

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 (October-December 2020)

DATE: January 29, 2021

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 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 not including escrow was \$39,323,686 (YTD \$112,961,722) with \$13,754,467 (YTD \$49,585,016) 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 approximately 127 (YTD 1049) Purchase Orders processed and 1,433 (YTD 5,082) 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 \$2,224,664 (YTD \$2,492,218) and \$1,685 (YTD \$6,562) in medical along with \$2,338 (YTD \$8,502) in P-Card escrow amount. 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.

The Controller's Office continues 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, Safety Committee Meetings, and meetings to revamp the contracting process.

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.

Please review list below of other activities:

	<u>Qtr. #</u>	<u>Qtr. \$</u>	<u>YTD #</u>	<u>YTD \$</u>
Audited General Acct. Checks (1)	1,433	\$ 24,269,293	5082	\$51,608,762
Purchasing Card Transactions (1)	1,048	297,383	3,640	834,631
Other Acct. Checks & Transactions	19	3,229,545	80	10,933,313
Reviewed & Audited Petty Cash				
Reimbursements	17	4,450	49	14,009
Employee Mileage & Expense	12	2,748	44	8,264
Reviewed & approved Purchase Orders (see attached)	127	7,356,737	1,049	30,765,879
Reviewed & approved contracts/ Agreements (outlined below)	133	12,653,331	506	29,410,378
Construction Contracts (2)	22	2,754,427	84	8,656,920
Employment Related Contracts	9	86,509	49	1,592,662
Services & Goods Contracts	39	1,083,996	131	5,092,601
Grants & Revenue Agreements (3)	16	5,947,376	56	8,892,380
Use Permits, Developer & Other Agreements (3)	47	2,781,024	186	5,175,814

- (1) These also include escrow and medical 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 \$2,767,826 this quarter (YTD \$4,117,901). This category also includes 1 Business Loan/Grants for \$2,000 this quarter (\$204,000 total). In addition, 33 Annual Lease Agreements for COVID-19 Business Relief Grants were executed in the 4th Quarter for a total of \$165.00.
- o Input information from the PA Gaming website to project anticipated revenues and confirm actual quarterly receipts. Due to the closure of the Wind Creek Casino which began in the middle of March, 2020 revenue numbers are below the 2019 actual numbers by \$198,908 and also below budget by \$244,706.
 - o Review with the departments any outstanding Miscellaneous Accounts Receivables (ongoing).
 - o Examined and reviewed situations regarding contracts and purchase orders needing additional investigation and follow-up.
 - o Responded to and resolved 2 calls (YTD 19) 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, Michele Liberto, or myself in the Controller’s Office at extension 7120.

Cc: Eric Evans, Business Administrator
 Linnea Lazarchak, Financial Services Director

Mark Sivak, Director of Budget & Finance
 Sandra Steidel, Director of Purchasing

KSA&D Support

Judy Kelechava, Assistant City Clerk

Cash Expended Fourth Quarter 2020

ATTACHMENT # 1

	# of chks/ trans-actions	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)
4th Quarter													
Check Summ.	1,433	\$ 24,269,293	\$15,372,483	\$ 208,851	\$ 711,641	\$ 926,205	\$ 788,554	\$ 659,535	\$ 1,113,687	\$ 2,263,673	\$ 2,224,664	\$ 22,044,629	\$ 51,608,762
P-Card Summ.	1,048	\$ 297,383	\$ 237,230	\$ 6,289	\$ 11,781	\$ 27,809	\$ 11,936				\$ 2,338	\$ 295,045	\$ 834,631
TOTAL	2,481	\$ 24,566,676	\$15,609,713	\$ 215,140	\$ 723,422	\$ 954,015	\$ 800,490	\$ 659,535	\$ 1,113,687	\$ 2,263,673	\$ 2,227,002	\$ 22,339,674	\$ 52,443,393
Y-T-D TOTAL	8,722	\$ 54,935,610	\$31,031,289	\$ 791,047	\$ 1,672,341	\$ 2,778,128	\$ 2,805,352	\$ 1,946,733	\$ 4,779,388	\$ 6,639,114	\$ 2,492,218	\$ 52,443,393	
Payroll accounts (inc. tax payments)			\$11,408,724	\$ 132,726	\$ 36,092	\$ 1,072,985	\$ 1,103,940					\$ 13,754,467	\$ 49,585,016
Payroll and general account sub-total			\$42,440,014	\$ 923,773	\$ 1,708,434	\$ 3,851,113	\$ 3,909,292	\$ 1,946,733	\$ 4,779,388	\$ 6,639,114	\$ 2,492,218	\$ 36,094,141	\$ 102,028,409
Other accounts (No Trustee or Escrow)												\$ 3,229,545	\$ 10,933,313
TOTAL CASH OUTLAY												\$ 39,323,686	\$ 112,961,722

