description	Quantity		Price	UM	Extended Price
		Ordered	Shipped			

CREDIT FOR 1/2 OF THE
 DIFFERENCE ON INV. F014904

Freight	Delivery	Handling	Restock	Misc
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Subtotal: .00
 Other: -2,263.00
 Tax: .00

Terms: NET 30

-\$2,263.00

Invoice Total: -\$2,263.00

This transaction is governed by and subject to HD Supply Waterworks' standard terms and conditions, which are incorporated by reference and accepted.
 To review these terms and conditions, please visit: www.waterworks.hdsupply.com/TandC.

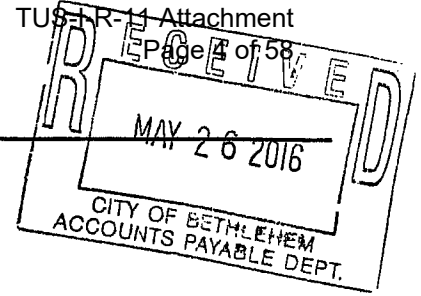
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Hanover

Engineering Associates Inc

C 1300022 Carey
77017 05/26



May 20, 2016

ATTN: Ms. Terri Reichard
City of Bethlehem
Accounts Payable
10 East Church Street
Bethlehem, PA 18018-6025

RE: Shady Lane Water System
Well Head Improvements
East Allen Township, Northampton County
Contract No. C1300022
Invoice 143426, Progress Billing No. 16
Hanover Project 4161

Dear Ms. Reichard:

Enclosed is our Progress Billing No. 16 in the amount of \$2,231.88 for services rendered from August 20, 2015 through May 9, 2016 for the referenced project.

1.0 Services Provided This Progress Billing

- Attended pre-construction conference and prepared minutes.
- Reviewed GC and EC product submittals.

2.0 Services Anticipated for the Next Progress Billing

- Review additional submittals and progress payment requests.

3.0 Financial Summary

Progress Billing No. 16	\$ 2,231.88	
Amount Billed to Date	\$ 48,732.38	
Amount Paid to Date by City of Bethlehem	\$ 46,500.50	
Contract Amount	\$ 50,726.00	(Incl. C.O. #1 and #2)
Remaining Amount in Contract	\$ 1,993.62	

If you have any questions, please contact the undersigned Consultant representative at 610.691.5644 or jbyoust@hanovereng.com.

Respectfully,

HANOVER ENGINEERING ASSOCIATES, INC.

J. Bradley Youst, PE
Vice President, Project Engineer

jby:msw

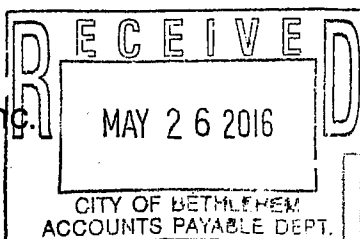
S:\Projects\Private\Both-Priv\4161-ShadyLanePumpHouse-COB\Correspondence\Invoicing\BillingLetter16-2016-05-20.doc

Enclosure(s)

cc: Ms. Carey Ruhf (with enclosure)
Mr. Robert Taylor (with enclosure)

Hanover Engineering Associates, Inc.

252 Brodhead Road, Suite 100
Bethlehem, PA 18017-8944
Tel: 610-691-5644 Fax: 610-691-6968
www.hanovereng.com



Invoice Date	Invoice Num
May 20, 2016	143426
Billing From	Billing To
Aug 20, 2015	May 09, 2016

INVOICE

TO: CITY OF BETHLEHEM
ACCOUNTS PAYABLE
10 E. CHURCH STREET
BETHLEHEM, PA 18018

RE: 4161:
SHADY LANE PUMP HOUSE-COB

Invoice Total: \$ 2,231.88

Client ID CITYB3

Employee	Date	Hours	Rate	Charge
----------	------	-------	------	--------

Services:

REGISTERED ENGINEER

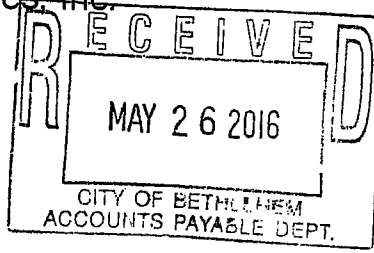
J. BRADLEY YOUST Attended preconstruction meeting at City offices.	4/7/2016	2.50	\$97.50	\$243.75
J. BRADLEY YOUST Reviewed booster pump substitute submittals.	4/19/2016	1.00	\$97.50	\$97.50
J. BRADLEY YOUST Reviewed booster pump substitute submittals.	4/21/2016	1.50	\$97.50	\$146.25

GRADUATE ENGINEER

J. BRADLEY YOUST Discussed Municipal Building Permit application process with GC and EC. Began review of GC submittals and prepared preconstruction meeting notes.	4/8/2016	2.50	\$79.50	\$198.75
J. BRADLEY YOUST Reviewed and transmitted submittals E01.1 and E02.1. Prepared preconstruction meeting minutes.	4/11/2016	2.50	\$79.50	\$198.75
J. BRADLEY YOUST Multiple communications regarding EC product resubmittals. Provided EC with direction for MetEd service application.	4/12/2016	0.50	\$79.50	\$39.75
J. BRADLEY YOUST Prepared preconstruction meeting minutes and project contact list.	4/15/2016	1.50	\$79.50	\$119.25

Hanover Engineering Associates, Inc.

252 Brodhead Road, Suite 100
Bethlehem, PA 18017-8944
Tel: 610-691-5644 Fax: 610-691-6968
www.hanovereng.com



Invoice Date	Invoice Num
May 20, 2016	143426
Billing From	Billing To
Aug 20, 2015	May 09, 2016

4161:

Client ID CITYB3

J. BRADLEY YOUST Reviewed waterworks submittals.	4/18/2016	0.50	\$79.50	\$39.75
J. BRADLEY YOUST Completed and distributed preconstruction meeting minutes and project contact list. Reviewed waterworks submittals.	4/19/2016	2.75	\$79.50	\$218.63
J. BRADLEY YOUST Reviewed waterworks submittals.	4/21/2016	1.00	\$79.50	\$79.50

Professional Services Total \$1,381.88

<u>Reimbursable Expenses:</u>	<u>Date</u>	<u>Bill Units</u>	<u>Markup</u>	<u>Unit Cost</u>	<u>Charge</u>
LEHIGH VALLEY ENGINEERING Lehigh Valley Engineering Invoice 15367	8/20/2015	1.00	0.00%	190.00	\$190.00
LEHIGH VALLEY ENGINEERING Lehigh Valley Engineering Invoice 16128.	5/9/2016	1.00	0.00%	660.00	\$660.00

Total Expenses \$850.00

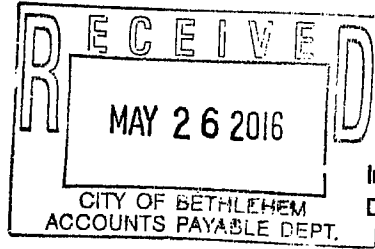
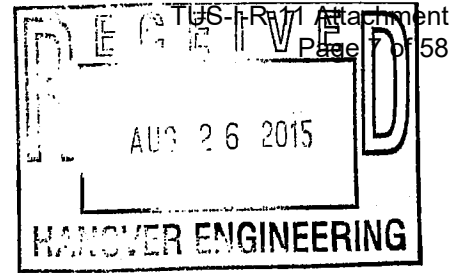
Amount Due This Invoice \$2,231.88

PLEASE INCLUDE INVOICE NUMBER(S) WITH YOUR PAYMENT



Lehigh Valley Engineering

Mechanical and Electrical Consultants
1 W Broad St Suite 500 Bethlehem PA 18018
T 610-866-3820 F 610-866-3830
E lve@lve.cc W www.lve.cc



Hanover Engineering
Bradley Youst
252 Brodhead Rd.
Suite 100
Bethlehem, PA 18017-8944

Invoice number 15367
Date 08/20/2015

Project 08187 Shady Lane Pumphouse

Professional Services Through 07/31/2015

08187 Shady Lane Pumphouse

Labor

	Date	Hours	Rate	Billed Amount
Designer				
	07/20/2015	1.00	70.00	70.00
Principal				
	06/24/2015	0.25	120.00	30.00
	07/09/2015	0.25	120.00	30.00
	07/20/2015	0.50	120.00	60.00
	Labor subtotal	2.00		190.00
	Shady Lane Pumphouse subtotal			190.00

Invoice total **190.00**

Billing History

Description	Total Billed	Prior Billed	Current Billed
08187 Shady Lane Pumphouse	5,973.75	5,783.75	190.00
Total	5,973.75	5,783.75	190.00

Project Manager:

08/26/2015 RECEIVED
no po / _____ APPROVED FOR PAYMENT
(INITIALS)
POST TO PROJECT NO. 4161

Dean Batten
Corporate Secretary

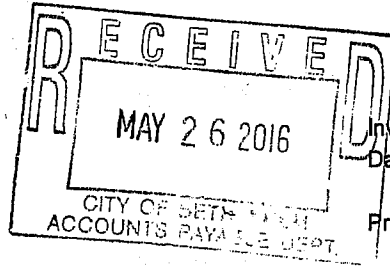
POSTED
09/02/2015



Lehigh Valley Engineering

Mechanical and Electrical Consultants
1 W Broad St Suite 500 Bethlehem PA 18018
T 610-866-3820 F 610-866-3830
E lve@lve.cc W www.lve.cc

Hanover Engineering
Bradley Youst
252 Brodhead Rd.
Suite 100
Bethlehem, PA 18017-8944



Invoice number 16128
Date 05/09/2016

Project **08187 Shady Lane Pumphouse**

Professional Services Through 05/09/2016

08187 Shady Lane Pumphouse

Labor

	Date	Hours	Rate	Billed Amount
Principal				
	04/07/2016	2.00	120.00	240.00
	04/09/2016	1.00	120.00	120.00
	04/12/2016	0.25	120.00	30.00
	04/13/2016	0.25	120.00	30.00
	04/15/2016	0.25	120.00	30.00
	04/18/2016	0.25	120.00	30.00
	04/21/2016	1.00	120.00	120.00
	04/27/2016	0.25	120.00	30.00
	05/04/2016	0.25	120.00	30.00
	Labor subtotal	5.50		660.00
	Shady Lane Pumphouse subtotal			660.00

Invoice total **660.00**

Billing History

Description	Total Billed	Prior Billed	Current Billed
08187 Shady Lane Pumphouse	6,633.75	5,973.75	660.00
Total	6,633.75	5,973.75	660.00

Project Manager:

Dean Batten
Corporate Secretary

Department of Water & Sewer Resources
Bethlehem, Pennsylvania

Estimate Certificate No. 1 Date 07/05/2016
From June 29, 2016 to July 31, 2016
Contract Amount..... \$48,997.32

SHADY LANE - ELECTRICAL
PROJECT# WT-13-W05
Contract# C1600016

Ace Electric
813 N 4th Street
Allentown, PA 18102

ACCOUNT NO.
007A - 77017

ITEM	DESCRIPTION	UNIT	ESTIMATED QUANTITY	PREVIOUS QUANTITY	QUANTITY THIS ESTIMATE	QUANTITY TO DATE	BID UNIT PRICE	AMOUNT THIS ESTIMATE	AMOUNT TO DATE
1	MOBILIZATION & DEMOBILIZATION	LS	1.00	0.00	0.00	0.00	\$1,520.00	\$0.00	\$0.00
2	INSURANCE & BONDING	LS	1.00	0.00	1.00	1.00	\$633.00	\$633.00	\$633.00
3	PERMITS	LS	1.00	0.00	0.87	0.87	\$500.00	\$435.25	\$435.25
4	TEMPORARY ELECTRICAL POWER	LS	1.00	0.00	0.00	0.00	\$995.00	\$0.00	\$0.00
5	PERMANENT POWER & TELEPHONE SERVICE	LS	1.00	0.00	0.00	0.00	\$4,350.00	\$0.00	\$0.00
6	MANUAL TRANSFER SWITCHGEAR	LS	1.00	0.00	0.00	0.00	\$4,445.00	\$0.00	\$0.00
7	INTERIOR ELECTRICAL	LS	1.00	0.00	0.27	0.27	\$19,537.00	\$5,327.00	\$5,327.00
8	EXTERIOR ELECTRICAL POWER	LS	1.00	0.00	0.00	0.00	\$9,680.00	\$0.00	\$0.00
9	FACILITY START-UP	LS	1.00	0.00	0.00	0.00	\$840.00	\$0.00	\$0.00
10	CONTINGENCY ALLOWANCE	LS	1.00	0.00	0.00	0.00	\$2,500.00	\$0.00	\$0.00
11	CO #1	LS	1.00	0.00	0.00	0.00	\$3,997.32	\$0.00	\$0.00

\$6,395.25

Total Amount Estimate to Date.....	\$6,395.25
Less 10% Retained Percentage (< 50% Completion).....	\$639.53
Less 5% Retained Percentage (Over 50% Completion).	\$0.00
Net Amount Payable.....	\$5,755.73

Less Amount Previously Paid - Est.	No. 1	\$0.00
	No. 2	\$0.00
	No. 3	\$0.00
	No. 4	\$0.00
	No. 5	\$0.00
	No. 6	\$0.00
	No. 7	\$0.00
	No. 8	\$0.00

Total.....	\$0.00
Amount Due This Estimate.....	\$5,755.73

This is to certify that, according to the terms of the Contract, that this is a just estimate of the work performed and materials furnished between

June 29 10, 2016 and July 31, 2016

inclusive and that a payment is now due in the amount of:

FIVE THOUSAND-SEVEN HUNDRED-FIFTY FIVE DOLLARS and SEVENTY THREE CENTS

Robert D... 7/11/16
CHIEF OF ENGINEERING DATE

DIRECTOR OF WATER AND SEWER RESOURCES DATE

DIRECTOR OF PUBLIC WORKS DATE

Estimate Certificate No. 1 Date 9/14/2016
From June 24, 2016 to September 13, 2016
Contract Amount..... \$239,400.00

Department of Water & Sewer Resources
Bethlehem, Pennsylvania

BELLVIEW PUMP, LLC
4654 LEHIGH DR.
WALNUTPORT, PA. 18088

ACCOUNT NO.
007A-77017

SHADY LANE WATER SYSTEM PUMP HOUSE
PROJECT # WT-13-W05
Contract #C1600037

ITEM	DESCRIPTION	UNIT	ESTIMATED QUANTITY	PREVIOUS QUANTITY	QUANTITY		BID UNIT PRICE	AMOUNT THIS ESTIMATE	AMOUNT TO DATE
					THIS ESTIMATE	TO DATE			
1	Mobilization and demobilization	LS	1.00	0.00	0.50	0.50	\$20,000.00	\$10,000.00	\$10,000.00
2	Insurance and Bonds	LS	1.00	0.00	1.00	1.00	\$15,000.00	\$15,000.00	\$15,000.00
3	Permits Allowance	LS	1.00	0.00	0.00	0.00	\$1,500.00	\$0.00	\$0.00
4	Site Earthwork	LS	1.00	0.00	1.00	1.00	\$15,000.00	\$15,000.00	\$15,000.00
5	Underground Water Tank	LS	1.00	0.00	1.00	1.00	\$28,000.00	\$28,000.00	\$28,000.00
6	Pump House Structure	LS	1.00	0.00	1.00	1.00	\$46,000.00	\$46,000.00	\$46,000.00
7	Pump House Equipment	LS	1.00	0.00	0.00	0.00	\$50,000.00	\$0.00	\$0.00
8	Water Distribution Piping	LS	1.00	0.00	0.75	0.75	\$35,000.00	\$26,250.00	\$26,250.00
9	Well Modifications	LS	1.00	0.00	0.00	0.00	\$10,000.00	\$0.00	\$0.00
10	Site Restoration and Landscaping	LS	1.00	0.00	0.00	0.00	\$1,500.00	\$0.00	\$0.00
11	Facility Start-up	LS	1.00	0.00	0.00	0.00	\$300.00	\$0.00	\$0.00
12	Rock Excavation	CY	10.00	0.00	0.00	0.00	\$150.00	\$0.00	\$0.00
13	Extra Earth Excavation	CY	15.00	0.00	0.00	0.00	\$25.00	\$0.00	\$0.00
14	Extra 2A Aggregate Material	TON	20.00	0.00	0.00	0.00	\$15.00	\$0.00	\$0.00
15	Extra Class A Concrete	CY	10.00	0.00	0.00	0.00	\$120.00	\$0.00	\$0.00
16	Extra Reinforcing Steel	LB	200.00	0.00	0.00	0.00	\$3.00	\$0.00	\$0.00
17	New Well Pump Riser Piping	LS	1.00	0.00	0.00	0.00	\$6.25	\$0.00	\$0.00
18	Contingency Allowance, Other Work	LS	1.00	0.00	0.00	0.00	\$10,000.00	\$0.00	\$0.00
									\$140,250.00

Total Amount Estimate to Date..... \$140,250.00
Less 10% Retained Percentage (< 50% Completion)..... \$0.00
Less 5% Retained Percentage (Over 50% Completion). \$7,012.50
Net Amount Payable..... \$133,237.50

Less Amount Previously Paid - Est.	No. 1	\$0.00
	No. 2	\$0.00
	No. 3	\$0.00
	No. 4	\$0.00
	No. 5	\$0.00
	No. 6	\$0.00
	No. 7	\$0.00
	No. 8	\$0.00
Total.....		\$0.00


Amount Due This Estimate..... \$133,237.50


This is to certify that, according to the terms of the Contract, that this is a just estimate of the work performed and materials furnished between

May 20, 2016 and June 06, 2016

inclusive and that a payment is now due in the amount of:

ONE HUNDRED THIRTY THREE THOUSAND, TWO HUNDRED and THIRTY SEVEN DOLLARS and FIFTY CENTS

DIRECTOR OF WATER AND SEWER RESOURCES: DATE

DIRECTOR OF PUBLIC WORKS DATE


CHIEF OF ENGINEERING DATE
9/14/16



HanoverEngineering

252 Brodhead Road • Suite 100 • Bethlehem, PA 18017-8944
Phone: 610.691.5644 • Fax: 610.691.6968 • HanoverEng.com

October 27, 2016

ATTN: Ms. Terri Reichard
City of Bethlehem
Accounts Payable
10 East Church Street
Bethlehem, PA 18018-6025

RE: Shady Lane Well Head Improvements
East Allen Township, Northampton County
Contract No. C1300022
Invoice 145685, Progress Billing No. 17
Hanover Project 4161

Dear Ms. Reichard:

Enclosed is our Progress Billing No. 17 in the amount of \$1,462.89 for services rendered from April 26, 2016 through September 30, 2016 for the referenced project.

1.0 Services Provided This Progress Billing

- Reviewed shop drawings and other product submittals.

2.0 Services Anticipated for the Next Progress Billing

- Review of additional submittals and construction phase communications.

3.0 Financial Summary

• Progress Billing No. 17	\$ 1,462.89	OK RET
• Amount Billed to Date	\$ 50,195.27	10.28.2016
• Amount Paid to Date by City of Bethlehem	\$ 48,732.38	
• Contract Amount	\$ 50,726.00	(Incl. C.O. # 1 through # 3)
• Remaining Amount in Contract	\$ 530.73	

If you have any questions, please contact the undersigned Consultant representative at 610.691.5644 or jbyoust@hanovereng.com.

Respectfully,

HANOVER ENGINEERING

J. Bradley Youst, PE
Vice President, Project Engineer

jby:msw

S:\Projects\Private\Beth-Priv\4161-ShadyLanePumpHouse-COB\Correspondence\Invoicing\BillingLetter17-2016-10-27.doc

Enclosure(s)

cc: Ms. Carey Ruhf (with enclosure)
Mr. Robert Taylor (with enclosure)

Hanover Engineering Associates, Inc.

252 Brodhead Road, Suite 100
Bethlehem, PA 18017-8944
Tel: 610-691-5644 Fax: 610-691-6968
www.hanovereng.com

Invoice Date	Invoice Num
Oct 21, 2016	145685
Billing From	Billing To
Apr 26, 2016	Sep 30, 2016

INVOICE

TO: CITY OF BETHLEHEM
ACCOUNTS PAYABLE
10 E. CHURCH STREET
BETHLEHEM, PA 18018

RE: 4161;
SHADY LANE PUMP HOUSE-COB

Invoice Total: \$ 1,462.89

Client ID CITYB3

Employee	Date	Hours	Rate	Charge
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Services:

REGISTERED ENGINEER

J. BRADLEY YOUST	4/26/2016	4.00	\$97.50	\$390.00 ✓
Reviewed and provided comments on booster pump substitute submittals. Prepared submittals logs for GC and EC. Returned latest reviewed submittals for EC.				
J. BRADLEY YOUST	4/27/2016	4.00	\$97.50	\$390.00 ✓
Obtained additional PDF submittals for GC from L/B Water. Completed review of GC submittals from L/B Water and uploaded to Box.com. Discussed electrical power change with GC.				
J. BRADLEY YOUST	5/10/2016	2.50	\$97.50	\$243.75 ✓
Reviewed well pump control panel submittals and issued comments. Communicated with K. Fulford in regards to programming of well controller. Established volume and level settings for well pump control.				

GRADUATE ENGINEER

J. BRADLEY YOUST	6/3/2016	0.25	\$79.50	\$19.88 ✓
Issued reminder communications in regards to Contractor required submittal of project schedule, GC schedule of values, and resubmittal of rejected product information.				
J. BRADLEY YOUST	7/15/2016	0.25	\$79.50	\$19.88 ✓
Reviewed EC proposed change 2 in regards to special cable required for genset connection and forwarded to Client.				
J. BRADLEY YOUST	7/18/2016	0.50	\$79.50	\$39.75 ✓
Processed additional EC submittals for revised electrical service entrance gear.				
J. BRADLEY YOUST	7/21/2016	0.50	\$79.50	\$39.75 ✓
Multiple communications with D. Batten and Bellview in regards to well pump electrical characteristics.				

Hanover Engineering Associates, Inc.

252 Brodhead Road, Suite 100
Bethlehem, PA 18017-8944
Tel: 610-691-5644 Fax: 610-691-6968
www.hanovereng.com

Invoice Date	Invoice Num
Oct 21, 2016	145685
Billing From	Billing To
Apr 26, 2016	Sep 30, 2016

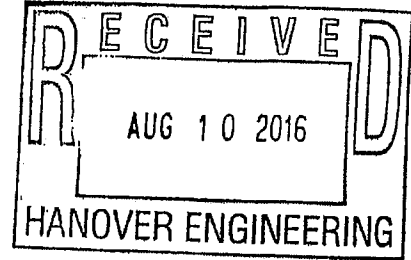
4161:

Client ID CITYB3

J. BRADLEY YOUST	7/22/2016	0.50	\$79.50	\$39.75	✓
Obtained additional information on existing well pump and controller for D. Batten and Ace Electric.					
J. BRADLEY YOUST	8/15/2016	0.75	\$79.50	\$59.63	✓
Reviewed and distributed electrical distribution resubmittal.					

Professional Services Total					\$1,242.39
<u>Reimbursable Expenses:</u>	<u>Date</u>	<u>Bill Units</u>	<u>Markup</u>	<u>Unit Cost</u>	<u>Charge</u>
LEHIGH VALLEY ENGINEERING	8/8/2016	1.00	5.00%	210.00	\$220.50
Lehigh Valley Engineering Invoice 16261					
Total Expenses					\$220.50
Amount Due This Invoice					\$1,462.89

PLEASE INCLUDE INVOICE NUMBER(S) WITH YOUR PAYMENT



Hanover Engineering
Bradley Youst
252 Brodhead Rd.
Suite 100
Bethlehem, PA 18017-8944

Invoice number 16261
Date 08/08/2016

Project 08187 Shady Lane Pumpouse

Professional Services Through 07/31/2016

Professional Services	Labor	Principal	Professional Services

Construction Phase Extras Hanover Project 4161(CO3)

Labor 08/15/2016 RECEIVED

Principal JB4 APPROVED FOR PAYMENT
(INITIALS)

POST TO PROJECT NO. 4161 (CO3)

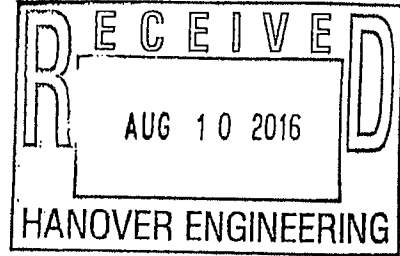
Construction Phase Extras Hanover Project 4161(CO3) subtotal

Date	Hours	Rate	Billed Amount
06/10/2016	0.25	120.00	30.00
			30.00

POSTED
8-16-16

Billing History

Description	Total Billed	Prior Billed	Current Billed
Construction Phase Extras Hanover Project 4161(CO3)			
Beginning Balance	150.00	120.00	30.00
Total			



Hanover Engineering
Bradley Youst
252 Brodhead Rd.
Suite 100
Bethlehem, PA 18017-8944

Invoice number 16261
Date 08/08/2016

Project 08187 Shady Lane Pumphouse

Professional Services Through 07/31/2016

Professional Services

Labor

Principal

POSTED
8-16-16

08/15/2016 RECEIVED
JBH APPROVED FOR PAYMENT
(INITIALS)
POST TO PROJECT NO. 4161

Date	Hours	Rate	Billed Amount
07/12/2016	0.50	120.00	60.00
07/18/2016	0.50	120.00	60.00
07/21/2016	0.50	120.00	60.00
07/22/2016	0.25	120.00	30.00
Labor subtotal	1.75		210.00
Professional Services subtotal			210.00

APPLICATION AND CERTIFICATE FOR PAYMENT

DOCUMENT G702

TO OWNER: City of Bethlehem
10 East Church Street
Bethlehem, PA 18018
Attn: Matt Dornier

VX# 3033
City of Bethlehem
South Bethlehem Greenway Ph 4
Bethlehem, Pa

PROJECT: APPLICATION NO: 3033-01
PERIOD TO: 9/30/2016
PROJECT NO: MS-16-W04

FROM CONTRACTOR: Voilers Excavating & Construction Inc.
3311 US Highway #22/PO Box 5297
North Branch, NJ 08876

VIA ARCHITECT:

CONTRACT FOR: SITEWORK - SITE PREPARATION

CONTRACTOR'S APPLICATION FOR PAYMENT

Application is made for payment, as shown below, in connection with the contract.
Continuation Sheet G703, is attached.

