

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 (Oct-Dec. 2019)

DATE: January 31, 2020

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 2019.

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 \$40,493,297 (YTD \$113,158,549) with \$13,343,900 (YTD \$49,707,869) going towards the total city payroll. This does not include escrow/trust account payments.

In addition to the financial information highlighting the cash that was paid out in the fourth quarter, there were approximately 149 (YTD 1,138) Purchase Orders processed and 1,391 (YTD 5,012) general account checks sent out. There are significantly less checks through the other checking accounts as most now go through the regular Accounts Payable checking account. Escrow checks were \$540,441 (YTD \$1,549,403) and \$3,043 (YTD \$10,037) in medical along with \$3,812 (YTD \$8,108) 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)	1,391	\$24,437,425	5,012	\$50,904,491
Purchasing Card Transactions (1)	1,004	240,311	3,742	825,267
Other Acct. Checks & Transactions	22	3,092,801	88	14,288,888
Reviewed & Audited Petty Cash				
Reimbursements	23	7,135	63	21,179
Employee Mileage & Expense	34	7,477	111	26,330
Reviewed & approved Purchase Orders (see attached)	149	7,836,739	1,138	37,616,691
Reviewed & approved contracts/				
Agreements (outlined below)	82	6,209,336	381	48,137,459
Construction Contracts (2)	26	2,456,191	77	12,647,335
Employment Related Contracts	6	25,816	48	1,580,663
Services & Goods Contracts	22	463,589	133	5,616,667
Grants & Revenue Agreements (3)	12	789,868	46	15,425,446
Use Permits, Developer & Other Agreements (4)	16	2,473,873	77	12,867,347

- (1) These also include escrow and medical checks/transactions.
- (2) Outside Engineering, Bidding and Construction oversight are now included with Construction Contracts.
- (3) This category includes \$10,656,540 in HUD/HOME funds in the third quarter and also the 911 agreement of sale (\$1.367M) in the second quarter.
- (4) Developer agreements may include amounts for letters of credit that may not be used with 3 (YTD 11) agreements this quarter for \$2,463,822 (YTD \$12,786,701).

NOTE: The quarterly and year-to-date (YTD) information may have variances from the previous reports due to voided or adjusted amounts. The year-to-date numbers have been reconciled.

- o Input information for the PA Gaming website to project anticipated revenues and confirm actual quarterly receipts. Receipts are approximately \$33,400 over last year. The total amount for 2019 is slightly below budget by \$45,800.
- o Controller and Deputy were committee members for city 457 plan provider review.
- o Examined and reviewed situations regarding contracts and purchase orders needing additional investigation and follow-up.
- o Responded to and resolved 11 calls (YTD 68) 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
 Mark Sivak, Director of Budget & Finance
 Linnea Lazarchak, Financial Services Director
 Sandra Steidel, Director of Purchasing
 Wayne Wastler GIS System Mgr.

Cash Expended Fourth Quarter 2019 and Year-To-Date

ATTACHMENT # 1

	# of chks/trans-	Dollar Amount	General	911	Golf	Liquid Fuels	Water	Sewer	Water Capital	Sewer Capital	NUCI - Non Utility Capital	Escrow/Trust Accounts	Total (not inc Escrow)	Adjusted YTD TOTAL
4th Quarter														
Check Summ.	1,391	\$ 24,437,425	\$ 14,720,934	\$ 165,876	\$ 779,602	\$ 681,844	\$ 743,061	\$ 845,054	\$ 1,106,793	\$ 1,045,612	\$ 3,808,207	\$ 540,441	\$ 23,896,984	\$ 53,345,111
P-Card Summ.	1,004	\$ 240,311	\$ 168,070	\$ 1,603	\$ 4,355	\$ 4,934	\$ 41,851	\$ 15,687	\$ -	\$ -	\$ -	\$ 3,812	\$ 236,499	\$ 817,159
TOTAL	2,395	\$ 24,677,736	\$ 14,889,004	\$ 167,479	\$ 783,957	\$ 686,778	\$ 784,912	\$ 860,741	\$ 1,106,793	\$ 1,045,612	\$ 3,808,207	\$ 544,253	\$ 24,133,484	\$ 54,162,270
Y-T-D TOTAL	8,754	\$ 55,729,759	\$ 32,406,780	\$ 456,558	\$ 1,389,743	\$ 1,634,291	\$ 2,449,714	\$ 2,863,924	\$ 2,158,622	\$ 2,533,735	\$ 8,268,903	\$ 1,567,548	\$ 54,162,270	
Payroll accounts (inc. tax payments)			\$ 10,580,687	\$ 377,924	\$ 127,366	\$ 130,268	\$ 1,082,646	\$ 1,045,009					\$ 13,343,900	\$ 49,707,869
Payroll and general account sub-total			\$ 42,987,467	\$ 834,481	\$ 1,517,109	\$ 1,764,559	\$ 3,532,360	\$ 3,908,933	\$ 2,158,622	\$ 2,533,735	\$ 8,268,903	\$ 1,567,548	\$ 37,477,383	\$ 103,870,139
Other accounts													\$ 3,015,854	\$ 9,288,409
TOTAL CASH OUTLAY													\$ 40,493,237	\$ 113,158,549

