

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-September 2020)

DATE: October 29, 2020

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 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 \$26,246,032 (YTD \$73,638,035) with \$11,331,109 (YTD \$35,830,549) 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 third quarter, there were approximately 201 (YTD 922) Purchase Orders processed and 1,400 (YTD 3,609) 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 \$57,185 (YTD \$267,364) and \$590 (YTD \$4,877) in medical along with \$2,433 (YTD \$6,164) 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)	1,400	\$ 12,020,718	3609	\$29,823,184
Purchasing Card Transactions (1)	923	217,242	2,592	545,750
Other Acct. Checks & Transactions Reviewed & Audited Petty Cash	19	2,723,981	61	7,703,768
Reimbursements	9	2,936	32	9,559
Employee Mileage & Expense	8	1,542	32	5,516
Reviewed & approved Purchase Orders (see attached)	201	5,770,920	922	23,409,142
Reviewed & approved contracts/ Agreements (outlined below)	110	5,316,782	373	16,757,046
Construction Contracts (2)	25	2,813,711	62	5,902,493
Employment Related Contracts	3	47,630	40	1,506,154
Services & Goods Contracts	17	468,575	92	4,008,605
Grants & Revenue Agreements (3)	17	1,155,844	40	2,945,004
Use Permits, Developer & Other Agreements (3)	48	831,022	139	2,394,790

- (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 \$743,481 this quarter (YTD \$1,350,075). This category also includes 38 Business Loan/Grants for \$76,000 this quarter (\$202,000 total).

- Input information from the PA Gaming website to project anticipated revenues and confirm actual quarterly receipts. Receipts are approximately \$36,800 below last year and anticipated to be slightly lower for 2020 due to the closure of the Wind Creek Casino which began in the middle of March. We anticipate the current year revenue numbers to be below the 2019 actual numbers and slightly below budget.
- Review with the departments any outstanding Miscellaneous Accounts Receivables (ongoing).
- Examined and reviewed situations regarding contracts and purchase orders needing additional investigation and follow-up.
- Responded to and resolved 10 calls (YTD 17) 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 Third 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)
3rd Quarter													
Check Summ.	1,400	\$ 12,020,718	\$ 5,605,881	\$ 127,855	\$ 760,809	\$ 697,615	\$ 674,249	\$ 517,575	\$ 1,904,946	\$ 1,687,204	\$ 44,585	\$ 11,976,133	\$ 29,564,133
P-Card Summ.	923	\$ 217,242	\$ 167,966	\$ 7,392	\$ 2,471	\$ 25,054	\$ 11,926				\$ 2,433	\$ 214,809	\$ 539,586
TOTAL	2,323	\$ 12,237,960	\$ 5,773,847	\$ 135,246	\$ 763,280	\$ 722,669	\$ 686,175	\$ 517,575	\$ 1,904,946	\$ 1,687,204	\$ 47,018	\$ 12,190,941	\$ 30,103,719
Y-T-D TOTAL	6,241	\$ 30,368,934	\$ 15,421,576	\$ 575,907	\$ 948,920	\$ 1,824,114	\$ 2,004,863	\$ 1,287,198	\$ 3,665,701	\$ 4,375,441	\$ 265,215	\$ 30,103,719	
			82.3%	1.3%	0.9%	7.5%	8.1%						
Payroll accounts (inc. tax payments)			\$ 9,320,175	\$ 146,581	\$ 97,317	\$ 848,187	\$ 918,849					\$ 11,331,109	\$ 35,830,549
Payroll and general account sub-total			\$ 24,741,751	\$ 722,488	\$ 1,046,237	\$ 2,672,301	\$ 2,923,712	\$ 1,287,198	\$ 3,665,701	\$ 4,375,441	\$ 265,215	\$ 23,522,051	\$ 65,934,268
Other accounts (No Trustee or Escrow)												\$ 2,723,981	\$ 7,703,768
TOTAL CASH OUTLAY												\$ 26,246,032	\$ 73,638,035

