

CITY OF BETHLEHEM

INTER DEPARTMENTAL CORRESPONDENCE

MEMORANDUM

TO: Robert Donchez - Mayor
Robert Vidoni - City Clerk
Members of City Council

FROM: George Yasso
City Controller

SUBJECT: Quarterly Report - Controller (January–March 2020)

DATE: April 24, 2020

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 2020.

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 \$22,122,473 with \$11,555,470 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 first quarter, there were 589 Purchase Orders processed and 1,094 general 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 **\$130,808** and \$4,078 in medical along with \$2,682 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.

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.

Please review the list below of other activities:

	<u>Qtr. #</u>	<u>Qtr. \$</u>
Audited General Acct. Checks (1)	1,094	\$ 7,611,450
Purchasing Card Transactions (1)	756	151,543
Other Acct. Checks & Transactions	23	2,941,577
Reviewed & Audited Petty Cash		
Reimbursements	15	4,117
Employee Mileage & Expense	22	3,376
Reviewed & approved Purchase		
Orders (see attached)	589	13,315,003
Reviewed & approved contracts/ Agreements (outlined below)	123	6,601,504
Construction and Related Contracts (2)	17	913,650
Employment Related Contracts	31	1,402,329
Services & Goods Contracts	53	2,661,174
Grants & Revenue Agreements	11	255,809
Use Permits, Developer & Other Agreements (3)	11	1,368,542

- (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 that may not be used with an agreement for \$606,594 this quarter.
 - Input information from the PA Gaming website to project anticipated revenues and confirm actual quarterly receipts. Receipts are approximately \$25,300 above last year; however, until recently those projections were speculative and anticipated to be significantly lower for 2020 due to the current closure of the Wind Creek Casino, which began in the middle of March. We now anticipate the current year revenue numbers to be similar to the 2019 actual numbers.
 - Review with the departments any outstanding Miscellaneous Accounts Receivables (ongoing).
 - Examined and reviewed several situations regarding contracts and purchase orders needing additional investigations and follow-up.
 - Responded to and resolved one call on the Controller's hotline.

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: Eric Evans, Business Administrator
Linnea Lazarchak, Financial Services Director,
Wayne Wastler, GIS Systems Manager
Mark Sivak, Director of Budget & Finance
Sandra Steidel, Director of Purchasing

Cash Expended First Quarter 2020

ATTACHMENT # 1

	chks/ trans- action	Dollar Amount	General	Golf	Liquid Fuels	Water	Sewer	Water Capital	Sewer Capital	NUCI - Non Utility Capital	Escrow/ Trust Accounts	Total (not inc Escrow)	YTD TOTAL (NOT INC ESCROW)
1st Quarter													
Check Summ.	1,094	\$ 7,611,450	\$ 4,248,463	\$ 194,280	\$ 138,758	\$ 459,531	\$ 547,029	\$ 371,843	\$ 734,933	\$ 781,726	\$ 134,886	\$ 7,476,564	\$ 7,476,564
P-Card Summ.	756	\$ 151,543	\$ 111,708	\$ 1,385	\$ 2,768	\$ 13,650	\$ 19,350				\$ 2,682	\$ 148,862	\$ 148,862
TOTAL	1,850	\$ 7,762,993	\$ 4,360,171	\$ 195,665	\$ 141,526	\$ 473,182	\$ 566,379	\$ 371,843	\$ 734,933	\$ 781,726	\$ 137,567	\$ 7,625,426	\$ 7,625,426
			56.2%	2.5%	1.8%	6.1%	7.3%	4.8%	9.5%	10.1%	1.8%		
Y-T-D TOTAL	1,850	\$ 7,762,993	\$ 4,360,171	\$ 195,665	\$ 141,526	\$ 473,182	\$ 566,379	\$ 371,843	\$ 734,933	\$ 781,726	\$ 137,567	\$ 7,625,426	
			83.2%	0.7%	0.2%	7.6%	8.3%						
Payroll accounts (inc. tax payments)			\$ 9,612,364	\$ 78,803	\$ 26,539	\$ 872,954	\$ 964,811					\$ 11,555,470	\$ 11,555,470
Payroll and general account sub-total			\$ 13,972,535	\$ 274,468	\$ 168,065	\$ 1,346,136	\$ 1,531,190	\$ 371,843	\$ 734,933	\$ 781,726	\$ 137,567	\$ 19,180,896	\$ 19,180,896
Other accounts (No Trustee or Escrow)												\$ 2,941,577	\$ 2,941,577
TOTAL CASH OUTLAY												\$ 22,122,473	\$ 22,122,473

Other Checking Accounts					
	# QTR	\$ QTR	# YTD	\$ YTD	
Consolidated Cash	2	\$ 15,382	2	\$ 15,382	PNC Debt payment (\$13,946)
Medical Benefits	18	\$ 2,921,923	18	\$ 2,921,923	Includes 13 direct transfers per quarter for Capital Blue Cross Does not include 5 checks of \$4,078 for Medical in A/P Checks above
Water & Sewer	1	\$ 4,272	1	\$ 4,272	Loan payment
SUB-TOTAL	21	\$ 2,941,577	21	\$ 2,941,577	
City Trustee Acc't	0	\$ -	0	\$ -	These are now being processed as Escrow through the on-going A/P check runs.
Escrow	-	\$ -	0	\$ -	Does not include 29 checks for \$130,808 including \$26,175 for Magistrate; \$42,162 Fire Escrow & \$48,247 for Developer's Agreement repayment in A/P Checks nor P-Card charges above.
TOTAL	21	\$ 2,941,577	21	\$ 2,941,577	