Other Checking	# QTD	\$ QTD	# YTD	\$ YTD	
Consolidated					
Cash	1	\$ 79,413	5	\$ 1,582,859	Includes 2 PNC Loan payments (\$1,493,845) and 2 Golf loan payments (\$82,462).
Capital Account	0	\$ -	1	\$ 48,087	Hand written check needed for grant expense.
Medical					
Benefits	20	\$ 2,936,441	78	\$ 12,170,707	Includes 13 direct transfers per quarter for Capital Blue Cross Does not include \$1,698 (\$8,692 YTD) for Medical in A/P Checks above
Water & Sewer	0	\$ -	2	\$ 410,288	Wells Fargo Loans
SUB-TOTAL	21	\$ 3,015,854	86	\$ 14,211,941	
City Trustee Acc't	0	\$ -	0	\$ -	These are now being processed as Escrow through the on-going A/P check runs.
Escrow	1	\$ 76,948	1	\$ 76,948	Does not include 33 (YTD 113) checks for \$537,398 (YTD \$1,549,403) - \$250,000 ArtsQuest, \$302,838 RACP (Hist. Beth. Part.) & \$21,747 (YTD \$410,263) Magistrate - for Escrow in A/P Checks nor P-Card charges above.
SUB-TOTAL	1	\$ 76,948	1	\$ 76,948	Keystone Grant return
TOTAL	22	\$ 3,092,801	87	\$ 14,288,888	

2018/prior costs paid in 2019 *	# QTD	\$ QTD	# YTD	\$ YTD	
Checks	1	\$ 7,042	323	\$ 2,157,810	
P-Cards	0	\$ -	273	\$ 63,905	
	1	\$ 7,042	596	\$ 2,221,715	4.0%
% 2018 paid to 2019		0.0%	based upon total checks/P-Card expenses paid		

* These amounts includes all invoices/services prior to 1/1/19 for all departments and funds

