

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 (July-Sept. 2019)

DATE: October 31, 2019

I am submitting for your review, a summary of the financial expenditures and contractual commitments made by the City of Bethlehem in the third quarter of 2019.

Attachment #1 provides for the cash expended and is broken down by the following categories:

- o Checks Dispersed
- o P-Card(s)
- o General/Payroll Accounts (approximate)
- o Other Checking Accounts

Total Cash Outlay for the quarter was \$26,717,284 (YTD \$77,588,843) with \$12,035,636 (YTD \$36,363,970) 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 second quarter, there were approximately 189 (YTD 989) Purchase Orders processed and 1,317 (YTD 3,621) 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 \$91,833 (YTD \$1,012,005) and \$2,148 (YTD \$6,994) in medical along with \$597 (YTD \$4,297) 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)	1,317	\$ 9,651,648	3,621	\$30,467,067
Purchasing Card Transactions (1)	941	201,047	2,738	584,956
Other Acct. Checks & Transactions	21	4,923,532	65	11,196,087
Reviewed & Audited Petty Cash				
Reimbursements	12	4,244	40	14,044
Employee Mileage & Expense	22	7,079	77	18,853
Reviewed & approved Purchase Orders (see attached)	189	9,833,956	989	29,779,952
Reviewed & approved contracts/				
Agreements (outlined below)	89	19,056,792	299	41,928,123
Construction Contracts (2)	20	6,781,806	51	10,191,145
Employment Related Contracts	7	49,877	42	1,554,848
Services & Goods Contracts	28	706,341	111	5,153,079
Grants & Revenue Agreements (3)	14	11,506,144	34	14,635,578
Use Permits, Developer & Other Agreements (4)	20	12,625	61	10,393,474

- (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 this 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 no agreements this quarter (YTD \$10,322,879).

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 \$2,499,000 under last year due to a change in the Gaming Law. The anticipated amount for 2019 remains as budgeted or slightly below budget.
- 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 24 calls (YTD 57) 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 Third Quarter 2019 and Year-To-Date

ATTACHMENT # 1

	# of chks/ trans- actions	Dollar Amount	General	911	Golf	Liquid Fuels	Water	Sewer	Water Capital	Sewer Capital	NUCI - Non Utility Capital	Escrow/ Trust Accounts	Total (not inc Escrow)	YTD TOTAL
3rd Quarter														
Check Summ.	1,317	\$ 9,651,648	\$ 4,741,991	\$ 193,562	\$ 71,512	\$ 297,516	\$ 559,773	\$ 693,070	\$ 463,999	\$ 534,705	\$ 2,001,538	\$ 93,981	\$ 9,557,666	\$ 29,448,127
P-Card Summ.	941	\$ 201,047	\$ 154,101	\$ 4,414	\$ 5,884	\$ 573	\$ 25,502	\$ 9,976	\$ -	\$ -	\$ -	\$ 597	\$ 200,450	\$ 580,659
TOTAL	2,258	\$ 9,852,695	\$ 4,896,092	\$ 197,976	\$ 77,397	\$ 298,089	\$ 585,275	\$ 703,046	\$ 463,999	\$ 534,705	\$ 2,001,538	\$ 94,578	\$ 9,758,117	\$ 30,028,787
Y-T-D TOTAL	6,359	\$ 31,052,022	\$ 17,517,776	\$ 289,079	\$ 605,787	\$ 947,512	\$ 1,664,802	\$ 2,003,183	\$ 1,051,829	\$ 1,488,122	\$ 4,460,696	\$ 1,023,296	\$ 30,028,787	
Payroll accounts (inc. tax payments)			\$ 9,855,963	\$ 191,008	\$ 152,215	\$ 114,957	\$ 912,562	\$ 808,930					\$ 12,035,636	\$ 36,363,970
Payroll and general account sub-total			\$ 27,373,739	\$ 480,087	\$ 758,002	\$ 1,062,469	\$ 2,577,364	\$ 2,812,113	\$ 1,051,829	\$ 1,488,122	\$ 4,460,696	\$ 1,023,296	\$ 21,793,753	\$ 66,392,756
Other accounts													\$ 4,923,532	\$ 11,196,087
TOTAL CASH OUTLAY													\$ 26,717,284	\$ 77,588,843

