

CITY OF BETHLEHEM

INTER DEPARTMENTAL CORRESPONDENCE

MEMORANDUM

TO: Robert Donchez- Mayor
Louise Kelchner- City Clerk
Members of City Council

FROM: Gene Auman
Deputy City Controller

SUBJECT: Quarterly Report- Controller (October-December 2014)

DATE: January 29, 2015

I am submitting for your review, a summary of the financial expenditures and contractual commitments made by the City of Bethlehem in the fourth quarter of 2014, along with the year to date totals.

Attachment #1 provides for the cash expended and is broken down by the following categories:

- Checks Dispersed
- P-Card(s)
- General/Payroll Accounts (approximate)
- Other Checking Accounts

Total Cash Outlay was \$40,111,834 (\$120,365,961 YTD) with \$10,700,338 (\$45,524,997 YTD) going towards the total city payroll.

Attachment #2 provides for statistics on individual Purchase Orders issued, Blanket Purchase Orders, along with confirming Purchase Order statistics. Attachment #3 delineates the year to date information.

In addition to the financial information highlighting the cash that was paid out in the fourth quarter, there were approximately 157 (1,610 YTD) Purchase Orders processed and 1,295 (5,336 YTD) general account checks sent out.

We continue to attend Bethlehem Authority meetings, as well as most of the City Council and Council Committee meetings as appropriate. The Controller's office is also involved in the continuing CI Purchasing Committee Meetings.

The Controller's office has a rotating seat on the Pension Board which meets the first Friday of every month. All board meetings to date have been attended. The Solicitor's office has also involved the Controller's office in outside vendor/partner meetings/documents as it relates to specific fiscal matters.

**Memo-Mayor
Quarterly Report-Controller-(October-December. 2014)
January 29, 2015**

Page Two

Please review list below of other activities:

	*	*	*	*
	<u>Qtr. #</u>	<u>Qtr. \$</u>	<u>YTD #</u>	<u>YTD \$</u>
Audited General Acct. Checks	1,295	\$ 10,050,238	5,336	\$ 34,426,487
Other Acct. Checks & Transactions	153	23,933,950	615	45,373,007
Purchasing Card Transactions	495	178,007	2,071	617,996
Reviewed & Audited Petty Cash				
Reimbursements	16	5,995	48	18,600
Employee Mileage & Expense	23	4,206	100	24,235
Reviewed & approved Purchase Orders (see attached)	157	657,704	1,610	12,340,182
Reviewed & approved contracts/ Agreements (outlined below)	75	24,893,840 (1)	303	69,277,794 (1)
Construction Contracts	21	596,973	82	17,201,439
Employment Related Contracts	9	335,324	21	672,421
Services & Goods Contracts	14	4,241,273 (1)	83	7,019,221(1)
Grants & Revenue Agreements	9	19,710,628 (2)	37	34,502,045 (2) (3)
Use Permits, Developer & Other Agreements	22	9,643	79	9,882,668

*The quarter and YTD information may have variances from the previous reports due to voided or adjusted amounts. The YTD numbers have been reconciled.

(1) Included Constellation Electricity Supply Agreement @.06971kw times estimated annual usage.

(2) Includes \$19,250,000 RACP pass through grant for Majestic Realty.

(3) Includes RACP pass through grants for LV Charter Arts School (\$3,000,000), Martin Towers amendment (\$9,075,000), and above RACP grant.

- o Input information for the PA Gaming website to project anticipated revenues and check and confirm actual quarterly receipts.
- o Review with the departments any outstanding Miscellaneous Accounts Receivables (ongoing).

Specific detailed back-up on the information provided is available upon request.

If you have any questions, please feel free to contact Gene Auman or myself in the Controller's Office at extension 7120.