1. ORIGINAL CONTRACT SUM.....\$
2. Net change by Change Orders.....\$
3. CONTRACT SUM TO DATE.....\$
4. TOTAL COMPLETED AND STORED TO DATE.....\$
(Column G on G703)
5. RETAINAGE:
 - a. 10% of completed work \$ 5,815.00
(Columns D + E on G703)
 - b. 10 % of Stored Material
(Column F on G703)
- Total Retainage (Line 5a + 5b or Total in Column I of G703)
6. TOTAL EARNED LESS RETAINAGE.....\$ 52,335.00
(Line 4 less Line 5 Total)
7. LESS PREVIOUS CERTIFICATES FOR PAYMENT.....\$
- (Line 6 from prior Certificate)
- 8 CURRENT PAYMENT DUE.....\$
9. BALANCE TO FINISH INCLUDING RETAINAGE
(Line 3 less Line 6) 409,915.00

The undersigned Contractor certifies to the best of the Contractor's knowledge, information and belief the Work covered by this Application for Payment has been completed in accordance with the Contract Documents, that all amounts have been paid by the Contractor for Work for which previous Certificates for Payment were issued and payments received from the Owner, and that current payment shown herein is now due.

CONTRACTOR:

462,250.00
462,250.00
58,150.00

By: Benjamin J Scott, Chief Operating Officer Date: 9/10/16

State of: New Jersey
County of: Somerset
Subscribed and sworn to before me this 10th day of September, 2016

Notary Public:
My Commission expires:

ARCHITECT'S CERTIFICATE FOR PAYMENT

In accordance with the Contract Documents, based on on-site observations and the data comprising this application, the Architect certifies to the Owner that to the best of the Architect's knowledge, information and belief the Work has progressed as indicated, the quality of the Work is in accordance with the Contract Documents, and the Contractor is entitled to payment of the AMOUNT CERTIFIED

AMOUNT CERTIFIED \$
(Attach explanation if amount certified differs from the amount applied for. Initial all figures on this application and on the Continuation Sheet that are changed to conform to the amount certified)
ARCHITECT:

By: _____ Date: _____
This Certificate is not negotiable. This AMOUNT CERTIFIED is payable only to the Contractor named herein. Issuance, payment and acceptance of payment are without prejudice to any rights of the Owner or Contractor under this Contract.

CHANGE ORDER SUMMARY	ADDITIONS	DEDUCTIONS
Total changes approved in previous months by Owner		
Total approved this Month		
TOTALS		
NET CHANGES by Change Order		

CONTINUATION SHEET

PAGE 2 OF 4

A ITEM NO.	B DESCRIPTION OF WORK	C SCHEDULED VALUE	D WORK COMPLETED FROM PREVIOUS APPLICATION (D+E)		E THIS PERIOD	F MATERIALS PRESENTLY STORED	G TOTAL COMPLETED AND STORED TO DATE	H BALANCE TO FINISH	I RETAINAGE
			ARCHITECTS PROJECT NO.:						
APPLICATION AND CERTIFICATE FOR PAYMENT. containing Contractor's signed Certification, is attached. In tabulations below, amounts are stated to the nearest dollar. Use Column I on contracts where variable retainage for line items may apply.									
		VX# 3033		APPLICATION NO: 3033-01		APPLICATION DATE: 9/19/2016		PERIOD TO: 9/30/2016	
1-00	CONTRACT AWARD								
1	Site Removals	\$ 24,900.00			14,940.00		14,940.00	9,960.00	1,494.00
2	Survey/Layout	\$ 4,700.00			1,175.00		1,175.00	3,525.00	117.50
3	Mobilization	\$ 10,800.00			2,700.00		2,700.00	8,100.00	270.00
4	Grading/Compaction	\$ 15,300.00			-		-	15,300.00	-
5	Earthwork	\$ 84,350.00			8,435.00		8,435.00	75,915.00	843.50
6	Erosion Control	\$ 52,200.00			26,100.00		26,100.00	26,100.00	2,610.00
7	paving	\$ 16,500.00			-		-	16,500.00	-
8	Trail Mix Stone	\$ 35,200.00			-		-	35,200.00	-
9	Stone Base	\$ 36,300.00			-		-	36,300.00	-
10	Stabilization Fabric	\$ 7,000.00			-		-	7,000.00	-
11	Landscaping/Lawns	\$ 54,000.00			-		-	54,000.00	-
12	Fencing/Railings	\$ 79,400.00			-		-	79,400.00	-
13	Site Amenities	\$ 25,600.00			-		-	25,600.00	-
14	General Conditions	\$ 16,000.00			4,800.00		4,800.00	11,200.00	480.00
TOTAL CONTRACT AMOUNT		462,250.00			58,150.00		58,150.00	404,100.00	5,815.00

CONTINUATION SHEET

PAGE 3 OF 4

APPLICATION AND CERTIFICATE FOR PAYMENT.									
		VX# 3033		ARCHITECT'S PROJECT NO.:		APPLICATION NO: 3033-01		APPLICATION DATE: 9/19/2016	
		E		G		H		I	
		D		F		H		I	
A	B	C	D	E	F	G	H	I	
ITEM NO	DESCRIPTION OF WORK	SCHEDULED VALUE	WORK COMPLETED FROM PREVIOUS APPLICATION (D+E)	WORK COMPLETED THIS PERIOD	MATERIALS PRESENTLY STORED	TOTAL COMPLETED AND STORED TO DATE	BALANCE TO FINISH	RETAINAGE	
2-00	CHANGE ORDERS								
	Total Change Orders								
TOTAL ADJUSTED CONTRACT		462,250.00	-	58,150.00	-	58,150.00	404,100.00		5,815.00

containing Contractor's signed Certification, is attached.
In tabulations below, amounts are stated to the nearest dollar.
Use Column 1 on contracts where variable retainage for line items may apply.

CONTINUATION SHEET

PAGE 4 OF 4

APPLICATION AND CERTIFICATE FOR PAYMENT. containing Contractor's signed Certification, is attached. in tabulations below. amounts are stated to the nearest dollar. Use Column I on contracts where variable retainage for line items may apply.		VX#		ARCHITECT'S PROJECT NO.:		APPLICATION NO.:		PERIOD TO :		RETAINAGE	
		3033	3033	G	H	I	J	K	L	M	N
A	B	C	D	E	F	G	H	I	J	K	L
ITEM NO.	DESCRIPTION OF WORK	SCHEDULED VALUE	WORK COMPLETED FROM PREVIOUS APPLICATION (D+E)	WORK COMPLETED THIS PERIOD	MATERIALS PRESENTLY STORED	TOTAL COMPLETED AND STORED TO DATE	%	BALANCE TO FINISH			
	Open T&M Invoices	-									
	Total open T&M Invoices	-									
	Open Proposals	-									
	Total Open Proposals	-									
	Total Open T&M Invoices and Proposals	-									
	The above number is for reference only It is not included in the totals										
	TOTAL ADJUSTED CONTRACT	462,250.00	-	58,150.00	-	58,150.00		404,100.00			5,815.00

SUPPLY WATERWORKS

INVOICE

1830 Craig Park Court
St. Louis, MO 63146

Invoice #	F014904
Invoice Date	1/14/16
Account #	101793
Sales Rep	JUSTIN DEAN
Phone #	610-481-9979
Branch #270	Allentown, PA
Total Amount Due	\$36,670.00

Remit To:
 HD SUPPLY WATERWORKS, LTD.
 PO BOX 28330
 ST LOUIS, MO 63146

CITY OF BETHLEHEM
 10 E CHURCH ST
 BETHLEHEM PA 18018-6028

000/0000
 00000

Shipped To:
 10 E CHURCH ST
 BETHLEHEM, PA

Thank you for the opportunity to serve you! We appreciate your prompt payment.

Date Ordered	Date Shipped	Customer PO #	Job Name	Job #	Bill of Lading	Shipped Via	Invoice#
1/14/16	1/14/16	15001049	STOCK			DIRECT	F014904

Product Code	Description	Quantity		Price	UM	Extended Price
		Ordered	Shipped			

HD SUPPLY WATERWORKS PO#-7063067

/78013622678	96" OD X 26'8" LONG PRIMARY	1	1	34400.00000	EA	34,400.00
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8
 36,670.00
 - 32,147.00 pd 2015

 4,523.00
 - 2,263.00 credit

 2,260.00 balance due
 007A-77817

Freight	Delivery	Handling	Restock	Misc	Subtotal:	34,400.00
mmmmmm					Other:	2,270.00
\$2,270.00					Tax:	.00
Terms: NET 30					Invoice Total:	\$36,670.00

This transaction is governed by and subject to HD Supply Waterworks' standard terms and conditions, which are incorporated by reference and accepted. To review these terms and conditions, please visit: www.waterworks.hdsupply.com/TandC.

SUPPLY WATERWORKS CREDIT MEMO

1830 Craig Park Court
St. Louis, MO 63146

Invoice # F072721
Invoice Date 1/29/16
Account # 101793
Sales Rep JUSTIN DEAN
Phone # 610-481-9979
Branch #270 Allentown, PA
Total Amount Due -\$2,263.00

Remit To:
HD SUPPLY WATERWORKS, LTD.
PO BOX 28330
ST LOUIS, MO 63146

CITY OF BETHLEHEM
10 E CHURCH ST
BETHLEHEM PA 18018-6028

000/0000
00000

Shipped To:
10 E CHURCH ST
BETHLEHEM, PA

Thank you for the opportunity to serve you! We appreciate your prompt payment.

Date Ordered	Date Shipped	Customer PO #	Job Name	Job #	Bill of Lading	Shipped Via	Invoice#
1/29/16	1/29/16	15001049	STOCK			DIRECT	F072721

Product Code	Description	Quantity			Price	UM	Extended Price
		Ordered	Shipped	B/O			

CREDIT FOR 1/2 OF THE
DIFFERENCE ON INV. F014904

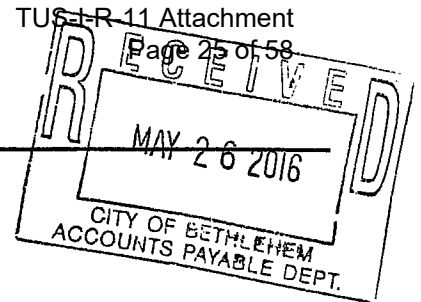
Freight	Delivery	Handling	Restock	Misc
mmmmmm				
				-\$2,263.00

Subtotal:	.00
Other:	-2,263.00
Tax:	.00

Invoice Total: -\$2,263.00

This transaction is governed by and subject to HD Supply Waterworks' standard terms and conditions, which are incorporated by reference and accepted. To review these terms and conditions, please visit: www.waterworks.hdsupply.com/TandC.

C1300022 Carey
77817 05/26



Hanover

Engineering Associates Inc

May 20, 2016

ATTN: Ms. Terri Reichard
City of Bethlehem
Accounts Payable
10 East Church Street
Bethlehem, PA 18018-6025

RE: Shady Lane Water System
Well Head Improvements
East Allen Township, Northampton County
Contract No. C1300022
Invoice 143426, Progress Billing No. 16
Hanover Project 4161

Dear Ms. Reichard:

Enclosed is our Progress Billing No. 16 in the amount of \$2,231.88 for services rendered from August 20, 2015 through May 9, 2016 for the referenced project.

1.0 Services Provided This Progress Billing

- Attended pre-construction conference and prepared minutes.
- Reviewed GC and EC product submittals.

2.0 Services Anticipated for the Next Progress Billing

- Review additional submittals and progress payment requests.

3.0 Financial Summary

Progress Billing No. 16	\$ 2,231.88	
Amount Billed to Date	\$ 48,732.38	
Amount Paid to Date by City of Bethlehem	\$ 46,500.50	
Contract Amount	\$ 50,726.00	(Incl. C.O. #1 and #2)
Remaining Amount in Contract	\$ 1,993.62	

If you have any questions, please contact the undersigned Consultant representative at 610.691.5644 or jbyoust@hanovereng.com.

Respectfully,

HANOVER ENGINEERING ASSOCIATES, INC.

J. Bradley Youst, PE
Vice President, Project Engineer

jby:msw

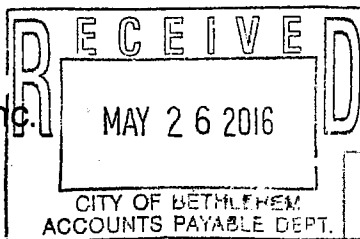
S:\Projects\Private\Beth-Priv\4161-ShadyLanePumpHouse-COB\Correspondence\Invoicing\BillingLetter16-2016-05-20.doc

Enclosure(s)

cc: Ms. Carey Ruhf (with enclosure)
Mr. Robert Taylor (with enclosure)

Hanover Engineering Associates, Inc.

252 Brodhead Road, Suite 100
Bethlehem, PA 18017-8944
Tel: 610-691-5644 Fax: 610-691-6968
www.hanovereng.com



Invoice Date	Invoice Num
May 20, 2016	143426
Billing From	Billing To
Aug 20, 2015	May 09, 2016

INVOICE

TO: CITY OF BETHLEHEM
ACCOUNTS PAYABLE
10 E. CHURCH STREET
BETHLEHEM, PA 18018

RE: 4161:
SHADY LANE PUMP HOUSE-COB

Invoice Total: \$ 2,231.88

Client ID CITYB3

Employee	Date	Hours	Rate	Charge
----------	------	-------	------	--------

Services:

REGISTERED ENGINEER

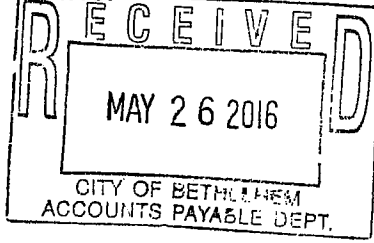
J. BRADLEY YOUST Attended preconstruction meeting at City offices.	4/7/2016	2.50	\$97.50	\$243.75
J. BRADLEY YOUST Reviewed booster pump substitute submittals.	4/19/2016	1.00	\$97.50	\$97.50
J. BRADLEY YOUST Reviewed booster pump substitute submittals.	4/21/2016	1.50	\$97.50	\$146.25

GRADUATE ENGINEER

J. BRADLEY YOUST Discussed Municipal Building Permit application process with GC and EC. Began review of GC submittals and prepared preconstruction meeting notes.	4/8/2016	2.50	\$79.50	\$198.75
J. BRADLEY YOUST Reviewed and transmitted submittals E01.1 and E02.1. Prepared preconstruction meeting minutes.	4/11/2016	2.50	\$79.50	\$198.75
J. BRADLEY YOUST Multiple communications regarding EC product resubmittals. Provided EC with direction for MetEd service application.	4/12/2016	0.50	\$79.50	\$39.75
J. BRADLEY YOUST Prepared preconstruction meeting minutes and project contact list.	4/15/2016	1.50	\$79.50	\$119.25

Hanover Engineering Associates, Inc.

252 Brodhead Road, Suite 100
 Bethlehem, PA 18017-8944
 Tel: 610-691-5644 Fax: 610-691-6968
 www.hanovereng.com



Invoice Date	Invoice Num
May 20, 2016	143426
Billing From	Billing To
Aug 20, 2015	May 09, 2016

4161:

Client ID CITYB3

J. BRADLEY YOUST Reviewed waterworks submittals.	4/18/2016	0.50	\$79.50	\$39.75
J. BRADLEY YOUST Completed and distributed preconstruction meeting minutes and project contact list. Reviewed waterworks submittals.	4/19/2016	2.75	\$79.50	\$218.63
J. BRADLEY YOUST Reviewed waterworks submittals.	4/21/2016	1.00	\$79.50	\$79.50

Professional Services Total \$1,381.88

<u>Reimbursable Expenses:</u>	<u>Date</u>	<u>Bill Units</u>	<u>Markup</u>	<u>Unit Cost</u>	<u>Charge</u>
LEHIGH VALLEY ENGINEERING Lehigh Valley Engineering Invoice 15367	8/20/2015	1.00	0.00%	190.00	\$190.00
LEHIGH VALLEY ENGINEERING Lehigh Valley Engineering Invoice 16128.	5/9/2016	1.00	0.00%	660.00	\$660.00

Total Expenses \$850.00

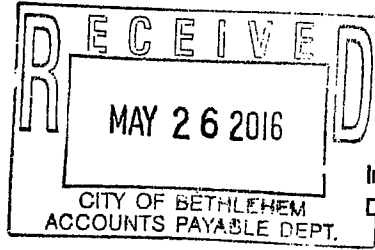
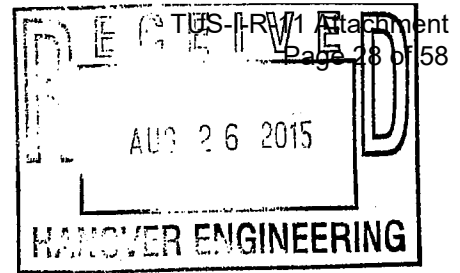
Amount Due This Invoice \$2,231.88

PLEASE INCLUDE INVOICE NUMBER(S) WITH YOUR PAYMENT



Lehigh Valley Engineering

Mechanical and Electrical Consultants
1 W Broad St Suite 500 Bethlehem PA 18018
T 610-866-3820 F 610-866-3830
E lve@lve.cc W www.lve.cc



Hanover Engineering
Bradley Youst
252 Brodhead Rd.
Suite 100
Bethlehem, PA 18017-8944

Invoice number 15367
Date 08/20/2015

Project 08187 Shady Lane Pumphouse

Professional Services Through 07/31/2015

08187 Shady Lane Pumphouse

Labor

	Date	Hours	Rate	Billed Amount
Designer				
Principal	07/20/2015	1.00	70.00	70.00
	06/24/2015	0.25	120.00	30.00
	07/09/2015	0.25	120.00	30.00
	07/20/2015	0.50	120.00	60.00
	Labor subtotal	2.00		190.00
	Shady Lane Pumphouse subtotal			190.00

Invoice total **190.00**

Billing History

Description	Total Billed	Prior Billed	Current Billed
08187 Shady Lane Pumphouse	5,973.75	5,783.75	190.00
Total	5,973.75	5,783.75	190.00

Project Manager:

08/26/2015 RECEIVED
no po / APPROVED FOR PAYMENT
(INITIALS)
POST TO PROJECT NO. 4161

Dean Batten
Corporate Secretary

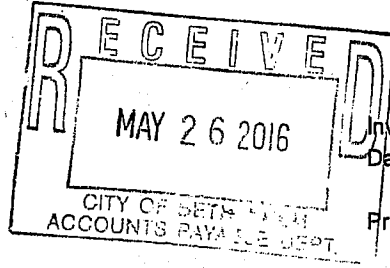
POSTED
09/02/2015



Lehigh Valley Engineering

Mechanical and Electrical Consultants
1 W Broad St Suite 500 Bethlehem PA 18018
T 610-866-3820 F 610-866-3830
E lve@lve.cc W www.lve.cc

Hanover Engineering
Bradley Youst
252 Brodhead Rd.
Suite 100
Bethlehem, PA 18017-8944



Invoice number 16128
Date 05/09/2016

Project **08187 Shady Lane Pumphouse**

Professional Services Through 05/09/2016

08187 Shady Lane Pumphouse

Labor

	Date	Hours	Rate	Billed Amount
Principal				
	04/07/2016	2.00	120.00	240.00
	04/09/2016	1.00	120.00	120.00
	04/12/2016	0.25	120.00	30.00
	04/13/2016	0.25	120.00	30.00
	04/15/2016	0.25	120.00	30.00
	04/18/2016	0.25	120.00	30.00
	04/21/2016	1.00	120.00	120.00
	04/27/2016	0.25	120.00	30.00
	05/04/2016	0.25	120.00	30.00
	Labor subtotal	5.50		660.00
	Shady Lane Pumphouse subtotal			660.00

Invoice total **660.00**

Billing History

Description	Total Billed	Prior Billed	Current Billed
08187 Shady Lane Pumphouse	6,633.75	5,973.75	660.00
Total	6,633.75	5,973.75	660.00

Project Manager:

Dean Batten
Corporate Secretary

Department of Water & Sewer Resources
Bethlehem, Pennsylvania

Estimate Certificate No. 1
From June 29, 2016 to July 31, 2016
Contract Amount..... \$48,997.32

Date 07/05/2016

SHADY LANE - ELECTRICAL
PROJECT# WT-13-W05
Contract# C1600016

Ace Electric
813 N 4th Street
Allentown, PA 18102

ACCOUNT NO.

007A - 77017

ITEM DESCRIPTION	UNIT	ESTIMATED QUANTITY	PREVIOUS QUANTITY	QUANTITY THIS ESTIMATE		QUANTITY TO DATE		BID UNIT PRICE	AMOUNT THIS ESTIMATE	AMOUNT TO DATE
				QUANTITY THIS ESTIMATE	DATE	QUANTITY TO DATE	DATE			
1 MOBILIZATION & DEMOBILIZATION	LS	1.00	0.00	0.00	0.00	0.00	0.00	\$1,520.00	\$0.00	\$0.00
2 INSURANCE & BONDING	LS	1.00	0.00	1.00	1.00	1.00	1.00	\$633.00	\$633.00	\$633.00
3 PERMITS	LS	1.00	0.00	0.87	0.87	0.87	0.87	\$500.00	\$435.25	\$435.25
4 TEMPORARY ELECTRICAL POWER	LS	1.00	0.00	0.00	0.00	0.00	0.00	\$995.00	\$0.00	\$0.00
5 PERMANENT POWER & TELEPHONE SERVICE	LS	1.00	0.00	0.00	0.00	0.00	0.00	\$4,350.00	\$0.00	\$0.00
6 MANUAL TRANSFER SWITCHGEAR	LS	1.00	0.00	0.00	0.00	0.00	0.00	\$4,445.00	\$0.00	\$0.00
7 INTERIOR ELECTRICAL	LS	1.00	0.00	0.27	0.27	0.27	0.27	\$19,537.00	\$5,327.00	\$5,327.00
8 EXTERIOR ELECTRICAL POWER	LS	1.00	0.00	0.00	0.00	0.00	0.00	\$9,680.00	\$0.00	\$0.00
9 FACILITY START-UP	LS	1.00	0.00	0.00	0.00	0.00	0.00	\$840.00	\$0.00	\$0.00
10 CONTINGENCY ALLOWANCE	LS	1.00	0.00	0.00	0.00	0.00	0.00	\$2,500.00	\$0.00	\$0.00
11 CO #1	LS	1.00	0.00	0.00	0.00	0.00	0.00	\$3,997.32	\$0.00	\$0.00

\$6,395.25

Total Amount Estimate to Date..... \$6,395.25
Less 10% Retained Percentage (< 50% Completion)..... \$639.53
Less 5% Retained Percentage (Over 50% Completion). \$0.00
Net Amount Payable..... \$5,755.73

Less Amount Previously Paid - Est.	No. 1	\$0.00
	No. 2	\$0.00
	No. 3	\$0.00
	No. 4	\$0.00
	No. 5	\$0.00
	No. 6	\$0.00
	No. 7	\$0.00
	No. 8	\$0.00
Total.....		\$0.00

Amount Due This Estimate..... \$5,755.73

This is to certify that, according to the terms of the Contract, that this is a just estimate of the work performed and materials furnished between

June 29 10, 2016 and July 31, 2016

inclusive and that a payment is now due in the amount of:

FIVE THOUSAND-SEVEN HUNDRED-FIFTY FIVE DOLLARS and SEVENTY THREE CENTS

Robert J. ...
CHIEF OF ENGINEERING

DIRECTOR OF WATER AND SEWER RESOURCES
DATE

DIRECTOR OF PUBLIC WORKS
DATE

Department of Water & Sewer Resources
Bethlehem, Pennsylvania

Estimate Certificate No. 1
From June 24, 2016 to September 13, 2016
Contract Amount..... \$239,400.00

Date 9/14/2016

ACCOUNT NO.
007A-77017

BELLVIEW PUMP, LLC
4654 LEHIGH DR.
WALNUTPORT, PA. 18088

SHADY LANE WATER SYSTEM PUMP HOUSE
PROJECT # WT-13-W05
Contract #C1600037

ITEM	DESCRIPTION	UNIT	ESTIMATED QUANTITY	PREVIOUS QUANTITY	QUANTITY		BID UNIT PRICE	AMOUNT	
					THIS ESTIMATE	TO DATE		THIS ESTIMATE	TO DATE
1	Mobilization and demobilization	LS	1.00	0.00	0.50	0.50	\$20,000.00	\$10,000.00	\$10,000.00
2	Insurance and Bonds	LS	1.00	0.00	1.00	1.00	\$15,000.00	\$15,000.00	\$15,000.00
3	Permits Allowance	LS	1.00	0.00	0.00	0.00	\$1,500.00	\$0.00	\$0.00
4	Site Earthwork	LS	1.00	0.00	1.00	1.00	\$15,000.00	\$15,000.00	\$15,000.00
5	Underground Water Tank	LS	1.00	0.00	1.00	1.00	\$28,000.00	\$28,000.00	\$28,000.00
6	Pump House Structure	LS	1.00	0.00	1.00	1.00	\$46,000.00	\$46,000.00	\$46,000.00
7	Pump House Equipment	LS	1.00	0.00	0.00	0.00	\$50,000.00	\$0.00	\$0.00
8	Water Distribution Piping	LS	1.00	0.00	0.75	0.75	\$35,000.00	\$26,250.00	\$26,250.00
9	Well Modifications	LS	1.00	0.00	0.00	0.00	\$10,000.00	\$0.00	\$0.00
10	Site Restoration and Landscaping	LS	1.00	0.00	0.00	0.00	\$1,500.00	\$0.00	\$0.00
11	Facility Start-up	LS	1.00	0.00	0.00	0.00	\$300.00	\$0.00	\$0.00
12	Rock Excavation	CY	10.00	0.00	0.00	0.00	\$150.00	\$0.00	\$0.00
13	Extra Earth Excavation	CY	15.00	0.00	0.00	0.00	\$25.00	\$0.00	\$0.00
14	Extra 2A Aggregate Material	TON	20.00	0.00	0.00	0.00	\$15.00	\$0.00	\$0.00
15	Extra Class A Concrete	CY	10.00	0.00	0.00	0.00	\$120.00	\$0.00	\$0.00
16	Extra Reinforcing Steel	LB	200.00	0.00	0.00	0.00	\$3.00	\$0.00	\$0.00
17	New Well Pump Riser Piping	LS	1.00	0.00	0.00	0.00	\$6.25	\$0.00	\$0.00
18	Contingency Allowance, Other Work	LS	1.00	0.00	0.00	0.00	\$10,000.00	\$0.00	\$0.00

\$140,250.00

Total Amount Estimate to Date..... \$140,250.00
 Less 10% Retained Percentage (< 50% Completion)..... \$0.00
 Less 5% Retained Percentage (Over 50% Completion). \$7,012.50
 Net Amount Payable..... \$133,237.50

Less Amount Previously Paid - Est.	No. 1	\$0.00
	No. 2	\$0.00
	No. 3	\$0.00
	No. 4	\$0.00
	No. 5	\$0.00
	No. 6	\$0.00
	No. 7	\$0.00
	No. 8	\$0.00
Total.....		\$0.00

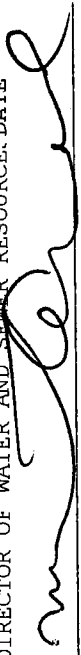
Amount Due This Estimate..... \$133,237.50


This is to certify that, according to the terms of the Contract, that this is a just estimate of the work performed and materials furnished between

May 20, 2016 and June 06, 2016

inclusive and that a payment is now due in the amount of:

ONE HUNDRED THIRTY THREE THOUSAND, TWO HUNDRED and THIRTY SEVEN DOLLARS and FIFTY CENTS

DIRECTOR OF WATER AND SEWER RESOURCE; DATE

 DIRECTOR OF PUBLIC WORKS DATE


 CHIEF OF ENGINEERING DATE
 9/14/16



HanoverEngineering

252 Brodhead Road • Suite 100 • Bethlehem, PA 18017-8944
Phone: 610.691.5644 • Fax: 610.691.6968 • HanoverEng.com

October 27, 2016

ATTN: Ms. Terri Reichard
City of Bethlehem
Accounts Payable
10 East Church Street
Bethlehem, PA 18018-6025

RE: Shady Lane Well Head Improvements
East Allen Township, Northampton County
Contract No. C1300022
Invoice 145685, Progress Billing No. 17
Hanover Project 4161

Dear Ms. Reichard:

Enclosed is our Progress Billing No. 17 in the amount of \$1,462.89 for services rendered from April 26, 2016 through September 30, 2016 for the referenced project.

