

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 (April-June 2020)

DATE: July 28, 2020

I am submitting for your review, a summary of the financial expenditures and contractual commitments made by the City of Bethlehem in the second 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 \$25,269,531 (YTD \$47,392,003) with \$12,943,970 (YTD \$24,499,440) 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 second quarter, there were approximately 132 (YTD 721) Purchase Orders processed and 1,115 (YTD 2,209) 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 \$79,371 (YTD \$210,179) and \$209 (YTD \$4,278) in medical along with \$1,050 (YTD \$3,731) 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)	1,115	\$ 10,191,016	2,209	\$17,802,466
Purchasing Card Transactions (1)	913	176,965	1,669	328,508
Other Acct. Checks & Transactions Reviewed & Audited Petty Cash	21	2,038,209	42	4,979,786
Reimbursements	8	2,507	23	6,623
Employee Mileage & Expense Reviewed & approved Purchase	2	598	24	3,974
Orders (see attached)	132	13,315,003	721	17,638,222
Reviewed & approved contracts/ Agreements (outlined below)	140	4,838,760	263	11,440,265
Construction Contracts (2)	20	2,175,132	37	3,088,782
Employment Related Contracts	6	56,195	37	1,458,524
Services & Goods Contracts	22	878,856	75	3,540,030
Grants & Revenue Agreements (3)	12	1,533,351	23	1,789,160
Use Permits, Developer & Other Agreements (3)	80	195,226	91	1,563,769

- (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 \$67,755 this quarter (YTD \$674,349). This also includes 63 Business Loan/Grants (\$126,000 total).
 - o Input information from the PA Gaming website to project anticipated revenues and confirm actual quarterly receipts. Receipts are approximately \$132,600 below last year and anticipated to be lower for 2020 due to the closure of the Wind Creek Casino which began in the middle of March. We now anticipate the current year revenue numbers to be below the 2019 actual numbers.
 - 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 6 calls (YTD 7) 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
 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 Second 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)
1st Quarter													
Check Summ.	1,155	\$ 10,191,016	\$ 5,152,664	\$ 238,924	\$ 42,157	\$ 607,472	\$ 740,106	\$ 397,780	\$ 1,025,823	\$ 1,906,511	\$ 79,580	\$ 10,111,436	\$ 17,588,000
P-Card Summ.	913	\$ 176,965	\$ 134,894	\$ 6,071	\$ 1,956	\$ 20,791	\$ 12,203				\$ 1,050	\$ 175,915	\$ 324,777
TOTAL	2,068	\$ 10,367,981	\$ 5,287,558	\$ 244,995	\$ 44,113	\$ 628,263	\$ 752,309	\$ 397,780	\$ 1,025,823	\$ 1,906,511	\$ 80,630	\$ 10,287,351	\$ 17,912,777
Y-T-D TOTAL	3,918	\$ 18,130,975	\$ 9,647,729	\$ 440,660	\$ 185,640	\$ 1,101,445	\$ 1,318,688	\$ 769,623	\$ 1,760,756	\$ 2,688,237	\$ 218,197	\$ 17,912,777	
			79.1%	1.2%	3.7%	7.6%	8.4%						
Payroll accounts (inc. tax payments)			\$ 10,244,697	\$ 150,017	\$ 483,093	\$ 977,864	\$ 1,088,299					\$ 12,943,970	\$ 24,499,440
Payroll and general account sub-total			\$ 19,892,426	\$ 590,677	\$ 668,733	\$ 2,079,309	\$ 2,406,986	\$ 769,623	\$ 1,760,756	\$ 2,688,237	\$ 218,197	\$ 23,231,321	\$ 42,412,217
Other accounts (No Trustee or Escrow)												\$ 2,038,209	\$ 4,979,786
TOTAL CASH OUTLAY												\$ 25,269,531	\$ 47,392,003

Other Checking Accounts		# QTR	\$ QTR	# YTD	\$ YTD	
Consolidated Cash		1	\$ 4,196	3	\$ 19,579	PNC Debt payment (\$13,946) in 1st Qtr
Medical Benefits		20	\$ 2,034,013	38	\$ 4,955,936	Includes 13 direct transfers per quarter for Capital Blue Cross Does not include 3 (YTD 8) checks of \$209 (YTD \$4,287) for Medical in A/P Checks above
Water & Sewer		-	\$ -	0	\$ 4,272	
SUB-TOTAL		21	\$ 2,038,209	41	\$ 4,979,786	

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 28 checks (YTD 57) for \$79,371 (YTD \$210,179) for Magistrate \$9,261 (YTD \$35,437); Fire Escrow \$21,947 (YTD \$64,009); Police costs \$32,557 (YTD \$38,711); Developer's Agreement (YTD \$48,247) in A/P checks nor P-Card charges above.

