

**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 2018)

**DATE:** April 27, 2018

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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 2018..

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 was \$23,438,737 with \$12,021,013 going towards the total city payroll.

In addition to the financial information highlighting the cash that was paid out in the first quarter, there were 596 Purchase Orders processed and 1,036 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.

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 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.

**Memo-Mayor  
Quarterly Report-Controller-(January-March 2018)  
April 27, 2018**

**Page Two**

Please review the list below of other activities:

	<u>Qtr. #</u>	<u>Qtr. \$</u>
Audited General Acct. Checks (1)	1,036	\$ 8,327,565
Purchasing Card Transactions (1)	826	157,589
Other Acct. Checks & Transactions	27	3,156,709
Reviewed & Audited Petty Cash		
Reimbursements	15	5,550
Employee Mileage & Expense	13	3,519
Reviewed & approved Purchase		
Orders (see attached)	596	11,990,655
<b>Reviewed &amp; approved contracts/ Agreements (outlined below)</b>	<b>100</b>	<b>4,562,493</b>
Construction and Related Contracts (2)	19	593,209
Employment Related Contracts	27	1,221,355
Services & Goods Contracts	35	1,332,448
Grants & Revenue Agreements	14	1,415,380
Use Permits, Developer & Other Agreements	5	101

(1) These also include escrow checks /transactions.

(2) Outside Engineering, Bidding and Construction oversight are now included with Construction Contracts.

- Input information for the PA Gaming website to project anticipated revenues and confirm actual quarterly receipts. Receipts are approximately \$150,000 over last year.
- 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 ten calls 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  
Blake Kleintop, IS Website Manager

Cash Expended First Quarter 2018

ATTACHMENT # 1

	chks/ trans- actions	Dollar Amount	General	911	Golf	Liquid Fuels	Water	Sewer	Water Capital	Sewer Capital	NUCI - Non Utility Capital	Escrow Account	Total (not inc Escrow)	YTD TOTAL (Not inc Escrow)
1st Quarter														
Check Summary	1,036	\$8,327,565	\$ 4,193,364	\$ 29,204	\$ 26,331	\$ 358,498	\$ 372,139	\$ 551,014	\$ 560,371	\$ 133,853	\$ 1,959,068	\$143,723	\$ 8,183,841	\$ 8,183,841
P-Card Summary	826	\$ 157,589	\$ 123,155	\$ 316	\$ 5,373	\$ 1,260	\$ 19,039	\$ 8,313				\$ 135	\$ 157,589	\$ 157,589
<b>TOTAL</b>	<b>1,862</b>	<b>\$ 8,485,154</b>	<b>\$ 4,316,519</b>	<b>\$ 29,519</b>	<b>\$ 31,704</b>	<b>\$ 359,758</b>	<b>\$ 391,177</b>	<b>\$ 559,327</b>	<b>\$ 560,371</b>	<b>\$ 133,853</b>	<b>\$ 1,959,068</b>	<b>\$143,858</b>	<b>\$ 8,341,431</b>	<b>\$ 8,341,431</b>
Y-T-D TOTAL	1,862	\$ 8,485,154	\$ 4,316,519	\$ 29,519	\$ 31,704	\$ 359,758	\$ 391,177	\$ 559,327	\$ 560,371	\$ 133,853	\$ 1,959,068	\$143,858	\$ 8,485,154	
			80.8%	2.8%	0.8%	0.9%	7.7%	7.0%						
Payroll accounts (inc. tax payments)			\$ 9,710,159	\$ 331,940	\$101,161	\$ 111,669	\$ 920,622	\$ 845,464					\$ 12,021,013	\$12,021,013
Payroll and general account sub-total			\$14,026,678	\$ 361,459	\$132,864	\$ 471,426	\$1,311,799	\$ 1,404,791	\$ 560,371	\$ 133,853	\$ 1,959,068	\$143,858	\$ 20,362,444	\$20,362,444
Other accounts (No Trustee or Escrow)													\$ 3,076,293	\$ 3,076,293
<b>TOTAL CASH OUTLAY</b>													<b>\$ 23,438,737</b>	<b>\$ 23,438,737</b>