Other Checking Accounts	# QTR	\$ QTR	# YTD	\$ YTD	
Consolidated Cash	-	\$ -	3	\$ 19,579	PNC Debt payment (\$13,946) in 1st Qtr; 2 Loan payments for \$1,243,416 in A/P checks during 3rd Qtr
Medical Benefits	19	\$ 3,229,545	76	\$ 10,909,462	Includes 13 direct transfers per quarter for Capital Blue Cross Does not include 4 (YTD 14) checks of \$1,685 (YTD \$6,562) for Medical in A/P Checks above 1st Qtr Loan payment; loan payment of \$66,127 in A/P checks during 3rd Qtr
Water & Sewer	-	\$ -	1	\$ 4,272	
SUB-TOTAL	19	\$ 3,229,545	80	\$ 10,933,313	

City Trustee Acc't	0	\$ -	0	\$ -	These are now being processed as Escrow through the on-going A/P check runs.
Escrow	-	\$ -	0	\$ -	Not including 38 checks (YTD 124) for \$2,224,664 (YTD \$2,492,028) for Magistrate \$7,575 (YTD \$56,202); Fire Escrow \$9,464 (YTD \$76,464); Police/Health costs \$43,238 (YTD \$96,691); Developer's Agreement \$0.00 (YTD \$67,662), \$10,000 BPA Walnut St Garage, \$538,232 BHA in lieu of tax, \$1,578,618 RACP- Lehigh University in A/P checks nor P-Card charges above.
TOTAL	19	\$ 3,229,545	80	\$ 10,933,313	

2019/prior costs paid in 2020	# QTR	\$ QTR	# YTD	\$ YTD	
Checks			284	\$ 2,207,553	9.1%
P-Cards			217	\$ 63,942	21.5%
			* 501	\$ 2,271,495	4.1%

% 2019 paid to 2020 0.0% based upon total checks/P-Card expenses paid
 * These amounts includes all invoices/services prior to 1/1/20 for all departments and funds