2019/prior costs paid in 2020					
	# QTR	\$ QTR	# YTD	\$ YTD	
Checks	263	\$ 1,866,416	263	\$ 1,866,416	24.5%
P-Cards	213	\$ 53,325	213	\$ 53,325	35.2%
	476	\$ 1,919,741	476	\$ 1,919,741	24.7%

% 2019 paid to 2020 24.7% based upon total checks/P-Card expenses paid

* These amounts includes all invoices/services prior to 1/1/20 for all departments and funds

Quarter 1, 2020

Dept	Bureau	Blanket \$ per Quarter	Regular \$ per Quarter	Contract \$ per Quarter	Total \$ per Quarter (1)	\$ %	Attachment # 2				
							# Confirm	\$ Confirm	% Confirm \$	% Confirm #	
Elected Official	Council, Mayor	\$ 5,000.00	\$ 67.85	\$ -	\$ 5,067.85	0.0%	1	\$ 575.60	11.4%	100.0%	
Admin		\$2,727,406.00	\$ 377,469.51	\$ 189,680.00	\$ 3,294,555.51	24.7%	5	\$ 17,820.43	0.5%	10.9%	
	AD Total	\$ 146,600.00	\$ 292,390.76	\$ 65,000.00	\$ 503,990.76		3	\$ 11,775.39	2.3%	11.5%	
	Gen/Civic Total	\$2,580,806.00	\$ 85,078.75	\$ 124,680.00	\$ 2,790,564.75		2	\$ 6,045.04	0.2%	10.0%	(3)
Comm & Econ Dev		\$ 342,999.99	\$ 100,962.22	\$ 84,850.00	\$ 528,812.21	4.0%	11	\$ 36,219.16	6.8%	17.5%	(3)
Golf		\$214,992.00	\$11,094.07	\$100.00	\$ 226,186.07	1.7%	2	\$ 9,045.52	4.0%	5.4%	
Public Works		\$1,511,276.80	\$ 780,244.35	\$ 117,007.00	\$ 2,408,528.15	18.1%	18	#####	6.8%	10.5%	(3)
	PW Total	\$ 946,676.80	\$ 437,125.38	\$ 83,007.00	\$ 1,466,809.18		14	#####	10.7%	9.5%	
	LF	\$564,600.00	\$343,118.97	\$34,000.00	\$ 941,718.97		4	\$ 5,907.44	0.6%	17.4%	
Police Dept	inc. Serv. Ctr.	\$ 423,634.00	\$ 397,485.31	\$ 4,200.00	\$ 825,319.31	6.2%	1	\$ 398.75	0.0%	2.3%	
	PD	\$423,634.00	\$326,735.31	\$4,200.00	\$ 754,569.31		1	\$ 398.75	0.1%	2.4%	
	SC	\$0.00	\$70,750.00	\$0.00	\$ 70,750.00				0.0%	0.0%	
Fire/EMS		\$ 263,374.85	\$ 97,014.16	\$ 66,113.00	\$ 426,502.01	3.2%	0	\$ -	0.0%	0.0%	
	FD	\$153,339.00	\$73,529.00	\$0.00	\$ 226,868.00				0.0%	0.0%	
	EMS	\$110,035.85	\$23,485.16	\$66,113.00	\$ 199,634.01				0.0%	0.0%	
Water Fund		\$1,186,905.12	\$ 442,437.75	\$ 1,860,049.32	\$ 3,489,392.19	26.2%	2	\$ 3,154.43	0.1%	2.7%	(3)
	WS	\$952,145.12	\$111,411.09	\$870,547.32	\$ 1,934,103.53		2	\$ 3,154.43	0.2%	3.7%	
	WC	\$234,760.00	\$331,026.66	\$989,502.00	\$ 1,555,288.66				0.0%	0.0%	
Sewer Fund		\$ 523,820.00	\$ 795,185.31	\$ 282,443.12	\$ 1,601,448.43	12.0%	1	\$ 11,979.62	0.7%	1.0%	(3)
	WW	\$518,820.00	\$50,381.94	\$62,141.12	\$ 631,343.06		1	\$ 11,979.62	1.9%	1.3%	
	SC	\$5,000.00	\$744,803.37	\$220,302.00	\$ 970,105.37				0.0%	0.0%	
	SWF	\$0.00	\$0.00	\$0.00	\$ -						
Non-Utility Capital	NUCI	\$25,000.00	\$420,185.94	\$64,005.00	\$ 509,190.94	3.8%	3	\$ 2,821.60	0.6%	12.0%	
Totals		\$7,224,408.76	\$ 3,422,146.47	\$ 2,668,447.44	\$13,315,002.67	100%	44	#####	1.8%	7.5%	
		54.3%	25.7%	20.0%	100.0%						
Total # of PO's		350	201	38	589						
Total # Confirming PO's		28	6	10	44	7.5%					
Total % Confirming PO's		8.0%	3.0%	26.3%							
Total \$ Confirming PO's		\$ 179,541	\$ 12,897	\$ 53,157	\$ 245,595	1.8%					

- (1) Original Purchase Orders and no change orders which may increase total encumbered funds - not actual expenses paid.
- (2) Original Purchase Orders and no change orders which may increase total encumbered funds - not actual expenses paid.
- (3) Eight (8) confirming amounts were contracts that were not signed/encumbered when services/goods were provided (\$ 172, 614).