

CITY OF BETHLEHEM

INTER DEPARTMENTAL CORRESPONDENCE

MEMORANDUM

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

FROM: George Yasso
City Controller

SUBJECT: Quarterly Report- Controller (January –March 2015)

DATE: April 24, 2015

I am submitting for your review, a summary of the financial expenditures and contractual commitments made by the City of Bethlehem in the first quarter of 2015, along with the year to date totals.

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

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

Total Cash Outlay was \$26,349,617 with \$13,345,768 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.

In addition to the financial information highlighting the cash that was paid out in the first quarter, there were approximately 823 Purchase Orders processed and 1,101 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 and Safety 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 Controller's office continues to discuss contracts and purchase orders of concern with the Solicitor's office and Administration. Other projects included spreadsheets compiled by the Controller's office intern and analysis of: 1) Accounts payables for 2014 paid in 2015 for submission to the external auditor and 2) review of several golf accounts from 2011 to 2014.

Please review list below of other activities:

	<u>Qtr. #</u>	<u>Qtr. \$</u>
Audited General Acct. Checks	1,101	\$ 8,166,226
Other Acct. Checks & Transactions	122	5,064,733
Purchasing Card Transactions	322	69,772
Reviewed & Audited Petty Cash		
Reimbursements	9	3,412
Employee Mileage & Expense	17	4,080
Reviewed & approved Purchase Orders (see attached)	823	8,695,524
Reviewed & approved contracts/ Agreements (outlined below)	108	5,418,353
Construction Contracts	30	1,548,189
Employment Related Contracts	16	578,176
Services & Goods Contracts	41	2,788,487
Grants & Revenue Agreements	7	503,500
Use Permits, Developer & Other Agreements	14	1

- Input information for the PA Gaming website to project anticipated revenues and confirm actual quarterly receipts.
- 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

Cash Expended First Quarter 2015

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
1st Quarter													
Check Summary	1,101	\$ 8,166,226	\$ 4,212,696	\$ 161,497	\$ 31,375	\$ 256,130	\$ 578,085	\$ 765,382	\$ 423,395	\$ 1,245,908	\$ 491,758	\$ 8,166,226	\$ 8,166,226
P-Card Summary	322	\$ 69,772	\$ 43,344	\$ 1,525	\$ 1,108	\$ 4,965	\$ 14,368	\$ 4,462	\$ -	\$ -	\$ -	\$ 69,772	\$ 69,772
TOTAL	1,423	\$ 8,235,999	\$ 4,256,041	\$ 163,022	\$ 32,483	\$ 261,095	\$ 592,453	\$ 769,844	\$ 423,395	\$ 1,245,908	\$ 491,758	\$ 8,235,999	\$ 8,235,999
Y-T-D TOTAL	1,423	\$ 8,235,999	\$ 4,256,041	\$ 163,022	\$ 32,483	\$ 261,095	\$ 592,453	\$ 769,844	\$ 423,395	\$ 1,245,908	\$ 491,758	\$ 8,235,999	
Payroll accounts (inc. tax payments)			\$ 10,301,969	\$ 415,687	\$ 112,896	\$ 363,049	\$ 1,166,580	\$ 985,587				\$ 13,345,768	\$ 13,345,768
Payroll and general account sub-total			\$ 14,558,009	\$ 578,709	\$ 145,379	\$ 624,144	\$ 1,759,033	\$ 1,755,431	\$ 423,395	\$ 1,245,908	\$ 491,758	\$ 21,581,766	\$ 21,581,766
Other accounts												\$ 4,767,851	\$ 4,767,851
TOTAL CASH OUTLAY												\$ 26,349,617	\$ 26,349,617

Other Checking Accounts		# YTD	\$ YTD	# YTD	\$ YTD	
Consolidated Cash		48	\$ 1,298,061	48	\$ 1,298,061	
Capital Account		0				
Medical Benefits		21	\$ 3,066,273	21	\$ 3,066,273	Includes 13 direct transfers per quarter for Capital Blue Cross
Water & Sewer		4	\$ 403,517	4	\$ 403,517	
SUB-TOTAL		73	\$ 4,767,851	73	\$ 4,767,851	
City Trustee Acc't		35	\$ 179,775	35	\$ 179,775	
Escrow		14	\$ 117,107	14	\$ 117,107	
SUB-TOTAL		49	\$ 296,882	49	\$ 296,882	These accounts are for holding other's cash and internal transfers
TOTAL		122	\$ 5,064,733	122	\$ 5,064,733	

2014 & prior years costs paid in 2015	# YTD	\$ YTD	# YTD	\$ YTD	
Checks	257	\$ 2,288,770	257	\$ 2,288,770	
P-Cards	82	\$ 30,648	82	\$ 30,648	
	339	\$ 2,319,419 *	339	\$ 2,319,419	28.2%
% 2014 paid to 2015		28.2%	based upon total checks/P-Card expenses paid		

* These amounts includes all invoices/services prior to 1/1/15 for all departments and funds