Other Checking Accounts					
	# QTR	\$ QTR	# YTD	\$ YTD	
Consolidated Cash	3	\$ 66,657	3	\$ 66,657	Includes PNC Loan - \$63,964
Capital Account	0	\$ -	0	\$ -	
Medical Benefits	19	\$ 2,968,737	19	\$ 2,968,737	Includes 13 direct transfers per quarter for Capital Blue Cross Does not include \$6,547 for Medical in A/P Checks above
Water & Sewer	1	\$ 40,898	1	\$ 40,898	
<b>SUB-TOTAL</b>	<b>23</b>	<b>\$ 3,076,293</b>	<b>23</b>	<b>\$ 3,076,293</b>	
City Trustee Acc't	0	\$ -	0	\$ -	
Escrow	4	\$ 80,416	4	\$ 80,416	Does not include 29 checks (\$143,723) for Escrow in A/P Checks above nor P-Card charges
<b>SUB-TOTAL</b>	<b>4</b>	<b>\$ 80,416</b>	<b>4</b>	<b>\$ 80,416</b>	These accounts are for holding other's cash and internal transfers
<b>TOTAL</b>	<b>27</b>	<b>\$ 3,156,709</b>	<b>27</b>	<b>\$ 3,156,709</b>	

2017/prior costs paid in 2018					
	# QTR	\$ QTR	# YTD	\$ YTD	
Checks	247	\$ 3,115,011	247	\$3,115,011	37.4%
P-Cards	287	\$ 61,357	287	\$ 61,357	38.9%
<b>TOTAL</b>	<b>534</b>	<b>\$ 3,176,368</b>	<b>534</b>	<b>\$ 3,176,368</b>	<b>37.4%</b>

% 2017 paid to 2018 37.4% based upon total checks/P-Card expenses paid

\* These amounts includes all invoices/services prior to 1/1/18 for all departments and funds