End of Quarter Statistics on PO's Issued October - December 2020

Attachment # 2

Dept	Bureau or Fund	Blanket \$ per Quarter		Regular \$ per Quarter		Contract \$ per Quarter		Total \$ per Quarter (1)	\$ %	Confir m #	Confirm \$	% Confirm \$	% Confirm #	
Elected Official	Council, Mayor	\$	-	\$	-	\$	-	\$	-	0.0%	0	\$ -	0.0%	0.0%
Admin		\$	-	\$	3,630,739.95	\$	417.00	\$	3,631,156.95	49.4%	9	\$ 103,056.60	2.8%	81.8%
	AD Total		\$0.00		\$114,133.96		\$417.00	\$	114,550.96		5	\$ 58,650.10	51.2%	83.3%
	Gen/Civic Total	\$	-	\$	3,516,605.99	\$	-	\$	3,516,605.99		4	\$ 44,406.50	1.3%	80.0%
Comm & Econ Dev		\$	102,364.00	\$	373,672.94	\$	5,000.00	\$	481,036.94	6.5%	23	\$ 153,286.26	31.9%	88.5% (3)
Golf			\$0.00		\$62,373.65		\$0.00	\$	62,373.65	0.8%	11	\$ 23,636.71	37.9%	275.0%
Public Works		\$	-	\$	129,524.72	\$	163,015.90	\$	292,540.62	4.0%	37	\$ 83,714.15	28.6%	231.3%
	PW Total		\$0.00	\$	49,232.72	\$	2,002.00	\$	51,234.72		32	\$ 63,505.92	124.0%	246.2%
	LF		\$0.00		\$80,292.00		\$161,013.90	\$	241,305.90		5	\$ 20,208.23	8.4%	166.7%
Police Dept	inc. Serv. Ctr.	\$	752.00	\$	60,213.99	\$	-	\$	60,965.99	0.8%	1	\$ 778.85	1.3%	7.1%
	PD		\$752.00		\$60,213.99		\$0.00	\$	60,965.99		1	\$ 778.85	1.3%	7.1%
	SC		\$0.00		\$0.00		\$0.00	\$	-				0.0%	0.0%
Fire/EMS		\$	-	\$	805,876.47	\$	-	\$	805,876.47	11.0%	1	\$ 279.35	0.0%	20.0%
	FD		\$0.00		\$799,916.47		\$0.00	\$	799,916.47				0.0%	0.0%
	EMS		\$0.00		\$5,960.00		\$0.00	\$	5,960.00		1	\$ 279.35	4.7%	100.0%
Water Fund		\$	-	\$	179,801.75	\$	21,442.00	\$	201,243.75	2.7%	2	\$ 7,129.71	3.5%	9.5%
	WS		\$0.00		\$39,492.32		\$21,442.00	\$	60,934.32		1	\$ 509.71	0.8%	9.1%
	WC		\$0.00		\$140,309.43		\$0.00	\$	140,309.43		1	\$ 6,620.00	4.7%	10.0%
Sewer Fund		\$	2,000.00	\$	218,789.37	\$	8,001.00	\$	228,790.37	3.1%	5	\$ 18,375.26	8.0%	33.3%
	WW		\$2,000.00		\$189,885.37		\$8,001.00	\$	199,886.37		5	\$ 18,375.26	9.2%	41.7%
	SC		\$0.00		\$28,904.00		\$0.00	\$	28,904.00				0.0%	0.0%
	SWF		\$0.00		\$0.00		\$0.00	\$	-					
Non-Utility Capital	NUCI		\$0.00		\$1,222,564.34		\$370,187.95	\$	1,592,752.29	21.7%	5	\$ 204,974.56	12.9%	33.3% (3)
Totals		\$	105,116.00	\$	6,683,557.18	\$	568,063.85	\$	7,356,737.03	100%	94	\$ 595,231.45	8.1%	74.0%
			1.4%		90.8%		7.7%		100.0%			8.1%		
Total # of PO's			9		107		11		127					
Total # Confirming PO's			64		16		14		94	74.0%				
Total % Confirming PO's			711.1%		15.0%		127.3%		74.0%					
Total \$ Confirming PO's		\$	180,295	\$	356,236	\$	58,701	\$	595,231	8.1%				

- (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) Fourteen (14) confirming amounts were contracts that were not signed/encumbered when services/goods were provided (\$ 58,701).

