

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 2021)

**DATE:** July 31, 2021

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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 second quarter of 2021.

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 \$23,159,060 with \$13,198,908 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 171 Purchase Orders processed and 1,257 clearing 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 **\$350,683** and \$2,160 in medical along with \$3,225 P-card escrow amounts. 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.

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 usually 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  
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In addition, the Controller's office reviews the quarterly receipts for gaming revenue received from the Commonwealth of Pennsylvania. Second quarter receipts total \$2,258,582. Receipts are approximately \$241,399 behind last year for the same period.

Our office continues to review any outstanding Miscellaneous Accounts Receivables and discuss with departments as needed (ongoing).

Please review the list below of other activities:

	<u>Qtr. #</u>	<u>Qtr. \$</u>	<u>YTD #</u>	<u>YTD \$</u>
Audited General Acct. Checks (1)	1,257	10,085,764	2,464	\$ 21,066,004
Purchasing Card Transactions (1)	982	228,296	1,730	443,696
Other Acct. Checks & Transactions	33	4,529,500	65	8,509,381
Reviewed & Audited Petty Cash				
Reimbursements	7	2,109	13	3,622
Employee Mileage & Expense	14	2,860	35	6,337
Reviewed & approved Purchase				
Orders (see attached)	171	3,948,446	760	18,311,985
<b>Reviewed &amp; approved contracts/ Agreements (outlined below)</b>	<b>98</b>	<b>5,134,648</b>	<b>360</b>	<b>19,652,825</b>
Construction and Related Contracts (2)	17	1,386,281	36	2,216,656
Employment Related Contracts	8	96,341	48	1,510,301
Services & Goods Contracts	25	1,919,055	82	4,394,486
Grants & Revenue Agreements	9	918,648	21	4,301,330
Use Permits, Developer & Other				
Agreements (3)	39	814,323	173	7,230,052

(1) These also include escrow 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 \$775,901 this quarter.

Specific detailed back-up on the information provided is available upon request.

If you have any questions, please feel free to contact Michele Liberto 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 2021

ATTACHMENT # 1

	# of chks/ trans- actions	Dollar Amount	General	Golf	Liquid Fuels	Water	Sewer	Storm Water	Water Capital	Sewer Capital	NUCI - Non Utility Capital	Escrow/ Trust Accounts	Total (not inc Escrow)	YTD TOTAL (NOT INC ESCROW)
<b>2nd Quarter</b>														
Check Summ.	1,257	\$ 10,085,764	\$ 5,403,874	\$ 190,001	\$ 752,541	\$ 557,589	\$ 671,860	\$ 6,017	\$ 762,677	\$ 589,371	\$ 801,152	\$ 350,683	\$ 9,735,081	\$ 20,661,452
P-Card Summ.	982	\$ 228,296	\$ 183,059	\$ 7,386	\$ 2,305	\$ 21,287	\$ 10,527	\$ 507				\$ 3,225	\$ 225,071	\$ 435,448
<b>TOTAL</b>	<b>2,239</b>	<b>\$ 10,314,060</b>	<b>\$ 5,586,933</b>	<b>\$ 197,387</b>	<b>\$ 754,846</b>	<b>\$ 578,876</b>	<b>\$ 682,387</b>	<b>\$ 6,524</b>	<b>\$ 762,677</b>	<b>\$ 589,371</b>	<b>\$ 801,152</b>	<b>\$ 353,908</b>	<b>\$ 9,960,152</b>	<b>\$ 21,096,900</b>
<b>Y-T-D TOTAL</b>	<b>4,194</b>	<b>\$ 21,509,701</b>	<b>\$ 10,875,126</b>	<b>\$ 402,756</b>	<b>\$ 1,276,250</b>	<b>\$ 1,045,132</b>	<b>\$ 1,272,352</b>	<b>\$ 10,599</b>	<b>\$ 1,935,955</b>	<b>\$ 1,693,882</b>	<b>\$ 2,584,849</b>	<b>\$ 412,801</b>	<b>\$ 21,096,900</b>	
Payroll accounts (inc. tax payments)			\$ 10,968,671	\$ 151,684		\$ 1,008,680	\$ 1,031,115	\$ 38,757					\$ 13,198,908	\$ 25,731,842
Payroll and general account sub-total			\$ 21,843,797	\$ 554,440	\$ 1,276,250	\$ 2,053,812	\$ 2,303,467	\$ 49,356	\$ 1,935,955	\$ 1,693,882	\$ 2,584,849	\$ 412,801	\$ 23,159,060	\$ 46,828,742
Other accounts (No Trustee or Escrow)													\$ 4,529,500	\$ 8,509,381
<b>TOTAL CASH OUTLAY</b>													<b>\$ 27,688,560</b>	<b>\$ 55,338,123</b>