End of Quarter Statistics on PO's Issued Jan - March 2018

Attachment # 2

Dept	Bureau or Fund	Blanket \$ per Quarter (1)	Regular \$ per Quarter	Contract \$ per Quarter (1)	Total \$ per Quarter (2)	\$ %	# Blanket	# Regular	Contract	# Total	# %	Confirm #	Confirm \$	% Confirm
<b>Elected Officials</b>	City Council, Mayor	\$ 4,842.00	\$ 784.00	\$ -	\$ 5,626.00	0.0%	0	1	0	1	0.2%	1	\$ 784.00	13.9%
<b>Administration</b>		\$ 2,284,833.00	\$ 352,223.33	\$ 288,450.00	\$ 2,925,506.33	24.4%	11	32	5	48	8.1%	6	\$ 17,716.76	0.6%
	Admin Bureaus	\$ 8,900.00	\$ 213,477.53	\$ 62,500.00	\$ 284,877.53		1	21	2	24		6	\$ 17,716.76	6.2%
	Gen, Civic Exp	\$ 2,275,933.00	\$ 138,745.80	\$ 225,950.00	\$ 2,640,628.80		10	11	3	24		0	\$ -	0.0%
<b>Comm &amp; Econ Dev</b>		\$ 204,776.83	\$ 111,655.00	\$ 1,270,324.37	\$ 1,586,756.20	13.2%	28	18	3	49	8.2%	9	\$ 21,009.44	1.3% (3)
<b>Recreation/ Golf</b>		\$ 12,150.00	\$ 303,326.05	\$ 200.00	\$ 315,676.05	2.6%	5	51	0	56	9.4%	0	\$ -	0.0%
	Recreation	\$ 7,000.00	\$ 99,371.90	\$ -	\$ 106,371.90		2	21	0	23				0.0%
	Golf Fund	\$ 5,150.00	\$ 203,954.15	\$ 200.00	\$ 209,304.15		3	30	0	33				0.0%
<b>Public Works</b>		\$ 724,782.60	\$ 891,141.81	\$ 70,200.00	\$ 1,686,124.41	14.1%	106	69	1	176	29.5%	18	\$ 99,218.72	5.9%
	Public Works	\$ 679,828.60	\$ 424,298.49	\$ 70,200.00	\$ 1,174,327.09		101	51	1	153		14	\$ 38,051.74	3.2%
	Liquid Fuels	\$ 44,954.00	\$ 466,843.32	\$ -	\$ 511,797.32		5	18	0	23		4	\$ 61,166.98	12.0%
<b>Police Dept</b>		\$ 372,245.74	\$ 283,122.10	\$ 46,901.00	\$ 702,268.84	5.9%	10	33	2	45	7.6%	1	\$ 752.35	0.1%
	Police	\$ 372,245.74	\$ 171,485.30	\$ 46,351.00	\$ 590,082.04		10	28	2	40		1	\$ 752.35	0.1%
	911	\$ -	\$ 111,636.80	\$ 550.00	\$ 112,186.80		0	5	0	5				0.0%
<b>Fire/EMS</b>		\$ 223,242.20	\$ 239,330.30	\$ 132,000.00	\$ 594,572.50	5.0%	8	25	1	34	5.7%	1	\$ 909.00	0.2%
	Fire	\$ 177,242.20	\$ 85,408.75	\$ -	\$ 262,650.95		6	15	0	21		1	\$ 909.00	0.3%
	EMS	\$ 46,000.00	\$ 153,921.55	\$ 132,000.00	\$ 331,921.55		2	10	1	13				
<b>Water Fund</b>		\$ 710,817.41	\$ 932,755.55	\$ 1,242,437.60	\$ 2,886,010.56	24.1%	9	61	12	82	13.8%	2	\$ 6,069.99	0.2%
	Water	\$ 530,435.85	\$ 620,469.15	\$ 459,048.70	\$ 1,609,953.70		5	47	9	61		2	\$ 6,069.99	0.4% (3)
	Water Capital	\$ 180,381.56	\$ 312,286.40	\$ 783,388.90	\$ 1,276,056.86		4	14	3	21				0.0%
<b>Sewer Fund</b>		\$ 319,717.62	\$ 577,921.98	\$ 115,407.89	\$ 1,013,047.49	8.4%	10	78	6	94	15.8%	1	\$ 2,012.17	0.2%
	Wastewater	\$ 296,674.40	\$ 405,722.96	\$ 115,407.89	\$ 817,805.25		8	67	6	81		1	\$ 2,012.17	0.2%
	Sewer Capital	\$ 23,043.22	\$ 172,199.02	\$ -	\$ 195,242.24		2	11	0	13				
<b>Non-Utility Capital</b>	NUCI	\$ 3,000.00	\$ 103,424.15	\$ 168,642.00	\$ 275,066.15	2.3%	1	8	2	11	1.8%	1	\$ 26,424.87	9.6% (3)
<b>TOTAL</b>		\$ 4,860,407.40	\$ 3,795,684.27	\$ 3,334,562.86	\$ 11,990,654.53	100%	188	376	32	596	100%	40	\$ 174,897.30	1.5%
		40.5%	31.7%	27.8%	100.0%		31.5%	63.1%	5.4%	100%		6.7%		
<b>Total # of PO's</b>		188	376	32	596									
<b>Total # Confirming PO's</b>		20	16	4	40	6.7%								
<b>Total % Confirming PO's</b>		10.6%	4.3%	12.5%										
<b>Total \$ Confirming PO's</b>		\$ 81,368	\$ 49,738	\$ 43,791	\$ 174,897	1.5%								

(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) Four confirming amounts were contracts that were not signed/encumbered when services/goods were provided (\$ 43,791).