Cc: David Brong, Business Administrator
Mark Sivak, Director of Budget & Finance
Linnea Lazarchak, Financial Services Director
Blake Kleintop, IS Website Manager
[Controller 4th quarter 2014 report Attachments.xls](#)

Cash Expended Fourth Quarter 2014 and Year To Date

ATTACHMENT # 1

	# of chks/ trans- actions	Dollar Amount	General	911	Golf	Liquid Fuels	Water	Sewer	Water Capital	Sewer Capital	NUCI - Non Utility Capital	Total	YTD TOTAL
4th Quarter Check Summary P-Card Summary	1,295	\$10,050,238	\$4,057,021	\$451,157	\$38,570	\$137,432	\$350,811	\$764,395	\$420,820	\$2,538,206	\$1,291,826	\$ 10,050,238	\$ 34,426,487
TOTAL	1,790	\$ 10,228,245	\$ 4,150,287	\$ 451,157	\$ 63,525	\$ 142,600	\$ 377,202	\$ 792,622	\$ 420,820	\$ 2,538,206	\$ 1,291,826	\$ 10,228,245	\$ 35,044,483
Y-T-D TOTAL	7,407	\$35,044,483	\$18,173,734	\$844,054	\$418,736	\$1,051,716	\$2,185,867	\$3,420,785	\$1,738,955	\$4,052,042	\$3,158,593	35,044,483	
Payroll accounts (inc. tax payments)			\$8,550,651	\$296,901	\$104,184	\$58,070	\$966,582	\$723,949				\$ 10,700,338	\$ 45,524,997
Payroll and general account sub-total												\$ 20,928,584	\$ 80,569,480
Other accounts												\$ 19,271,704	\$ 39,884,935
TOTAL CASH OUTLAY												\$ 40,200,287	\$ 120,454,414
Other Checking Accounts			# YTD	\$ YTD									
Consolida- ted Cash	57	\$ 9,292,554	226	\$17,774,054									
Capital Account	0	\$ -	2	\$ 850									
Medical Benefits	22	\$ 3,073,157	92	\$10,732,370	Includes 13 direct transfers per quarter for Capital Blue Cross and Reinsurance Contribution of \$86,030 (ACA)								
Water & Sewer	6	\$ 6,905,994	38	\$11,377,662									
SUB-TOTAL	85	\$ 19,271,704	358	\$39,884,935									
City Trustee Acc't	40	\$ 1,365,155	120	\$ 2,007,614	This account is for holding other's cash and internal transfers								
				\$ -									
Escrow	28	\$ 3,297,091	137	\$ 3,480,458	This account is for holding other's cash and internal transfers								
SUB-TOTAL	68	\$ 4,662,246	257	\$ 5,488,072	These accounts are for holding other's cash and internal transfers								
TOTAL	153	\$23,933,950	615	\$45,373,007									
2013 & prior years costs paid in 2014			# YTD	\$ YTD									
Checks	1	\$ 1,353	408	\$3,828,318									
P-Cards	1	\$ 950	197	\$83,446									
	2	\$ 2,303	605	\$ 3,911,764	11.2%								
% 2013 paid to 2014 0.02% based upon total checks/P-Card expenses paid													
* These amount includes all invoices/services prior to 1/1/14 for all departments and funds													