1.0 Services Provided This Progress Billing

- Reviewed shop drawings and other product submittals.

2.0 Services Anticipated for the Next Progress Billing

- Review of additional submittals and construction phase communications.

3.0 Financial Summary

• Progress Billing No. 17	\$	1,462.89	OK RET
• Amount Billed to Date	\$	50,195.27	10.28.2016
• Amount Paid to Date by City of Bethlehem	\$	48,732.38	
• Contract Amount	\$	50,726.00	(Incl. C.O. # 1 through # 3)
• Remaining Amount in Contract	\$	530.73	

If you have any questions, please contact the undersigned Consultant representative at 610.691.5644 or jbyoust@hanovereng.com.

Respectfully,

HANOVER ENGINEERING

J. Bradley Youst, PE
Vice President, Project Engineer

jby.msw

S:\Projects\Private\Beth-Priv\4161-ShadyLanePumpHouse-COB\Correspondence\Invoicing\BillingLetter17-2016-10-27.doc

Enclosure(s)

cc: Ms. Carey Ruhf (with enclosure)
Mr. Robert Taylor (with enclosure)

Hanover Engineering Associates, Inc.

252 Brodhead Road, Suite 100
Bethlehem, PA 18017-8944
Tel: 610-691-5644 Fax: 610-691-6968
www.hanovereng.com

Invoice Date	Invoice Num
Oct 21, 2016	145685
Billing From	Billing To
Apr 26, 2016	Sep 30, 2016

INVOICE

TO: CITY OF BETHLEHEM
ACCOUNTS PAYABLE
10 E. CHURCH STREET
BETHLEHEM, PA 18018

RE: 4161:
SHADY LANE PUMP HOUSE-COB

Invoice Total: \$ 1,462.89

Client ID CITYB3

Employee	Date	Hours	Rate	Charge
----------	------	-------	------	--------

Services:

REGISTERED ENGINEER

J. BRADLEY YOUST	4/26/2016	4.00	\$97.50	\$390.00 ✓
Reviewed and provided comments on booster pump substitute submittals. Prepared submittals logs for GC and EC. Returned latest reviewed submittals for EC.				
J. BRADLEY YOUST	4/27/2016	4.00	\$97.50	\$390.00 ✓
Obtained additional PDF submittals for GC from L/B Water. Completed review of GC submittals from L/B Water and uploaded to Box.com. Discussed electrical power change with GC.				
J. BRADLEY YOUST	5/10/2016	2.50	\$97.50	\$243.75 ✓
Reviewed well pump control panel submittals and issued comments. Communicated with K. Fulford in regards to programming of well controller. Established volume and level settings for well pump control.				

GRADUATE ENGINEER

J. BRADLEY YOUST	6/3/2016	0.25	\$79.50	\$19.88 ✓
Issued reminder communications in regards to Contractor required submittal of project schedule, GC schedule of values, and resubmittal of rejected product information.				
J. BRADLEY YOUST	7/15/2016	0.25	\$79.50	\$19.88 ✓
Reviewed EC proposed change 2 in regards to special cable required for genset connection and forwarded to Client.				
J. BRADLEY YOUST	7/18/2016	0.50	\$79.50	\$39.75 ✓
Processed additional EC submittals for revised electrical service entrance gear.				
J. BRADLEY YOUST	7/21/2016	0.50	\$79.50	\$39.75 ✓
Multiple communications with D. Batten and Bellview in regards to well pump electrical characteristics.				

Hanover Engineering Associates, Inc.

252 Brodhead Road, Suite 100
Bethlehem, PA 18017-8944
Tel: 610-691-5644 Fax: 610-691-6968
www.hanovereng.com

Invoice Date	Invoice Num
Oct 21, 2016	145685
Billing From	Billing To
Apr 26, 2016	Sep 30, 2016

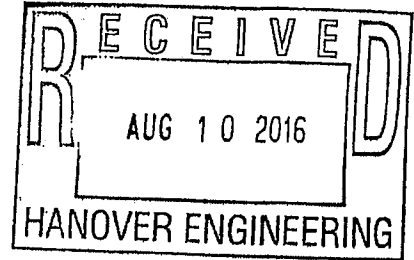
4161:

Client ID CITYB3

J. BRADLEY YOUST	7/22/2016	0.50	\$79.50	\$39.75	✓
Obtained additional information on existing well pump and controller for D. Batten and Ace Electric.					
J. BRADLEY YOUST	8/15/2016	0.75	\$79.50	\$59.63	✓
Reviewed and distributed electrical distribution resubmittal.					

Professional Services Total					\$1,242.39
<u>Reimbursable Expenses:</u>	<u>Date</u>	<u>Bill Units</u>	<u>Markup</u>	<u>Unit Cost</u>	<u>Charge</u>
LEHIGH VALLEY ENGINEERING	8/8/2016	1.00	5.00%	210.00	\$220.50
Lehigh Valley Engineering Invoice 16261					
Total Expenses					\$220.50
Amount Due This Invoice					\$1,462.89

PLEASE INCLUDE INVOICE NUMBER(S) WITH YOUR PAYMENT



Hanover Engineering
Bradley Youst
252 Brodhead Rd.
Suite 100
Bethlehem, PA 18017-8944

Invoice number 16261
Date 08/08/2016

Project 08187 Shady Lane Pumpouse

Professional Services Through 07/31/2016

Professional Services	Labor	Principal	Professional Services

Construction Phase Extras Hanover Project 4161(CO3)

Labor 08/15/2016 RECEIVED

Principal JBH APPROVED FOR PAYMENT
(INITIALS)

POST TO PROJECT NO. 4161 (CO3)

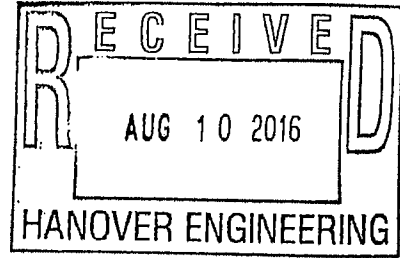
Construction Phase Extras Hanover Project 4161(CO3) subtotal

Date	Hours	Rate	Billed Amount
06/10/2016	0.25	120.00	30.00
			30.00

POSTED
8-16-16

Billing History

Description	Total Billed	Prior Billed	Current Billed
Construction Phase Extras Hanover Project 4161(CO3)			
Beginning Balance	150.00	120.00	30.00
Total			



Hanover Engineering
 Bradley Youst
 252 Brodhead Rd.
 Suite 100
 Bethlehem, PA 18017-8944

Invoice number 16261
 Date 08/08/2016

Project 08187 Shady Lane Pumphouse

Professional Services Through 07/31/2016

Professional Services

Labor

POSTED
 8-16-16

Principal

08/15/2016 RECEIVED
JBH APPROVED FOR PAYMENT
 (INITIALS)
 POST TO PROJECT NO. 4161

Date	Hours	Rate	Billed Amount
07/12/2016	0.50	120.00	60.00
07/18/2016	0.50	120.00	60.00
07/21/2016	0.50	120.00	60.00
07/22/2016	0.25	120.00	30.00
Labor subtotal	1.75		210.00
Professional Services subtotal			210.00

APPLICATION AND CERTIFICATE FOR PAYMENT

DOCUMENT G702

TO OWNER: City of Bethlehem
10 East Church Street
Bethlehem, PA 18018
Attn: Matt Dornier

VX# 3033
City of Bethlehem
South Bethlehem Greenway Ph 4
Bethlehem, Pa

PROJECT: 3033-01
PERIOD TO: 9/30/2016
PROJECT NO: MS-16-W04

FROM CONTRACTOR: Vollers Excavating & Construction Inc.
3311 US Highway #22/PO Box 5287
North Branch, NJ 08876

VIA ARCHITECT:

CONTRACT FOR: SITEMARK - SITE PREPARATION

CONTRACTOR'S APPLICATION FOR PAYMENT

Application is made for payment, as shown below, in connection with the contract.
Continuation Sheet G703, is attached.

- 1. ORIGINAL CONTRACT SUM.....\$
- 2. Net change by Change Orders.....\$
- 3. CONTRACT SUM TO DATE.....\$
- 4. TOTAL COMPLETED AND STORED TO DATE.....\$
(Column G on G703)

5. RETAINAGE:

- a. 10% of completed work \$
- (Columns D + E on G703)
- b. 10 % of Stored Material
- (Column F on G703)

Total Retainage (Line 5a + 5b or
Total in Column I of G703)

- 6. TOTAL EARNED LESS RETAINAGE.....\$
- (Line 4 less Line 5 Total)
- 7. LESS PREVIOUS CERTIFICATES FOR PAYMENT.....\$
- (Line 6 from prior Certificate)
- 8 CURRENT PAYMENT DUE.....\$
- 9. BALANCE TO FINISH INCLUDING RETAINAGE.....\$
- (Line 3 less Line 6)

CHANGE ORDER SUMMARY	ADDITIONS	DEDUCTIONS
Total changes approved in previous months by Owner		
Total approved this Month		
TOTALS		
NET CHANGES by Change Order		

409,915.00

The undersigned Contractor certifies to the best of the Contractor's knowledge, information and belief the Work covered by this Application for Payment has been completed in accordance with the Contract Documents, that all amounts have been paid by the Contractor for Work for which previous Certificates for Payment were issued and payments received from the Owner, and that current payment shown herein is now due.

CONTRACTOR:

462,250.00
462,250.00
58,150.00

By: Benjamin J Scott, Chief Operating Officer Date: 9/10/16

State of: New Jersey
County of: Somerset
Subscribed and sworn to before me this 10th day of September, 2016

5,815.00

Notary Public:
My Commission expires:

5,815.00
52,335.00

ARCHITECT'S CERTIFICATE FOR PAYMENT

In accordance with the Contract Documents, based on on-site observations and the data comprising this application, the Architect certifies to the Owner that to the best of the Architect's knowledge, information and belief the Work has progressed as indicated, the quality of the Work is in accordance with the Contract Documents, and the Contractor is entitled to payment of the AMOUNT CERTIFIED

AMOUNT CERTIFIED \$
(Attach explanation if amount certified differs from the amount applied for. Initial all figures on this application and on the Continuation Sheet that are changed to conform to the amount certified)
ARCHITECT:

By: _____ Date: _____
This Certificate is not negotiable. The AMOUNT CERTIFIED is payable only to the Contractor named herein. Issuance, payment and acceptance of payment are without prejudice to any rights of the Owner or Contractor under this Contract.

CONTINUATION SHEET

A ITEM NO.		B DESCRIPTION OF WORK	C SCHEDULED VALUE	D WORK COMPLETED FROM PREVIOUS APPLICATION (D+E)		E WORK COMPLETED THIS PERIOD		F MATERIALS PRESENTLY STORED	G TOTAL COMPLETED AND STORED TO DATE	H BALANCE TO FINISH	I RETAINAGE
				ARCHITECTS PROJECT NO.:							
		APPLICATION AND CERTIFICATE FOR PAYMENT. containing Contractor's signed Certification, is attached. In tabulations below, amounts are stated to the nearest dollar Use Column I on contracts where variable retainage for line items may apply.		VX# 3033		ARCHITECTS PROJECT NO.:		APPLICATION NO: 3033-01		9/19/2016	
		PERIOD TO: 9/30/2016									
1-00		CONTRACT AWARD									
1		Site Removals	\$ 24,900.00			14,940.00			14,940.00	9,960.00	1,494.00
2		Survey/Layout	\$ 4,700.00			1,175.00			1,175.00	3,525.00	117.50
3		Mobilization	\$ 10,800.00			2,700.00			2,700.00	8,100.00	270.00
4		Grading/Compaction	\$ 15,300.00			-			-	15,300.00	-
5		Earthwork	\$ 84,350.00			8,435.00			8,435.00	75,915.00	843.50
6		Erosion Control	\$ 52,200.00			26,100.00			26,100.00	26,100.00	2,610.00
7		paving	\$ 16,500.00			-			-	16,500.00	-
8		Trait Mix Stone	\$ 35,200.00			-			-	35,200.00	-
9		Stone Base	\$ 36,300.00			-			-	36,300.00	-
10		Stabilization Fabric	\$ 7,000.00			-			-	7,000.00	-
11		Landscaping/Lawns	\$ 54,000.00			-			-	54,000.00	-
12		Fencing/Railings	\$ 79,400.00			-			-	79,400.00	-
13		Site Amenities	\$ 25,600.00			-			-	25,600.00	-
14		General Conditions	\$ 16,000.00			4,800.00			4,800.00	11,200.00	480.00
TOTAL CONTRACT AMOUNT			462,250.00	-	58,150.00	58,150.00	-	58,150.00	404,100.00	5,815.00	

CONTINUATION SHEET

PAGE 3 OF 4

APPLICATION AND CERTIFICATE FOR PAYMENT.									
containing Contractor's signed Certification, is attached.									
In tabulations below, amounts are stated to the nearest dollar.									
Use Column I on contracts where variable retainage for line items may apply.									
A ITEM NO.	B DESCRIPTION OF WORK	C SCHEDULED VALUE	D WORK COMPLETED		E THIS PERIOD	F MATERIALS PRESENTLY STORED	G TOTAL COMPLETED AND STORED TO DATE	H BALANCE TO FINISH	I RETAINAGE
			FROM PREVIOUS APPLICATION (D+E)						
2-00	CHANGE ORDERS								
	Total Change Orders								
TOTAL ADJUSTED CONTRACT		482,250.00	-	58,150.00	-	58,150.00	404,100.00	5,815.00	

CONTINUATION SHEET

PAGE 4 OF 4

A ITEM NO.	B DESCRIPTION OF WORK	C SCHEDULED VALUE	D WORK COMPLETED		E THIS PERIOD	F MATERIALS PRESENTLY STORED	G TOTAL COMPLETED AND STORED TO DATE	H BALANCE TO FINISH	I RETAINAGE
			FROM PREVIOUS APPLICATION (D+E)						
	Open T&M Invoices	-							
	Total open T&M Invoices	-							
	Open Proposals	-							
	Total Open Proposals	-							
	Total Open T&M Invoices and Proposals	-							
	The above number is for reference only it is not included in the totals	-							
	TOTAL ADJUSTED CONTRACT	462,250.00	-	-	58,150.00	-	58,150.00	404,100.00	5,815.00

APPLICATION AND CERTIFICATE FOR PAYMENT, containing Contractor's signed Certification, is attached. In tabulations below, amounts are stated to the nearest dollar. Use Column I on contracts where variable retainage for line items may apply.

APPLICATION NO: 3033-01
APPLICATION DATE: 9/19/2018
PERIOD TO: 8/30/2018
ARCHITECT'S PROJECT NO.: 3033

Department of Water & Sewer Resources
Bethlehem, Pennsylvania

Estimate Certificate No. 2
From August 01, 2016 to OCTOBER 21, 2016
Contract Amount..... \$48,997.32

SHADY LANE - ELECTRICAL
PROJECT# WT-13-W05
Contract# C1600016

Ace Electric
813 N 4th Street
Allentown, PA 18102

ACCOUNT NO.
007A - 77017

ITEM	DESCRIPTION	UNIT	ESTIMATED QUANTITY	PREVIOUS QUANTITY	QUANTITY		DATE	BID UNIT PRICE	AMOUNT		
					THIS ESTIMATE	TO			THIS ESTIMATE	TO	
1	MOBILIZATION & DEMOBILIZATION	LS	1.00	0.00	0.46	0.46	0.00	\$1,520.00	\$700.00	\$700.00	
2	INSURANCE & BONDING	LS	1.00	1.00	0.00	1.00	0.00	\$633.00	\$0.00	\$633.00	
3	PERMITS	LS	1.00	0.87	0.00	0.87	0.00	\$500.00	\$0.00	\$435.25	
4	TEMPORARY ELECTRICAL POWER	LS	1.00	0.00	0.00	0.00	0.00	\$995.00	\$0.00	\$0.00	
5	PERMANENT POWER & TELEPHONE SERVICE	LS	1.00	0.00	0.00	0.00	0.00	\$4,350.00	\$0.00	\$0.00	
6	MANUAL TRANSFER SWITCHGEAR	LS	1.00	0.00	0.00	0.00	0.00	\$4,445.00	\$0.00	\$0.00	
7	INTERIOR ELECTRICAL	LS	1.00	0.27	0.00	0.27	0.00	\$19,537.00	\$0.00	\$5,327.00	
8	EXTERIOR ELECTRICAL POWER	LS	1.00	0.00	0.36	0.36	0.00	\$9,680.00	\$3,500.00	\$3,500.00	
9	FACILITY START-UP	LS	1.00	0.00	0.00	0.00	0.00	\$840.00	\$0.00	\$0.00	
10	CONTINGENCY ALLOWANCE	LS	1.00	0.00	0.00	0.00	0.00	\$2,500.00	\$0.00	\$0.00	
11	CO #1	LS	1.00	0.00	0.00	0.00	0.00	\$3,997.32	\$0.00	\$0.00	
									\$10,595.25		

Total Amount Estimate to Date.....		\$10,595.25
Less 10% Retained Percentage (< 50% Completion)		\$1,059.52
Less 5% Retained Percentage (Over 50% Completion) .		\$0.00
Net Amount Payable.....		\$9,535.72
Less Amount Previously Paid - Est.		
	No. 1	\$5,755.73
	No. 2	\$0.00
	No. 3	\$0.00
	No. 4	\$0.00
	No. 5	\$0.00
	No. 6	\$0.00
	No. 7	\$0.00
	No. 8	\$0.00
Total.....		\$5,755.73
Amount Due This Estimate.....		\$3,779.99

This is to certify that, according to the terms of the Contract, that this is a just estimate of the work performed and materials furnished between

August 01, 2016 and October 21, 2016

Inclusive and that a payment is now due in the amount of:

THREE THOUSAND SEVEN HUNDRED SEVENTY NINE DOLLARS and NINETY NINE CENTS

 DIRECTOR OF WATER AND SEWER RESOURCE DATE

 CHIEF OF ENGINEERING DATE

 DIRECTOR OF PUBLIC WORKS DATE

Department of Water & Sewer Resources
Bethlehem, Pennsylvania

Estimate Certificate No. 3
From October 22, 2016 to November 03, 2016
Contract Amount..... **\$48,997.32**

Date 11/09/2016

SHADY LANE - ELECTRICAL
PROJECT# WT-13-W05
Contract# C1600016

Ace Electric
813 N 4th Street
Allentown, PA 18102

ACCOUNT NO.
007A - 77017

ITEM	DESCRIPTION	UNIT	ESTIMATED QUANTITY	PREVIOUS QUANTITY	QUANTITY		BID UNIT PRICE	AMOUNT THIS ESTIMATE	AMOUNT TO DATE
					THIS ESTIMATE	TO DATE			
1	MOBILIZATION & DEMOBILIZATION	LS	1.00	0.46	0.00	0.46	\$1,520.00	\$0.00	\$699.20
2	INSURANCE & BONDING	LS	1.00	1.00	0.00	1.00	\$633.00	\$0.00	\$633.00
3	PERMITS	LS	1.00	0.87	0.00	0.87	\$500.00	\$0.00	\$435.25
4	TEMPORARY ELECTRICAL POWER	LS	1.00	0.00	0.50	0.50	\$995.00	\$497.50	\$497.50
5	PERMANENT POWER & TELEPHONE SERVICE	LS	1.00	0.00	0.80	0.80	\$4,350.00	\$3,480.00	\$3,480.00
6	MANUAL TRANSFER SWITCHGEAR	LS	1.00	0.00	0.00	0.00	\$4,445.00	\$0.00	\$0.00
7	INTERIOR ELECTRICAL	LS	1.00	0.27	0.33	0.60	\$19,537.00	\$6,394.46	\$11,722.20
8	EXTERIOR ELECTRICAL POWER	LS	1.00	0.00	0.00	0.36	\$9,680.00	\$0.00	\$3,500.00
9	FACILITY START-UP	LS	1.00	0.00	0.00	0.00	\$840.00	\$0.00	\$0.00
10	CONTINGENCY ALLOWANCE	LS	1.00	0.00	0.00	0.00	\$2,500.00	\$0.00	\$0.00
11	CO #1	LS	1.00	0.00	1.00	1.00	\$3,997.32	\$3,997.32	\$3,997.32

\$24,964.47

Total Amount Estimate to Date.....	\$24,964.47
Less 10% Retained Percentage (< 50% Completion).....	\$0.00
Less 5% Retained Percentage (Over 50% Completion).	\$1,248.22
Net Amount Payable.....	\$23,716.24
Less Amount Previously Paid - Est.	
	No. 1 \$5,755.73
	No. 2 \$0.00
	No. 3 \$0.00
	No. 4 \$0.00
	No. 5 \$0.00
	No. 6 \$0.00
	No. 7 \$0.00
	No. 8 \$0.00
Total.....	\$5,755.73
Amount Due This Estimate.....	\$17,960.51

This is to certify that, according to the terms of the Contract, that this is a just estimate of the work performed and materials furnished between

October 22, 2016 and November 03, 2016

inclusive and that a payment is now due in the amount of:

SEVENTEEN THOUSAND NINE HUNDRED SIXTY DOLLARS and FIFTY ONE CENTS

DIRECTOR OF WATER AND SEWER RESOURCES DATE

DIRECTOR OF PUBLIC WORKS DATE

CHIEF OF ENGINEERING DATE

Department of Water & Sewer Resources
Bethlehem, Pennsylvania

Estimate Certificate No. 4
From November 09 to November 30, 2016
Contract Amount..... \$48,997.32

Date 12/05/2016

SHADY LANE - ELECTRICAL
PROJECT# WT-13-W05
Contract# C1600016

Ace Electric
813 N 4th Street
Allentown, PA 18102

ACCOUNT NO.

007A - 77017

ITEM	DESCRIPTION	UNIT	ESTIMATED QUANTITY	PREVIOUS QUANTITY	QUANTITY THIS ESTIMATE		QUANTITY TO DATE	BID UNIT PRICE	AMOUNT THIS ESTIMATE		AMOUNT TO DATE
					ESTIMATE	ESTIMATE			ESTIMATE	ESTIMATE	
1	MOBILIZATION & DEMOBILIZATION	LS	1.00	0.46	0.00	0.00	0.46	\$1,520.00	\$0.00	\$0.00	\$700.00
2	INSURANCE & BONDING	LS	1.00	1.00	0.00	0.00	1.00	\$633.00	\$0.00	\$0.00	\$633.00
3	PERMITS	LS	1.00	0.87	0.00	0.00	0.87	\$500.00	\$0.00	\$0.00	\$435.25
4	TEMPORARY ELECTRICAL POWER	LS	1.00	0.50	0.50	0.50	1.00	\$995.00	\$497.50	\$497.50	\$995.00
5	PERMANENT POWER & TELEPHONE SERVICE	LS	1.00	0.80	0.00	0.00	0.80	\$4,350.00	\$0.00	\$0.00	\$3,480.00
6	MANUAL TRANSFER SWITCHGEAR	LS	1.00	0.00	0.90	0.90	0.90	\$4,445.00	\$4,000.50	\$4,000.50	\$4,000.50
7	INTERIOR ELECTRICAL	LS	1.00	0.60	0.20	0.20	0.80	\$19,537.00	\$3,907.40	\$3,907.40	\$15,628.86
8	EXTERIOR ELECTRICAL POWER	LS	1.00	0.36	0.34	0.34	0.70	\$9,680.00	\$3,275.71	\$3,275.71	\$6,775.71
9	FACILITY START-UP	LS	1.00	0.00	0.00	0.00	0.00	\$840.00	\$0.00	\$0.00	\$0.00
10	CONTINGENCY ALLOWANCE	LS	1.00	0.00	0.00	0.00	0.00	\$2,500.00	\$0.00	\$0.00	\$0.00
11	CO #1	LS	1.00	1.00	0.00	0.00	1.00	\$3,997.32	\$0.00	\$0.00	\$3,997.32

\$36,645.64

Total Amount Estimate to Date.....	\$36,645.64
Less 10% Retained Percentage (< 50% Completion).....	\$0.00
Less 5% Retained Percentage (Over 50% Completion).	\$1,832.28
Net Amount Payable.....	\$34,813.36
Less Amount Previously Paid - Est.	
	No. 1 \$5,755.73
	No. 2 \$3,779.99
	No. 3 \$17,960.51
	No. 4 \$0.00
	No. 5 \$0.00
	No. 6 \$0.00
	No. 7 \$0.00
	No. 8 \$0.00
Total.....	\$27,496.23
Amount Due This Estimate.....	\$7,317.13

This is to certify that, according to the terms of the Contract, that this is a just estimate of the work performed and materials furnished between

November 09, 2016 and November 30, 2016

inclusive and that a payment is now due in the amount of:

SEVEN THOUSAND THREE HUNDRED SEVENTEEN DOLLARS and THIRTEEN CENTS

DIRECTOR OF WATER AND SEWER RESOURCE; DATE

DIRECTOR OF PUBLIC WORKS DATE

CHIEF OF ENGINEERING DATE

PROJECT: APPLICATION NO: 4 PERIOD TO: 11/30/2016 PROJECT NOS:

VIA ARCHITECT: N/A

Distribution to:

General Contractor	
Architect	
Subcontractor	
Owner	

CONTRACT DATE: 4/1/2016

FROM SUBCONTRACTOR:
Ace Electric, Inc
813 N 4th Street
Allentown, PA 18102

Bruce Mack, Controller 610-782-0275
Shandy Lane

SUBCONTRACTOR'S APPLICATION FOR PAYMENT
Application is made for payment, as shown below, in connection with the Contract. Continuation Sheet is attached.

