

CITY OF BETHLEHEM

INTER DEPARTMENTAL CORRESPONDENCE

MEMORANDUM

TO: J. William Reynolds - Mayor
Robert Vidoni - City Clerk
Members of City Council

FROM: George Yasso
City Controller

SUBJECT: Quarterly Report - Controller (October-December 2021)

DATE: January 31, 2022

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 2021.

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

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

Total Cash Outlay for the quarter was **\$52,311,393** with **\$12,927,434** going towards the total city payroll. This does not include escrow/trust payments.

In addition to the financial information highlighting the cash that was paid out in the fourth quarter, there were **148** Purchase Orders processed and **1,335** clearing account checks sent out. There are significantly less checks through the other checking accounts due to money going through the regular Accounts Payable checking account. Escrow checks were **\$450,691** and **\$2,472** in medical along with **\$965** P-card escrow amounts. These are **not** included in the totals on Attachment #1.

Attachment #2 provides the quarterly statistics on individual Purchase Orders issued, Blanket Purchase Orders, Contract Purchase Orders, and Confirming Purchase Order statistics. Purchase Orders now include new/amended contracts and many of the blanket Purchase Orders from various departments are now being consolidated under one blanket. Also, the information for non-general funds is included for consistency with Attachment #1. Attachment #3 is total Year-to-Date Purchase Orders and Confirming Purchase Orders.

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

The Controller's office has a rotating seat on the Pension Board which usually meets the first Friday of every month. All board meetings to date have been attended. The Controller's office continues to discuss contracts and purchase orders of concern with the Solicitor's office and Administration.

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In addition, the Controller's office reviews the quarterly receipts for gaming revenue received from the Commonwealth of Pennsylvania. Fourth quarter receipts total \$2,457,456. Year to date receipts for gaming revenue total \$11,549,172.

Our office continues to review any outstanding Miscellaneous Accounts Receivables and discuss with departments as needed (ongoing).

Please review the list below of other activities:

| | <u>Qtr. #</u> | <u>Qtr. \$</u> | <u>YTD #</u> | <u>YTD \$</u> |
|--|---------------|------------------|--------------|-------------------|
| Audited General Acct. Checks (1) | 1,335 | 23,482,093 | 5,116 | 53,141,697 |
| Purchasing Card Transactions (1) | 1,136 | 406,279 | 4,009 | 1,117,742 |
| Other Acct. Checks & Transactions | 34 | 15,947,242 | 135 | 33,569,877 |
| Reviewed & Audited Petty Cash | | | | |
| Reimbursements | 19 | 5,098 | 43 | 11,831 |
| Employee Mileage & Expense | 29 | 6,263 | 74 | 14,279 |
| Reviewed & approved Purchase Orders (see attached) | 148 | 6,209,203 | 1,054 | 28,185,249 |
| Reviewed & approved contracts/ Agreements (outlined below) | 86 | 7,486,614 | 532 | 31,173,746 |
| Construction and Related Contracts (2) | 21 | 2,593,914 | 79 | 6,806,807 |
| Employment Related Contracts | 5 | 41,576 | 63 | 1,634,804 |
| Services & Goods Contracts | 24 | 916,301 | 112 | 5,401,791 |
| Grants & Revenue Agreements | 9 | 1,348,611 | 47 | 6,912,293 |
| Use Permits, Developer & Other Agreements (3) | 27 | 2,586,212 | 231 | 10,418,051 |

(1) These also include escrow checks /transactions.

(2) Outside Engineering, Bidding and Construction oversight are now included with Construction Contracts.

(3) Developer agreements may include amounts for letters of credit. The total amount for letters of credit this quarter is \$2,112,436.