Other Checking	# QTD	\$ QTD	# YTD	\$ YTD	
Consolidated Cash	1	\$ 1,454,760	4	\$ 1,503,446	Includes 2 PNC Loan payments (\$1,493,835) and Golf loan payment (\$3,049) in 2nd quarter.
Capital Account	0		1	\$ 48,087	Hand written check needed for grant expense.
Medical Benefits	19	\$ 3,066,795	58	\$ 9,234,266	Includes 13 direct transfers per quarter for Capital Blue Cross Does not include \$2,148 (\$6,994 YTD) for Medical in A/P Checks above
Water & Sewer	1	\$ 401,977	2	\$ 410,288	Wells Fargo Loans
SUB-TOTAL	21	\$ 4,923,532	65	\$ 11,196,087	
City Trustee Acc't	0	\$ -	0	\$ -	These are now being processed as Escrow through the on-going A/P check runs.
Escrow	0	\$ -	0	\$ -	Does not include 24 (YTD 80) checks for \$91,833 (YTD \$1,012,005) - \$250,000 ArtsQuest, \$227,838 RACP (Hist. Beth. Part.) & \$52,699 (YTD \$388,516) Magistrate - for Escrow in A/P Checks nor P-Card charges above.
SUB-TOTAL	0	\$ -	0	\$ -	These accounts are for holding other's cash and internal transfers
TOTAL	21	\$ 4,923,532	65	\$ 11,196,087	

2018/prior costs paid in 2019	# QTD	\$ QTD	# YTD	\$ YTD	
Checks	1	\$ 7,042	322	\$ 2,150,768	
P-Cards	0	\$ -	273	\$ 63,905	
	1	\$ 7,042 *	595	\$ 2,214,674	7.1%
% 2018 paid to 2019 0.1% 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 July - September 2019