The undersigned Subcontractor certifies that to the best of the Subcontractor's knowledge, information and belief the Work covered by this Application for Payment has been completed in accordance with the Contract Documents, that all amounts have been paid by the Subcontractor for Work for which Certificates for Payment were issued and payments received from the General Contractor, and that current payment shown herein is now due.

- 1. ORIGINAL CONTRACT SUM \$ 45,000.00
- 2. Net change by Change Orders \$ 3,997.32
- 3. CONTRACT SUM TO DATE (Line 1 + 2) \$ 48,997.32
- 4. TOTAL COMPLETED & STORED TO DATE (Column G on Continuation Sheet) \$ 36,645.64
- 5. RETAINAGE:
 - a. 10 % of Complete Work (Columns D + E on Continuation Sheet) \$ 3,664.56
 - b. 0 % of Stored Material (Column F on Continuation Sheet) \$ -
 - Total Retainage (Line 5a + 5b or Total in Column I of Continuation Sheet) \$ 3,664.56
- 6. TOTAL EARNED LESS RETAINAGE (Line 4 less Line 5 Total) \$ 32,981.08
- 7. LESS PREVIOUS CERTIFICATES FOR PAYMENT (Line 6 from prior Certificate) \$ 22,468.08
- 8. CURRENT PAYMENT DUE \$ 10,513.00
- 9. BALANCE TO FINISH, INCLUDING RETAINAGE (Line 3 less Line 6) \$ 16,016.24

SUBCONTRACTOR: Ace Electric, Inc

Date: 11-23-16

By: [Signature]

State of: PA
County of: Lehigh

Subscribed and sworn to before me this 23rd day of November 2016

Notary Public: Bruce D Mack
My Commission expires: 2/8/2017

COMMONWEALTH OF PENNSYLVANIA

NOTARIAL SEAL
BRUCE D MACK
Notary Public
ALLENTOWN CITY LEHIGH COUNTY
My Commission Expires February 8, 2017

ARCHITECT'S CERTIFICATE FOR PAYMENT

In accordance with the Contract Documents, based on on-site observations and the data contained in this application, the Architect certifies to the GC and Owner that to the best of the Architect's knowledge, information and belief the Work has progressed as indicated, the quality of the Work is in accordance with the Contract Documents, and the Subcontractor is entitled to payment of the AMOUNT CERTIFIED.

AMOUNT CERTIFIED

(Attach explanation if amount certified differs from the amount applied for. Initial all figures on this Application and on the Continuation Sheet that are changed to conform to the amount certified)

CHANGE ORDER SUMMARY	ADDITIONS	DEDUCTIONS
Total changes approved in previous months by General Contractor	\$ 3,997.32	\$ -
Total approved this month	\$ -	\$ -
TOTALS	\$ 3,997.32	\$ -
NET CHANGES by Change Order	\$ 3,997.32	\$ -

By: [Signature] Date: _____
This certificate is not negotiable. The AMOUNT CERTIFIED is payable only to the Subcontractor named herein. Issuance, payment and acceptance of payment are without prejudice to any rights of the Owner, General Contractor or Subcontractor under this Contract

City of Bethlehem
10 East Church Street
Bethlehem PA 18018-6025

APPLICATION NO.: 2
PERIOD BEGINNING: 9/14/2016
PERIOD ENDING: 11/21/2016

PROJECT NO.:
CONTRACT NO.:

RECOMMENDED:

OWNER: Keith Lorah
d.b.a. Bellview Pump, LLC

(ENGINEER) (DATE)

APPROVED:

(ENGINEER) (DATE)

ITEM NO.	DESCRIPTION	UNIT	TOTAL PLAN UNITS	QUANTITIES		% TO-DATE	UNIT PRICE	AMOUNT EARNED THIS MONTH	TOTAL AMOUNT EARNED TO-DATE
				THIS MONTH	TOTAL TO-DATE				
1	Mobilization and Demobilization	LS	1	0.50	20,000.00	50%	-	-	10,000.00
2	Insurance and Bonds	LS	1	1.00	15,000.00	100%	-	-	15,000.00
3	Permits Allowance	LS	1	1.00	1,500.00	100%	-	-	1,500.00
4	Site Earthwork	LS	1	1.00	15,000.00	100%	-	-	15,000.00
5	Underground Water Tank	LS	1	1.00	28,000.00	100%	-	-	28,000.00
6	Pump House Structure	LS	1	1.00	46,000.00	100%	-	-	46,000.00
7	Pump House Equipment	LS	1	1.00	50,000.00	100%	-	-	50,000.00
8	Water Distribution Piping	LS	1	0.85	35,000.00	85%	-	-	29,750.00
9	Well Modifications	LS	1	0.00	10,000.00	0%	-	-	-
10	Site Restoration and Landscaping	LS	1	0.00	1,500.00	0%	-	-	-
11	Facility Startup	LS	1	0.00	300.00	0%	-	-	-
12	Rock Excavation	CY	10	0.00	150.00	0%	-	-	-
13	Extra Earth Excavation	CY	15	0.00	25.00	0%	-	-	-
14	Extra 2A Aggregate Material	Ton	20	0.00	15.00	0%	-	-	-
15	Extra Class A Concrete	CY	10	0.00	120.00	0%	-	-	-
16	Extra Reinforcing Steel	LB	200	0.00	3.00	0%	-	-	-
17	New Well Pump Riser Piping	LF	500	0.00	6.25	0%	-	-	-
17	Contingency Allowance, Other Work	LS	1	0.00	10,000.00	0%	-	-	-
							GROSS AMOUNT DUE	55,000.00	195,250.00
							LESS 5% RETAINAGE	2,750.00	9,762.50
							AMOUNT DUE TO DATE	52,250.00	185,487.50
							LESS PREVIOUS PAYMENTS	-	133,237.50
							AMOUNT DUE THIS APPLICATION	52,250.00	52,250.00

CONTRACTOR'S CERTIFICATION:

The undersigned CONTRACTOR certifies that (1) all previous payments received from OWNER on account of Work done under the Contract referred to above have been applied to discharge in full all obligations on CONTRACTOR incurred in connection with Work covered by prior Applications for Payment numbered 1 through ___ inclusive; (2) title to all Work, materials, and equipment incorporated in said Work or otherwise listed in or covered by this application for Payment will pass to OWNER at a time of payment free and clear of all liens, claims, security interest and encumbrances (except such as are covered by Bond acceptable to OWNER indemnifying OWNER against any such lien, claim, security interest or encumbrance); and (3) all Work covered by this Application for Payment is in accordance with the Contract Documents and not defective as that term is defined in the Contract Documents.

Dated 11/21/2015

Bellview Pump, LLC
CONTRACTOR

By: _____
(Authorized Signature)

Keith Lorah

APPLICATION NO.:

OK [Signature] 11.22.2016

Department of Water & Sewer Resources
Bethlehem, Pennsylvania

Estimate Certificate No.2 Date 11/21/2016
From September 14, 2016 to November 21, 2016
Contract Amount..... **\$239,400.00**

SHADY LANE WATER SYSTEM PUMP HOUSE
PROJECT # WT-13-W05
Contract #C1600037

BELLVIEW PUMP, LLC
4654 LEHIGH DR.
WALNUTPORT, PA. 18088

ACCOUNT NO.
007A-77017

ITEM	DESCRIPTION	UNIT	ESTIMATED QUANTITY	PREVIOUS QUANTITY	QUANTITY THIS ESTIMATE	QUANTITY TO DATE	BID UNIT PRICE	AMOUNT THIS ESTIMATE	AMOUNT TO DATE
1	Mobilization and demobilization	LS	1.00	0.50	0.00	0.50	\$20,000.00	\$0.00	\$10,000.00
2	Insurance and Bonds	LS	1.00	1.00	0.00	1.00	\$15,000.00	\$0.00	\$15,000.00
3	Permits Allowance	LS	1.00	0.00	1.00	1.00	\$1,500.00	\$1,500.00	\$1,500.00
4	Site Earthwork	LS	1.00	1.00	0.00	1.00	\$15,000.00	\$0.00	\$15,000.00
5	Underground Water Tank	LS	1.00	1.00	0.00	1.00	\$28,000.00	\$0.00	\$28,000.00
6	Pump House Structure	LS	1.00	1.00	0.00	1.00	\$46,000.00	\$0.00	\$46,000.00
7	Pump House Equipment	LS	1.00	0.00	1.00	1.00	\$50,000.00	\$50,000.00	\$50,000.00
8	Water Distribution Piping	LS	1.00	0.75	0.10	0.85	\$35,000.00	\$3,500.00	\$29,750.00
9	Well Modifications	LS	1.00	0.00	0.00	0.00	\$10,000.00	\$0.00	\$0.00
10	Site Restoration and Landscaping	LS	1.00	0.00	0.00	0.00	\$1,500.00	\$0.00	\$0.00
11	Facility Start-up	LS	1.00	0.00	0.00	0.00	\$300.00	\$0.00	\$0.00
12	Rock Excavation	CY	10.00	0.00	0.00	0.00	\$150.00	\$0.00	\$0.00
13	Extra Earth Excavation	CY	15.00	0.00	0.00	0.00	\$25.00	\$0.00	\$0.00
14	Extra 2A Aggregate Material	TON	20.00	0.00	0.00	0.00	\$15.00	\$0.00	\$0.00
15	Extra Class A Concrete	CY	10.00	0.00	0.00	0.00	\$120.00	\$0.00	\$0.00
16	Extra Reinforcing Steel	LB	200.00	0.00	0.00	0.00	\$3.00	\$0.00	\$0.00
17	New Well Pump Riser Piping	LS	1.00	0.00	0.00	0.00	\$6.25	\$0.00	\$0.00
18	Contingency Allowance, Other Work	LS	1.00	0.00	0.00	0.00	\$10,000.00	\$0.00	\$0.00
									\$195,250.00

Bureau of Technical Utility Services
Water/Wastewater Division
Data Request Set 1

City of Bethlehem Supplement No. 15 to Tariff Water-PA P.U.C. No. 6 at Docket
No. R-2020-3020256

Witness: J. Spanos

R-18. Please verify that the assets included in Exhibit JJS-1, Page II-48 under account 329 – Transportation Equipment are used by Bethlehem solely to provide water service. If these assets are used for other purposes, please explain how the cost basis of these assets are allocated between water utility and non-water utility purposes and revise the filing as necessary to reflect appropriate allocations of Transportation Equipment costs for water utility and non-water utility purposes.

RESPONSE:

The assets included in Exhibit JJS-1, page II-48 represent the heavy trucks and marine equipment of Account 329, Transportation Equipment. The attached file TUS Set 1-18 Attachment.xlsx identifies each asset. Some of these assets are shared between water and non-water utility but the primary purpose is the water utility usage.

Bureau of Technical Utility Services
Water/Wastewater Division
Data Request Set 1

City of Bethlehem Supplement No. 15 to Tariff Water-PA P.U.C. No. 6 at Docket
No. R-2020-3020256

Witness: John J. Spanos

R-19. The filing's Exhibit No. JJS-2 contains a depreciation study as of December 31, 2020 (2020 Depreciation Study) that uses original costs brought forward from the 2019 Depreciation Study. Please provide a revised 2020 Depreciation Study to incorporate any changes to the 2019 Depreciation Study made in response to these data requests.

RESPONSE:

There are no changes to the 2019 Depreciation study based on responses to these data requests. Therefore, no changes to the December 31, 2020 Depreciation Study.

Bureau of Technical Utility Services
Water/Wastewater Division
Data Request Set 1

City of Bethlehem Supplement No. 15 to Tariff Water-PA P.U.C. No. 6 at Docket
No. R-2020-3020256

Witness: John J. Spanos

- R-20. Please provide working electronic copies, in Excel file format, of Tables 1 and 2 of the 2020 Depreciation Study, included as Pages V-4 through V-11 of the filing's Exhibit JJS-2.

RESPONSE:

Please see the attachments "TUS Set 1 – Attachment R-20 – Table 1.xlsx" and "TUS Set 1 – Attachment R-20 – Table 2.xlsx" for Exhibit JJS-2

Bureau of Technical Utility Services
Water/Wastewater Division
Data Request Set 1

City of Bethlehem Supplement No. 15 to Tariff Water-PA P.U.C. No. 6 at Docket
No. R-2020-3020256

Witness: C. Heppenstall

R-21. Please explain whether Bethlehem has entered, and/or plans to enter, into any contracts to reserve or make available water system capacity to meet a customer's seasonal peak and/or emergency needs (Standby Service), excluding Bethlehem customers subject to tariff rates for fire protection service.

RESPONSE:

Please see the contract agreements in 'TUS-I-R-21 Attachment. The list below summarizes each active Standby and Emergency Contract.

Standby Contracts:

Amendment to Intermunicipal Water Service Agreement Northampton Borough Municipal Authority (NBMA) 02-25-2020. The agreement refers to the additional emergency interconnection installed near the intersection of Howertown Road and Horner Road, Allen Township, Northampton County, known as the "Lot 3 Interconnect". The primary function is to allow flow from the City water system to the NBMA water system to supplement fire flow capacity for a warehouse development in the NBMA service territory. This interconnect can supply up to a maximum of 2,800 gpm for periods up to three hours. The interconnect agreement does not explicitly state whether the service is firm or interruptible. However, the City is committed to providing this service to NBMA when it is needed.

Upper Saucon Township Agreement 2001. The agreement refers to the Augusta Drive Interconnect. The Agreement also mentions on page 2 the three existing emergency interconnections located at Route 378, Camp Meeting Road and Saucon Valley Road (also known as Route 309 and is now abandoned). The City was not able to find any agreement documentation on the Route 378 and Camp Meeting Road locations. The Augusta Drive interconnect has a maximum rate of withdrawal of no more than 500 gpm for any 24-hour period with the City not responsible for meeting peak hourly demand. The primary function is in the event of a major fire in the Weyhill Woods Subdivision, and if the Township's water system cannot provide sufficient pressure or flows. The interconnect agreement does not explicitly state whether the service is firm or interruptible. However, the City is committed to providing this service to Upper Saucon Township when it is needed.

Emergency Contract:

Allentown Club Avenue Emergency Agreement 03-19-1963. The interconnection is located at the intersection of Club Avenue and Tremont Street. The primary function is to have an emergency interconnection of the City of Allentown and City of Bethlehem water systems. The

Bureau of Technical Utility Services
Water/Wastewater Division
Data Request Set 1

City of Bethlehem Supplement No. 15 to Tariff Water-PA P.U.C. No. 6 at Docket
No. R-2020-3020256

Witness: C. Heppenstall

R-21 RESPONSE Continued:

interconnect agreement does not explicitly state whether the service is firm or interruptible. However, the City is committed to providing this service when it is needed.

Hellertown Emergency Agreement 10-01-1981. The interconnection is located in the old Hellertown Mfg. Co., Hellertown, PA. The purpose is for a transmission main or distribution main break, pump failures, failure of storage reservoirs or drought. This interconnection was relocated to a valve located in Hellertown Road in Hellertown, PA. There is no agreement for this relocation. The interconnect agreement does not explicitly state whether the service is firm or interruptible. However, the City is committed to providing this service when it is needed.

NBMA Emergency Agreement 01-19-2000. The interconnection is located 1,000 feet south of the intersection of Atlas Road and Savage Road in Allen Township, Northampton County. The primary function is to have an emergency interconnection of the Northampton Borough Municipal Authority and City of Bethlehem water systems. The maximum rate of withdrawal from the City's system by NBMA shall be no more than 3,200 gpm for any 24-hour period of time. The City is not responsible for meeting peak hourly demand. The interconnect agreement does not explicitly state whether the service is firm or interruptible. However, the City is committed to providing this service to NBMA when it is needed.

Intergovernmental Cooperation Agreement Upper Saucon Township BA – Water Service. Page 5 of the contract makes mention of the standby interconnection with Upper Saucon Township, namely, the Promenade Interconnect (no agreement found), and the Weyhill Woods/Augusta Drive interconnect (agreement attached) and to the emergency interconnections at Route 378/Old Philadelphia Pike (no agreement found), Route 309 (abandoned) and Camp Meeting Road at Friedens Lane (no agreement found). The interconnect agreement does not explicitly state whether the service is firm or interruptible. However, the City is committed to providing this service to Upper Saucon Township when it is needed.

The City does not have record of any agreements for the City of Allentown Hanover Avenue Emergency Interconnect, The Easton Suburban Water Authority Hecktown Road Interconnect, the Easton Suburban Water Authority Greenpond Road Emergency Interconnect, or the Salisbury Township Fairview Road/Emmaus Avenue Emergency Interconnect. Furthermore, no agreement was able to be executed with Lehigh County Authority for the emergency interconnect with the City of Allentown Water System at Central Park West on Florence Avenue.



CITY OF BETHLEHEM

OFFICE OF THE CITY SOLICITOR

10 East Church Street, Bethlehem, Pennsylvania 18018-6025

Phone: 610-865-7011

Fax: 610-865-7205

TDD: 610-865-7015

www.bethlehem-pa.gov

February 28, 2020

Mr. Stephen J. Kerbacher
General Manager
Northampton Borough Municipal Authority
1 Clear Springs Drive
PO Box 156
Northampton, PA 18067

RE: Amendment to Intermunicipal Water Service Agreement dated January 19, 2000

Dear Mr. Kerbacher:

Enclosed please find a fully executed copy of the above referenced Amendment for your files.

Thank you for your assistance. If you have any questions, please feel free to contact my office.

Very truly yours,

A handwritten signature in cursive script that reads "Cynthia S. Bartera".

Cynthia S. Bartera,
Paralegal

Enclosure

cc: Stephen Repasch, Executive Director, Bethlehem Authority
Edward Boscola, Director, Water & Sewer Resources (via e-mail)

AMENDMENT TO INTERMUNICIPAL WATER SERVICE AGREEMENT
BETWEEN NORTHAMPTON BOROUGH MUNICIPAL AUTHORITY,
BETHLEHEM AUTHORITY AND CITY OF BETHLEHEM

THIS AMENDMENT made this *25th* day of *February*, 20*20*, by and between the CITY OF BETHLEHEM, a third class city, organized and existing under the laws of the Commonwealth of Pennsylvania, with its principal place of business located at 10 East Church Street, Bethlehem, Northampton County, Pennsylvania 18018 (hereinafter referred to as "City"); The BETHLEHEM AUTHORITY, a Municipal Authority organized and existing under the Municipality Authorities Act of 1945, as amended, with its principal place of business located at 10 East Church Street, Bethlehem, Northampton County, Pennsylvania 18018 (hereinafter reference to as "Bethlehem Authority"); and the NORTHAMPTON BOROUGH MUNICIPAL AUTHORITY, an Authority duly existing under the laws of the Commonwealth of Pennsylvania (hereinafter referred to as "NBMA"). The City, Bethlehem Authority, and NBMA collectively referred to as "Parties".

WITNESSETH:

WHEREAS, the Parties entered into an Intermunicipal Water Service Agreement ("Agreement") on January 19, 2000 for the purpose of establishing an interconnection between the two water systems located approximately 1000 feet south of the intersection of Atlas Road and Savage Road in Allen Township, Northampton County, for sale and purchase of water in the event of an emergency condition in either water system; and

WHEREAS, the Parties wish to establish an additional emergency interconnection to be installed near the intersection of Howertown Road and Horner Road, Allen Township, Northampton County at the location shown in "Exhibit A" (herein after referred to as the "Lot 3 Interconnect"); and

WHEREAS, the primary function of the Lot 3 Interconnect is to allow flow from the City water system to the NBMA water system to supplement fire flow capacity for a proposed warehouse development in the NBMA service territory; and

WHEREAS, the Lot 3 Interconnect will allow flow in only one direction, from the City system to the NBMA system, and shall only open during periods of high volume demand such as for firefighting operations or other notable supply emergency or flow demand, e.g. fire pump test.

NOW, THEREFORE, in consideration of their mutual promises, and intending to be legally bound, it is hereby agreed between the Parties as follows:

- A. The Parties agree to interconnect their water systems via pipe interconnection between the respective water distribution systems near the intersection of Howertown Road and Horner Road in Allen Township at the location shown in “Exhibit A”.
- B. City agrees that it can supply up to a maximum of 2,800 gpm for periods up to three (3) hours through the Lot 3 Interconnect to supplement fire flow requirements or other emergency high flow demand in the NBMA water system.
- C. NBMA shall furnish and install at its own expense and cause the installation of the Lot 3 Interconnect, including but not limited to a tapping sleeve and valve attached to the City’s 30-inch transmission main in Howertown Road, and a meter chamber of a type approved by the City and which will adhere to the City’s design specifications. The interconnect shall include a concrete meter chamber, pressure reducing valve with backflow prevention feature, valving, piping, appurtenances, bypass line, and a ten (10”) inch master meter. The Lot 3 Interconnect detail is shown in “Exhibit B”.
- D. City shall provide the master meter with compatible AMI communication device to be installed in the meter pit. City shall provide one (1) fire hydrant to be located on the upstream side of the meter chamber. The meter and fire hydrant will be caused to be installed by NBMA.

- E. NBMA shall install or cause to be installed a lockable valve box cover on the bypass valve to prevent unauthorized valve operation and a locking mechanism on the access hatch of the meter chamber to prevent unauthorized access.
- F. Operation of the interconnection shall be automatically controlled by the pressure reducing valve (PRV). The PRV shall remain closed under normal operating conditions and will be set to open only when pressure in the NBMA system drops to approximately 25 to 30 psig due to high flow demand for fire service or other water supply emergency. Both the flow meter and PRV will be located inside the underground concrete chamber.
- G. NBMA shall obtain all appropriate PA DEP approvals and permits for the Lot 3 interconnect.
- H. NBMA shall be responsible for the operation and maintenance of the Lot 3 Interconnect. The Lot 3 Interconnect shall be the sole and exclusive property of NBMA, except for the water meter with AMI communication device which shall be the City's property.
- I. City shall use the meter to monitor and bill NBMA for the amount of water passing through the meter. The City shall read or cause to be read on a monthly basis the master meter. Said meter readings shall be forwarded to NBMA after each monthly meter reading. The master meter shall be maintained in good working order and repair by the City and shall be checked for accuracy every year. The City shall be responsible for calibration of the master meter. A meter registering not more than two percent (2%) above or below the test result shall be deemed to be accurate. In the case of faulty master meter registration, an estimate of flows will be made for billing purposes, said estimate being based on an evaluation of past consumption records subject to approval by both the City and NBMA, or shall be corrected in accordance with the percent of inaccuracy found by such tests. All costs for maintenance, calibration, and/or replacement

of metering equipment are the responsibility of the City. The master meter(s) will be maintained by the City but may be inspected or verified for accuracy at any reasonable time by NBMA.

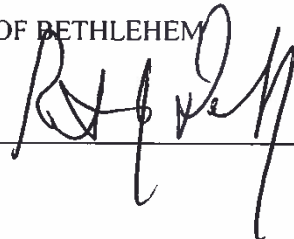
- J. Payment for water service shall be in accordance with the following rate schedule:
 - a. NBMA agrees to pay the City, not later than the due date shown on the bill, for customer and consumption charges in accordance with the City's PA PUC then current applicable prevailing resale water rate contained in the City's PA PUC approved tariff provisions, Schedule G – "Meter Rates – Sales for Resale".
 - b. The appropriate municipality shall be responsible for fire hydrant rental charges for the one (1) fire hydrant on the upstream side of the interconnection chamber in accordance with the City's PA PUC then current applicable prevailing Public Fire Hydrant rate contained in the City's PA PUC approved tariff provisions, Schedule F – "Flat Rate- Public Fire Protection Service-Fire Hydrant".
- K. All other provisions of the Agreement dated January 19, 2000 remain in full force and effect, and be extended in perpetuity including the terms thereof.
- L. This Amendment shall remain in effect in perpetuity.

IN WITNESS WHEREOF, and intending to be legally bound hereby, the parties have hereunto set their hands and seals the day and year first above written.

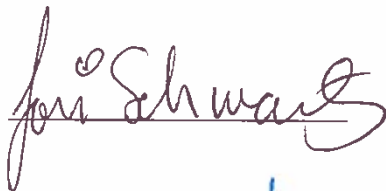
ATTEST:


2/25/2020
Controller

CITY OF BETHLEHEM

BY: 

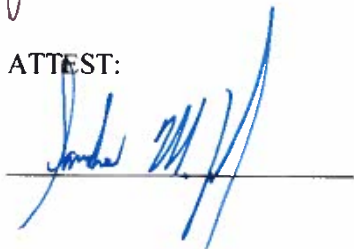
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NORTHAMPTON BOROUGH MUNICIPAL
AUTHORITY

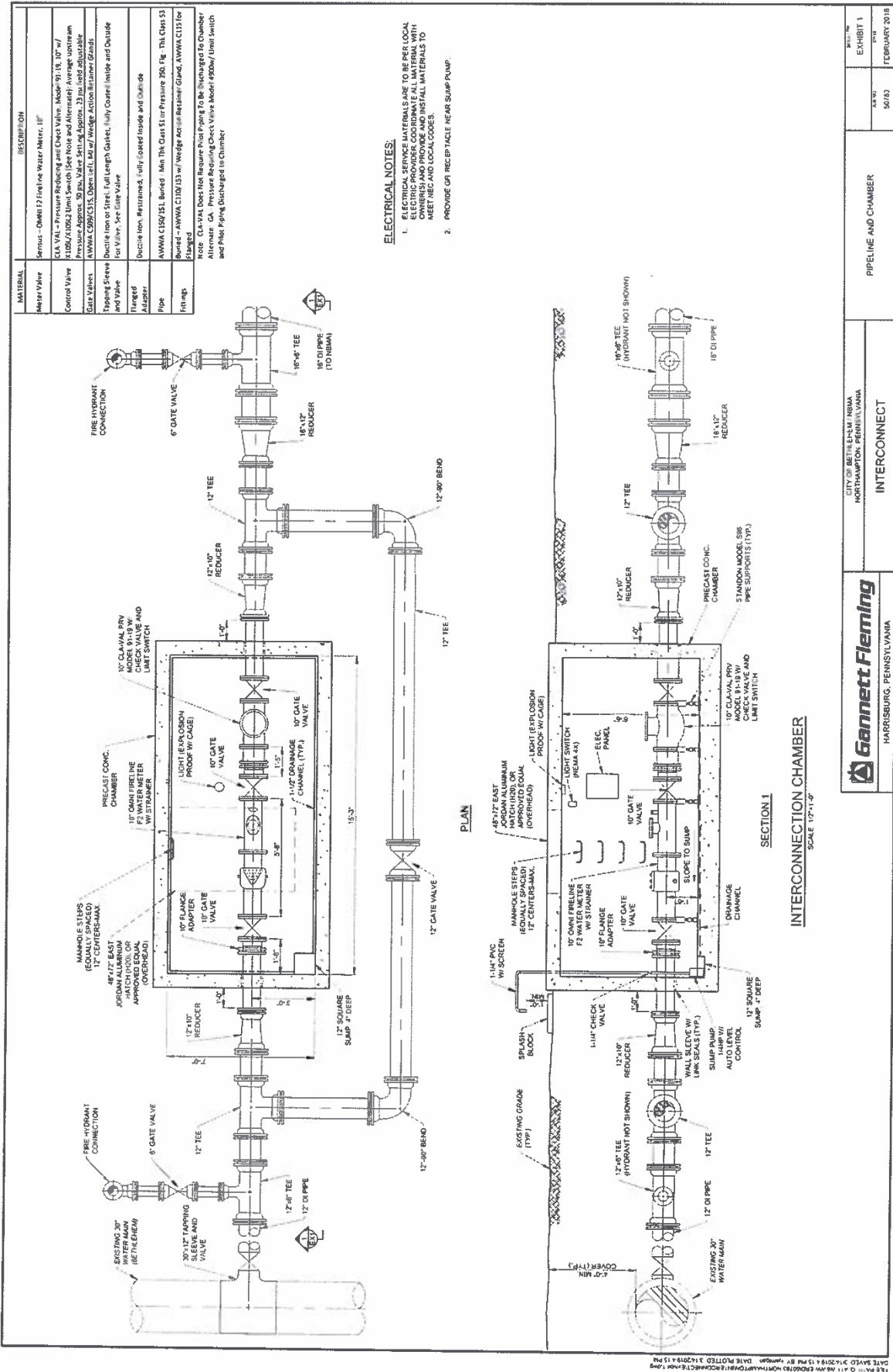
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ATTEST:



BETHLEHEM AUTHORITY

BY: 



**INTERMUNICIPAL WATER SERVICE AGREEMENT
BETWEEN
UPPER SAUCON TOWNSHIP,
BETHLEHEM AUTHORITY
AND
CITY OF BETHLEHEM**

THIS AGREEMENT made this 3rd day of October 2001 between the CITY OF BETHLEHEM (CITY), a Municipal Corporation with its principal address at 10 East Church Street, Bethlehem, PA 18018; the BETHLEHEM AUTHORITY (BETHLEHEM AUTHORITY), a Municipal Authority organized and existing under the Municipality Authorities Act of 1945, as amended, with its principal address at 10 East Church Street, Bethlehem, PA 18018; and the TOWNSHIP OF UPPER SAUCON (TOWNSHIP), a Municipal Government located in Lehigh County and organized and existing as a township of the Second Class pursuant to the laws of the Commonwealth of Pennsylvania with its principal address at 5500 Camp Meeting Road, Center Valley, PA 18034.