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

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

Cc: Eric Evans, Business Administrator
Linnea Lazarchak, Financial Services Director
KSA&D Support

Mark Sivak, Director of Budget & Finance
Sandra Steidel, Director of Purchasing
Judy Kelechava, Assistant City Clerk

Cash Expended Fourth Quarter 2021

Attachment # 1

| | # of chks/trans- actions | Dollar Amount | General | Golf | Liquid Fuels | Water | Sewer | Storm Water | Water Capital | Sewer Capital | NUCI - Non Utility Capital | Escrow/ Trust Accounts | Total (not inc Escrow) | YTD TOTAL (NOT INC ESCROW) |
|---------------------------------------|-----------------------------|---------------------|----------------------|------------------|------------------|------------------|--------------------|-----------------|--------------------|-------------------|----------------------------------|------------------------------|---------------------------|----------------------------------|
| 4th Quarter | | | | | | | | | | | | | | |
| Check Summ. | 1,335 | \$23,482,093 | \$16,763,585 | \$501,258 | \$252,247 | \$896,416 | \$1,072,382 | \$58,961 | \$1,234,559 | \$897,850 | \$1,354,145 | \$450,691 | \$23,031,402 | \$ 52,196,878 |
| P-Card Summ. | 1,136 | \$406,280 | \$360,131 | \$2,943 | \$4,051 | \$24,461 | \$12,705 | \$1,023 | | | | \$965 | \$405,315 | \$ 1,104,785 |
| TOTAL | 2,471 | \$23,888,372 | \$ 17,123,716 | \$504,201 | \$256,298 | \$920,877 | \$1,085,087 | \$59,984 | \$1,234,559 | \$ 897,850 | \$1,354,145 | \$ 451,656 | \$23,436,717 | \$ 53,301,663 |
| | | | 60.5% | 1.8% | 3.1% | 4.4% | 5.6% | 0.1% | 6.9% | 7.0% | 8.7% | 1.8% | | |
| Y-T-D TOTAL | 9,125 | \$54,259,439 | \$32,801,834 | \$981,049 | \$1,690,747 | \$2,403,708 | \$3,048,835 | \$80,007 | \$3,749,515 | \$3,818,818 | \$4,727,151 | \$957,776 | \$53,301,663 | |
| | | | 81.8% | 1.0% | 0.2% | 8.2% | 8.5% | 0.3% | | | | | | |
| Payroll accounts (inc. tax payments) | | | \$10,577,579 | \$131,367 | \$31,241 | \$1,058,659 | \$1,092,559 | \$36,029 | | | | | \$12,927,434 | \$50,970,585 |
| Payroll and general account sub-total | | | \$43,379,413 | \$1,112,416 | \$1,721,988 | \$3,462,367 | \$4,141,394 | \$116,036 | \$3,749,515 | \$3,818,818 | \$4,727,151 | \$957,776 | \$36,364,151 | \$104,272,248 |
| Other accounts (No Trustee or Escrow) | | | | | | | | | | | | | \$ 15,947,242 | \$ 33,569,877 |
| TOTAL CASH OUTLAY | | | | | | | | | | | | | \$ 52,311,393 | \$137,842,125 |

Other Checking

| Accounts | # QTR | \$ QTR | # YTD | \$ YTD |
|--------------------------|-----------|---------------------|------------|----------------------|
| Consolidated Cash | | | | |
| UGI Wire | 0 | \$ - | 7 | \$ 4,120 |
| Debt Pmt | 9 | \$ 4,506,317 | 29 | \$ 11,284,400 |
| Trust Pmt | 4 | \$ 3,500 | 13 | \$ 9,500 |
| Medical Benefits | | | | |
| Capital Blue | 13 | \$ 3,070,911 | 52 | \$ 11,243,846 |
| Stealth Partners | 2 | \$ 107,931 | 11 | \$ 600,939 |
| Water & Sewer | | | | |
| Pennvest | 3 | \$ 155,803 | 12 | \$ 604,078 |
| Debt Pmt | 3 | \$ 8,102,780 | 11 | \$ 9,822,994 |
| SUB-TOTAL | 34 | \$15,947,242 | 135 | \$ 33,569,877 |

