

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 2021)

**DATE:** April 28, 2021

---

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 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 \$27,649,563 with \$12,532,934 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 1,207 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 **\$53,869** and \$815 in medical along with \$5,023 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.

In addition, the Controller's office reviews the quarterly receipts for gaming revenue received from the Commonwealth of Pennsylvania. First quarter receipts total \$2,241,427. Receipts are approximately \$193,123 behind last year for the same period.

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>
Audited General Acct. Checks (1)	1,207	\$ 10,980,240
Purchasing Card Transactions (1)	748	215,400
Other Acct. Checks & Transactions	32	3,979,881
Reviewed & Audited Petty Cash		
Reimbursements	6	1,513
Employee Mileage & Expense	21	3,477
Reviewed & approved Purchase		
Orders (see attached)	589	14,363,539
Resolved calls from Controller's hotline	2	
<b>Reviewed &amp; approved contracts/ Agreements (outlined below)</b>	<b>262</b>	<b>14,518,177</b>
Construction and Related Contracts (2)	19	830,375
Employment Related Contracts	40	1,413,960
Services & Goods Contracts	57	2,475,431
Grants & Revenue Agreements	12	3,382,682
Use Permits, Developer & Other Agreements (3)	134	6,415,729

(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 \$5,515,797 this quarter.

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 First 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)
<b>1st Quarter</b>														
Check Summ.	1,207	\$ 10,980,240	\$ 5,112,764	\$ 202,070	\$ 520,809	\$ 445,277	\$ 579,890	\$ 4,075	\$ 1,173,279	\$ 1,104,512	\$ 1,783,697	\$ 53,869	\$ 10,926,371	\$ 10,926,371
P-Card Summ.	748	\$ 215,400	\$ 175,429	\$ 3,299	\$ 595	\$ 20,979	\$ 10,075					\$ 5,023	\$ 210,377	\$ 210,377
<b>TOTAL</b>	<b>1,955</b>	<b>\$ 11,195,641</b>	<b>\$ 5,288,193</b>	<b>\$ 205,369</b>	<b>\$ 521,404</b>	<b>\$ 466,256</b>	<b>\$ 589,965</b>	<b>\$ 4,075</b>	<b>\$ 1,173,279</b>	<b>\$ 1,104,512</b>	<b>\$ 1,783,697</b>	<b>\$ 58,892</b>	<b>\$ 11,136,748</b>	<b>\$ 11,136,748</b>
			47.2%	1.8%	4.7%	4.2%	5.3%	0.0%	10.5%	9.9%	15.9%	0.5%		
<b>Y-T-D TOTAL</b>	<b>1,955</b>	<b>\$ 11,195,641</b>	<b>\$ 5,288,193</b>	<b>\$ 205,369</b>	<b>\$ 521,404</b>	<b>\$ 466,256</b>	<b>\$ 589,965</b>	<b>\$ 4,075</b>	<b>\$ 1,173,279</b>	<b>\$ 1,104,512</b>	<b>\$ 1,783,697</b>	<b>\$ 58,892</b>	<b>\$ 11,136,748</b>	<b>\$ 11,136,748</b>
			82.8%	0.6%	1.7%	7.3%	7.5%	0.1%						
Payroll accounts (inc. tax payments)			\$ 10,377,695	\$ 73,759	\$ 213,587	\$ 915,369	\$ 941,175	\$ 11,349					\$ 12,532,934	\$ 12,532,934
Payroll and general account sub-total			\$ 15,665,887	\$ 279,128	\$ 734,992	\$ 1,381,625	\$ 1,531,140	\$ 15,424	\$ 1,173,279	\$ 1,104,512	\$ 1,783,697	\$ 58,892	\$ 23,669,682	\$ 23,669,682
Other accounts (No Trustee or Escrow)													\$ 3,979,881	\$ 3,979,881
<b>TOTAL CASH OUTLAY</b>													<b>\$ 27,649,563</b>	<b>\$ 27,649,563</b>

Other Checking

Account	Pmts	# QTR	\$ QTR	# YTD	\$ YTD
---------	------	-------	--------	-------	--------

Consolidated Cash

Vendor Pmt (UGI)	7	\$	4,120	7	\$	4,120
Debt Pmt	5	\$	957,260	5	\$	957,260

Medical Benefits

Capital Blue	12	\$	2,495,071	12	\$	2,495,071
Stealth Partners	3	\$	165,855	3	\$	165,855

Water & Sewer

Pennvest	3	\$	147,603	3	\$	147,603
Debt Pmt	2	\$	209,972	2	\$	209,972

<b>SUB-TOTAL</b>	<b>32</b>	<b>\$</b>	<b>3,979,881</b>	<b>32</b>	<b>\$</b>	<b>3,979,881</b>
------------------	-----------	-----------	------------------	-----------	-----------	------------------

Escrow

Fire Escrow	1	\$	29,296	1	\$	29,296
Police Cost	3	\$	5,970	3	\$	5,970
Benchmark	1	\$	225	1	\$	225
Trustee	18	\$	18,378	18	\$	18,378

<b>Total Escrow</b>	<b>23</b>	<b>\$</b>	<b>53,869</b>	<b>23</b>	<b>\$</b>	<b>53,869</b>
---------------------	-----------	-----------	---------------	-----------	-----------	---------------