Other Checking Accounts	# QTR	\$ QTR	# YTD	\$ YTD	
Consolidated Cash	-	\$ -	3	\$ 19,579	PNC Debt payment (\$13,946) in 1st Qtr; 2 Loan payments for \$1,243,416 in A/P checks this Qtr
Medical Benefits	19	\$ 2,723,981	57	\$ 7,679,917	Includes 13 direct transfers per quarter for Capital Blue Cross Does not include 2 (YTD 10) checks of \$590 (YTD \$4,877) for Medical in A/P Checks above
Water & Sewer	-	\$ -	1	\$ 4,272	Loan payment; loan payment of \$66,127 in A/P checks this Qtr
SUB-TOTAL	19	\$ 2,723,981	61	\$ 7,703,768	

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 29 checks (YTD 86) for \$57,185 (YTD \$267,364) for Magistrate \$13,190 (YTD \$48,627); Fire Escrow \$2,954 (YTD \$64,045); Police costs \$14,741 (YTD \$53,452); Developer's Agreement \$19,415 (YTD \$67,662) in A/P checks nor P-Card charges above.
TOTAL	19	\$ 2,723,981	61	\$ 7,703,768	

2019/prior costs paid in 2020	# QTR	\$ QTR	# YTD	\$ YTD	
Checks	7	\$ 230,188	284	\$ 2,207,553	18.4%
P-Cards	1	\$ 9,500	217	\$ 63,942	29.4%
	8	\$ 239,688 *	501	\$ 2,271,495	7.5%