End of Quarter Statistics on PO's Issued Jan - March 2015											Attachment # 2		
Dept (1)	Bureau	Blanket \$ per Quarter	Regular \$ per Quarter	Total \$ per Quarter (3)	\$ %	# Blanket	# Regular	# Total	# %	Confim #	Confim \$	% Confim \$	% Confim #
Elected Officials		\$ 4,000.00	\$ 9,819.04	\$ 13,819.04	0.2%	1	11	12	1.5%	5	\$5,983.05	43.3%	41.7%
	City Council	\$ 4,000.00	\$ 993.24	\$ 4,993.24		1	5	6		3	\$ 247.15	4.9%	50.0%
	Mayor	\$ -	\$ -	\$ -		0	0	0					
	Controller	\$ -	\$ -	\$ -		0	0	0					
	Legal	\$ -	\$ 8,825.80	\$ 8,825.80		0	6	6		2	\$5,735.90	65.0%	33.3%
Adminstration		\$ 2,373,733.42	\$ 386,533.62	\$ 2,760,267.04	31.7%	32	84	116	14.1%	10	\$168,940.87	6.1%	8.6%
	Administration	\$ 2,009,582.00	\$ 44,778.60	\$ 2,054,360.60		12	11	23		4	\$164,633.00	8.0%	17.4%
	Information Svcs	\$ 243,600.00	\$ 146,061.66	\$ 389,661.66		5	22	27		2	\$510.00	0.1%	7.4%
	Financial Svcs	\$ -	\$ 12,306.72	\$ 12,306.72		0	6	6					
	Purchasing	\$ 47,551.42	\$ 171,681.77	\$ 219,233.19		12	42	54					
	Tax	\$ 58,000.00	\$ -	\$ 58,000.00		1	0	1					
	Human Res.	\$ 15,000.00	\$ 11,704.87	\$ 26,704.87		2	3	5		4	\$3,797.87	14.2%	80.0%
Community & Economic Development		\$ 290,159.33	\$ 66,241.37	\$ 356,400.70	4.1%	32	28	60	7.3%	19	\$23,757.73	6.7%	31.7%
	Comm. Dev.	\$ 111,820.00	\$ 26,620.24	\$ 138,440.24		4	4	8					
	Health	\$ 71,265.95	\$ 1,540.00	\$ 72,805.95		13	2	15		2	\$1,455.00	2.0%	13.3%
	Code Enforcemnt	\$ 16,000.00	\$ 628.75	\$ 16,628.75		1	4	5		1	\$ 221.75	1.3%	20.0%
	Planning & Zoning	\$ 43,050.00	\$ 12,582.90	\$ 55,632.90		8	8	16		7	\$2,739.90	4.9%	43.8%
	Recycling	\$ 48,023.38	\$ 24,869.48	\$ 72,892.86		6	10	16		9	\$19,341.08	26.5%	56.3%
	Housing Inspec.	\$ -	\$ -	\$ -		0	0	0					
Parks & Public Property		\$ 300,080.00	\$ 190,599.38	\$ 490,679.38	5.6%	82	84	166	20.2%	8	\$8,796.71	1.8%	4.8%
	P&P Admin	\$ 5,000.00	\$ 90,975.95	\$ 95,975.95		1	35	36					
	P&P Bldg. Maint.	\$ 96,498.40	\$ 72,206.84	\$ 168,705.24		24	21	45		3	\$2,000.62	1.2%	6.7%
	Recreation	\$ 19,441.20	\$ 13,879.84	\$ 33,321.04		11	13	24		2	\$2,186.46	6.6%	8.3%
	Parks Maint.	\$ 33,553.00	\$ 9,709.48	\$ 43,262.48		11	10	21		3	\$4,609.63	10.7%	14.3%
	Golf Fund	\$ 145,587.40	\$ 3,827.27	\$ 149,414.67		35	5	40					
Public Works (2)		\$ 1,411,865.10	\$ 545,250.53	\$ 1,957,115.63	22.5%	146	51	197	23.9%	35	\$72,970.64	3.7%	17.8%
	Public Works	\$ 369,929.60	\$ 542,104.04	\$ 912,033.64		39	48	87		24	\$47,166.68	5.2%	27.6%
	Mechanical Maint.	\$ 1,041,935.50	\$ 3,146.49	\$ 1,045,081.99		107	3	110		11	\$25,803.96	2.5%	10.0%
Police Dept (inc 911) (2)		\$ 280,786.90	\$ 159,389.08	\$ 440,175.98	5.1%	25	47	72	8.7%	10	\$38,092.58	8.7%	13.9%
Fire Department		\$ 182,591.54	\$ 81,022.31	\$ 263,613.85	3.0%	20	10	30	3.6%	2	\$ 853.91	0.3%	6.7%
	Fire	\$ 93,938.54	\$ 3,250.54	\$ 97,189.08		11	4	15		1	\$ 203.60	0.2%	6.7%
	EMS	\$ 88,653.00	\$ 77,771.77	\$ 166,424.77		9	6	15		1	\$ 650.31	0.4%	6.7%
Water Fund (2)		\$ 997,960.50	\$ 943,127.32	\$ 1,941,087.82	22.3%	35	71	106	12.9%	10	\$185,083.37	9.5%	9.4%
Sewer Fund (2)		\$ 313,813.00	\$ 158,551.19	\$ 472,364.19	5.4%	24	40	64	7.8%	28	\$179,993.18	38.1%	43.8%
TOTAL		\$ 6,154,989.79	\$ 2,540,533.84	\$ 8,695,523.63	100%	397	426	823	100%	127	\$684,472.04	7.9%	15.4%
		70.8%	29.2%			48.2%	51.8%			15.4%	7.9%		

(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