TOTAL Statistics on PO's Issued January - December 2020

Attachment # 3

Dept	Bureau or Fund	Blanket \$ per Quarter	Regular \$ per Quarter	Contract \$ per Quarter (1)	Total \$ per Quarter (2)	\$ %	Confirm #	Confirm \$	% Confirm \$	% Confirm #
Elected Official	Council, Mayor	\$ 5,000.00	\$ 902.79	\$ -	\$ 5,902.79	0.0%	3	\$ 3,647.10	61.8%	150.0% (2)
Admin		\$ 2,740,909.00	\$ 5,329,085.00	\$ 214,488.46	\$ 8,284,482.46	26.9%	23	\$ 186,190.42	2.2%	26.7% (3)
	AD Total	\$ 156,600.00	\$ 1,678,777.62	\$ 65,834.00	\$ 1,901,211.62		13	\$ 105,401.88	5.5%	27.1%
	Gen/Civic Total	\$ 2,584,309.00	\$ 3,650,307.38	\$ 148,654.46	\$ 6,383,270.84		10	\$ 80,788.54	1.3%	26.3% (3)
Comm & Econ Dev		\$ 514,151.88	\$ 778,354.23	\$ 1,088,459.93	\$ 2,380,966.04	7.7%	58	\$ 278,170.97	11.7%	37.7% (3)
Golf		\$ 221,479.17	\$ 100,187.28	\$ 156,072.50	\$ 477,738.95	1.6%	31	\$ 119,905.71	25.1%	59.6%
Public Works		\$ 1,603,991.13	\$ 1,065,998.15	\$ 1,097,014.90	\$ 3,767,004.18	12.2%	90	\$ 336,662.48	8.9%	39.8% (3)
	PW Total	\$ 1,037,391.13	\$ 635,864.55	\$ 146,488.00	\$ 1,819,743.68		75	\$ 306,688.18	16.9%	38.5% (3)
	LF	\$ 566,600.00	\$ 430,133.60	\$ 950,526.90	\$ 1,947,260.50		15	\$ 29,974.30	1.5%	48.4% (3)
Police Dept	inc. Serv. Ctr.	\$ 426,923.00	\$ 539,933.74	\$ 28,700.00	\$ 995,556.74	3.2%	9	\$ 9,571.74	1.0%	12.5%
	PD	\$ 426,923.00	\$ 425,141.59	\$ 4,200.00	\$ 856,264.59		9	\$ 9,571.74	1.1%	13.0%
	SC	\$ -	\$ 114,792.15	\$ 24,500.00	\$ 139,292.15				0.0%	0.0%
Fire/EMS		\$ 308,610.39	\$ 910,538.80	\$ 66,113.00	\$ 1,285,262.19	4.2%	2	\$ 13,140.24	1.0%	4.5%
	FD	\$ 177,929.08	\$ 881,093.64	\$ -	\$ 1,059,022.72		1	\$ 12,860.89	1.2%	3.4%
	EMS	\$ 130,681.31	\$ 29,445.16	\$ 66,113.00	\$ 226,239.47		1	\$ 279.35	0.1%	6.7%
Water Fund		\$ 1,217,450.34	\$ 1,420,312.73	\$ 2,860,354.55	\$ 5,498,117.62	17.9%	13	\$ 38,681.54	0.7%	7.6% (3)
	WS	\$ 982,690.34	\$ 330,137.18	\$ 929,229.08	\$ 2,242,056.60		8	\$ 16,033.54	0.7%	7.9% (3)
	WC	\$ 234,760.00	\$ 1,090,175.55	\$ 1,931,125.47	\$ 3,256,061.02		5	\$ 22,648.00	0.7%	7.2% (3)
Sewer Fund		\$ 552,743.58	\$ 1,453,106.55	\$ 2,300,823.50	\$ 4,306,673.63	14.0%	14	\$ 61,261.48	1.4%	8.3% (3)
	WW	\$ 547,743.58	\$ 414,636.41	\$ 229,035.50	\$ 1,191,415.49		12	\$ 44,730.03	3.8%	10.0% (3)
	SC	\$ 5,000.00	\$ 1,038,470.14	\$ 2,071,788.00	\$ 3,115,258.14		2	\$ 16,531.45	0.5%	4.1% (3)
	SWF	\$ -	\$ -	\$ -	\$ -		0	\$ -		
Non-Utility Capital	NUCI	\$ 28,000.00	\$ 2,431,407.12	\$ 1,304,767.40	\$ 3,764,174.52	12.2%	23	\$ 266,731.83	7.1%	31.1% (3)
Totals		\$ 7,619,258.49	\$ 14,029,826.39	\$ 9,116,794.24	\$ 30,765,879.12	100%	266	\$ 1,313,963.51	4.3%	25.4%
		24.8%	45.6%	29.6%	100.0%			4.3%		
Total # of PO's		396	560	93	1,049					

Total # Confirming PO's	#REF!	#REF!	#REF!	#REF!	#REF!
Total % Confirming PO's	#REF!	#REF!	#REF!	#REF!	#REF!
Total \$ Confirming PO's	#REF!	#REF!	#REF!	#REF!	#REF!

- (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 (\$ 245,241.66).