% 2019 paid to 2020 2.0% based upon total checks/P-Card expenses paid

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

End of Quarter Statistics on PO's Issued July - September 2020

Attachment # 2

Dept	Bureau or Fund	Blanket \$ per Quarter	Regular \$ per Quarter	Contract \$ per Quarter	Total \$ per Quarter (1)	\$ %	Confirm #	Confirm \$	% Confirm \$	% Confirm #
Elected Official	Council, Mayor	\$ -	\$ -	\$ -	\$ -	0.0%	1	\$ 2,673.10		(2)
Admin		\$ -	\$ 1,269,793.19	\$ 24,391.46	\$ 1,294,184.65	22.4%	4	\$ 34,624.47	2.7%	23.5%
	AD Total	\$ 0.00	\$ 1,234,712.19	\$ 417.00	\$ 1,235,129.19		4	\$ 34,624.47	2.8%	40.0%
	Gen/Civic Total	\$ -	\$ 35,081.00	\$ 23,974.46	\$ 59,055.46		0	\$ -	0.0%	0.0%
Comm & Econ Dev		\$ 61,727.00	\$ 222,893.18	\$ 391,659.43	\$ 676,279.61	11.7%	16	\$ 56,836.40	8.4%	34.8% (3)
Golf		\$ 1,487.17	\$ 21,822.37	\$ 155,972.50	\$ 179,282.04	3.1%	11	\$ 65,358.76	36.5%	137.5%
Public Works		\$ 3,735.10	\$ 53,127.13	\$ 234,120.00	\$ 290,982.23	5.0%	18	\$ 35,248.35	12.1%	81.8%
	PW Total	\$ 1,735.10	\$ 52,242.30	\$ 44,250.00	\$ 98,227.40		14	\$ 33,256.29	33.9%	73.7%
	LF	\$ 2,000.00	\$ 884.83	\$ 189,870.00	\$ 192,754.83		4	\$ 1,992.06	1.0%	133.3%
Police Dept	inc. Serv. Ctr.	\$ 2,018.00	\$ 30,499.33	\$ 24,500.00	\$ 57,017.33	1.0%	6	\$ 8,069.14	14.2%	60.0%
	PD	\$ 2,018.00	\$ 30,499.33	\$ 0.00	\$ 32,517.33		6	\$ 8,069.14	24.8%	66.7%
	SC	\$ 0.00	\$ 0.00	\$ 24,500.00	\$ 24,500.00				0.0%	0.0%
Fire/EMS		\$ 2,402.00	\$ 6,019.80	\$ -	\$ 8,421.80	0.1%	0	\$ -	0.0%	0.0%
	FD	\$ 0.00	\$ 6,019.80	\$ 0.00	\$ 6,019.80				0.0%	0.0%
	EMS	\$ 2,402.00	\$ 0.00	\$ 0.00	\$ 2,402.00				0.0%	0.0%
Water Fund		\$ 3,356.10	\$ 440,209.15	\$ 195,541.47	\$ 639,106.72	11.1%	2	\$ 483.54	0.1%	5.1%
	WS	\$ 3,356.10	\$ 126,112.02	\$ 3.00	\$ 129,471.12		2	\$ 483.54	0.4%	10.0%
	WC	\$ 0.00	\$ 314,097.13	\$ 195,538.47	\$ 509,635.60				0.0%	0.0%
Sewer Fund		\$ 3,000.00	\$ 238,650.18	\$ 1,704,086.00	\$ 1,945,736.18	33.7%	3	\$ 3,307.24	0.2%	8.8%
	WW	\$ 3,000.00	\$ 125,364.91	\$ 0.00	\$ 128,364.91		3	\$ 3,307.24	2.6%	15.0%
	SC	\$ 0.00	\$ 113,285.27	\$ 1,704,086.00	\$ 1,817,371.27				0.0%	0.0%
	SWF	\$ 0.00	\$ 0.00	\$ 0.00	\$ -					
Non-Utility Capital	NUCI	\$ 0.00	\$ 438,609.22	\$ 241,300.00	\$ 679,909.22	11.8%	7	\$ 46,927.79	6.9%	36.8% (3)
Totals		\$ 77,725.37	\$ 2,721,623.55	\$ 2,971,570.86	\$ 5,770,919.78	100%	68	\$ 253,528.79	4.4%	33.8%
Total # of PO's		1.3%	47.2%	51.5%	100.0%			4.4%		
		21	155	25	201					
Total # Confirming PO's		49	16	3	68	33.8%				
Total % Confirming PO's		233.3%	10.3%	12.0%	33.8%					
Total \$ Confirming PO's		\$ 125,436	\$ 61,163	\$ 66,930	\$ 253,529	4.4%				

(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) Three (3) confirming amounts were contracts that were not signed/encumbered when services/goods were provided (\$ 66,930).