WHEREAS, the BETHLEHEM AUTHORITY, owns a certain 42 million gallon per day regional public water supply and distribution system consisting of customers and both real and personal property including reservoirs, treatment facilities, pumping facilities, transmission mains, distribution lines, service connections, valves, meters, wells and pumping/treatment stations, electrical and instrumentation equipment, fire hydrants, and appurtenances with respect to certain easements and right-of-way herein called the "BETHLEHEM WATER SYSTEM"; and

WHEREAS, the CITY operates the Bethlehem Water System pursuant to certain Pennsylvania Department of Environmental Protection (PADEP) permits and to a Certificate of Public Convenience obtained from the Pennsylvania Public Utility Commission (PUC) for a certain Certificated Service Territory; and

WHEREAS, the TOWNSHIP owns and operates a public water reservoir/well and its own municipal public water distribution system all located entirely within (but not servicing all portions of) the TOWNSHIP herein called the "UPPER SAUCON WATER SYSTEM";

WHEREAS, in the mutual interests of all parties hereto, the TOWNSHIP, BETHLEHEM AUTHORITY and CITY, in addition to the three (3) existing emergency interconnections located at Route 378, Camp Meeting Road and Saucon Valley Road, desire to interconnect their two water systems at an additional point for the sale and purchase of public water in the event of an emergency condition in the TOWNSHIP water system; and

WHEREAS, the CITY and BETHLEHEM AUTHORITY desire to allow such connection and sale of public water to the TOWNSHIP; and

WHEREAS, the TOWNSHIP desires to allow such connection.

NOW THEREFORE, the parties hereto, intending to be legally bound, and for the good, sufficient, and valuable consideration herein identified, and the mutual promises and covenants hereinafter set forth, do agree as follows:

1. The whereas clauses herein before set forth are incorporated and made a part of this Agreement.

2. The following conditions precedent shall apply to this Agreement and the rights and obligations of the parties thereto:

a. This Agreement shall become effective upon the formal approval and execution of this Agreement by the parties hereto and receipt by each party of an executed copy of this Agreement.

3. a. The CITY, BETHLEHEM AUTHORITY and TOWNSHIP agree to interconnect their water systems via pipe interconnection between their respective water distribution systems at the Augusta Drive vault near Spring Valley Road (Exhibit A).

b. The interconnection shall be available for use of the TOWNSHIP through use of a control valve located in the precast concrete vault on Augusta Drive. In the event of a major fire in the Weyhill Woods Subdivision, and if the TOWNSHIP'S water system cannot provide sufficient pressure or flows, the control valve would open and supplement the fire flow requirements with City water.

c. In short-term emergency situations of less than a continuous four weeks, the TOWNSHIP shall provide information on the nature of the problem and an initial estimate of the

anticipated duration and volume of water needed. Periodic updates shall be made as appropriate. Payment for water used will be based on the metered volume and as provided in Paragraph 6.

d. In long-term emergency situations the TOWNSHIP shall provide information on the nature of the problem and an initial estimate of the anticipated duration and volume of water needed. Payment for water used will be based on the actual volume metered and a customer charge based on meter size as provided in Paragraph 6. A long-term emergency is defined as a loss of supply or treatment capacity for which an alternate or supplementary supply is anticipated for longer than a continuous four weeks, but no longer than three (3) months. Any continuation of supply after three (3) months will be at the sole discretion of the CITY.

e. The CITY shall have the right to disconnect the pipe interconnection in the event of:

(1) any emergency condition which, in the sole discretion of the CITY jeopardizes or threatens the ability of the CITY to supply and provide adequate public water to its customers, including the customers of the TOWNSHIP; or

(2) in the event of a long-term emergency where the CITY, in its sole discretion, determines that the TOWNSHIP is not proceeding diligently or in a prudent manner to correct or remedy the problem causing the emergency.

f. Maximum rate of withdrawal from the CITY'S system by the TOWNSHIP shall be no more than 500 gpm for any 24 hour period of time. **The CITY is not responsible for meeting peak hourly demand.**

4. The interconnection between water systems shall not be made without the separate approval of detailed engineering plans for the exact location and design of the interconnection by the CITY Director of Water and Sewer Resources and TOWNSHIP Manager. The interconnection facilities shall be designed based upon engineering assessments to determine the pressure differential, anticipated operating conditions and valving and metering necessary to properly operate the interconnection. This assessment will, as a minimum, establish the operating pressure range that occurs in each system at the point of interconnection, the instantaneous peak flow that could be transferred through the interconnection in the direction of the TOWNSHIP water system, and the

facilities necessary to control and monitor flow. Each party will be responsible for their specific engineering costs. The parties agree to exchange all engineering information necessary to properly assess design and operation of the interconnection.

5. Unless otherwise approved by the CITY, the interconnection point between the BETHLEHEM AUTHORITY and the TOWNSHIP shall meet the following conditions and, in addition, TOWNSHIP and CITY and BETHLEHEM AUTHORITY design and construction specifications. A schematic of the interconnection is attached as Exhibit A.

a. The TOWNSHIP'S Weyhill Woods developer contractor has provided, installed and paid for a 12-inch by 8-inch diameter tapping sleeve and valve and 8-inch pipe extension from the tap to the control valve chamber at Augusta Drive near Spring Valley Road.

b. The TOWNSHIP'S Weyhill Woods developer contractor has provided, installed and paid for the connection of the Weyhill Woods subdivision water distribution system to the control valve chamber.

c. The TOWNSHIP shall install at its expense, a 6-inch compound meter in the control valve chamber. The CITY will provide the meter.

d. The TOWNSHIP shall own and maintain the tapping sleeve and valve, the pipe extension from the tap to the control valve chamber, the control valve chamber and valve, and the connecting piping to and the distribution system of the Weyhill Woods subdivision. The BETHLEHEM AUTHORITY shall own and the CITY shall maintain the meter.

6. Payment for water service shall be in accordance with the following rate schedule:

a. The CITY will bill the TOWNSHIP quarterly for water supplied based on The General Public Customer consumption charge in effect at the time of billing.

b. For long term emergencies, longer than a continuous four weeks, the CITY will also charge the TOWNSHIP a customer charge based upon meter size in accordance with the schedule of rates in effect at the time of billing.

7. The CITY does not guarantee flows, pressures, or water quality at any point of service connection beyond that which is normally available. Provision of flow, pressures, and quality beyond that which is normally available is the sole responsibility of the TOWNSHIP.

8. At the written request of either party, the emergency interconnection may be developed into a supply interconnect by written amendment to this agreement and approval and execution by all parties and based on receipt of all necessary approvals from regulating agencies.

9. The TOWNSHIP hereto agrees to indemnify and hold harmless the CITY and BETHLEHEM AUTHORITY, its employees, agents, officials, representatives, attorneys and assigns from any and all liability, arising directly out of the TOWNSHIP'S negligent activities conducted in connection with this Agreement. The TOWNSHIP agrees to indemnify and hold harmless the CITY, BETHLEHEM AUTHORITY, their employees, agents, officials, representatives, attorneys and assigns from any and all liability from any third party claims. Third party is to include but is not limited to any and all residents, businesses, property owners, etc. to whom water service is provided by the CITY.

10. This Agreement and the obligations of CITY, BETHLEHEM AUTHORITY and TOWNSHIP are contingent upon receipt of all applicable approvals and consents required from the Pennsylvania Public Utility Commission and Pennsylvania Department of Environmental Protection.

11. Term of Agreement shall be five (5) years from the date of execution unless agreement is extended by mutually written concurrence of all parties.

IN WITNESS WHERE OF, the parties hereto have hereunder set their hands and seals the day and year first above written.

CITY OF BETHLEHEM

ATTEST: William J. Austin
City Controller
OCT 3 2001

BY: Donald T. Cunningham, Jr.
Acting Mayor

(SEAL)

BETHLEHEM AUTHORITY

ATTEST: [Signature]
Secretary

BY: Ronald J. Donohy
Chairman

(SEAL)

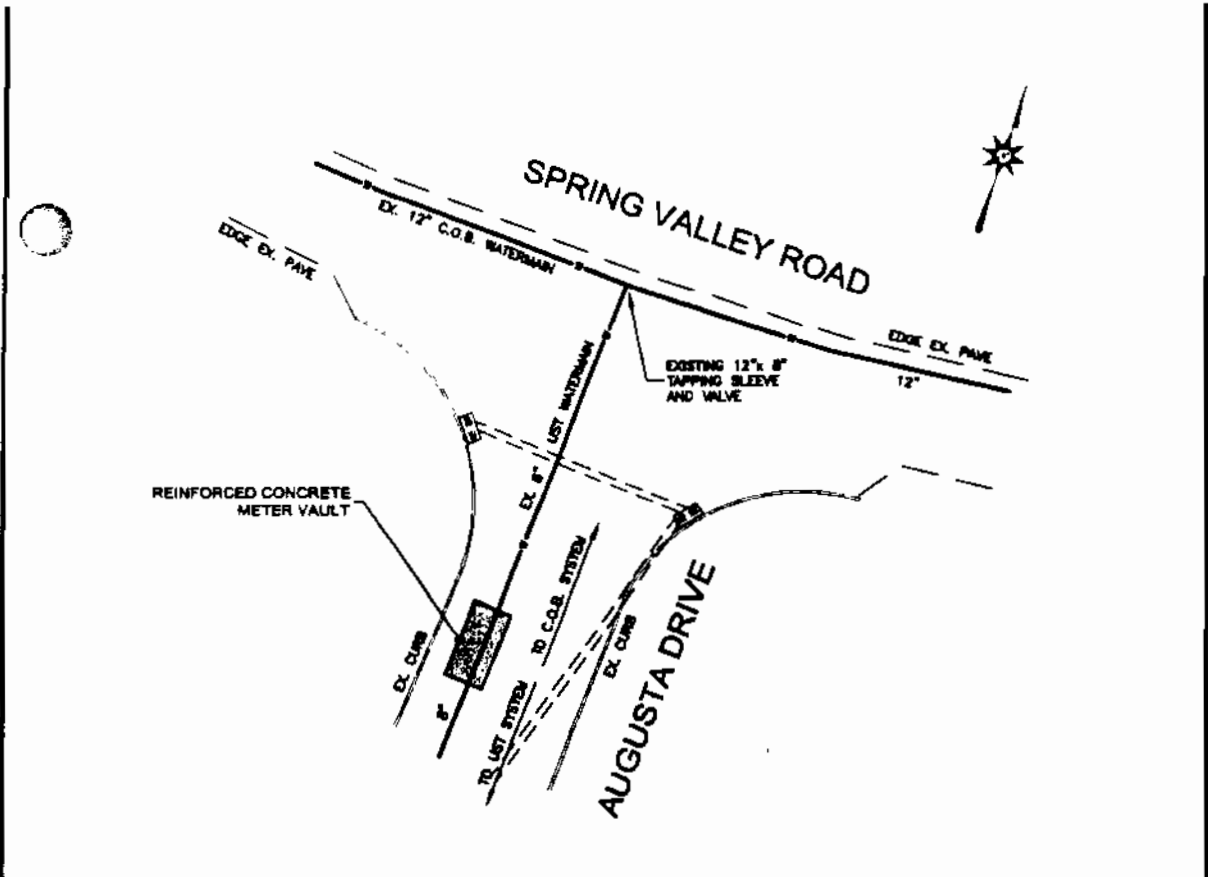
UPPER SAUCON TOWNSHIP

ATTEST: Bernard A. Rodgers
Bernard A. Rodgers
Manager

BY: Philip W. Spaeth
Philip W. Spaeth
Chairman

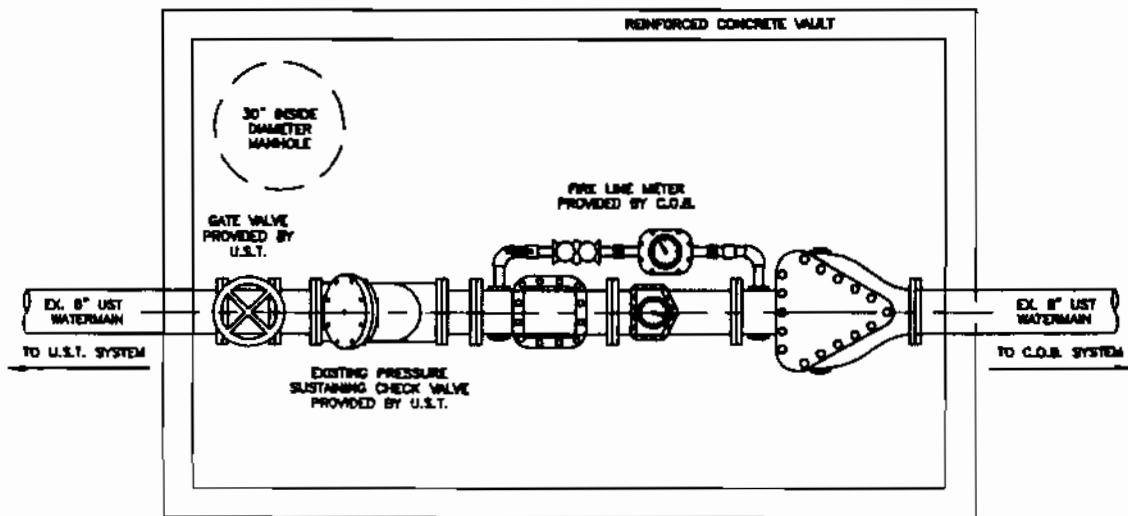
(SEAL)

EXHIBIT "A"



METER VAULT LOCATION PLAN

SCALE: 1" = 30'



METER VAULT DETAIL

NO SCALE

DWG. UST-98-021
 SCALE: AS NOTED
 DWN. BY: KKH
 DATE: 7-17-01
 SHEET 1 OF 1

PROJECT
 12/15/01
 11/11/01
JOB NO. 'A'
 PLAN SHOWING INTERCONNECTION OF WATER SUPPLY MAINS OF
 UPPER SAUCON TOWNSHIP
 AND
 CITY OF BETHLEHEM

KCE
 keystone
 consulting
 engineers
 inc.

KEYSTONE CONSULTING ENGINEERS, INC.
 433 EAST BROAD STREET, BETHLEHEM, PA 18018 610-865-4555
 6235 HAMILTON BOULEVARD, WESCOHVILLE, PA 18108 610-395-0971

A G R E E M E N T

THIS AGREEMENT, made this *19th* day of *March*, 1963, by and between the CITY OF ALLENTOWN, a Municipal Corporation, namely, a City of the Third Class, in the Commonwealth of Pennsylvania, located in the County of Lehigh, (hereinafter referred to as "Allentown"), party of the first part,

AND

CITY OF BETHLEHEM, a Municipal Corporation, namely, a City of the Third Class, in the Commonwealth of Pennsylvania, located in the County of Northampton, (hereinafter referred to as "Bethlehem"), party of the second part,

W I T N E S S E T H :

WHEREAS, in the mutual interests of both parties hereto, it is desired to have an inter-connection of the City of Allentown and City of Bethlehem water systems.

NOW, THEREFORE, in consideration of their mutual promises and covenants herein contained, and with the intention of being legally bound hereby, the parties hereto agree as follows, to wit:

1. The City of Bethlehem will construct a 16" main from the 24" main in Pennsylvania Avenue across the property of Lehigh Shopcenter Inc., to the intersection of Club Avenue and Tremont Street.
2. The City of Allentown will construct a 16" main from the intersection of Club Avenue and Tremont Street to the intersection of Tremont and Van Buren Streets, from which it will continue a 12" main

southwardly in Van Buren Street to Union Boulevard.

3. The City of Bethlehem will include in its construction a 16" connecting valve to be located at the City line in Club Avenue.

4. The City of Allentown will, after completion of its tie-in with this valve in Club Avenue, construct a manhole over the valve.

5. The total cost of this project will be shared equally by the City of Allentown and the City of Bethlehem. The credit which will be allowed by Lehigh Shopcenter Inc. for the equivalent cost of the 8" service main they would have constructed from Pennsylvania Avenue to the point of take-off to the Almart Department Store will be deducted in determining the total cost of the project.

6. The tie-in will always be available for the use of either city in an emergency. Such an emergency would ordinarily be defined as a transmission main break which would cut off the supply of water. It would not be considered to include an ordinary main break, a drought, or other lesser problems. In the event of an emergency, the affected city would be permitted to open the tie-in valve in Club Avenue which would normally be closed and double-sealed. Before opening the valve, however, the City affected would notify the City from whom the water would be taken.

IN WITNESS WHEREOF, the parties hereto have caused this agreement to be properly executed by their duly authorized

officers the day and year first above written.

CITY OF ALLENTOWN

(City Seal)

BY: John T. Snow
MAYOR

ATTEST: Georgie Kessler
CITY CLERK

CITY OF BETHLEHEM

(City Seal)

BY: W. Gordon Ferguson
MAYOR

ATTEST: C. L. Gabel
CITY CLERK

City of Bethlehem
INDUSTRY • EDUCATION • RELIGION • MUSIC • RECREATION

BUREAU OF LAW

October 1, 1981

Enclosed Copy

Milton J. Goodman, Esquire
GOODMAN & GOODMAN
92 East Broad Street
P. O. Box 1467
Bethlehem, Pennsylvania 18018

RE: Bethlehem - Hellertown
Water Agreement
Your File No. H-143

Dear Mr. Goodman:

Enclosed please find three (3) fully executed copies of the Agreement between the City of Bethlehem and the Hellertown Borough Authority.

Very truly yours,

Richard F. Boyer
Richard F. Boyer,
Assistant City Solicitor

RFB:jam

Enclosures

cc: Thomas Malone, Director of
Public Works



AGREEMENT

THIS AGREEMENT, made this 1st day of October, 1981, by and between HELLERTOWN BOROUGH AUTHORITY, a corporation created by the Borough of Hellertown, under the Municipality Authorities Act of May 2, 1945, P.L. 382, as amended, located in the Borough of Hellertown, Northampton County, Pennsylvania, (hereinafter referred to as "Authority"), Party of the First Part

AND

CITY OF BETHLEHEM, a Municipal Corporation, namely, a City of Third Class, in the Commonwealth of Pennsylvania, located in the County of Northampton, (hereinafter referred to as "City"), Party of the Second Part.

WITNESSETH

WHEREAS, in the mutual interests of both parties hereto, it is desirable to make arrangements so that in case of an emergency, water can be supplied from the water distribution system of City to the water distribution system of Authority and from the water distribution system of Authority to the water distribution system of City.

NOW, THEREFORE, in consideration of the premises and their mutual promises and covenants herein contained, and with the intention of being legally bound hereby, the parties hereto agree as follows:

1. All water supplied by one party to the other under this contract shall be paid for at the then current rate charged by Bethlehem to

its bulk customers outside the territorial limits of the City. Within three (3) years from the date hereof, City will, at its sole cost, install facilities designed to meter the volume of water supplied by either party to the other hereunder. Until such installation, water supplied by City shall be paid for at the rate based on a 4-inch meter and the volume shall be calculated by using the pumping time and the pump rating of 330 g.p.m. (gallons per minute) for either pump. The volume of water supplied by Authority to City shall be estimated to the satisfaction of both parties.

2. Neither party shall be liable for failure to supply water hereunder, regardless of cause, provided that such cause is not intentional, but the party shall be obligated to exercise its best efforts to remove such cause as soon as possible.

3. The tie-in at the pumping station at Hellertown Mfg. Co., Hellertown, Pennsylvania, will always be available for the use of either party hereto in an emergency. Such an emergency would ordinarily be defined as a transmission or distribution main break, pump failures, or failure of storage reservoirs. It would not be considered to include the ordinary main breaks, or lesser problems. In the event of drought or pollution emergency, the affected party shall be supplied with water on an interim temporary basis by the other party, provided the other party shall have sufficient water supply for its existing customers and that the affected party shall promptly and in good faith use its best efforts to rectify the situation. In the event of any emergency the affected party would request permission from the supplying party to open the tie-in valve at the aforesaid pumping station, which would normally be closed. At the time of opening the valve, representatives of both parties shall be present.

4. The term of this agreement shall expire on July 7, 2005. Failure on the part of either party to notify the other in writing at least 180 days prior to the expiration of said term shall cause this agreement to be automatically renewed for successive one-year terms, and so on, provided that either party may terminate this agreement upon giving written notice to the other 60 days prior to the expiration of any such one-year term.

5. This agreement shall extend to and bind the Authority and City and their respective successors and assigns.

IN WITNESS WHEREOF, the parties hereto, acting under an authority of their respective governing bodies, have caused this agreement to be duly executed in six (6) counterparts, each of which shall constitute an original, the day and year first above written.

HELLERTOWN BOROUGH AUTHORITY

By Alfred J. Fritchman
Chairman

ATTEST:

Stephen J. Tomcaric
Secretary

CITY OF BETHLEHEM

By Paul W. Marzani
Mayor

ATTEST:

William J. De Costa
CITY CONTROLLER

OCT 1 1981

City of Bethlehem

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BUREAU OF LAW
Phone (610) 865-7011
Fax: (610) 865-7019
TDD: (610) 865-7015

January 25, 2000

Gerald J. Deily, Manager
Northampton Borough Municipal Authority
P. O. Box 156
Northampton, PA 18067-0156


RE: Northampton Borough Municipal Authority, Bethlehem Authority and
City of Bethlehem Water Service Agreement for Emergency Interconnect

Dear Mr. Deily:

Enclosed please find a fully executed copy of the above referenced agreement for your files.

If I can be of further assistance, please let me know.

Very truly yours,


Julie Cooper,
Secretary

Enclosure

cc: A. Szmania, Financial Services
S. DeSalva, Public Works
K. Reese, Water & Sewer
J. A. Andrews, Water Supply
G. Kostelnik, Bethlehem Authority
C.F. NEWSWANGER



**INTERMUNICIPAL WATER SERVICE AGREEMENT
BETWEEN
NORTHAMPTON BOROUGH MUNICIPAL AUTHORITY,
BETHLEHEM AUTHORITY
AND
CITY OF BETHLEHEM**

THIS AGREEMENT made this 19th day of January ~~1999~~²⁰⁰⁰ between the CITY OF BETHLEHEM (CITY), a Municipal Corporation with its principal address at 10 East Church Street, Bethlehem, PA 18018; the BETHLEHEM AUTHORITY (BETHLEHEM AUTHORITY), a Municipal Authority organized and existing under the Municipality Authorities Act of 1945, as amended, with its principal address at 10 East Church Street, Bethlehem, PA 18018; and the NORTHAMPTON BOROUGH MUNICIPAL AUTHORITY (NBMA), a Municipal Authority organized and existing under the Municipality Authorities Act of 1945, as amended, with its principal address at 1717 Main Street, Northampton, PA 18067.

WHEREAS, the BETHLEHEM AUTHORITY, owns a certain 42 million gallon per day regional public water supply and distribution system consisting of customers and both real and personal property including reservoirs, treatment facilities, pumping facilities, transmission mains, distribution lines, service connections, valves, meters, wells and pumping/treatment stations, electrical and instrumentation equipment, fire hydrants, and appurtenances with respect to certain easements and right-of-way herein called the "BETHLEHEM WATER SYSTEM"; and

WHEREAS, the CITY operates the Bethlehem Water System pursuant to certain Pennsylvania Department of Environmental Protection (PADEP) permits and to a Certificate of Public Convenience obtained from the Pennsylvania Public Utility Commission (PUC) for a certain Certificated Service Territory; and

WHEREAS, the NBMA owns and operates, in accordance with PADEP permits, a 6 million gallon per day public water supply and distribution system including reservoir, river intake and pumping station, treatment facilities, distributive pumping facilities, finished water storage reservoirs, transmission mains and distribution system appurtenances herein called the "NBMA WATER SYSTEM";

WHEREAS, in the mutual interests of all parties hereto, the NBMA, BETHLEHEM AUTHORITY and CITY desire to interconnect their two water systems for the sale and purchase of public water in the event of an emergency condition in either water system;

WHEREAS, the CITY AND BETHLEHEM AUTHORITY desire to allow such connection and sale of public water to the NBMA; and

WHEREAS, the NBMA desires to allow such connection and sale of public water to the CITY and BETHLEHEM AUTHORITY.