| Escrow Detail | # QTR | \$ QTR | # YTD | \$ YTD |
|---------------------|-----------|-------------------|-----------|-------------------|
| Escrow | | | | |
| Fire Escrow | 1 | \$ 6,006 | 6 | \$ 123,820 |
| Police Cost | 3 | \$ 3,878 | 17 | \$ 36,460 |
| Benchmark | 2 | \$ 4,099 | 8 | \$ 7,575 |
| RACP | 0 | \$ - | 1 | \$ 43,750 |
| Trustee | 18 | \$ 436,078 | 61 | \$ 729,713 |
| Fire Cost | 0 | \$ - | 1 | \$ 108 |
| Escrow Refund | 0 | \$ - | 1 | \$ 500 |
| Health Cost | 0 | \$ - | 1 | \$ 2,264 |
| Recreation | 2 | \$ 630 | 2 | \$ 630 |
| Total Escrow | 26 | \$ 450,691 | 98 | \$ 944,820 |

2020/prior costs

| paid in 2021 | # QTR | \$ QTR | # YTD | \$ YTD | |
|--------------|----------|-----------------|------------|---------------------|-------------|
| Checks | 1 | \$ 8,513 | 344 | \$ 4,695,203 | |
| P-Cards | 0 | \$ - | 248 | \$ 66,319 | |
| | 1 | \$ 8,513 | 592 | \$ 4,761,522 | 8.8% |

% 2020 paid to 2021 0.0% based upon total checks/P-Card expenses paid

* These amounts includes all invoices/services prior to 1/1/21 for all departments and funds

| Quarter 4, 2021 | | Attachment # 2 | | | | | | | | | |
|--------------------------|------------------|---------------------------|---------------------------|----------------------------|-------------------------|-------------|--------------|---------------------|--------------|-------------|-----------|
| Dept | Bureau | Blanket \$ per Quarter | Regular \$ per Quarter | Contract \$ per Quarter | Total \$ per Quarter | \$ % | Confirm # | Confirm \$ | % Confirm \$ | % Confirm # | Confirm # |
| Elected Official | Council, Mayor | \$0.00 | \$0.00 | \$ 1.00 | \$ 1.00 | 0% | 0 | \$0.00 | 0% | 0% | |
| Admin | | \$0.00 | \$76,899.85 | \$50,002.00 | \$126,901.85 | 2% | 10 | \$60,875.62 | 48% | 50% | (2) |
| | AD Total | \$0.00 | \$40,597.85 | \$1.00 | \$40,598.85 | | 5 | \$35,959.12 | 89% | 63% | |
| | Gen/Civ Total | \$0.00 | \$36,302.00 | \$50,001.00 | \$86,303.00 | | 5 | \$24,916.50 | 29% | 42% | |
| Comm & Econ Dev | | \$277,952.62 | \$10,661.24 | \$332,500.00 | \$621,113.86 | 10% | 32 | \$342,189.70 | 55% | 178% | (2),(3) |