Yearly Statistics on PO's Issued 2014

ATTACHMENT # 2

Dept (1)	Bureau	Yearly Statistics on PO's Issued 2014								ATTACHMENT # 2			
		Blanket \$ per Period	Regular \$ per Period	Total \$ per Period	\$ %	# Blanket	# Regular	Total #	# %	Confirm #	Confirm \$	% Confirm \$ (3)	% Confirm # (3)
Elected Officials		\$0.00	\$748.88	\$748.88	0.1%	0	2	2	1.3%	1	\$134.95	18.0%	50.0%
	City Council	\$ -	\$ -	\$ -	0.0%	0	0	0	0.0%				
	Mayor	\$ -	\$ -	\$ -	0.0%	0	0	0	0.0%	1	\$134.95		
	Controller	\$ -	\$ -	\$ -	0.0%	0	0	0	0.0%				
	Legal	\$ -	\$ 748.88	\$ 748.88	0.1%	0	2	2	1.3%			0.0%	0.0%
Administration		\$0.00	\$60,846.87	\$60,846.87	9.3%	0	33	33	21.0%	13	\$34,842.94	57.3%	39.4%
	Administration	\$ -	\$ 14,468.63	\$ 14,468.63	2.2%	0	6	6	3.8%	10	\$27,440.69	189.7%	166.7%
	Information Svcs	\$ -	\$ 4,901.23	\$ 4,901.23	0.7%	0	3	3	1.9%	1	\$3,030.00	61.8%	33.3%
	Financial Svcs	\$ -	\$ -	\$ -	0.0%	0	0	0	0.0%				
	Purchasing	\$ -	\$ 36,446.01	\$ 36,446.01	5.5%	0	21	21	13.4%			0.0%	0.0%
	Tax	\$ -	\$ -	\$ -	0.0%	0	0	0	0.0%				
	Human Res.	\$ -	\$ 5,031.00	\$ 5,031.00	0.8%	0	3	3	1.9%	2	\$4,372.25	86.9%	66.7%
Community & Economic Development		\$29,956.00	\$160,314.74	\$190,270.74	28.9%	2	24	26	16.6%	11	\$27,687.36	14.6%	42.3%
	Comm. Dev.	\$ -	\$ 135,073.36	\$ 135,073.36	20.5%	0	10	10	6.4%	2	\$1,704.27	1.3%	20.0%
	Health	\$ 29,956.00	\$ 14,785.52	\$ 44,741.52	6.8%	2	6	8	5.1%	2	\$12,989.23	29.0%	25.0%
	Code Enforcemnt	\$ -	\$ -	\$ -	0.0%	0	0	0	0.0%				
	Housing Rehab	\$ -	\$ -	\$ -	0.0%	0	0	0	0.0%				
	Planning & Zoning	\$ -	\$ 3,436.50	\$ 3,436.50	0.5%	0	7	7	4.5%	6	\$5,974.50	173.9%	85.7%
	Recycling	\$ -	\$ 7,019.36	\$ 7,019.36	1.1%	0	1	1	0.6%	1	\$7,019.36	100.0%	100.0%
	Housing Inspec.	\$ -	\$ -	\$ -	0.0%	0	0	0	0.0%	0	\$0.00		
											\$27,687.36		
Parks & Public Property		\$0.00	\$137,437.61	\$137,437.61	20.9%	0	44	44	28.0%	8	\$16,681.47	12.1%	18.2%
	P&P Admin	\$ -	\$ 69,213.14	\$ 69,213.14	10.5%	0	26	26	16.6%	2	\$1,682.13	2.4%	7.7%
	P&P Bldg. Maint.	\$ -	\$ 19,726.14	\$ 19,726.14	3.0%	0	9	9	5.7%	3	\$6,173.66	31.3%	33.3%
	Recreation	\$ -	\$ 6,920.00	\$ 6,920.00	1.1%	0	4	4	2.5%			0.0%	0.0%
	Parks Maint.	\$ -	\$ 41,119.33	\$ 41,119.33	6.3%	0	4	4	2.5%			0.0%	0.0%
	Golf Fund	\$ -	\$ 459.00	\$ 459.00	0.1%	0	1	1	0.6%	3	\$8,825.68	1922.8%	300.0%
Public Works (2)		\$0.00	\$54,564.90	\$54,564.90	8.3%	0	19	19	12.1%	23	\$64,985.43	119.1%	121.1%
	Public Works	\$ -	\$ 54,114.90	\$ 54,114.90	8.2%	0	18	18	11.5%	19	\$59,541.90	110.0%	105.6%
	Mech. Maint.	\$ -	\$ 450.00	\$ 450.00	0.1%	0	1	1	0.6%	4	\$5,443.53	1209.7%	400.0%
Police Dept (inc 911) (2)	Police	\$ 2,370.00	\$ 25,374.36	\$ 27,744.36	4.2%	1	9	10	6.4%	2	\$8,071.00	29.1%	20.0%
Fire Department		\$3,000.00	\$128,883.00	\$131,883.00	20.1%	1	1	2	1.3%	2	\$8,850.88	6.7%	100.0%
	Fire	\$ 3,000.00	\$ -	\$ 3,000.00	0.5%	1	0	1	0.6%	1	\$4,473.01	149.1%	100.0%
	EMS	\$ -	\$ 128,883.00	\$ 128,883.00	19.6%	0	1	1	0.6%	1	\$4,377.87	3.4%	100.0%
Water Fund (2)	Water	\$ -	\$ 48,197.40	\$ 48,197.40	7.3%	0	14	14	8.9%	6	\$53,701.85	111.4%	42.9%
Sewer Fund (2)	Wastewater	\$ 5,000.00	\$ 1,010.00	\$ 6,010.00	0.9%	3	4	7	4.5%	8	\$48,453.98	806.2%	114.3%
TOTALS		6.1%	93.9%	100%	4.5%	95.5%							
		\$40,326.00	\$617,377.76	\$657,703.76	100%	7	150	157	100%	74	\$263,409.86	40.0%	47.1%