End of Quarter Statistics on PO's Issued October - December 2019							Attachment # 2			
Dept	Bureau or Fund	Blanket \$ per Quarter	Regular \$ per Quarter	Contract \$ per Quarter (1)	Total \$ per Quarter (2)	\$ %	Confirm #	Confirm \$	% Confirm \$	
Elected Officials	City Council, Legal	\$ -	\$ 962.82	\$ -	\$ 962.82	0.0%	1	\$ 328.90	34.2%	
Administration		\$ -	\$ 3,198,871.29	\$ 1,455.00	\$ 3,200,326.29	40.8%	5	\$ 26,072.10	0.8%	
	Admin. Bureaus	\$ -	\$ 9,747.55	\$ -	\$ 9,747.55		3	\$ 10,778.17	110.6%	
	Gen, Civic Exp	\$ -	\$ 3,189,123.74	\$ 1,455.00	\$ 3,190,578.74		2	\$ 15,293.93	0.5%	
Comm & Econ Dev		\$ 143,763.70	\$ 33,513.62	\$ 188,450.00	\$ 365,727.32	4.7%	20	\$ 201,831.89	55.2% (3)	
Recreation/ Golf		\$ 74,240.30	\$ 137,079.24	\$ -	\$ 211,319.54	2.7%	12	\$ 100,089.26	47.4%	
	Recreation	\$ -	\$ 4,839.39	\$ -	\$ 4,839.39		1	\$ 18,509.40	382.5%	
	Golf Fund	\$ 74,240.30	\$ 132,239.85	\$ -	\$ 206,480.15		11	\$ 81,579.86	39.5% (3)	
Public Works		\$ -	\$ 16,878.14	\$ 82,422.50	\$ 99,300.64	1.3%	39	\$ 55,300.01	55.7%	
	Pub Wrks	\$ -	\$ 16,878.14	\$ 20,552.50	\$ 37,430.64		36	\$ 52,370.65	139.9%	
	Liquid Fuels	\$ -	\$ -	\$ 61,870.00	\$ 61,870.00		3	\$ 2,929.36	4.7%	
Police Dept		\$ -	\$ 43,592.52	\$ 5,010.00	\$ 48,602.52	0.6%	2	\$ 5,662.50	11.7%	
	Police	\$ -	\$ 13,503.22	\$ 5,010.00	\$ 18,513.22		2	\$ 5,662.50	30.6%	
	911	\$ -	\$ 30,089.30	\$ -	\$ 30,089.30					
Fire/EMS		\$ -	\$ 19,017.82	\$ -	\$ 19,017.82	0.2%	1	\$ 11,410.00	60.0%	
	Fire	\$ -	\$ 19,017.82	\$ -	\$ 19,017.82					
	EMS	\$ -	\$ -	\$ -	\$ -		1	\$ 11,410.00	0.0%	
Water Fund		\$ -	\$ 106,133.83	\$ 327,427.00	\$ 433,560.83	5.5%	4	\$ 27,489.66	6.3%	
	Water	\$ -	\$ 41,002.17	\$ 327,427.00	\$ 368,429.17		3	\$ 5,627.16	1.5%	
	Water Capital	\$ -	\$ 65,131.66	\$ -	\$ 65,131.66		1	\$ 21,862.50	33.6%	
Sewer Fund		\$ -	\$ 1,256,512.97	\$ 1,687,456.00	\$ 2,943,968.97	37.6%	5	\$ 25,811.53	0.9%	
	Wastewater	\$ -	\$ 20,380.46	\$ 5,000.00	\$ 25,380.46		4	\$ 24,916.21	98.2% (3)	
	Sewer Capital	\$ -	\$ 1,236,132.51	\$ 1,682,456.00	\$ 2,918,588.51		1	\$ 895.32	0.0% (3)	
Non-Utility Capital	NUCI	\$ 3,000.00	\$ 493,052.05	\$ 17,900.00	\$ 513,952.05	6.6%	5	\$ 112,013.35	21.8% (3)	
TOTAL		\$ 221,004.00	\$ 5,305,614.30	\$ 2,310,120.50	\$ 7,836,738.80	100%	94	\$ 566,009.20	7.2%	
Total # of PO's		10	119	20	149					
Total # Confirming PO's		68	15	11	94					
Total % Confirming PO's		680.0%	12.6%	55.0%	63.1%					
Total \$ Confirming PO's		\$ 299,163	\$ 77,718	\$ 189,129	\$ 566,009	7.2%				

(1) Based upon ongoing Contracts from previous years some Purchase Orders were encumbered as Blankets.

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

(3) Eleven (11) confirming amounts were contracts that were not signed/encumbered when services/goods were provided (\$ 189,129).