| Golf | PPG | \$0.00 | \$115,120.61 | \$8,514.38 | \$123,634.99 | 2% | 11 | \$118,260.72 | 96% | 157% | (3) |
| Public Works | | \$67,437.36 | \$42,762.04 | \$0.00 | \$110,199.40 | 2% | 61 | \$269,057.85 | 244% | 407% | (2) |
| | PW Total | \$2,781.00 | \$42,762.04 | \$0.00 | \$45,543.04 | | 51 | \$208,495.88 | 458% | 392% | |
| | LF | \$64,656.36 | \$0.00 | \$0.00 | \$64,656.36 | | 10 | \$60,561.97 | 94% | 500% | |
| Police Dept | Incl. Serv. Ctr. | \$645.00 | \$43,368.08 | \$0.00 | \$44,013.08 | 1% | 0 | \$0.00 | 0% | 0% | |
| | PD | \$645.00 | \$43,368.08 | \$0.00 | \$44,013.08 | | 0 | \$0.00 | 0% | 0% | |
| | Serv. Ctr. | \$0.00 | \$0.00 | \$0.00 | \$0.00 | | 0 | \$0.00 | 0% | 0% | |
| Fire/EMS | | \$6,000.00 | \$89,866.17 | \$0.00 | \$95,866.17 | 2% | 1 | \$379.20 | 0% | 7% | |
| | FD | \$6,000.00 | \$60,679.75 | \$0.00 | \$66,679.75 | | 0 | \$0.00 | 0% | 0% | |
| | EMS | \$0.00 | \$29,186.42 | \$0.00 | \$29,186.42 | | 1 | \$379.20 | 1% | 25% | |
| Water Fund | | \$0.00 | \$98,388.45 | \$45,005.00 | \$143,393.45 | 2% | 2 | \$1,416.24 | 1% | 13% | |
| | WS | \$0.00 | \$7,804.79 | \$45,005.00 | \$52,809.79 | | 1 | \$155.00 | 0% | 10% | |
| | WC | \$0.00 | \$90,583.66 | \$0.00 | \$90,583.66 | | 1 | \$1,261.24 | 1% | 17% | |
| Sewer Fund | | \$9,000.00 | \$150,495.41 | \$1,983,287.30 | \$2,142,782.71 | 35% | 14 | \$55,290.99 | 3% | 48% | |
| | WW | \$2,000.00 | \$34,840.55 | \$13,004.00 | \$49,844.55 | | 12 | \$35,773.14 | 72% | 80% | (3) |
| | SC | \$7,000.00 | \$115,654.86 | \$1,970,283.30 | \$2,092,938.16 | | 2 | \$19,517.85 | 1% | 14% | |
| Non-Utility Capital | NUCI | \$8,323.50 | \$66,086.31 | \$2,726,886.52 | \$2,801,296.33 | 45% | 5 | \$85,538.00 | 3% | 29% | (3) |
| Totals | | \$369,358.48 | \$693,648.16 | \$5,146,196.20 | \$6,209,202.84 | 100% | 136 | \$933,008.32 | 15% | 92% | |
| | | 6% | 11% | 83% | 100% | | | 15% | | | |
| Total # of PO's | | 18 | 98 | 32 | 148 | | | | | | |
| Total # Confirming PO's | | 100 | 19 | 17 | 136 | 92% | | | | | |
| Total % Confirming PO's | | 556% | 19% | 53% | 92% | | | | | | |
| Total \$ Confirming PO's | | \$335,506.04 | \$208,132.00 | \$389,370.33 | \$933,008.37 | 15% | | | | | |