NOW THEREFORE, the parties hereto, intending to be legally bound, and for the good, sufficient, and valuable consideration herein identified, and the mutual promises and covenants hereinafter set forth, do agree as follows:

1. The whereas clauses herein before set forth are incorporated and made a part of this Agreement.

2. The following conditions precedent shall apply to this Agreement and the rights and obligations of the parties thereto:

a. Prior to this Agreement becoming effective, the same shall be approved by formal resolution of the governing bodies of the three parties involved and executed and dated by the appropriate public officials on behalf of each party and quadruplicate originals shall be exchanged.

3. a. The CITY, BETHLEHEM AUTHORITY AND NBMA agree to interconnect their water systems via pipe interconnection between their respective water distribution systems approximately 1000 feet south of the intersection of Atlas Road and Savage Road in Allen Township, at the intersection of a former railroad right of way now owned by Northampton County and Savage Road (Exhibit A). Additional interconnections or modification to the location of the proposed interconnection may be allowed in the future upon mutual agreement by all parties.

b. The interconnection(s) shall be available for use of either party for long- or short-term emergencies. A short-term emergency is defined as a water main break, temporary water quality problem, or interruption of water supply necessary for construction or repairs which would require the emergency supply for a duration of less than four weeks. A long-term emergency is defined as a loss of supply or treatment capacity for which an alternate or supplementary supply is anticipated for longer than four weeks, but no longer than three (3) months. Any continuation of supply after three (3) months will be at the sole discretion of the supplying party.

c. Before being allowed to open the interconnection, the party requesting water shall notify, in writing, the party from whom the water would be taken. Before being allowed to open the interconnection, the requesting party must receive prior written approval from the responding party, which approval shall not be unreasonably withheld. The persons who are authorized to provide such written approvals are the CITY Director of Water and Sewer Resources on behalf of the CITY, and NBMA Operations Manager on behalf of NBMA. In situations requiring immediate response, however, the required notification may be verbal, followed by written confirmation. After receipt of confirmation and prior to opening the interconnection, both parties shall take action(s) within their systems required to prepare their systems, due to the higher water pressure normally present in the Bethlehem system. The interconnection shall be opened by each party operating their isolation valve located on their side of the meter chamber. Personnel from each party of this agreement will not be permitted to operate valves owned by the other party.

d. In short-term emergency situations of less than four weeks, the party requesting water shall provide information on the nature of the problem and an initial estimate of the anticipated duration and volume of water needed. Periodic updates shall be made as appropriate. Payment for water used will be based on the metered volume and as provided in Paragraph 6.

e. In long-term emergency situations the party requesting water shall provide information on the nature of the problem and an initial estimate of the anticipated duration and volume of water needed. Payment for water used will be based on the actual volume metered and a capacity charge based on meter size as provided in Paragraph 6.

f. The supplying party shall have the right to disconnect the pipe interconnection in the event of:

(1) any emergency condition which, in the sole discretion of the supplier jeopardizes or threatens the ability of the supplier to supply and provide adequate public water to its customers, including the customers of the purchaser; or

(2) in the event of a long-term emergency where the supplier, in its sole discretion, determines that the purchasing party is not proceeding diligently or in a prudent manner to correct or remedy the problem causing the emergency.

g. Maximum rate of withdrawal from the CITY'S system by NBMA shall be no more than 3200 gpm for any 24 hour period of time. **The CITY is not responsible for meeting peak hourly demand.**

4. The interconnection between water systems shall not be made without the separate approval of detailed engineering plans for the exact location and design of the interconnection by the CITY Director of Water and Sewer Resources and NBMA Operations Manager. The interconnection facilities shall be designed based upon engineering assessments to determine the pressure differential, anticipated operating conditions and valving and metering necessary to properly operate the interconnection. This assessment will, as a minimum, establish the operating pressure range that occurs in each system at the point of interconnection, the instantaneous peak flow that could be transferred through the interconnection in either direction, and the facilities necessary to control and monitor flow. Each party will be responsible for their specific engineering costs. The parties agree to exchange all engineering information necessary to properly assess design and operation of the interconnection.

5. Unless otherwise approved by the CITY, all interconnection points between the Bethlehem Authority and the NBMA shall meet the following conditions and NBMA and CITY and BETHLEHEM AUTHORITY design and construction specifications. A schematic of the interconnection is attached as Exhibit B.

a. The CITY will provide, install and pay for a 30 - inch by 12-inch diameter tapping sleeve and valve, 12 inch pipe extension from the tap to the meter chamber and one fire hydrant and appurtenances at the locations approved within ninety (90) days of the request of the NBMA, but only after the work specified in 5b and c is completed and paid for by NBMA.

b. NBMA shall provide, install and pay for a 16 - inch pipeline extension, valves, valve boxes, fire hydrants, fittings and pipeline extension appurtenances on their side of the meter chamber.

c. The NBMA shall provide, install, and pay for a suitable concrete meter chamber complete with fittings, isolation valves, 10 inch meter and strainer, 10 inch double check backflow preventer and valves and bypass provisions. The meter chamber shall be designed with all necessary valves and fittings to allow metering flow in both directions.

d. The NBMA shall own and maintain the interconnecting pipeline between their water system and the meter chamber. The BETHLEHEM AUTHORITY shall own and the CITY shall maintain the meter chamber and interconnecting pipeline between their water system and the meter chamber.

6. Payment for water service shall be in accordance with the following rate schedule:

a. The CITY will bill the NBMA monthly for water supplied based on The General Resale Customer consumption charge in effect at the time of billing.

b. The NBMA will bill the CITY monthly for water supplied based on the Public Customer consumption charge in effect at the time of billing.

c. For long term emergencies, longer than four weeks, a capacity charge based upon meter size and in accordance with the schedule of rates at the time of billing will also be charged

7. The CITY or NBMA do not guarantee flows, pressures, or water quality at any point of service connection beyond that which is normally available. Provision of flow, pressures, and quality beyond that which is normally available is the sole responsibility of the party requesting supply.

8. At the written request of either party, the emergency interconnection may be developed into a supply interconnect by written amendment to this agreement and approval and execution by all parties and based on receipt of all necessary approvals from regulating agencies.

9. Annually, the parties will jointly coordinate operation of the interconnection isolation valves and flush water through the interconnect to waste through isolated fire hydrants.

System pressures and other operating conditions will be monitored. Any noticed problems or irregularities will be identified for appropriate follow up.

10. Each party hereto agrees to indemnify and hold harmless the other, its employees, agents, officials, representative, attorneys and assigns from any and all liability, arising directly out of the indemnifying party's negligent activities conducted in connection with this Agreement. Each party of this Agreement agrees to indemnify and hold harmless the other parties, their employees, agents, officials, representatives, attorneys and assigns from any and all liability arising from or out of any third party claims. Third party is to include but is not limited to any and all residents, businesses, property owners, etc. to whom water service is provided by either party.

11. This Agreement and the obligations of CITY, BETHLEHEM AUTHORITY and NBMA are contingent upon receipt of all applicable approvals and consents required from the Pennsylvania Public Utility Commission and Pennsylvania Department of Environmental Protection.

12. Term of Agreement shall be five (5) years from the date of execution unless agreement is extended by mutually written concurrence of all parties.

IN WITNESS WHEREOF, the parties hereto have hereunder set their hands and seals the day and year first above written.

CITY OF BETHLEHEM

ATTEST: Shirley A. Lutton
Deputy City Controller
JAN 19 2000

BY: Donald T. Cunningham, Jr.
Mayor

(SEAL)

BETHLEHEM AUTHORITY

ATTEST: [Signature]
Secretary

BY: Ronald J. Dancy
Chairman

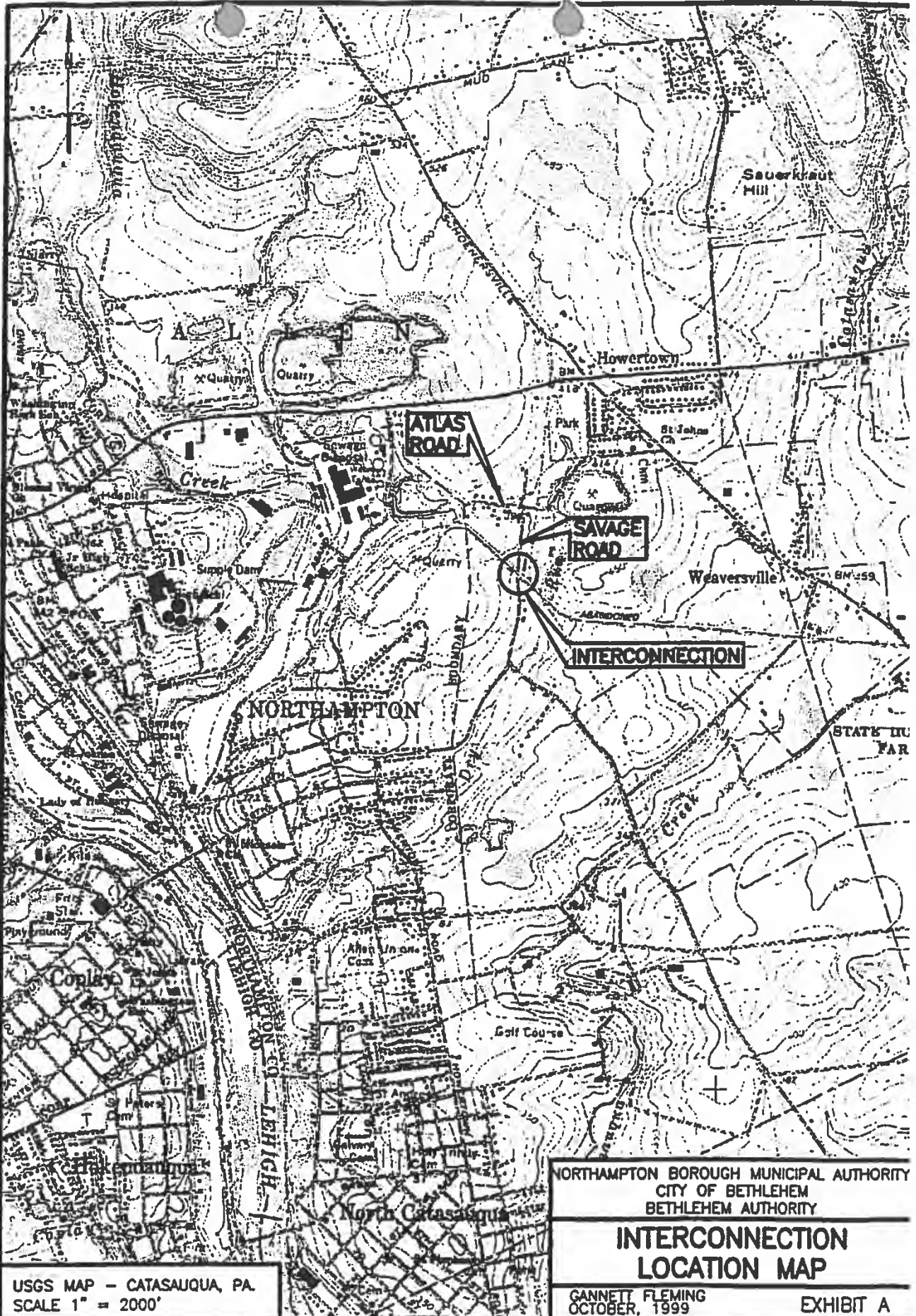
(SEAL)

NORTHAMPTON BOROUGH MUNICIPAL AUTHORITY

ATTEST: Gerald Deily
Gerald Deily
Manager

BY: Edward Hoza
Chairman

(SEAL)



FILE: C:\PC405\31650\NHAMPTON\EXHIBITS\EX1.DWG
DATE: 10/01/99 TIME: 11:15:02 am

USGS MAP - CATASAUQUA, PA.
SCALE 1" = 2000'

NORTHAMPTON BOROUGH MUNICIPAL AUTHORITY
CITY OF BETHLEHEM
BETHLEHEM AUTHORITY
**INTERCONNECTION
LOCATION MAP**
GANNETT FLEMING
OCTOBER, 1999
EXHIBIT A

CITY OF BETHLEHEM
INTER-DEPARTMENTAL CORRESPONDENCE

SUBJECT: Intergovernmental Cooperation Agreement
City of Bethlehem, Bethlehem Authority and Upper Saucon Township
Water Service

TO: Edward J. Boscola, Director of Water & Sewer Resources

FROM: Cynthia S. Bartera, Paralegal

DATE: October 3, 2017

Attached is one (1) fully executed copy of the above referenced Intergovernmental Cooperation Agreement. Please forward the attached to Upper Saucon Township for their records and retain a copy for your files.

By copy of this memorandum, I am providing the Bethlehem Authority with a fully executed copy of the Agreement for their records.

Copies To: Bethlehem Authority

By: Cynthia S Bartera

AGREEMENT

THIS AGREEMENT is made and entered into this *2nd* day of *October*, 2017, by and between THE CITY OF BETHLEHEM, a third class city, organized and existing under the laws of the Commonwealth of Pennsylvania, with its principal place of business located at 10 East Church Street, Bethlehem, Northampton County, Pennsylvania 18018 (hereinafter referred to as "City") THE BETHLEHEM AUTHORITY, an entity organized and existing under the Pennsylvania Municipal Authorities Act, with its principal place of business located at 10 East Church Street, Bethlehem, Northampton County, Pennsylvania 18018 (hereinafter referred to as "Authority")(the City and Authority sometimes referred to as "Bethlehem") and UPPER SAUCON TOWNSHIP, a Township of the Second Class, organized and existing under the laws of the Commonwealth of Pennsylvania, with its principal place of business located at 5500 Camp Meeting Road, Center Valley, Lehigh County, Pennsylvania 18034 (hereinafter referred to as "Township" or "UST"). The City, Authority and Township sometimes referred to as "Party" or "Parties".

WITNESSETH:

WHEREAS, Township is authorized under provisions of the Second Class Township Code to operate a water distribution system serving water users within the Township's geographical boundaries; and

WHEREAS, the Township has created a water system within its geographical boundaries to provide water service to its residents; and

WHEREAS, the City has filed for and obtained from the Pennsylvania Public Utilities Commission ("PUC") a franchise service territory which encompasses a portion of the Township (the "FST"); and

WHEREAS, the Authority is the owner of the water lines and water system facilities which are leased to the City which operates the Bethlehem Water System with PUC authorizations; and

WHEREAS, various disputes have arisen between the City and the Township concerning water service in the Township; and

WHEREAS, the Parties desire to resolve these issues so as to eliminate past, present and future problems between the Parties as relates to the provision of water service within the Township in accordance with the terms and provisions of this Agreement; and

WHEREAS, the various items and issues in dispute will be addressed serially by this Agreement under their individual headings.

NOW, THEREFORE, in consideration of their mutual promises, and intending to be legally bound hereby, it is hereby agreed between the Parties as follows:

1. Water Service Area Delineation

A. The Parties acknowledge that Bethlehem has a FST in a portion of the Township, although, several properties served by the City in the Township are outside of the FST. The Parties further acknowledge that the Township has its own water system which can serve residents within the geographical confines of the Township including properties in the FST. To clarify and delineate which properties should be served in the FST by the City and the Township, the Parties hereby agree that the City will serve the properties denoted in the green areas on the map attached hereto as Exhibit "A". The City formally recognizes the property occupied by Fitzpatrick Law Offices, located at 4001 Schoolhouse Lane, Center Valley, Pennsylvania 18034 as a customer of the Township for water service purposes. The City will waive all water use charges, penalties for delinquencies against Fitzpatrick Law Offices property for the period of time that Fitzpatrick Law Offices was connected to the Township water, and that the City had not recognized the Fitzpatrick Law Offices as a Township customer. The list of properties served or to be served by the City, pursuant to the terms of this Agreement, is attached hereto as Exhibit "B", and as denoted in the green areas on the map attached hereto as Exhibit "A". The Township will serve the properties denoted in the blue areas on the map attached hereto as Exhibit "A". A complete list of the properties currently served or to be served by the Township within the FST is attached hereto as Exhibit "C".

B. The Township will retain water service customers within the Township which it has been serving and are located within the FST as follows:

- (1) Promenade Shops;
- (2) Portion of Stabler Center north and west of Promenade Shops;
- (3) Penn State Lehigh Valley Campus;
- (4) Village of Valley Green Townhouses;
- (5) Swim in Zone;
- (6) Micro Matic;
- (7) Saucon Creek Business Center;
- (8) Benchmark; and
- (9) Saucon Creek Senior Living (as to currently built plans only).

C. Prospective New Water Service Customers for Bethlehem and the Township.

The Parties agree that the City will serve prospective, new or future properties located within the green area on Exhibit "A". The Township will serve prospective, new or future properties located within the blue area on Exhibit "A". It is intended that Exhibit "A" with the areas of blue and green will identify areas where the City and Township will be the exclusive water provider to those properties located within the Township and within those delineated zones. The City will have the right to provide water services to properties within the green area as follows:

- (1) Properties owned by Lehigh University located east of the Promenade Shops;
- (2) Proposed Old Saucon Development at the intersection of Center Valley Parkway and Route 378;
- (3) Proposed Posh commercial development at the northeast corner of Saucon Valley Road and Saucon Creek Road; and
- (4) Any future development by Saucon Creek Senior Living on the lands currently occupied by the "zinc mine homes" between Saucon Creek Road and Old Bethlehem Pike excluding property in yellow zone on Exhibit "A".

The Township will have the right to provide water services within the blue area as follows:

(If there is any conflict, the map, Exhibit "A", controls.)

- (1) HMB Hotel;
- (2) Any future development on former Center Valley Golf Course property;

and

- (3) Undeveloped areas north and west of Promenade Shops.

This delineation of properties for water service shall only survive so long as the City has and continues to maintain its existing FST.

D. Transfer of Existing City Customers to Township. The City is currently serving water customers in the area depicted in yellow on Exhibit "A". These properties are being razed or demolished and all new structures in the yellow zone will be served solely by the Township. This includes but is not limited to the proposed Sacred Heart Senior Living. The PIN numbers for the properties in the yellow zone are enumerated on Exhibit "D". The Township will become the exclusive water provider to the properties in the yellow zone (as demolished and other buildings or structures are built). City will continue to provide water service to the houses and structures located in the yellow area on Exhibit A until the houses or structures are demolished or removed. It is intended that this be done on an individual house or structure demolition basis.

E. The Parties agree that the water service areas established under this Agreement can be adjusted or modified only by written agreement between the Parties. The Parties recognize that under certain circumstances, it may be impractical to provide water service in accordance with this Agreement for economic, engineering reasons or the Party with the right to provide water service is unable or unwilling to serve a property in its delineated water service area. Under those circumstances and with the written consent of all Parties, a Party may provide the water service to that property which is not in its water service area as designated by this Agreement. This provision does not exempt the City from its obligations under the provisions of the PA Public Utility Code.

2. Water Charges by Bethlehem to Township

A. Township will be responsible for paying to the City, the PUC-approved customer charge (which is currently \$3,295.11 per quarter) for the 10 inch meter at the Promenade

Interconnect (the “Customer Charge”). This Customer Charge will not be retroactively applied and will start with the first bill issued by the City after the Effective Date of this Agreement (as hereinafter defined).

B. Township will continue to pay to the City the Customer Charge for Promenade Interconnect, Weyhill Woods/Augusta Drive Interconnect and Zinc Mine Blending Facility Interconnect (the “Active Interconnections”).

C. If any Active Interconnection has two meters (fire flow and non-fire flow), the Customer Charge will be based solely on the larger size of the two meters not on a combination of the charges for both meters.

D. The City will not assess a Customer Charge to the Township for the following emergency interconnection points (the “Emergency Interconnections”):

- (1) Route 378 at Old Bethlehem Pike (entry point 107)
- (2) Route 309 – to be abandoned
- (3) Camp Meeting Road at Friedens Lane (entry point 105)

E. The Parties acknowledge that the City’s rates are approved and regulated by the PUC and that the rates for the Customer Charge for the meters may vary in the future based upon approvals of the PUC. It is also acknowledged by the parties that any future increase in the Customer Charge will not exceed the Customer Charges approved by the PUC.

3. Township Minimum Water Purchases

A. Township agrees to the following minimum water purchases from the City at the Zinc Mine Blending Facility Interconnection:

- (1) Year 1 – 6 million gallons
- (2) Year 2 – 4 million gallons
- (3) Year 3 – 3 million gallons
- (4) Year 4 through 15 – 2 million gallons per year

The year will be calculated on the City’s annual billing cycle beginning January 1, 2018. There is no minimum water purchase requirement for the year 2017.

B. Township agrees to the following minimum water purchase from the City for the Active Interconnections and Emergency Interconnections points:

- (1) Year 16 through 20 – 2 million gallons per year (total from Active and Emergency Interconnection points) (the “Minimum Purchase Obligation”).

C. This Minimum Purchase Obligation expires after 20 years, and there will be no Minimum Purchase Obligation if this Agreement is renewed as herein provided.

D. City agrees to continue to provide the Township with water in accordance with PUC approvals and PA DEP approvals, if any.

E. The minimum purchase obligation shall not apply during any time frame where an emergency restricts or prohibits the same. (If less than one year amounts to be pro-rated).

4. Active and Emergency Interconnection Ownership and Maintenance

Responsibilities

A. Ownership and maintenance responsibilities for the Active and Emergency Interconnections:

- (1) Township will own/maintain meter pits, piping, valves and all appurtenances, except for the meters.
- (2) Authority will own the meters at Promenade Interconnection, Zinc Mine Blending Facility Interconnection, Weyhill Woods/Augusta Drive Interconnection and at the emergency interconnection points as identified in Paragraph 2.D. above (including any fire flow meters at those interconnection points). Township will provide a bill of sale to the Authority for the meter (including fire flow meter) at the Promenade Interconnection.
- (3) City will maintain and annually calibrate the meters at Promenade Interconnection, Zinc Mine Blending Facility Interconnection, Weyhill Woods/Augusta Drive Interconnection and at the emergency interconnection points as identified in Paragraph 2.D. above.

B. The Route 309 Interconnection is no longer in service and will be abandoned by the City. The Township shall assume ownership and all maintenance responsibilities for the Route

309 Interconnection. The Authority and City will provide a bill of sale and easement for items to be transferred to the Township which shall include all lines, hydrants and any other items which are part of the Route 309 Interconnection line. The Authority will transfer the line and any appurtenances to the Township at no charge as part of this Agreement (within 90 days from the signing of this Agreement).

5. Water Billing Dispute – Promenade Interconnection

A. The Parties acknowledge that the City began billing the Township for estimated water use at the Promenade Interconnection beginning in the first quarter of 2011. The Parties acknowledge that Township paid this sum even though the Parties were aware that there was a meter for that amount and the actual water use was negligible. The Township has overpaid the City for that quarter for water usage by an amount of \$15,750.29. The City has continued to send bills for estimated amounts since that quarter and the Township has deducted the actual metered water use from its credit. As of the date of this Agreement, the credit remaining to the Township from the City is \$8,275.36. The City agrees that it will only bill for actual water use by the Township at the Promenade Interconnection (and all other Active and Emergency Interconnections except for Minimum Purchase Obligations) and it will release and relinquish all claims for water charges, penalties, interest or any other related fees for potential water usage which was estimated by the Township from January 15, 2011 forward. The Township will be billed by the City only for its actual water use at the Promenade Interconnection and the Township will be entitled to any continuing credit as set forth above to be applied to its actual metered use at the Promenade Interconnect commencing on the Effective Date of this Agreement.

6. Cancellation of Water Purchase Agreement and Retention of Down Payment

The Parties acknowledge that on April 20, 1993, The Township and the City entered into an agreement of sale (the “1993 Agreement of Sale”) whereby the Township was to purchase the water lines owned by the Authority and operated by the City in the Township. The Township made a down payment in the amount of \$10,000.00 pursuant to the 1993 Agreement of Sale. Although the 1993 Agreement of Sale has not been officially terminated, it has not been completed

and the Parties are desirous of terminating and cancelling the 1993 Agreement of Sale. Accordingly, the Parties agree that the 1993 Agreement of Sale to purchase the water lines of the City located in the Township is hereby declared null and void and terminated. The City will be allowed to retain the \$10,000.00 down payment and any interest related thereto. It is the intent of the Parties that this provision will resolve all rights and obligations under the 1993 Agreement of Sale.

7. City's Obligation to Provide Water to Township

The City agrees to provide bulk water service to the township in accord with the Pa. DEP Modification Order of February 26, 2014 and hereby grants the township the right to purchase up to 300,000 gpd from the city for 20 years (or as modified by DEP order). The 1993 Agreement also provided for the 300,000 gpd and that provision is hereby readopted.

8. Waiver of Claims by City against the Township

The City hereby relinquishes and waives any of the claims, charges, fees or costs which the City may have against the Township for water services as follows:

A. City relinquishes and waives its right to pursue all claims including but not limited to any lost revenue claims against the Township as a result of the Township's decision to provide water services to properties in the FST.

B. City recognizes and agrees not to challenge the Township's right to serve water customers in the FST which is in accord with the areas delineated in Exhibit "A" of this Agreement as areas to receive water service from the Township.

C. The City will not seek redress before the PUC for any claimed violation of the aforesaid but only will seek redress under and pursuant to the terms of this Agreement.

9. Term of Agreement

The initial term of the Agreement shall be for 20 years (the "Initial Term"). This Agreement will automatically renew for another 20 year period unless a Party provides written notice to terminate the Agreement at least 60 days prior to the end of the Initial Term (the "Extended Term") (Initial Term and Extended Term referred to as "Term"). It is understood that the

renewal of this Agreement or the decision of the Parties not to renew the Agreement in no way affects or changes the provisions of this Agreement set forth in Paragraphs 5, 6 and 8, to resolve the water billing dispute (Item 5), the termination of the 1993 agreement to purchase and relinquishment of the down payment (Item 6), and the waiver of claims against the Township (Item 8) of this Agreement. It is intended that those provisions are final and complete and those controversies are completely resolved by this Agreement and may not be reopened or raised at a later date. The Parties agree that this Agreement may be terminated by a Party for the material breach of this Agreement by any Party prior to the expiration of the Term. The existence of the breach may have to be determined by dispute resolution as hereinafter set forth, however, if a party is found to be in a material breach, the Agreement may be terminated at that time. Such termination shall not affect the provisions which end the above listed disputes between the parties.

10. Dispute Resolution

The parties agree that any disputes arising under or pursuant to this Agreement shall be resolved by a Court of competent jurisdiction. Nothing herein shall be construed as submission of the Township to any PUC jurisdiction. The parties will in good faith attempt to resolve any disputes between the parties and if agreed may submit the matter to non-binding mediation with each party paying ½ the cost for same.