Attachment # 2

Dept	Bureau or Fund	Blanket \$ per Quarter	Regular \$ per Quarter	Contract \$ per Quarter	Total \$ per Quarter (1)	\$ %	Confirm #	Confirm \$	% Confirm \$
Elected Officials	City Council, Mayor	\$ -	\$ 50.00	\$ -	\$ 50.00	0.0%	1	\$ 588.00	1176.0%
Admin		\$ 2,200.00	\$ 86,383.29	\$ 13,440.00	\$ 102,023.29	1.0%	6	\$ 30,240.22	29.6%
	Admin Bureaus	\$ -	\$ 53,369.44	\$ -	\$ 53,369.44		5	\$ 12,668.37	23.7%
	Gen, Civic Exp	\$ 2,200.00	\$ 33,013.85	\$ 13,440.00	\$ 48,653.85		1	\$ 17,571.85	36.1%
Comm & Econ Dev		\$ 20,154.00	\$ 28,641.16	\$ 499,498.75	\$ 548,293.91	5.6%	16	\$ 54,439.16	9.9%
Recreation/ Golf		\$ 500.00	\$ 97,872.36	\$ 589,955.24	\$ 688,327.60	7.0%	10	\$ 10,808.28	1.6%
	Recreation	\$ -	\$ 4,089.73	\$ -	\$ 4,089.73		1	\$ 550.00	13.4%
	Golf Fund	\$ 500.00	\$ 93,782.63	\$ 589,955.24	\$ 684,237.87		9	\$ 10,258.28	1.5%
Public Works		\$ 7,500.00	\$ 46,140.10	\$ 478,993.00	\$ 532,633.10	5.4%	47	\$ 185,312.42	34.8%
	Pub Wrks	\$ 7,500.00	\$ 44,949.70	\$ -	\$ 52,449.70		37	\$ 76,921.82	146.7%
	Liquid Fuels	\$ -	\$ 1,190.40	\$ 478,993.00	\$ 480,183.40		10	\$ 108,390.60	22.6% (3)
Police Dept		\$ 900.00	\$ 189,465.33	\$ -	\$ 190,365.33	1.9%	3	\$ 5,552.33	2.9%
	Police	\$ 900.00	\$ 15,884.85	\$ -	\$ 16,784.85		2	\$ 4,742.20	28.3%
	911	\$ -	\$ 173,580.48	\$ -	\$ 173,580.48		1	\$ 810.13	0.5%
Fire/EMS		\$ 5,416.00	\$ 24,497.58	\$ -	\$ 29,913.58	0.3%	0	\$ -	0.0%
	Fire	\$ 1,151.00	\$ 8,234.50	\$ -	\$ 9,385.50				
	EMS	\$ 4,265.00	\$ 16,263.08	\$ -	\$ 20,528.08				
Water Fund		\$ -	\$ 439,717.45	\$ 781,182.00	\$ 1,220,899.45	12.4%	4	\$ 12,673.63	1.0%
	Water	\$ -	\$ 64,874.55	\$ -	\$ 64,874.55		2	\$ 3,478.67	5.4% (3)
	Water Capital	\$ -	\$ 374,842.90	\$ 781,182.00	\$ 1,156,024.90		2	\$ 9,194.96	0.8% (3)
Sewer Fund		\$ 9,900.00	\$ 214,113.89	\$ 92,630.00	\$ 316,643.89	3.2%	7	\$ 7,708.63	2.4%
	Wastewater	\$ 9,900.00	\$ 150,774.09	\$ 75,000.00	\$ 235,674.09		7	\$ 7,708.63	3.3% (3)
	Sewer Capital	\$ -	\$ 63,339.80	\$ 17,630.00	\$ 80,969.80				
Non-Utility Capital	NUCI	\$ -	\$ 1,079,068.57	\$ 5,125,737.08	\$ 6,204,805.65	63.1%	3	\$ 15,014.77	0.2% (3)
TOTAL		\$ 46,570.00	\$ 2,205,949.73	\$ 7,581,436.07	\$ 9,833,955.80	100%	97	\$ 322,337.44	3.3%
		0.5%	22.4%	77.1%	100.0%				
Total # of PO's		19	136	34	189				
Total # Confirming PO's		77	14	6	97	51.3%			
Total % Confirming PO's		405.3%	10.3%	17.6%					
Total \$ Confirming PO's		\$ 169,659	\$ 36,921	\$ 115,758	\$ 322,337	3.3%			

(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) Six (6) confirming amounts were contracts that were not signed/encumbered when services/goods were provided (\$ 115,758).