(1) Non Utility Capital items and grants are included under the individual Dept/ Bureau

(2) These departments are not broken down further into individual bureaus

(3) These represent original Purchase Orders and no change orders which may increase total encumbered funds and are not actual expenses paid

Yearly Statistics on PO's Issued 2014

ATTACHMENT # 3

Dept (1)	Bureau	Yearly Statistics on PO's Issued 2014			# \$ %	# Blanket	# Regular	# Total #	# # %	Confirm		% Confirm % Confirm	
		Blanket \$ per Period	Regular \$ per Period	Total \$ per Period						#	Confirm \$	\$ (3)	# (3)
Elected Officials		\$4,000.00	\$7,703.85	\$11,703.85	0.1%	1	23	24	1.5%	10	\$3,610.22	30.8%	41.7%
	City Council	\$ 4,000.00	\$ 5,178.57	\$ 9,178.57	0.1%	1	12	13	0.8%	9	\$ 3,475.27	37.9%	69.2%
	Mayor	\$ -	\$ 135.00	\$ 135.00	0.0%	0	1	1	0.1%	1	\$ 134.95	100.0%	100.0%
	Controller	\$ -	\$ -	\$ -	0.0%	0	0	0	0.0%	0	\$ -		
	Legal	\$ -	\$ 2,390.28	\$ 2,390.28	0.0%	0	10	10	0.6%	0	\$ -	0.0%	0.0%
Adminstration		\$3,694,043.31	\$1,591,818.85	\$5,285,862.16	42.8%	49	287	336	20.9%	38	\$99,845.54	1.9%	11.3%
	Administration	\$3,342,211.00	\$ 115,036.68	\$ 3,457,247.68	28.0%	15	35	50	3.1%	18	\$ 47,593.51	1.4%	36.0%
	Information Svcs	\$ 215,696.00	\$ 276,944.25	\$ 492,640.25	4.0%	5	54	59	3.7%	3	\$ 5,932.05	1.2%	5.1%
	Financial Svcs	\$ 7,000.00	\$ 48,210.95	\$ 55,210.95	0.4%	1	18	19	1.2%	2	\$ 22,553.51	40.8%	10.5%
	Purchasing	\$ 71,136.31	\$1,130,353.54	\$ 1,201,489.85	9.7%	25	162	187	11.6%	0	\$ -	0.0%	0.0%
	Tax	\$ 45,000.00	\$ -	\$ 45,000.00	0.4%	1	0	1	0.1%	0	\$ -	0.0%	0.0%
	Human Res.	\$ 13,000.00	\$ 21,273.43	\$ 34,273.43	0.3%	2	18	20	1.2%	15	\$ 23,766.47	69.3%	75.0%
Community & Economic Development		\$578,721.61	\$357,936.88	\$936,658.49	7.6%	64	120	184	11.4%	51	\$169,094.23	18.1%	27.7%
	Comm. Dev.	\$ 1,675.00	\$ 218,542.76	\$ 220,217.76	1.8%	5	31	36	2.2%	11	\$ 60,323.07	27.4%	30.6%
	Health	\$ 138,935.60	\$ 24,928.50	\$ 163,864.10	1.3%	22	19	41	2.5%	10	\$ 53,046.15	32.4%	24.4%
	Code Enforcemnt	\$ 17,500.00	\$ 1,659.10	\$ 19,159.10	0.2%	2	17	19	1.2%	2	\$ 185.85	1.0%	10.5%
	Housing Rehab	\$ 264,011.01	\$ 59,819.00	\$ 323,830.01	2.6%	9	10	19	1.2%	0	\$ -	0.0%	0.0%
	Planning & Zoning	\$ 43,000.00	\$ 14,016.00	\$ 57,016.00	0.5%	9	17	26	1.6%	12	\$ 21,525.62	37.8%	46.2%