TOTAL Statistics on PO's Issued January - December 2019

Attachment # 3

Dept	Bureau or Fund	Blanket \$ for 2019	Regular \$ for 2019	Contract \$ for 2019 (1)	Total \$ for 2019 (2)	\$ %	Confirm #	Confirm \$	% Confirm \$	% Confirm #
Elected Officials	All officials	\$ 4,842.00	\$ 2,652.82	\$ 50,420.00	\$ 57,914.82	0.2%	3	\$ 1,672.90	2.9%	42.9%
Adminstration		\$ 2,475,759.00	\$ 3,468,768.51	\$ 125,536.00	\$ 6,070,063.51	16.1%	30	\$ 215,977.27	3.6%	36.6%
	Admin. Bureaus	\$ 198,900.00	\$ 149,241.78	\$ 42,641.00	\$ 390,782.78		18	\$ 79,223.50	20.3%	41.9% (3)
	Gen, Civic Exp	\$ 2,276,859.00	\$ 3,319,526.73	\$ 82,895.00	\$ 5,679,280.73		12	\$ 136,753.77	2.4%	36.4% (3)
Comm & Econ Dev		\$ 870,200.02	\$ 405,641.34	\$ 1,847,353.75	\$ 3,123,195.11	8.3%	64	\$ 453,051.57	14.5%	40.8% (3)
Recreation/ Golf		\$ 351,319.11	\$ 318,262.18	\$ 684,496.24	\$ 1,354,077.53	3.6%	37	\$ 144,766.52	10.7%	37.4%
	Recreation	\$ 59,704.00	\$ 27,604.12	\$ -	\$ 87,308.12		3	\$ 19,368.26	22.2%	10.0%
	Golf Fund	\$ 291,615.11	\$ 290,658.06	\$ 684,496.24	\$ 1,266,769.41		34	\$ 125,398.26	9.9%	49.3% (3)
Public Works		\$ 1,350,739.05	\$ 887,951.56	\$ 966,851.50	\$ 3,205,542.11	8.5%	154	\$ 520,968.36	16.3%	75.9%
	Public Works	\$ 1,131,639.05	\$ 459,676.16	\$ 174,488.50	\$ 1,765,803.71		115	\$ 198,409.19	11.2%	62.8% (3)
	Liquid Fuels	\$ 219,100.00	\$ 428,275.40	\$ 792,363.00	\$ 1,439,738.40		39	\$ 322,559.17	22.4%	195.0% (3)
Police Dept		\$ 577,862.92	\$ 536,588.62	\$ 239,352.00	\$ 1,353,803.54	3.6%	11	\$ 66,886.05	4.9%	12.8%
	Police	\$ 507,362.92	\$ 323,354.84	\$ 78,522.00	\$ 909,239.76		9	\$ 65,805.92	7.2%	12.2% (3)
	911	\$ 70,500.00	\$ 213,233.78	\$ 160,830.00	\$ 444,563.78		2	\$ 1,080.13	0.2%	16.7%
Fire/EMS		\$ 320,187.97	\$ 130,688.53	\$ 64,187.00	\$ 515,063.50	1.4%	1	\$ 11,410.00	2.2%	1.8%
	Fire	\$ 189,420.43	\$ 89,428.42	\$ -	\$ 278,848.85		0	\$ -		
	EMS	\$ 130,767.54	\$ 41,260.11	\$ 64,187.00	\$ 236,214.65		1	\$ 11,410.00	4.8%	4.5%
Water Fund		\$ 1,279,289.49	\$ 1,164,053.07	\$ 2,195,678.54	\$ 4,639,021.10	12.3%	12	\$ 51,363.33	1.1%	6.6%
	Water	\$ 980,970.74	\$ 218,882.97	\$ 1,048,398.00	\$ 2,248,251.71		7	\$ 15,283.33	0.7%	6.2% (3)
	Water Capital	\$ 298,318.75	\$ 945,170.10	\$ 1,147,280.54	\$ 2,390,769.39		5	\$ 36,080.00	1.5%	7.1% (3)
Sewer Fund		\$ 692,996.37	\$ 2,366,695.74	\$ 4,479,356.14	\$ 7,539,048.25	20.0%	23	\$ 58,670.55	0.8%	12.6%
	Wastewater	\$ 677,996.37	\$ 321,528.18	\$ 1,042,871.00	\$ 2,042,395.55		20	\$ 54,158.73	2.7%	15.5% (3)
	Sewer Capital	\$ 15,000.00	\$ 2,045,167.56	\$ 3,436,485.14	\$ 5,496,652.70		3	\$ 4,511.82	0.1%	5.6% (3)
Non-Utility Capital	NUCI	\$ 6,916.00	\$ 2,637,886.64	\$ 7,114,158.55	\$ 9,758,961.19	25.9%	14	\$ 218,873.82	2.2%	16.9% (3)
TOTAL		\$ 7,930,111.93	\$ 11,919,189.01	\$ 17,767,389.72	\$ 37,616,690.66	100%	349	\$ 1,743,640.37	4.6%	30.7%
		21.1%	31.7%	47.2%	100.0%					
Total # of PO's		425	589	124	1,138					
Total # Confirming PO's		250	60	39	349	30.7%				
Total % Confirming PO's		58.8%	10.2%	31.5%						
Total \$		\$ 879,569	\$ 217,354	\$ 646,717	\$ 1,743,640	4.6%				

(1) Based upon ongoing Contracts from previous years some Purchase Orders were encumbered as Blankets.

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

(3) Thirty-nine confirming amounts were contracts that were not signed/encumbered when services/goods were provided (\$ 646,717).