TOTAL 21 \$ 2,038,209 41 \$ 4,979,786

2019/prior costs paid in 2020		# QTR	\$ QTR	# YTD	\$ YTD	
Checks		14	\$ 110,948	277	\$ 1,977,364	19.4%
P-Cards		3	\$ 1,117	216	\$ 54,442	30.8%
		17	\$ 112,065 *	493	\$ 2,031,806	11.2%

% 2019 paid to 2020 1.1% based upon total checks/P-Card expenses paid

* These amounts includes all invoices/services prior to 1/1/20 for all departments and funds

Quarter 2, 2020 (April 1 - June 30, 2020)

Dept	Bureau						Attachment # 2		% Confirm \$	% Confirm #
		Blanket \$ per Quarter	Regular \$ per Quarter	Contract \$ per Quarter	Total \$ per Quarter (1)	\$ %	# Confirm	\$ Confirm		
Elected Official	Council, Mayor	\$ -	\$ 834.94	\$ -	\$ 834.94	0.0%	1	\$ 398.40	47.7%	100.0% (2)
Admin		\$ 13,503.00	\$ 51,082.35	\$ -	\$ 64,585.35	1.5%	5	\$ 30,688.92	47.5%	41.7%
	AD Total	\$10,000.00	\$37,540.71	\$0.00	\$ 47,540.71		1	\$ 351.92	0.7%	16.7%
	Gen/Civic Total	\$ 3,503.00	\$ 13,541.64	\$ -	\$ 17,044.64		4	\$ 30,337.00	178.0%	66.7%
Comm & Econ Dev		\$ 7,060.89	\$ 80,825.89	\$ 606,950.50	\$ 694,837.28	16.1%	8	\$ 31,829.15	4.6%	42.1% (3)
Golf		\$5,000.00	\$4,897.19	\$0.00	\$ 9,897.19	0.2%	7	\$21,864.72	220.9%	233.3%
Public Works		\$ 88,979.23	\$ 103,101.95	\$ 582,872.00	\$ 774,953.18	17.9%	17	\$ 54,120.45	7.0%	100.0% (3)
	PW Total	\$88,979.23	\$ 97,264.15	\$ 17,229.00	\$ 203,472.38		15	\$ 52,253.88	25.7%	100.0% (3)
	LF	\$0.00	\$5,837.80	\$565,643.00	\$ 571,480.80		2	\$ 1,866.57	0.3%	100.0% (3)
Police Dept	inc. Serv. Ctr.	\$ 519.00	\$ 51,735.11	\$ -	\$ 52,254.11	1.2%	1	\$ 325.00	0.6%	20.0%
	PD	\$519.00	\$7,692.96	\$0.00	\$ 8,211.96		1	\$ 325.00	4.0%	25.0%
	SC	\$0.00	\$44,042.15	\$0.00	\$ 44,042.15				0.0%	0.0%
Fire/EMS		\$ 42,833.54	\$ 1,628.37	\$ -	\$ 44,461.91	1.0%	1	\$ 12,860.89	28.9%	33.3%
	FD	\$24,590.08	\$1,628.37	\$0.00	\$ 26,218.45		1	\$ 12,860.89	49.1%	33.3%
	EMS	\$18,243.46	\$0.00	\$0.00	\$ 18,243.46				0.0%	
Water Fund		\$ 27,189.12	\$ 357,864.08	\$ 783,321.76	\$ 1,168,374.96	27.0%	7	\$ 27,913.86	2.4%	19.4% (3)
	WS	\$27,189.12	\$53,121.75	\$37,236.76	\$ 117,547.63		3	\$ 11,885.86	10.1%	18.8% (3)
	WC	\$0.00	\$304,742.33	\$746,085.00	\$ 1,050,827.33		4	\$ 16,028.00	1.5%	20.0% (3)
Sewer Fund		\$ 23,923.58	\$ 200,481.69	\$ 306,293.38	\$ 530,698.65	12.3%	5	\$ 27,599.36	5.2%	23.8% (3)
	WW	\$23,923.58	\$49,004.19	\$158,893.38	\$ 231,821.15		3	\$ 11,067.91	4.8%	23.1% (3)
	SC	\$0.00	\$151,477.50	\$147,400.00	\$ 298,877.50		2	\$ 16,531.45	5.5%	25.0% (3)
	SWF	\$0.00	\$0.00	\$0.00	\$ -					
Non-Utility Capital	NUCI	\$3,000.00	\$350,047.62	\$629,274.45	\$ 982,322.07	22.7%	8	\$ 12,007.88	1.2%	53.3% (3)
Totals		\$ 212,008.36	\$ 1,202,499.19	\$ 2,908,712.09	\$ 4,323,219.64	100%	60	\$ 219,608.63	5.1%	45.5%
		4.9%	27.8%	67.3%	100.0%			5.1%		
Total # of PO's		16	97	19	132					
Total # Confirming PO's		35	14	11	60					
Total % Confirming PO's		218.8%	14.4%	57.9%	45.5%					
Total \$ Confirming PO's		\$ 100,894	\$ 52,261	\$ 66,454	\$ 219,609	5.1%				

(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; PO & paid costs may be in different quarters.
(3) Eleven (11) confirming amounts were contracts that were not signed/encumbered when services/goods were provided (\$ 66,454).