(1) Original Purchase Orders and no change orders which may increase total encumbered funds - not actual expenses paid.

(2) Each Purchase Order is only counted once, but the costs are allocated to each department.

(3) Sixteen (16) confirming amounts were contracts that were not signed/encumbered when services/goods were provided (\$388,109).

TOTAL Statistics on PO's Issued January - December 2021

Attachment # 3

| Dept | Bureau | Blanket \$ per YTD | Regular \$ per YTD | Contract \$ per YTD | Total \$ per YTD | \$ % | Confim # | Confim \$ | % Confim \$ | % Confim # | |
|--------------------------|------------------|-----------------------|-----------------------|------------------------|------------------------|----------------|------------|-----------------------|-------------|------------|---------|
| Elected Officials | | \$8,000.00 | \$0.00 | \$882.65 | \$8,882.65 | 0.03% | 2 | \$2,123.30 | 24% | 67% | (2) |
| Admin | | \$1,508,325.00 | \$770,643.58 | \$376,215.60 | \$2,655,184.18 | 9.42% | 27 | \$218,637.34 | 8% | 28% | (2),(3) |
| | AD Total | \$191,300.00 | \$645,027.49 | \$137,301.00 | \$973,628.49 | | 11 | \$152,845.15 | 16% | 22% | |
| | Gen/Civ Total | \$1,317,025.00 | \$125,616.09 | \$238,914.60 | \$1,681,555.69 | | 16 | \$65,792.19 | 4% | 39% | |
| Comm & Econ Dev | | \$2,382,950.62 | \$772,909.10 | \$1,483,263.25 | \$4,639,122.97 | 16.46% | 77 | \$515,172.40 | 11% | 58% | (2),(3) |
| Golf | PPG | \$252,842.00 | \$534,462.45 | \$11,114.38 | \$798,418.83 | 2.83% | 19 | \$143,474.08 | 18% | 41% | (3) |
| Public Works | | \$1,683,707.85 | \$717,718.58 | \$758,300.45 | \$3,159,726.88 | 11.21% | 154 | \$473,031.09 | 15% | 67% | (2),(3) |
| | PW Total | \$1,095,420.62 | \$301,940.46 | \$606,566.45 | \$2,003,927.53 | | 115 | \$319,241.95 | 16% | 56% | |
| | LF | \$588,287.23 | \$415,778.12 | \$151,734.00 | \$1,155,799.35 | | 39 | \$153,789.14 | 13% | 156% | |
| Police Dept | Incl. Serv. Ctr. | \$537,543.00 | \$322,195.00 | \$7,200.00 | \$866,938.00 | 3.08% | 1 | \$52,902.17 | 6% | 1% | |
| | PD | \$525,543.00 | \$286,911.32 | \$7,200.00 | \$819,654.32 | | 1 | \$52,902.17 | 6% | 1% | |
| | Serv. Ctr. | \$12,000.00 | \$35,283.68 | \$0.00 | \$47,283.68 | | 0 | \$0.00 | 0% | 0% | |
| Fire/EMS | | \$286,116.02 | \$197,071.24 | \$68,097.00 | \$551,284.26 | 1.96% | 2 | \$3,419.20 | 1% | 4% | |
| | FD | \$182,404.81 | \$137,915.72 | \$0.00 | \$320,320.53 | | 0 | \$0.00 | 0% | 0% | |
| | EMS | \$103,711.21 | \$59,155.52 | \$68,097.00 | \$230,963.73 | | 2 | \$3,419.20 | 1% | 10% | |
| Water Fund | | \$1,357,000.68 | \$1,545,927.90 | \$1,133,449.82 | \$4,036,378.40 | 14.32% | 6 | \$24,538.23 | 1% | 4% | (3) |
| | WS | \$998,682.96 | \$386,902.88 | \$504,247.82 | \$1,889,833.66 | | 4 | \$21,387.25 | 1% | 4% | |
| | WC | \$358,317.72 | \$1,159,025.02 | \$629,202.00 | \$2,146,544.74 | | 2 | \$3,150.98 | 0% | 4% | |
| Sewer Fund | | \$815,598.00 | \$1,064,211.48 | \$4,044,218.65 | \$5,924,028.13 | 21.02% | 20 | \$93,739.27 | 2% | 11% | (3) |
| | WW | \$672,775.00 | \$304,880.40 | \$912,405.38 | \$1,890,060.78 | | 18 | \$74,221.42 | 4% | 14% | (2) |
| | SC | \$142,823.00 | \$759,331.08 | \$3,131,813.27 | \$4,033,967.35 | | 2 | \$19,517.85 | 0% | 4% | |
| Non-Utility Capital | NUCI | \$117,010.30 | \$438,650.16 | \$4,989,623.96 | \$5,545,284.42 | 19.67% | 13 | \$146,072.04 | 3% | 17% | (3) |
| Totals | | \$8,949,093.47 | \$6,363,789.49 | \$12,872,365.76 | \$28,185,248.72 | 100.00% | 321 | \$1,673,109.12 | 6% | 30% | |
| | | 31.8% | 22.6% | 45.7% | 100.0% | | | 5.9% | | | |
| Total # of PO's | | 421 | 507 | 126 | 1,054 | | | | | | |
| Total # Confirming PO's | | 226 | 56 | 39 | 321 | 30% | | | | | |
| Total % Confirming PO's | | 54% | 11% | 31% | 30% | | | | | | |
| Total \$ Confirming PO's | | \$674,042.61 | \$428,274.64 | \$570,792.01 | \$1,673,109.26 | 6% | | | | | |

(1) Original Purchase Orders and no change orders which may increase total encumbered funds - not actual expenses paid.

(2) Each Purchase Order is only counted once, but the costs are allocated to each department.

(3) Thirty eight (38) confirming amounts were contracts that were not signed/encumbered when services/goods were provided (\$569,144).