TOTAL Statistics on PO's Issued January - September 2019							Attachment # 3			
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, Mayor	\$ 4,842.00	\$ 1,690.00	\$ 50,420.00	\$ 56,952.00	0.2%	2	\$ 1,344.00	2.4%	
Admin		\$ 2,475,759.00	\$ 269,897.22	\$ 124,081.00	\$ 2,869,737.22	9.6%	25	\$ 189,905.17	6.6%	
	Admin. Bureaus	\$ 198,900.00	\$ 139,494.23	\$ 42,641.00	\$ 381,035.23		15	\$ 68,445.33	18.0% (3)	
	Gen, Civic Exp	\$ 2,276,859.00	\$ 130,402.99	\$ 81,440.00	\$ 2,488,701.99		10	\$ 121,459.84	4.9% (3)	
Comm & Econ Dev		\$ 716,437.32	\$ 372,127.72	\$ 1,668,902.75	\$ 2,757,467.79	9.3%	44	\$ 251,219.68	9.1% (3)	
Recreation/ Golf		\$ 277,078.81	\$ 181,182.94	\$ 684,496.24	\$ 1,142,757.99	3.8%	25	\$ 44,677.26	3.9%	
	Recreation	\$ 59,704.00	\$ 22,764.73	\$ -	\$ 82,468.73		2	\$ 858.86	1.0%	
	Golf Fund	\$ 217,374.81	\$ 158,418.21	\$ 684,496.24	\$ 1,060,289.26		23	\$ 43,818.40	4.1% (3)	
Public Works		\$ 1,350,739.05	\$ 871,073.42	\$ 884,429.00	\$ 3,106,241.47	10.4%	115	\$ 465,668.35	15.0% (3)	
	Public Works	\$ 1,131,639.05	\$ 442,798.02	\$ 153,936.00	\$ 1,728,373.07		79	\$ 146,038.54	8.4%	
	Liquid Fuels	\$ 219,100.00	\$ 428,275.40	\$ 730,493.00	\$ 1,377,868.40		36	\$ 319,629.81	23.2% (3)	
Police Dept		\$ 577,862.92	\$ 492,996.10	\$ 234,342.00	\$ 1,305,201.02	4.4%	9	\$ 61,223.55	4.7%	
	Police	\$ 507,362.92	\$ 309,851.62	\$ 73,512.00	\$ 890,726.54		7	\$ 60,143.42	6.8% (3)	
	911	\$ 70,500.00	\$ 183,144.48	\$ 160,830.00	\$ 414,474.48		2	\$ 1,080.13	0.3%	
Fire/EMS		\$ 320,187.97	\$ 111,670.71	\$ 64,187.00	\$ 496,045.68	1.7%	0	\$ -	0.0%	
	Fire	\$ 189,420.43	\$ 70,410.60	\$ -	\$ 259,831.03		0	\$ -		
	EMS	\$ 130,767.54	\$ 41,260.11	\$ 64,187.00	\$ 236,214.65		0	\$ -		
Water Fund		\$ 1,279,289.49	\$ 1,057,919.24	\$ 1,868,251.54	\$ 4,205,460.27	14.1%	8	\$ 23,873.67	0.6%	
	Water	\$ 980,970.74	\$ 177,880.80	\$ 720,971.00	\$ 1,879,822.54		4	\$ 9,656.17	0.5% (3)	
	Water Capital	\$ 298,318.75	\$ 880,038.44	\$ 1,147,280.54	\$ 2,325,637.73		4	\$ 14,217.50	0.6% (3)	
Sewer Fund		\$ 692,996.37	\$ 1,110,182.77	\$ 2,791,900.14	\$ 4,595,079.28	15.4%	18	\$ 32,859.02	0.7%	
	Wastewater	\$ 677,996.37	\$ 301,147.72	\$ 1,037,871.00	\$ 2,017,015.09		16	\$ 29,242.52	1.4% (3)	
	Sewer Capital	\$ 15,000.00	\$ 809,035.05	\$ 1,754,029.14	\$ 2,578,064.19		2	\$ 3,616.50	0.1% (3)	
Non-Utility Capital	NUCI	\$ 3,916.00	\$ 2,144,834.59	\$ 7,096,258.55	\$ 9,245,009.14	31.0%	9	\$ 106,860.47	1.2% (3)	
TOTAL		\$ 7,699,108.93	\$ 6,613,574.71	\$ 15,467,268.22	\$ 29,779,951.86	100%	255	\$ 1,177,631.17	4.0%	
Total # of PO's		25.9%	22.2%	51.9%	100.0%		415	470	104	989
Total # Confirming PO's		182	45	28	255	25.8%				
Total % Confirming PO's		43.9%	9.6%	26.9%						
Total \$ Confirming PO's		\$ 580,407	\$ 139,636	\$ 457,588	\$ 1,177,631	4.0%				

(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) Twenty-eight (28) confirming amounts were contracts that were not signed/encumbered when services/goods were provided (\$ 457,588).