	Recycling	\$ 113,600.00	\$ 35,218.67	\$ 148,818.67	1.2%	17	19	36	2.2%	16	\$ 34,013.54	22.9%	44.4%
	Housing Inspec.	\$ -	\$ 3,752.85	\$ 3,752.85	0.0%	0	7	7	0.4%	0	\$ -	0.0%	0.0%
Parks & Public Property		\$321,103.00	\$513,291.02	\$834,394.02	6.8%	115	197	312	19.4%	39	\$99,022.68	11.9%	12.5%
	P&P Admin	\$ 3,000.00	\$ 314,359.95	\$ 317,359.95	2.6%	1	100	101	6.3%	9	\$ 16,958.55	5.3%	8.9%
	P&P Bldg. Maint.	\$ 74,629.00	\$ 67,504.70	\$ 142,133.70	1.2%	33	46	79	4.9%	12	\$ 27,121.82	19.1%	15.2%
	Recreation	\$ 42,020.00	\$ 59,002.26	\$ 101,022.26	0.8%	15	34	49	3.0%	6	\$ 10,604.54	10.5%	12.2%
	Parks Maint.	\$ 13,750.00	\$ 46,788.31	\$ 60,538.31	0.5%	15	12	27	1.7%	3	\$ 4,590.12	7.6%	11.1%
	Golf Fund	\$ 187,704.00	\$ 25,635.80	\$ 213,339.80	1.7%	51	5	56	3.5%	9	\$ 39,747.65	18.6%	16.1%
Public Works (2)		\$1,680,329.00	\$495,483.35	\$2,175,812.35	17.6%	284	68	352	21.9%	42	\$350,302.68	16.1%	11.9%
	Public Works	\$ 561,750.00	\$ 468,631.57	\$ 1,030,381.57	8.3%	172	62	234	14.5%	33	\$ 312,656.41	30.3%	14.1%
	Mech. Maint.	\$1,118,579.00	\$ 26,851.78	\$ 1,145,430.78	9.3%	112	6	118	7.3%	9	\$ 37,646.27	3.3%	7.6%
Police Dept (inc 911) (2)		\$ 432,922.00	\$ 208,725.16	\$ 641,647.16	5.2%	43	71	114	7.1%	22	\$ 106,977.33	16.7%	19.3%
Fire Department		\$261,233.00	\$240,004.94	\$501,237.94	4.1%	44	11	55	3.4%	7	\$59,984.80	12.0%	12.7%
	Fire	\$ 161,255.00	\$ 55,753.94	\$ 217,008.94	1.8%	32	9	41	2.5%	6	\$ 55,606.93	25.6%	14.6%
	EMS	\$ 99,978.00	\$ 184,251.00	\$ 284,229.00	2.3%	12	2	14	0.9%	1	\$ 4,377.87	1.5%	7.1%
Water Fund (2)		\$ 912,479.00	\$ 599,055.90	\$ 1,511,534.90	12.2%	29	129	158	9.8%	13	\$ 94,406.07	6.2%	8.2%
Sewer Fund (2)		\$ 421,700.00	\$ 19,631.00	\$ 441,331.00	3.6%	61	14	75	4.7%	16	\$ 68,898.92	15.6%	21.3%
TOTALS		67.3%	32.7%	100%	42.9%	57.1%							
TOTALS		\$8,306,530.92	\$4,033,650.95	\$12,340,181.87	100%	690	920	1,610	100%	238	\$1,052,142.47	8.5%	14.8%

(1) Non Utility Capital items and grants are included under the individual Dept/ Bureau

(2) These departments are not broken down further into individual bureaus

(3) These represent original Purchase Orders and no change orders which may increase total encumbered funds and are not actual expenses paid

Five confirmings were contracts that were not signed/encumbered when services/goods were provided