11. Invalidation of Whole Agreement

If any court or the Pennsylvania Public Utility Commission invalidates this Agreement in its entirety, then the parties agree that the provisions set forth in Paragraphs 5, 6 and 8 will survive and all claims hereunder are waived.

12. Partial Invalidity

If any portion of this Agreement is declared by the PUC or the courts to be illegal or invalid, then either party shall have the right to elect to terminate the whole agreement except for the resolution of matters set forth in Paragraphs 5, 6 and 8.

13. Future Township and City Water Lines

A. The City agrees that the Township shall be allowed to construct a waterline along Center Valley Parkway between Saucon Creek Road and East Saucon Valley Circle. The purpose of this waterline is to loop the Township system. This waterline will not alter the boundaries of the water service areas as set forth in the Agreement.

B. The Township agrees that the City is allowed to construct waterlines within the Township as needed to facilitate the terms of this Agreement.

14. Changes in Township Policy/Zoning Ordinance

Township will make all necessary changes to zoning, subdivision and land development, and other related ordinances of the Township to implement the provisions of this Agreement, including but not limited to, and by way of example the Township requiring all subdivisions/land developments in the Stabler Center to connect to Township water as a condition of plan approval.

15. Amendments

No amendment to or modification of this Agreement shall be effective unless it shall be in writing and signed by all of the Parties hereto.

16. Authorization

There are three parties to this Agreement, Upper Saucon Township, the City of Bethlehem, and the Bethlehem Authority. Each party has had an opportunity to review the same and certifies that the signatures that have been placed hereon were done so by its authorized representative after approval of the appropriate governing body.

17. Prior Agreement

The Parties recognize that (i) a master agreement between the parties was executed on July 2, 1981, (ii) an agreement involving various disputes between the Parties was executed on December 31, 1998 (sometimes referred to as the PUC dispute agreement) and (iii) an agreement dated October 3, 2001 referred to as the Augusta Drive agreement was executed by the Parties (the "Prior Agreements"). It is agreed by the Parties that to the extent that the Prior Agreements are not

altered, changed or abrogated by any terms in this Agreement, the Prior Agreements will survive and continue to be in full force and effect. Copies of the Prior Agreements will be attached respectively as Exhibits “E”, “F” and “G”.

18. Incorporation

All terms, conditions, provisions and understandings between the Parties concerning the provision of water services are contained in this Agreement. There are no other understandings, oral or otherwise, between the Parties with respect to water service, except those contained herein.

19. Selection of Law and Forum

This Agreement shall be interpreted only under the laws of the Commonwealth of Pennsylvania and any disputes (if not subject to arbitration) shall be litigated in the Lehigh County Court of Common Pleas.

20. Effective Date

This Agreement shall become effective as of the date that the final signatures of the three parties are placed on the Agreement.

21. No Third-Party Beneficiaries.

This Agreement is for the sole benefit of the Parties hereto and their permitted assigns and nothing herein expressed or implied shall give or be construed to give to any person or entity, other than the Parties hereto and such assigns, any legal or equitable rights hereunder.

22. Interpretation

The headings contained in this Agreement are for reference purposes only and shall not affect in any way the meaning or interpretation of this Agreement. The Parties acknowledge and agree that (a) each Party and its counsel have reviewed the terms and provisions of this Agreement and have contributed to its drafting, (b) the normal rule of construction, to the effect that any ambiguities are resolved against the drafting Party, shall not be employed in the interpretation of it, and (c) the terms and provisions of this Agreement shall be constructed fairly as to all Parties hereto and not in favor of or against any Party, regardless of which Party was generally responsible for preparation of this Agreement.

23. Waiver.

Waiver of any term or condition of this Agreement by a Party shall be effective if in writing and shall not be construed as a waiver of any subsequent breach or failure of the same term or condition, or a waiver of any other term of this Agreement. No failure or delay by a Party in exercising any right, power or privilege hereunder shall operate as a waiver thereof nor shall any single or partial exercise thereof preclude any other or further exercise thereof or the exercise of any other right, power or privilege.

24. Counterparts.

This Agreement may be executed in any number of counterparts, all of which shall be considered one and the same agreement, and shall become effective when one or more such counterparts have been signed by each Party and delivered to the other Party or Parties.

25. PUC Powers

UST recognizes that the City's provision of water service within the Township is regulated by the PUC which sets its rates and conditions of service. As obligated by the provisions of the Public Utility Code, the City will submit this Agreement to the PUC for review and approval. Should the PUC attempt to impose different terms and conditions than those contained in this Agreement, both parties will oppose such changes in front of the PUC. It is intended that the settlement provisions set forth in Paragraphs 5, 6 and 8 will survive as between the parties.

THIS SPACE INTENTIONALLY LEFT BLANK

IN WITNESS WHEREOF, and intending to be legally bound hereby, the parties
have hereunto set their hands and seals the day and year first above written.

ATTEST:

[Signature] 10/2/17
Controller

CITY OF BETHLEHEM

BY: *[Signature]*
Mayor

ATTEST:

[Signature]

BETHLEHEM AUTHORITY

BY: *[Signature]*
Tallance

ATTEST:

Sandra J. Diacogiannis

UPPER SAUCON TOWNSHIP

BY: *[Signature]*
Thomas F. Beil
Township Manager

EXHIBIT B

Properties within City of Bethlehem (Lehigh County) Water Service Area

County PINs

1.	641514396074	51.	641525989527	101.	641545203883	151.	641545348287
2.	641515403478	52.	641535078596	102.	641545230121	152.	641545338595
3.	641514580577	53.	641535290107	103.	641545241819	153.	641545329792
4.	641514660978	54.	641524154687	104.	641545260612	154.	641544588928
5.	641514752758	55.	641524276212	105.	641524432384	155.	641545732000
6.	641514656010	56.	641524490158	106.	641524542669	156.	641545418889
7.	641514844103	57.	641524245630	107.	641524662053	157.	641545513002
8.	641514936100	58.	641524356920	108.	641524772475	158.	641545600580
9.	641524014803	59.	641524580047	109.	641524882871	159.	641545700669
10.	641524123957	60.	641525518508	110.	641524992974	160.	641545815613
11.	641515519526	61.	641525732096	111.	641524523289	161.	641545727445
12.	641515720662	62.	641525940069	112.	641524632435	162.	641545730081
13.	641514699578	63.	641535048955	113.	641524741751	163.	641545631467
14.	641515801705	64.	641525609792	114.	641524860048	164.	641545645288
15.	641515846130	65.	641525814978	115.	641534083768	165.	641545653272
16.	641515958205	66.	641535033053	116.	641524618053	166.	641545756399
17.	641515925477	67.	641535230960	117.	641524728028	167.	641545858310
18.	641525037805	68.	641535268302	118.	641524835057	168.	641545848102
19.	641525164709	69.	641535377262	119.	641524942097	169.	641545935018
20.	641525252610	70.	641535486255	120.	641534050004	170.	641555130819
21.	641525370473	71.	641535594834	121.	641524801356	171.	641555145911
22.	641525483578	72.	641535697430	122.	641523887978	172.	641555152935
23.	641525597670	73.	641535452140	123.	641533090523	173.	641555064797
24.	641526703287	74.	641535555901	124.	641534014343	174.	641545972051
25.	641526729514	75.	641535663760	125.	641534122414	175.	641545984098
26.	641526934302	76.	641535783133	126.	641534139592	176.	641546907013
27.	641536212719	77.	641535769864	127.	641534346122	177.	641546807156
28.	641536318761	78.	641523475691	128.	641534455474	178.	641545795348
29.	641536526967	79.	641523199597	129.	641534565726	179.	641545785359
30.	641536849025	80.	641524207239	130.	641534498686	180.	641545776119
31.	641536807643	81.	641524310721	131.	641534687433	181.	641545676012
32.	641535992153	82.	641524400739	132.	641534797829	182.	641545672799
33.	641535979727	83.	641523499886	133.	641535605784	183.	641545589641
34.	641545088944	84.	641523589941	134.	641535513519	184.	641556510315
35.	641514874656	85.	641523688070	135.	641535423722	185.	641556723387
36.	641514986929	86.	641523860967	136.	641535228042	186.	641556741236
37.	641525007405	87.	641523966446	137.	641535113360	187.	641556841493
38.	641514968712	88.	641533170113	138.	641535201179	188.	641556849740
39.	641524088176	89.	641533189445	139.	641535633748	189.	641566037086
40.	641524198596	90.	641533298607	140.	641535749398	190.	641566341201
41.	641525220213	91.	641534306869	141.	641535725699	191.	641566557632
42.	641525239584	92.	641534425140	142.	641535818579	192.	641576694413
43.	641525440715	93.	641534534219	143.	641535926755	193.	641577708247
44.	641525551718	94.	641534642467	144.	641545040057	194.	641577901981
45.	641525664605	95.	641534751756	145.	641535952240	195.	641587021539
46.	641525312328	96.	641534765267	146.	641545053854	196.	641587019681
47.	641525422787	97.	641534888046	147.	641545378600	197.	641587665394
48.	641525545126	98.	641534996169	148.	641545460602	198.	641597079623
49.	641525750310	99.	641545005430	149.	641545454817	199.	641597189028
50.	641525868947	100.	641545114657	150.	641545358031	200.	641597293595

EXHIBIT B

Properties within City of Bethlehem (Lehigh County) Water Service Area

201.	641598309142	246.	642546487702	291.	642592184757	336.	642534135598
202.	641598508798	247.	642547813581	292.	643513140803	337.	642534063403
203.	641598237041	248.	642557344179	293.	642592994960	338.	642535017095
204.	641598735140	249.	642557962324	294.	643502190934	339.	642535362136
205.	642508156203	250.	642567485537	295.	643503402741	340.	642535104798
206.	642508588625	251.	642558934560	296.	643503810899	341.	642525823195
207.	642509809609	252.	642558636159	297.	643513026797	342.	642525830056
208.	642509918476	253.	642558421517	298.	643513234398	343.	642525930359
209.	642519028095	254.	642558114012	299.	643513431889	344.	642525924487
210.	642519126483	255.	642547893540	300.	643513547477	345.	642525843958
211.	642519223768	256.	642547593368	301.	643513744930	346.	642525769293
212.	642519228987	257.	642548636483	302.	643523064527	347.	642525777322
213.	642519333018	258.	642558043851	303.	643523170822	348.	642525783858
214.	642519337165	259.	642548971292	304.	643523154268	349.	642526700445
215.	642519432283	260.	642548660871	305.	643523350311	350.	642526615567
216.	642519535465	261.	642549504355	306.	643523355368	351.	642526626540
217.	642519749141	262.	642549810002	307.	643523644294	352.	642526638547
218.	642519932927	263.	642558197246	308.	643523737437	353.	642526539854
219.	642519949423	264.	642558484627	309.	642507659190	354.	642526549907
220.	642529140595	265.	642535630114	310.	642529627872	355.	642537100356
221.	642529352025	266.	642543988174	311.	642516317468	356.	642527896398
222.	642529665276	267.	642556136381	312.	642527414553	357.	642538276255
223.	642529548928	268.	642556558791	313.	642527408082	358.	642539323202
224.	642529860068	269.	642566064833	314.	642526486014	359.	642539044930
225.	642529877610	270.	642567108435	315.	642526286480	360.	642539056454
226.	642529961339	271.	642555481480	316.	642526451305	361.	642539069007
227.	642529950477	272.	642556800846	317.	642526323881	362.	642539572404
228.	642539070112	273.	642566124313	318.	642526423040	363.	642630305236
229.	642539084290	274.	642565977148	319.	642526414164	364.	642630403507
230.	642539183919	275.	642576972796	320.	642526405277	365.	642630514741
231.	642539199792	276.	642586040507	321.	642525397756	366.	642630602886
232.	641571825029	277.	642585376394	322.	642525481603	367.	642630711672
233.	641581218537	278.	643504020740	323.	642525472676	368.	642630705961
234.	641581627695	279.	642586637977	324.	642525473071	369.	642548134563
235.	641581949969	280.	642595192120	325.	642525446824	370.	642536947758
236.	641591099933	281.	642595437397	326.	642515945202	371.	642541974252
237.	641592648531	282.	642594892743	327.	642515500995	372.	641567834096
238.	641592822967	283.	642595914006	328.	642514679073	373.	641566595937
239.	641591689716	284.	643505015849	329.	642524383479	374.	641566287683
240.	641591875533	285.	643505128452	330.	642525617183	375.	641566263985
241.	642503246841	286.	643505328744	331.	642524784813	376.	641556970678
242.	642503074625	287.	642583138732	332.	642524776739	377.	641556350290
243.	641593994202	288.	642532388850	333.	642524878400	378.	642534015564 *
244.	642513336739	289.	642533398809	334.	642524865153		
245.	642546250983	290.	642582463426	335.	642524055432 **		

* Existing City of Bethlehem Water Service Area to become Upper Saucon Township Water Service Area upon development of the Sacred Heart Senior Living Land Development Plan.

** Southeast portion of property currently within City of Bethlehem Water Service Area to become Upper Saucon Township Water Service Area upon development of the Sacred Heart Senior Living Land Development Plan.

EXHIBIT C

Properties within Upper Saucon Township Water Service Area

County PINs

1.	641532781492	40.	642523925413	79.	642502523663	118.	642502810145
2.	641543130846	41.	642533038576	80.	642502527699	119.	642502814234
3.	641542397975	42.	642533038222	81.	642502623752	120.	642502816334
4.	641542664320	43.	642533028813	82.	642502637136	121.	642502910457
5.	641532835329	44.	642533028403	83.	642502720584	122.	642502917205
6.	641542055655	45.	642533017895	84.	642502731431	123.	642512000836
7.	641542103560	46.	642533007664	85.	642502725758	124.	642512002863
8.	641542333136	47.	642523812177	86.	642502739201	125.	642512016006
9.	641541596911	48.	642523915386	87.	642502834294	126.	642501694460
10.	641551184529	49.	642523906729	88.	642502839236	127.	642501698577
11.	641552220054	50.	642523906171	89.	642502931355	128.	642501791512
12.	641541791884	51.	642523806083	90.	642502934395	129.	642501793536
13.	641543540627	52.	642523802010	91.	642512029968	130.	642501796614
14.	641553194519	53.	642522885527	92.	642501086539	131.	642501890804
15.	641564031896	54.	642522874454	93.	642501183823	132.	642501897946
16.	641552381987	55.	642522877455	94.	642501185942	133.	642501991639
17.	641552546168	56.	642522879446	95.	642501187939	134.	642501993784
18.	641553710237	57.	642522988009	96.	642501281958	135.	642501995567
19.	641563552017	58.	642522866046	97.	642501297166	136.	642501998352
20.	641574472361	59.	642522857133	98.	642501391369	137.	642501873959
21.	641585325998	60.	642522969417	99.	642501393542	138.	642501683213
22.	641595188042	61.	642522958899	100.	642501395656	139.	642501152301
23.	642505517822	62.	642522944439	101.	642501399835	140.	642501255607
24.	642515340110	63.	642511495120	102.	642502407771	141.	642501357927
25.	642514749737	64.	642502713446	103.	642502408255	142.	642501349736
26.	642514830320	65.	642502004517	104.	642501499837	143.	642501245500
27.	642514809494	66.	642502100777	105.	642501499660	144.	642501134411
28.	642523363629	67.	642502102877	106.	642501499389	145.	642501210353
29.	642523768983	68.	642502104994	107.	642501590036	146.	642501318888
30.	642523994442	69.	642502117052	108.	642501581203	147.	642501426874
31.	642534015564 *	70.	642502212115	109.	642501470848	148.	642501534683
32.	642523217506	71.	642502217437	110.	642501279671	149.	642501547852
33.	642522574365	72.	642502310685	111.	642501179315	150.	642501564279
34.	642523930800	73.	642502313709	112.	642501078038	151.	641586528154
35.	642523728551	74.	642502326063	113.	642502602841	152.	641566503377
36.	642523821585	75.	642502422204	114.	642502606838	153.	641594335185
37.	642523824682	76.	642502426355	115.	642502608940	154.	641594077314
38.	642523935128	77.	642502428466	116.	642502700965	155.	642524055432 **
39.	642523924881	78.	642502520586	117.	642502714215		

- * Existing City of Bethlehem Water Service Area to become Upper Saucon Township Water Service Area upon development of the Sacred Heart Senior Living Land Development Plan.
- ** Southeast portion of property currently within City of Bethlehem Water Service Area to become Upper Saucon Township Water Service Area upon development of the Sacred Heart Senior Living Land Development Plan.

EXHIBIT "D"

PROPERTIES WITHIN CITY OF BETHLEHEM WATER SERVICE AREA TO BE TRANSFERRED TO UPPER SAUCON TOWNSHIP WATER SERVICE AREA

County PINs

1. 642534015564 *
2. 642524055432 **

***Existing City of Bethlehem Water Service Area to become Upper Saucon Township Water Service Area upon development of the Sacred Heart Senior Living Land Development Plan.**

****Southeast portion of property currently within City of Bethlehem Water Service Area to become Upper Saucon Township Water Service Area upon development of the Sacred Heart Senior Living Land Development Plan.**

AGREEMENT

THIS AGREEMENT for the sale and purchase of water is entered into as of the 2nd day of July, 1981, between the CITY OF BETHLEHEM, Pennsylvania, hereinafter referred to as the "CITY" and UPPER SAUCON TOWNSHIP, hereinafter referred to as "UST".

WITNESSETH:

WHEREAS, UST is authorized under the provisions of law of the Commonwealth of Pennsylvania, to operate a water distribution system serving water users within the township and to accomplish this purpose UST will require a supply of treated water; and

WHEREAS, Bethlehem Authority owns and the CITY operates a water supply and distribution system currently serving the present customers of the CITY system, and among others, UST as a suburban bulk customer; and

WHEREAS, the consumption of water by UST's customers for a number of years has been exceeding the allocated volume of 130,000 gallons per day under the old contract and UST and CITY are desirous of entering into a new water supply/purchase contract; and

WHEREAS, by Resolution of the Board of Supervisors of UST, enacted on the 9th day of June, 1981, the purchase of additional water from the CITY in accordance with the

terms set forth in this Agreement was approved, and the execution of this contract by the Chairman, and attested by the Secretary, was duly authorized:

NOW, THEREFORE, in consideration of the foregoing and the mutual agreements hereinafter set forth,

A. The CITY agrees:

1. (Quality and Quantity). To furnish UST, at the point of delivery hereinafter specified or such other or additional points of connection as may be mutually agreed, during the term of this contract or any renewal or extension thereof, potable treated water meeting applicable purity standards of the Pennsylvania Department of Environmental Resources, United States Environmental Protection Agency (or other governmental agency having jurisdiction) in a quantity not to exceed over a period of three consecutive months the "daily allocation", as hereinafter defined; it being understood and agreed that CITY will supply UST with its needs on a day to day basis regardless of whether demand and use by UST on any particular day or in any 24 hour period exceeds said "daily allocation" (subject, of course, to CITY's right to restrict UST's use in the same manner and on the same basis as CITY's own customers' use is restricted in any emergency); it being further understood and agreed that UST shall be found to be exceeding the quantity allocated to it under this contract if its use over a period of three consecutive months shall exceed the product of (a) the total

number of days in the three months times (b) the "daily allocation" as hereinafter defined.

2. (Points of Delivery and Metering Equipment). That water will be furnished at a reasonable constant pressure from a "master meter pit". Said meter pit is to be constructed, outfitted and maintained at the sole cost of UST at a mutually agreeable site approximately located on Old Philadelphia Road north of Colesville Road just inside the UST boundary line. Said meter pit shall be outfitted with a new 3-inch compound meter combined with a 6-inch fire flow meter approved by CITY. Further, said meter pit shall be equipped with a check valve and controlled bypass. UST will install and have said meter pit operational within one (1) year after the date of the execution of this Agreement. CITY, at its sole cost, agrees to inspect said installation upon completion and periodically check and calibrate said metering equipment. A meter registration not more than two (2%) percent above or below the test result shall be deemed to be accurate. The previous registrations of a meter disclosed by test to be inaccurate shall be corrected in accordance with the percentage of inaccuracy found by such tests. If a meter fails to register for any period, the amount of water furnished during said period shall be deemed to be the amount of water delivered in the corresponding period of the previous year unless same would be unfair, in which case CITY

and UST shall agree upon a different amount. The metering equipment shall be read on a monthly basis.

It is understood and agreed that the aforesaid proposed new master meter pit location will result in the water used by some direct CITY water customers in Upper Saucon Township flowing through said master meter pit and that to charge UST for such water usage would be inequitable. Accordingly, it is agreed that after the aforesaid "master meter pit" is installed and operational, for the purposes of calculating the water consumption chargeable to UST and ultimately for all billings, CITY will deduct from the metered flows the total metered consumption of its direct water customers serviced by water flowing through said master meter plus ten (10%) percent for line losses.

It is further understood and agreed that the installation of the aforesaid master meter pit was proposed by CITY and that CITY has represented to and assured UST that same is feasible without further costs or adjustments or modifications to the existing CITY system.

3. (Billing Procedure). To furnish the Secretary of UST, not later than the 15th day of January, April, July, and October, with a bill with a due date of the first day of the following month, for water furnished to UST during the preceding quarter.

B. UST agrees:

1. (Rates and Payment Date). To pay the CITY, not later than the due date shown on the bill, for water delivered in accordance with the CITY's prevailing suburban bulk water rate (see schedule attached) subject to the limitations set forth in C-4 hereof. Bills not paid within the above mentioned time shall be subject to a penalty of five percent (5%).

2. (Additional Points of Delivery). In the event that UST requires additional points of delivery of water (other than as specified in paragraph A-2 above), written approval from the CITY must be gained by UST. Such written approval shall not be unreasonably withheld. If such approval by the CITY is granted, UST agrees to share equally with the CITY the costs to furnish, construct and install a meter pit at such location(s) containing the necessary metering equipment, all in conformity with CITY's specifications.

3. (Increase in the Contracted Volume of Water). Should UST desire, during the term of the agreement to increase its agreed upon allocation of water, written approval of the CITY must be gained by UST. It is expressly understood by UST that said approval by the CITY shall be solely at the option of the CITY, and that the CITY may refuse to sell any increase in water to UST other than the quantity of water agreed upon by CITY and UST in the instant agreement.

4. (Limitations and Penalty). The UST agrees, that the instant agreement is executed by the CITY for the sale of not more than the allocation of water as hereinbelow set forth. UST will be found in violation of this rule if it is using, in three consecutive months, water in excess of the product of (a) the total number of days in the three month period times (b) the agreed upon "daily allocation". Should UST exceed the foregoing limit, it shall pay for the excess water at a penalty rate of four dollars (\$4.00) for each thousand gallons or fraction thereof of such excess.

C. It is further mutually agreed between the CITY and UST as follows:

1. (Water Allocation). UST and the CITY agree that the "daily allocation" of water to UST will be finally determined after said meter has been installed, tested and is operational. The amount of water actually utilized by UST will be ascertained over a one (1) year period by monthly and quarterly meter readings. The average daily water consumption of UST will then be computed.*

*It is understood and agreed that the average daily water consumption of UST shall not be computed by including within the one year period any month during which there existed any kind of water/drought emergency except that if the current drought unexpectedly continues or if a new prolonged water emergency begins and continues after the installation of the master meter pit, the parties hereto agree to renegotiate the method of establishing the "daily allocation" of water to UST.

The CITY agrees that it will then allocate to UST a quantity of water twenty percent (20%) greater than the computed average daily consumption figure and then compute the UST "daily allocation". However, if the CITY deems the actual average daily water consumption quantity arrived at after a year's meter use to be excessive, due to major leaks or other unaccounted-for water use, UST will be given one additional year to correct any problems contributing to an unduly high water use figure. At the end of that period, an allocation figure that protects the interest of both parties will be arrived at.

During the period of time from the date of execution of this agreement to the date that a water-use "daily allocation" figure is arrived at, UST agrees that it will not make or cause to be made any further extensions of water mains within its district (or service area).

2. (Term of Agreement). Service of water pursuant to the instant Agreement shall extend for a term of fifteen (15) years from the date of execution hereof. The Agreement may be renewed or extended only by mutual agreement. The instant Agreement or any renewal or extension thereof may be terminated by CITY by written notice to UST given not less than three (3) years prior to the scheduled date of termination of this Agreement. The instant Agreement may be terminated by UST at any time by written notice to CITY of not less than one (1) year. It is expressly understood by

UST that before any renewal by the CITY shall be granted, UST shall agree to the then current suburban bulk rates charged by the CITY.

3. (Failure to Deliver). That the CITY will, at all times, operate and maintain its system in an efficient manner. Emergency failures of pressure or supply due to main supply line breaks, power failure, flood, fire and use of water to fight fire, earthquake, drought or other catastrophes shall excuse the CITY from this provision for such reasonable period of time as may be necessary to restore service. In the event of any extended shortage of water, or the supply of water available to the CITY is otherwise diminished over an extended period of time, the supply of water to UST consumers shall be reduced or diminished in the same ratio or proportion as the supply to CITY consumers is reduced or diminished, and that any restrictions imposed on the CITY users shall also apply to UST users. During the period of any such emergency water shortage, any penalty for excess use imposed by CITY on its users shall apply equally to UST users.

4. (Modifications of Contract). The provisions of this contract pertaining to the rate(s) to be paid by UST for water may be adjusted from time to time. However, because bulk suburban water rates are not subject to PUC approval and in recognition of the fact that the UST distribution system consists almost entirely of residential users, it is agreed that the rate charged to UST shall not exceed the lowest rate charged to any suburban bulk customer served by CITY.

5. (Alterations in UST's Distribution System). UST, at CITY's request, shall make available an updated map of its distribution system.

If the total of the average daily flows measured over a period of any three consecutive months equals or exceeds the agreed upon "daily allocation" for such three month period, UST agrees to withhold any permits for water main extensions unless and until the total of the average daily flows measured over a period of any three consecutive months has been reduced below the agreed upon water allocation for such three month period.

6. (Successor to UST). In the event of any occurrence rendering UST incapable of performing under this contract, any successor of UST, whether the result of legal process, assignment, or otherwise, shall succeed to the rights of UST as well as the duties of UST hereunder.

7. (Miscellaneous). All other provisions for the furnishing of water to UST not covered by this contract shall be mutually agreed upon by the parties.

8. (Reduction of Water District). There is presently pending before the Public Utility Commission an application by the CITY to reduce its water district. It is agreed as and between the parties hereto that notwithstanding the petition to reduce its water district, the CITY, if successful in its

application for the said reduction, will continue to supply water to UST in accordance with the terms of this Agreement. UST will withdraw as an objector to said application before the PUC.

9. (Summary). This Agreement sets forth the complete understanding between the CITY and UST and all other contracts or agreements heretofore entered into by the parties are null and void.