TOTAL Statistics on PO's Issued January - June 2020

Attachment # 3

Dept	Bureau or Fund	Blanket \$ per Quarter	Regular \$ per Quarter	Contract \$ per Quarter	Total \$ per Quarter (1)	\$ %	Confirm #	Confirm \$	% Con-firm \$	% Con-firm #
Elected Official	Council, Mayor	\$ 5,000.00	\$ 902.79	\$ -	\$ 5,902.79	0.0%	2	\$ 974.00	16.5%	100.0% (2)
Admin		\$ 2,740,909.00	\$ 428,551.86	\$ 189,680.00	\$ 3,359,140.86	19.0%	10	\$ 48,509.35	1.4%	17.2%
	AD Total	\$ 156,600.00	\$ 329,931.47	\$ 65,000.00	\$ 551,531.47		4	\$ 12,127.31	2.2%	12.5%
	Gen/Civic Total	\$ 2,584,309.00	\$ 98,620.39	\$ 124,680.00	\$ 2,807,609.39		6	\$ 36,382.04	1.3%	23.1% (3)
Comm & Econ Dev		\$ 350,060.88	\$ 181,788.11	\$ 691,800.50	\$ 1,223,649.49	6.9%	19	\$ 68,048.31	5.6%	23.2% (3)
Golf		\$ 219,992.00	\$ 15,991.26	\$ 100.00	\$ 236,083.26	1.3%	9	\$ 30,910.24	13.1%	22.5%
Public Works		\$ 1,600,256.03	\$ 883,346.30	\$ 699,879.00	\$ 3,183,481.33	18.0%	35	\$ 217,699.98	6.8%	18.6% (3)
	PW Total	\$ 1,035,656.03	\$ 534,389.53	\$ 100,236.00	\$ 1,670,281.56		29	\$ 209,925.97	12.6%	17.8% (3)
	LF	\$ 564,600.00	\$ 348,956.77	\$ 599,643.00	\$ 1,513,199.77		6	\$ 7,774.01	0.5%	24.0% (3)
Police Dept	inc. Serv. Ctr.	\$ 424,153.00	\$ 449,220.42	\$ 4,200.00	\$ 877,573.42	5.0%	2	\$ 723.75	0.1%	4.2%
	PD	\$ 424,153.00	\$ 334,428.27	\$ 4,200.00	\$ 762,781.27		2	\$ 723.75	0.1%	4.3%
	SC	\$ 0.00	\$ 114,792.15	\$ 0.00	\$ 114,792.15		0	\$ -	0.0%	0.0%
Fire/EMS		\$ 306,208.39	\$ 98,642.53	\$ 66,113.00	\$ 470,963.92	2.7%	1	\$ 12,860.89	2.7%	3.0%
	FD	\$ 177,929.08	\$ 75,157.37	\$ 0.00	\$ 253,086.45		1	\$ 12,860.89	5.1%	5.0%
	EMS	\$ 128,279.31	\$ 23,485.16	\$ 66,113.00	\$ 217,877.47		0	\$ -	0.0%	0.0%
Water Fund		\$ 1,214,094.24	\$ 800,301.83	\$ 2,643,371.08	\$ 4,657,767.15	26.4%	9	\$ 31,068.29	0.7%	8.2% (3)
	WS	\$ 979,334.24	\$ 164,532.84	\$ 907,784.08	\$ 2,051,651.16		5	\$ 15,040.29	0.7%	7.1% (3)
	WC	\$ 234,760.00	\$ 635,768.99	\$ 1,735,587.00	\$ 2,606,115.99		4	\$ 16,028.00	0.6%	10.0% (3)
Sewer Fund		\$ 547,743.58	\$ 995,667.00	\$ 588,736.50	\$ 2,132,147.08	12.1%	6	\$ 39,578.98	1.9%	5.0% (3)
	WW	\$ 542,743.58	\$ 99,386.13	\$ 221,034.50	\$ 863,164.21		4	\$ 23,047.53	2.7%	4.5% (3)
	SC	\$ 5,000.00	\$ 896,280.87	\$ 367,702.00	\$ 1,268,982.87		2	\$ 16,531.45	1.3%	6.3% (3)
	SWF	\$ 0.00	\$ 0.00	\$ 0.00	\$ -		0	\$ -		
Non-Utility Capital	NUCI	\$ 28,000.00	\$ 770,233.56	\$ 693,279.45	\$ 1,491,513.01	8.5%	11	\$ 14,829.48	1.0%	27.5% (3)
Totals		\$ 7,436,417.12	\$ 4,624,645.66	\$ 5,577,159.53	\$ 17,638,222.31	100%	104	\$ 465,203.27	2.6%	14.4%
Total # of PO's		42.2%	26.2%	31.6%	100.0%			2.6%		
		366	298	57	721					
Total # Confirming PO's		63	20	21	104					
Total % Confirming PO's		17.2%	6.7%	36.8%	14.4%					
Total \$ Confirming PO's		\$ 280,435	\$ 65,158	\$ 119,611	\$ 465,203	2.6%				

(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) Twenty-one (21) confirming amounts were contracts that were not signed/encumbered when services/goods were provided (\$ 119,611).