TOTAL Statistics on PO's Issued January - September 2020

Attachment # 3

Dept	Bureau or Fund	Blanket \$ per Quarter	Regular \$ per Quarter	Contract \$ per Quarter (1)	Total \$ per Quarter (2)	\$ %	Confirm #	Confirm \$	% Confirm \$	% Confirm #
Elected Officials	City Council, Mayor	\$ 5,000.00	\$ 902.79	\$ -	\$ 5,902.79	0.0%	3	\$ 3,647.10	61.8%	150.0% (2)
Admin		\$ 2,740,909.00	\$ 1,698,345.05	\$ 214,071.46	\$ 4,653,325.51	19.9%	14	\$ 83,133.82	1.8%	18.7%
	AD Total	\$ 156,600.00	\$ 1,564,643.66	\$ 65,417.00	\$ 1,786,660.66		8	\$ 46,751.78	2.6%	19.0%
	Gen, Civic Exp	\$ 2,584,309.00	\$ 133,701.39	\$ 148,654.46	\$ 2,866,664.85		6	\$ 36,382.04	1.3%	19.2% (3)
Comm & Econ Dev		\$ 411,787.88	\$ 404,681.29	\$ 1,083,459.93	\$ 1,899,929.10	8.1%	35	\$ 124,884.71	6.6%	27.3% (3)
Golf		\$ 221,479.17	\$ 37,813.63	\$ 156,072.50	\$ 415,365.30	1.8%	20	\$ 96,269.00	23.2%	41.7%
Public Works		\$ 1,603,991.13	\$ 936,473.43	\$ 933,999.00	\$ 3,474,463.56	14.8%	53	\$ 252,948.33	7.3%	25.2% (3)
	PW Total	\$ 1,037,391.13	\$ 586,631.83	\$ 144,486.00	\$ 1,768,508.96		43	\$ 243,182.26	13.8%	23.6% (3)
	Liquid Fuels	\$ 566,600.00	\$ 349,841.60	\$ 789,513.00	\$ 1,705,954.60		10	\$ 9,766.07	0.6%	35.7% (3)
Police Dept		\$ 426,171.00	\$ 479,719.75	\$ 28,700.00	\$ 934,590.75	4.0%	8	\$ 8,792.89	0.9%	13.8%
	Police	\$ 426,171.00	\$ 364,927.60	\$ 4,200.00	\$ 795,298.60		8	\$ 8,792.89	1.1%	14.5%
	911	\$ -	\$ 114,792.15	\$ 24,500.00	\$ 139,292.15		0	\$ -	0.0%	0.0%
Fire/EMS		\$ 308,610.39	\$ 104,662.33	\$ 66,113.00	\$ 479,385.72	2.0%	1	\$ 12,860.89	2.7%	2.6%
	Fire	\$ 177,929.08	\$ 81,177.17	\$ -	\$ 259,106.25		1	\$ 12,860.89	5.0%	4.0%
	EMS	\$ 130,681.31	\$ 23,485.16	\$ 66,113.00	\$ 220,279.47		0	\$ -		
Water Fund		\$ 1,217,450.34	\$ 1,240,510.98	\$ 2,838,912.55	\$ 5,296,873.87	22.6%	11	\$ 31,551.83	0.6%	7.4% (3)
	Water	\$ 982,690.34	\$ 290,644.86	\$ 907,787.08	\$ 2,181,122.28		7	\$ 15,523.83	0.7%	7.8% (3)
	Water Capital	\$ 234,760.00	\$ 949,866.12	\$ 1,931,125.47	\$ 3,115,751.59		4	\$ 16,028.00	0.5%	6.8% (3)
Sewer Fund		\$ 550,743.58	\$ 1,234,317.18	\$ 2,292,822.50	\$ 4,077,883.26	17.4%	9	\$ 42,886.22	1.1%	5.8% (3)
	Wastewater	\$ 545,743.58	\$ 224,751.04	\$ 221,034.50	\$ 991,529.12		7	\$ 26,354.77	2.7%	6.5% (3)
	Sewer Capital	\$ 5,000.00	\$ 1,009,566.14	\$ 2,071,788.00	\$ 3,086,354.14		2	\$ 16,531.45	0.5%	4.3% (3)
	SWF	\$ -	\$ -	\$ -	\$ -		0	\$ -		
Non-Utility Capital	NUCI	\$ 28,000.00	\$ 1,208,842.78	\$ 934,579.45	\$ 2,171,422.23	9.3%	18	\$ 61,757.27	2.8%	30.5% (3)
Totals		\$ 7,514,142.49	\$ 7,346,269.21	\$ 8,548,730.39	\$ 23,409,142.09	100%	172	\$ 718,732.06	3.1%	18.7%
Total # of PO's		32.1%	31.4%	36.5%	100.0%			3.1%		
		387	453	82	922					
Total # Confirming PO's		112	36	24	172	18.7%				
Total % Confirming PO's		28.9%	7.9%	29.3%	18.7%					
Total \$ Confirming PO's		\$ 405,870	\$ 126,321	\$ 186,541	\$ 718,732	3.1%				

(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.

(3) Twenty-four (24) confirming amounts were contracts that were not signed/encumbered when services/goods were provided (\$ 186,541).