IN WITNESS WHEREOF, the parties hereto, acting under an authority of their respective governing bodies, have caused this contract to be duly executed in _____ counterparts, each of which shall constitute an original.

ATTEST:

CITY OF BETHLEHEM

L. William P. Costa
City Controller

BY: *Paul H. Warriner*
Mayor

JUL 2 1981

ATTEST:

UPPER SAUCON TOWNSHIP

Bernadette Rodgers
Secretary

BY: *Donald J. ...*
Chairman

LEBOEUF, LAMB, GREENE & MACRAE
L.L.P.

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LONDON
IN LONDON BASED
MULTINATIONAL PARTNERSHIP

December 23, 1998

John Roberts, Jr., Esquire
John Roberts, III, Esquire
Roberts, Corkery & Almonti
1515 Martin Luther King Drive
Allentown, PA 18102

Louise A. Knight, Esquire
Malatesta Hawke & McKeon, L.L.P.
Harrisburg Energy Center
100 North Tenth Street
Harrisburg, PA 17101



Re: Pennsylvania Public Utility Commission v. City of Bethlehem
Bureau of Water -- Docket No. R-00984375

Dear Counsel:

This letter is intended to set forth a side agreement between the City of Bethlehem (the "City") and Upper Saucon Township ("UST"). As you know, the City and UST were parties to the City's base rate proceeding at *Pa. Public Utility Commission, et al. v. City of Bethlehem - Bureau of Water*, Docket No. R-00984375, and therein sought to resolve their claims through this underlying agreement between the City and UST.

It is the intent of UST and the City that this Agreement will remain in effect until the expiration of the period set forth at UST-3(ii). It is also the intent of UST and the City that this Agreement may be renewed or extended only by mutual agreement. In consideration hereof, UST and the City agree as follows:

The City agrees as follows:

COB-1. On or before close of business, March 1, 1999, the City will install, at its own expense, a master meter¹ proximate to Upper Saucon Township's ("UST") Water Blending Facility. The City agrees to advise UST at least one week prior to the cutover to the City's master meter. The City is solely responsible for the installation, operation and maintenance of said master meter. Based upon data from the City's master meter, the City will determine UST's consumption and whether UST has satisfied the requirements of UST-3 below. The City agrees that the Township shall have access to the City's master meter proximate to the Water Blending Facility at mutually consensual times to read the meter. The City will also make available all readouts, calibration sheets, or tests of the master meter.

COB-2 At the point at which the City's master meter is installed and operational, the City agrees that the three existing points of interconnection between the City and UST will be closed and all flow to UST from such points will be shut-off. The City agrees that these three points of interconnection shall be reinitiated to provide emergency water service if requested by UST. A request for emergency water service may be made orally, to be followed up in writing.

COB-3. If the City has not installed its master meter by January 31, 1999, then the City will rely upon meter read data taken from UST's meter of the City's supply at UST's Water Blending Facility for billing and consumption purposes beginning in the month of February, 1999, and continuing until the City's master meter is operational, provided that UST:

- (i) Submits factory calibration sheets and/or tests of its meter;

¹ "Master meter" shall mean a 4 inch meter that includes all necessary fittings and devices to measure consumption and rate of flow conditions on an hourly and daily basis, along with necessary recording devices.

- (ii) The City shall be permitted access at mutually consensual times to UST's meter of the City's supply at UST's Water Blending Facility for reading purposes; and
- (iii) UST agrees to the City's closing of the valves at the other points of interconnection with the City noted in COB-2.
- (iv) UST will advise the City at least one week prior to the operational initiation of its master meter at the Water Blending Facility.

If UST's meter of the City's water supply at UST's Water Blending Facility is used for billing and consumption purposes beginning in the month of February 1999, the City agrees to apply consumption as provided by UST's meter of the City's supply at UST's Water Blending Facility, as the beginning of the first consecutive twelve (12) months requirement set forth at UST-3, below.

COB-4. The City agrees that the City's master meter to be installed proximate to UST's Water Blending Facility will be the sole basis for determining UST's water consumption, billing and load from the time in which the master meter begins operation.. In the event the City's master meter malfunctions or is not operational, the City agrees that the data collected or the lack of data during any such period will not affect the determination of whether UST complied with the requirements in UST-3. Moreover, the City will utilize the consumption data registered on UST's meter at the Water Blending Facility for consumption and billing purposes during any such period.

COB-5. The City agrees that it will meet with UST in early October of 1999, for an informational meeting to review relevant metering data and to address any billing and classification issue consistent with this Agreement.

COB-6. If UST can maintain the peak-to-average benchmarks set forth in UST-3 (i) below and can adhere to the provisions set forth in UST-3(ii) below, then the City will bill UST at a consumption rate equal to the City's consumption rate for the Commercial/Industrial class, as well as the applicable customer charge beginning with the billing period beginning October 1, 1999.

UST agrees as follows:

UST-1. Water consumption will be based upon the volumes recorded and estimated by UST's customers, plus ten percent (10%) for unaccounted for water, until the City installs and makes operational its master meter or until UST provides the City with data taken from UST's meter at the Water Blending Facility, whichever occurs first. Should water consumption for UST's customers be based upon meter data from UST's meter located at the Water Blending Facility (COB-3), said data taken from UST's meter at the Water Blending Facility shall continue to be used for billing and consumption purposes until the City's master meter is installed and operational. No more than three (3) business days prior to the installation and operational readiness of the City's or UST's meter, UST will begin reading all of its customers' meters for purposes of implementing new billing and meter-based consumption procedures. For example, if either the City or UST's meter will be installed and operational on February 15, 1999, UST must begin reading its customers' meters on February 10, 1999, and must complete meter reading by February 15, 1999 so as to determine consumption to that point. Should UST's meter be installed and operational prior to the installation of the City's master meter as set forth in COB-3, the data taken from UST's meter at the Water Blending Facility shall be utilized for billing and consumption purposes until the installation and operational readiness of the City's master meter is complete. UST will cooperate with the City regarding any transition from UST's meter to the City's master meter or regarding the transition from the estimated consumption method, as set forth at UST-1 above, to the City's master meter or UST's meter, whichever occurs first.

UST-2. Until at least October 1, 1999, UST agrees to pay rates per Schedule G of the City's tariff as approved by the Commission at Docket No. R-00984375, or as approved by the Commission in any other subsequent proceeding before the Commission.² If the Commission at Docket No. R-00984375 approves a Proposed Joint Petition for Settlement, then UST agrees to pay:

- (i) A consumption rate of \$3.06 per 1,000 gallons as set forth in Schedule G of the Proposed Joint Petition for Settlement, which is attached hereto and incorporated herein; and
- (ii) Applicable customer charges (for the master meter connection only) remain as set forth in Schedule G of that attached Proposed Joint Petition for Settlement.

UST-3. In order to avail itself of the City's Commercial/Industrial consumption and customer rates, UST must successfully adhere to each of the following:

- (i) From the time that proper metering equipment is installed with the necessary recording devices, UST shall maintain a peak day to average day ratio of 1.5 or less and a peak hour to average hour ratio of 2.0 or less; and,
- (ii) From the time that proper metering equipment is installed with the necessary recording devices in accordance with COB-3: (a) UST remains a customer of the City at least three (3) twelve (12) month consecutive periods from the date of the installation of the UST's metering equipment; and (b) agrees during that time period to

² This provision is not intended nor does it preclude UST from filing a complaint or otherwise intervening in any subsequent filings made by the City of Bethlehem before the Commission.

purchase at least 60 million gallons of water from the City during the first consecutive twelve (12) month period, 40 million gallons of water from the City in the next consecutive twelve (12) month period, and 20 million gallons in the third consecutive twelve (12) month period.

- (iii) In the event that the City imposes restrictions on water usage, (including but not limited to drought conditions, other Acts of God, or operational malfunctions) and in the event that UST adjusts the Rate of Flow Controller in its Water Blending Facility, the annual water sales figures set forth in UST-3(ii) above shall be modified to reflect a pro rata reduction in sales. For example, if drought conditions require a 20% reduction in usage for seventy (70) day period, then UST's required volumes for the twelve month period in which the 70 days occurred would be reduced as follows:

$$\frac{70}{365} \times (\text{Annual Contracted Sales Volumes}) \times 20\% = Y$$

$$\frac{\text{Annual Contracted for Sales Volumes} - Y}{\text{Adjusted Annual Contracted for Sales Volumes}}$$

If the condition forcing the reduction in sales spans more than one of the three periods called for in UST-3(ii), then an allocation will be done for each affected time period.

UST-4. If each specific provision in UST-3(i) and UST-3(ii) is not satisfied during any one of the aforementioned twelve-month periods in UST-3(ii) (as modified by COB-6), UST agrees that the consumption rate for that entire 12-month period will be the


then effective resale rate (consumption and applicable customer charge) contained in Schedule G of the City's tariff for water service. The City will bill within 30 days of the end of the 12-month period for the difference between resale rate (consumption and applicable customer charge) and the commercial/industrial rate (consumption and applicable customer charge).

UST-5. The UST agrees that the City's master meter will be the sole basis for determining UST's water consumption, billing and load during the period in which the City's master meter is in operation (unless as otherwise provided in COB-3 and UST-1 above).

UST-6. Within two (2) business days of execution of this Letter Agreement, UST will promptly submit a letter to the Secretary of the Commission stating that it withdraws its formal complaint at Docket No. R-00984375.

CITY OF BETHLEHEM

BY:


Dennis Reichard 12/31/19
Title: Business Administrator

UPPER SAUCON TOWNSHIP

BY:


Bernard A. Rodgers 12-29-18
Title: Township Manager

**INTERMUNICIPAL WATER SERVICE AGREEMENT
BETWEEN
UPPER SAUCON TOWNSHIP,
BETHLEHEM AUTHORITY
AND
CITY OF BETHLEHEM**

THIS AGREEMENT made this 3rd day of October 2001 between the CITY OF BETHLEHEM (CITY), a Municipal Corporation with its principal address at 10 East Church Street, Bethlehem, PA 18018; the BETHLEHEM AUTHORITY (BETHLEHEM AUTHORITY), a Municipal Authority organized and existing under the Municipality Authorities Act of 1945, as amended, with its principal address at 10 East Church Street, Bethlehem, PA 18018; and the TOWNSHIP OF UPPER SAUCON (TOWNSHIP), a Municipal Government located in Lehigh County and organized and existing as a township of the Second Class pursuant to the laws of the Commonwealth of Pennsylvania with its principal address at 5500 Camp Meeting Road, Center Valley, PA 18034.

WHEREAS, the BETHLEHEM AUTHORITY, owns a certain 42 million gallon per day regional public water supply and distribution system consisting of customers and both real and personal property including reservoirs, treatment facilities, pumping facilities, transmission mains, distribution lines, service connections, valves, meters, wells and pumping/treatment stations, electrical and instrumentation equipment, fire hydrants, and appurtenances with respect to certain easements and right-of-way herein called the "BETHLEHEM WATER SYSTEM"; and

WHEREAS, the CITY operates the Bethlehem Water System pursuant to certain Pennsylvania Department of Environmental Protection (PADEP) permits and to a Certificate of Public Convenience obtained from the Pennsylvania Public Utility Commission (PUC) for a certain Certificated Service Territory; and

WHEREAS, the TOWNSHIP owns and operates a public water reservoir/well and its own municipal public water distribution system all located entirely within (but not servicing all portions of) the TOWNSHIP herein called the "UPPER SAUCON WATER SYSTEM";

WHEREAS, in the mutual interests of all parties hereto, the TOWNSHIP, BETHLEHEM AUTHORITY and CITY, in addition to the three (3) existing emergency interconnections located at Route 378, Camp Meeting Road and Saucon Valley Road, desire to interconnect their two water systems at an additional point for the sale and purchase of public water in the event of an emergency condition in the TOWNSHIP water system; and

WHEREAS, the CITY and BETHLEHEM AUTHORITY desire to allow such connection and sale of public water to the TOWNSHIP; and

WHEREAS, the TOWNSHIP desires to allow such connection.

NOW THEREFORE, the parties hereto, intending to be legally bound, and for the good, sufficient, and valuable consideration herein identified, and the mutual promises and covenants hereinafter set forth, do agree as follows:

1. The whereas clauses herein before set forth are incorporated and made a part of this Agreement.

2. The following conditions precedent shall apply to this Agreement and the rights and obligations of the parties thereto:

a. This Agreement shall become effective upon the formal approval and execution of this Agreement by the parties hereto and receipt by each party of an executed copy of this Agreement.

3. a. The CITY, BETHLEHEM AUTHORITY and TOWNSHIP agree to interconnect their water systems via pipe interconnection between their respective water distribution systems at the Augusta Drive vault near Spring Valley Road (Exhibit A).

b. The interconnection shall be available for use of the TOWNSHIP through use of a control valve located in the precast concrete vault on Augusta Drive. In the event of a major fire in the Weyhill Woods Subdivision, and if the TOWNSHIP'S water system cannot provide sufficient pressure or flows, the control valve would open and supplement the fire flow requirements with City water.

c. In short-term emergency situations of less than a continuous four weeks, the TOWNSHIP shall provide information on the nature of the problem and an initial estimate of the

anticipated duration and volume of water needed. Periodic updates shall be made as appropriate. Payment for water used will be based on the metered volume and as provided in Paragraph 6.

d. In long-term emergency situations the TOWNSHIP shall provide information on the nature of the problem and an initial estimate of the anticipated duration and volume of water needed. Payment for water used will be based on the actual volume metered and a customer charge based on meter size as provided in Paragraph 6. A long-term emergency is defined as a loss of supply or treatment capacity for which an alternate or supplementary supply is anticipated for longer than a continuous four weeks, but no longer than three (3) months. Any continuation of supply after three (3) months will be at the sole discretion of the CITY.

e. The CITY shall have the right to disconnect the pipe interconnection in the event of:

(1) any emergency condition which, in the sole discretion of the CITY jeopardizes or threatens the ability of the CITY to supply and provide adequate public water to its customers, including the customers of the TOWNSHIP; or

(2) in the event of a long-term emergency where the CITY, in its sole discretion, determines that the TOWNSHIP is not proceeding diligently or in a prudent manner to correct or remedy the problem causing the emergency.

f. Maximum rate of withdrawal from the CITY'S system by the TOWNSHIP shall be no more than 500 gpm for any 24 hour period of time. **The CITY is not responsible for meeting peak hourly demand.**

4. The interconnection between water systems shall not be made without the separate approval of detailed engineering plans for the exact location and design of the interconnection by the CITY Director of Water and Sewer Resources and TOWNSHIP Manager. The interconnection facilities shall be designed based upon engineering assessments to determine the pressure differential, anticipated operating conditions and valving and metering necessary to properly operate the interconnection. This assessment will, as a minimum, establish the operating pressure range that occurs in each system at the point of interconnection, the instantaneous peak flow that could be transferred through the interconnection in the direction of the TOWNSHIP water system, and the

facilities necessary to control and monitor flow. Each party will be responsible for their specific engineering costs. The parties agree to exchange all engineering information necessary to properly assess design and operation of the interconnection.

5. Unless otherwise approved by the CITY, the interconnection point between the BETHLEHEM AUTHORITY and the TOWNSHIP shall meet the following conditions and, in addition, TOWNSHIP and CITY and BETHLEHEM AUTHORITY design and construction specifications. A schematic of the interconnection is attached as Exhibit A.

a. The TOWNSHIP'S Weyhill Woods developer contractor has provided, installed and paid for a 12-inch by 8-inch diameter tapping sleeve and valve and 8-inch pipe extension from the tap to the control valve chamber at Augusta Drive near Spring Valley Road.

b. The TOWNSHIP'S Weyhill Woods developer contractor has provided, installed and paid for the connection of the Weyhill Woods subdivision water distribution system to the control valve chamber.

c. The TOWNSHIP shall install at its expense, a 6-inch compound meter in the control valve chamber. The CITY will provide the meter.

d. The TOWNSHIP shall own and maintain the tapping sleeve and valve, the pipe extension from the tap to the control valve chamber, the control valve chamber and valve, and the connecting piping to and the distribution system of the Weyhill Woods subdivision. The BETHLEHEM AUTHORITY shall own and the CITY shall maintain the meter.

6. Payment for water service shall be in accordance with the following rate schedule:

a. The CITY will bill the TOWNSHIP quarterly for water supplied based on The General Public Customer consumption charge in effect at the time of billing.

b. For long term emergencies, longer than a continuous four weeks, the CITY will also charge the TOWNSHIP a customer charge based upon meter size in accordance with the schedule of rates in effect at the time of billing.

7. The CITY does not guarantee flows, pressures, or water quality at any point of service connection beyond that which is normally available. Provision of flow, pressures, and quality beyond that which is normally available is the sole responsibility of the TOWNSHIP.

8. At the written request of either party, the emergency interconnection may be developed into a supply interconnect by written amendment to this agreement and approval and execution by all parties and based on receipt of all necessary approvals from regulating agencies.

9. The TOWNSHIP hereto agrees to indemnify and hold harmless the CITY and BETHLEHEM AUTHORITY, its employees, agents, officials, representatives, attorneys and assigns from any and all liability, arising directly out of the TOWNSHIP'S negligent activities conducted in connection with this Agreement. The TOWNSHIP agrees to indemnify and hold harmless the CITY, BETHLEHEM AUTHORITY, their employees, agents, officials, representatives, attorneys and assigns from any and all liability from any third party claims. Third party is to include but is not limited to any and all residents, businesses, property owners, etc. to whom water service is provided by the CITY.

10. This Agreement and the obligations of CITY, BETHLEHEM AUTHORITY and TOWNSHIP are contingent upon receipt of all applicable approvals and consents required from the Pennsylvania Public Utility Commission and Pennsylvania Department of Environmental Protection.

11. Term of Agreement shall be five (5) years from the date of execution unless agreement is extended by mutually written concurrence of all parties.

IN WITNESS WHERE OF, the parties hereto have hereunder set their hands and seals the day and year first above written.

CITY OF BETHLEHEM

ATTEST: *William J. Smith*
City Controller
OCT 3 2001

BY: *Donald T. Cunningham, Jr.*
Acting Mayor

(SEAL)

BETHLEHEM AUTHORITY

ATTEST: *John J. Gage*
Asst Secretary

BY: *Ronald J. Donchez*
Chairman

(SEAL)

UPPER SAUCON TOWNSHIP

ATTEST: *Bernard A. Rodgers*
Bernard A. Rodgers
Manager

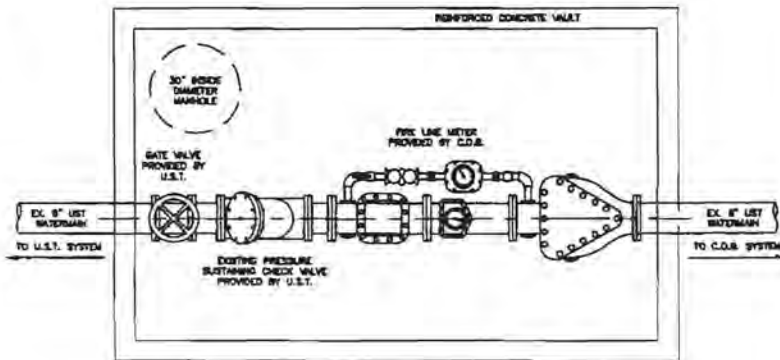
BY: *Philip W. Spaeth*
Philip W. Spaeth
Chairman

(SEAL)

EXHIBIT "A"



METER VAULT LOCATION PLAN
 SCALE: 1" = 30'



METER VAULT DETAIL
 NO SCALE

DWG. TUS-19-021 SCALE: AS NOTED DWN. BY: KJH DATE: 7-17-01 SHEET: 1 OF 1	EXHIBIT 'X' FOR THE IMPROVEMENT OF WATER DISTRIBUTION SYSTEM OF UPPER SAUNDY TOWNSHIP IN CITY OF BETHLEHEM	 KEYSTONE CONSULTING ENGINEERS, INC. 455 EAST BROAD STREET, BETHLEHEM, PA 18018 610-305-4355 6225 HAMILTON BOULEVARD, WELLSBORO, PA 16898 814-396-0871
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Bureau of Technical Utility Services
Water/Wastewater Division
Data Request Set 1

City of Bethlehem Supplement No. 15 to Tariff Water-PA P.U.C. No. 6 at Docket
No. R-2020-3020256

Witness: C. Heppenstall

R-22. Please quantify Bethlehem's cost per thousand gallons per month for the following: (1) average day demand; (2) maximum day demand; and (3) maximum hour demand.

RESPONSE:

Please see 'TUS-I-R-22 Attachment' for the cost per thousand gallons per month for average day demand, maximum day demand, and maximum hour demand.

CITY OF BETHLEHEM - BUREAU OF WATER
CALCULATION OF COSTS PER 1,000 GALLONS PER MONTH
UNDER PROPOSED LEVEL OF REVENUE

Firm Standby Service:

Description	Cost of Service		Thousand Gallons (3)	Per Month (4)	Cost Per Month (5)=(2)/(4)	
	Annual (1)	Per Month (2)				
Total Base Costs	\$ 14,902,818	1,241,902	9,987 Average Day	303,772	4.0883	Per Thousand Gallons
Max Day Extra Capacity	2,615,946	217,996		303,772	0.7176	Per Thousand of Peak Day
Max Hour Extra Capacity	1,163,198	96,933		303,772	0.3191	Per Thousand of Peak Hour
Total	18,681,962	1,556,830		303,772	5.1250	

Bureau of Technical Utility Services
Water/Wastewater Division
Data Request Set 1

City of Bethlehem Supplement No. 15 to Tariff Water-PA P.U.C. No. 6 at Docket
No. R-2020-3020256

Witness: C. Heppenstall

R-23. Please provide a breakdown of the following information for each customer receiving Standby Service from Bethlehem pursuant to a contract, excluding Bethlehem customers subject to tariff rates for fire protection service: (1) the contract's average day demand capacity requirements; (2) the contract's maximum day demand capacity requirements; (3) the contract's maximum hourly demand capacity requirements; and (4) whether service to the customer is provided on a firm basis or an interruptible basis.

RESPONSE:

Please reference the response to TUS-I-R-21.

Bureau of Technical Utility Services
Water/Wastewater Division
Data Request Set 1

City of Bethlehem Supplement No. 15 to Tariff Water-PA P.U.C. No. 6 at Docket
No. R-2020-3020256

Witness: C. Heppenstall

R-24. Please explain Bethlehem's billing practices regarding customers with emergency interconnections, including whether Bethlehem imposes a customer charge for emergency interconnections when water is not being consumed by the customer.

RESPONSE:

Amendment to Intermunicipal Water Service Agreement Northampton Borough Municipal Authority (NBMA) 01-19-2020. NBMA agrees to pay the City for customer and consumption charges contained in the City's current applicable PA PUC approved tariff provisions, Schedule G – "Meter Rates – Sales for Resale". NBMA also pays for one fire hydrant rental charge contained in the City's current applicable PA PUC approved tariff provisions, Schedule F – "Flat Rate – Public Fire Protection Service – Fire Hydrant".

Upper Saucon Township Agreement 2001.

Upper Saucon Township (Township) is responsible for paying the City's current applicable PA PUC approved tariff provisions for a 10-inch meter customer charge at the Promenade Interconnect, Weyhill Woods/Augusta Drive Interconnect and Zinc Mine Blending Facility Interconnect.

If any active interconnection has two meters, the customer charge will be based solely on the larger size of the two meters and not on a combination of charges for both meters.

The City will not assess a customer charge to the Township for the emergency connections at Route 378 at Old Bethlehem Pike, Route 309 (now abandoned) and Camp Meeting Road at Friedens Lane.

The Township has minimum Water Purchase Obligation with the City. (the Minimum purchase Obligation expires after 20 years.)

Zinc Mine Blending Facility Interconnection:

Year 1 – 6 million gallons

Year 2 – 4 million gallons

Year 3 – 3 million gallons

Year 4 through 15 – 2 million gallons per year.

Active Interconnections and Interconnections:

Year 16 through 20 – 2 million gallons per year

Bureau of Technical Utility Services
Water/Wastewater Division
Data Request Set 1

City of Bethlehem Supplement No. 15 to Tariff Water-PA P.U.C. No. 6 at Docket
No. R-2020-3020256

Witness: C. Heppenstall

R-24 RESPONSE Continued:

Allentown Club Avenue Emergency Agreement_03-19-1963.

The City does not charge the City of Allentown for this emergency interconnection.

Hellertown Borough Authority Emergency Agreement_10-01-1981.

The City does not have an agreement with the Hellertown Borough Authority for this emergency interconnection.

NBMA Emergency Agreement_01-19-2000.

The City will bill NBMA monthly for water supplied based on the General Resale Customer consumption charge in effect at the time of billing.

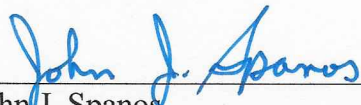
NBMA will bill the City monthly for water supplies based on the Public Customer consumption charge in effect at the time of the billing.

Intergovernmental Cooperation Agreement Upper Saucon Township BA – Water Service.

The billing practices in this agreement remain the same as the billing practices for the Upper Saucon Township Agreement 2001.

VERIFICATION

I, John J. Spanos, President of Gannett Fleming Valuation and Rate Consultants, LLC, hereby state, as Depreciation Consultant for the City of Bethlehem, that the facts set forth in the foregoing responses to Data Requests Set 1 of the Bureau of Technical Utility Services at PaPUC Docket No. R-2020-3020256 for which I am the sponsoring witness are true and correct to the best of my knowledge, information and belief and that I expect to be able to prove the same at a hearing held in this matter. I understand that the statements herein are made subject to the penalties of 18 Pa. C.S. § 4904 (relating to unsworn falsification to authorities).

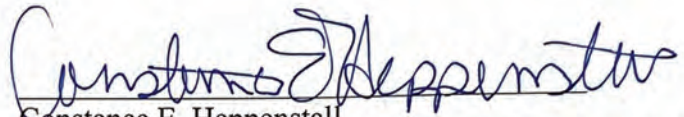


John J. Spanos
Gannett Fleming Valuation and Rate Consultants LLC

Dated: September 4, 2020

VERIFICATION

I, Constance E. Heppenstall, Senior Project Manager, Rate Studies, of Gannett Fleming Valuation and Rate Consultants, LLC, hereby state, as Rate Consultant for the City of Bethlehem, that the facts set forth in the foregoing responses to Data Requests Set 1 of the Bureau of Technical Utility Services at PaPUC Docket No. R-2020-3020256 for which I am the sponsoring witness are true and correct to the best of my knowledge, information and belief and that I expect to be able to prove the same at a hearing held in this matter. I understand that the statements herein are made subject to the penalties of 18 Pa. C.S. § 4904 (relating to unsworn falsification to authorities).



Constance E. Heppenstall
Gannett Fleming Valuation and Rate Consultants LLC

Dated: September 4, 2020