<b>TOTAL</b>	<b>55</b>	<b>\$</b>	<b>4,033,750</b>	<b>55</b>	<b>\$</b>	<b>4,033,750</b>
--------------	-----------	-----------	------------------	-----------	-----------	------------------

2020/prior costs

paid in 2021	# QTR	\$ QTR	# YTD	\$ YTD	
Checks	306	\$ 4,448,062	306	\$ 4,448,062	40.5%
P-Cards	237	\$ 64,075	237	\$ 64,075	29.7%
	<b>543</b>	<b>\$ 4,512,137 *</b>	<b>543</b>	<b>\$ 4,512,137</b>	<b>40.3%</b>

% 2020 paid to 2021 40.3% 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 1, 2021

Attachment # 2

Dept	Bureau	Blanket \$ per Quarter	Regular \$ per Quarter	Contract \$ per Quarter	Total \$ per Quarter (1)	\$ %	# Confirm	\$ Confirm	% Confirm \$	% Confirm #
<b>Elected Official</b>	Council, Mayor	\$ 8,000.00	\$ -	\$ -	\$ 8,000.00	0.1%	0	\$ -	0.0%	0.0%
<b>Admin</b>		\$ 1,459,825.00	\$ 192,833.96	\$ 277,500.00	\$ 1,930,158.96	13.4%	3	\$ 19,733.53	1.0%	6.7%
	AD Total	\$ 142,800.00	\$ 133,795.12	\$ 137,300.00	\$ 413,895.12		0	\$ -	0.0%	0.0%
	Gen/Civic Total	\$ 1,317,025.00	\$ 59,038.84	\$ 140,200.00	\$ 1,516,263.84		3	\$ 19,733.53	1.3%	13.6% (3)
<b>Comm &amp; Econ Dev</b>		\$ 1,811,122.00	\$ 142,861.60	\$ 199,313.00	\$ 2,153,296.60	15.0%	13	\$ 42,944.59	2.0%	20.6% (3)
<b>Golf</b>		\$252,842.00	\$27,491.25	\$2,600.00	\$ 282,933.25	2.0%	1	\$ 8,550.00	3.0%	4.0%
<b>Public Works</b>		\$ 1,589,639.49	\$ 536,679.24	\$ 572,508.00	\$ 2,698,826.73	18.8%	19	\$ 23,031.26	0.9%	11.0%
	PW Total	\$ 1,071,108.62	\$ 120,901.12	\$ 564,858.00	\$ 1,756,867.74		13	\$ 14,477.99	0.8%	8.6%
	LF	\$518,530.87	\$415,778.12	\$7,650.00	\$941,958.99		6	\$ 8,553.27	0.9%	30.0%
<b>Police Dept</b>	inc. Serv. Ctr.	\$512,503.00	\$160,900.88	\$7,200.00	\$ 680,603.88	\$0.05	0	\$ -	0.0%	0.0%
	PD	\$500,503.00	\$125,617.20	\$7,200.00	\$ 633,320.20				0.0%	0.0%
	SC	\$12,000.00	\$35,283.68	\$0.00	\$47,283.68				0.0%	0.0%
<b>Fire/EMS</b>		\$275,502.85	\$53,238.27	\$68,097.00	\$ 396,838.12	\$0.03	0	\$ -	0.0%	0.0%
	FD	\$172,101.00	\$26,483.87	\$0.00	\$ 198,584.87				0.0%	0.0%
	EMS	\$103,401.85	\$26,754.40	\$68,097.00	\$198,253.25				0.0%	0.0%
<b>Water Fund</b>		\$1,311,000.68	\$649,392.94	\$485,544.82	\$ 2,445,938.44	\$0.17	1	\$ 458.25	0.0%	1.1% (3)
	WS	\$952,682.96	\$140,542.40	\$450,542.82	\$ 1,543,768.18		1	\$ 458.25	0.0%	1.6%
	WC	\$358,317.72	\$508,850.54	\$35,002.00	\$902,170.26				0.0%	0.0%
<b>Sewer Fund</b>		\$732,343.00	\$542,799.00	\$1,616,951.35	\$ 2,892,093.35	\$0.20	2	\$ 13,564.34	0.5%	1.9% (3)
	WW	\$596,520.00	\$195,297.03	\$831,401.38	\$ 1,623,218.41		2	\$ 13,564.34	0.8%	2.3%
	SC	\$135,823.00	\$347,501.97	\$785,549.97	\$ 1,268,874.94				0.0%	0.0%
<b>Non-Utility Capital</b>	NUCI	\$93,951.00	\$140,916.62	\$639,982.10	\$ 874,849.72	6.1%	3	\$ 15,640.96	1.8%	13.0% (3)
<b>Totals</b>		\$ 8,046,729.02	\$ 2,447,113.76	\$ 3,869,696.27	\$ 14,363,539.05	100%	42	\$ 123,922.93	0.9%	7.1%
<b>Total # of PO's</b>		345	182	62	589					
<b>Total # Confirming PO's</b>		26	10	6	42					
<b>Total % Confirming PO's</b>		7.5%	5.5%	9.7%	0					
<b>Total \$ Confirming PO's</b>		\$ 40,720	\$ 43,079	\$ 40,124	\$ 123,923	0.9%				

(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; PO & paid costs may be in different quarters.

(3) Six (6) confirming amounts were contracts that were not signed/encumbered when services/goods were provided (\$40,124.49).