Other Checking

Accounts	# QTR	\$ QTR	# YTD	\$ YTD
<b>Consolidated Cash</b>				
UGI Wire			7	\$ 4,120
Debt Pmt	4	\$ 657,338	9	\$ 1,614,598
Trust Pmt	8	\$ 5,000	8	\$ 5,000
<b>Medical Benefits</b>				
Capital Blue	13	\$ 2,586,237	25	\$ 5,081,308
Stealth Partners	3	\$ 163,677	6	\$ 329,532
<b>Water &amp; Sewer</b>				
Peninvest	3	\$ 147,603	6	\$ 295,206
Debt Pmt	2	\$ 969,645	4	\$ 1,179,617
<b>SUB-TOTAL</b>	<b>33</b>	<b>\$ 4,529,500</b>	<b>65</b>	<b>\$ 8,509,381</b>

Escrow Detail	# QTR	\$ QTR	# YTD	\$ YTD
<b>Escrow</b>				
Fire Escrow	1	\$ 18,605	2	\$ 47,901
Police Cost	7	\$ 20,230	10	\$ 26,200
Benchmark	1	\$ 75	2	\$ 300
RACP	1	\$ 43,750	1	\$ 43,750
Trustee	10	\$ 268,023	28	\$ 286,401
<b>Total Escrow</b>	<b>20</b>	<b>\$ 350,683</b>	<b>43</b>	<b>\$ 404,552</b>

2020/prior costs

paid in 2021	# QTR	\$ QTR	# YTD	\$ YTD	
Checks	33	\$ 221,404	339	\$ 4,669,466	
P-Cards	11	\$ 2,244	248	\$ 66,319	
	<b>44</b>	<b>\$ 223,648</b>	<b>587</b>	<b>\$ 4,735,785</b>	<b>22.0%</b>

% 2020 paid to 2021 2.2% based upon total checks/P-Card expenses paid

\* These amounts includes all invoices/services prior to 1/1/21 for all departments and funds

Quarter 2, 2021

Attachment # 2

Dept	Bureau	Blanket \$ per Quarter	Regular \$ per Quarter	Contract \$ per Quarter	Total \$ per Quarter (1)	\$ %	# Confirm	\$ Confirm	% Confirm \$	% Confirm #
Elected Official	Council, Mayor	\$0.00	\$0.00	\$0.00	\$0.00	0.0%	1	\$ 750.50		
Admin		\$ 48,000.00	\$ 83,814.77	\$ 34,000.00	\$ 165,814.77	4.2%	7	\$ 63,915.58	38.5%	58.3% (3)
	AD Total	\$ 48,000.00	\$ 78,564.77	\$ 0.00	\$ 126,564.77		3	\$ 46,540.58	36.8%	37.5%
	Gen/Civic Total	\$0.00	\$ 5,250.00	\$ 34,000.00	\$ 39,250.00		4	\$ 17,375.00	44.3%	100.0% (3)
Comm & Econ Dev		\$ 34,604.00	\$ 162,628.18	\$ 810,150.25	\$ 1,007,382.43	25.5%	14	\$ 50,257.20	5.0%	46.7% (3)
Golf		\$0.00	\$44,679.65	\$0.00	\$ 44,679.65	1.1%	4	\$ 3,020.05	6.8%	50.0%
Public Works		\$ 12,465.00	\$ 39,268.99	\$ 41,708.45	\$ 93,442.44	2.4%	33	\$ 102,982.24	110.2%	132.0% (3)
	PW Total	\$ 12,465.00	\$ 39,268.99	\$ 41,708.45	\$ 93,442.44		21	\$ 37,315.70	0.0%	84.0%
	LF	\$0.00	\$0.00	\$0.00	\$ -		12	\$ 65,666.54		
Police Dept	Inc. Serv. Ctr.	\$ 14,320.00	\$ 21,337.78	\$0.00	\$ 35,657.78	0.9%	0	\$ -	0.0%	0.0%
	PD	\$ 14,320.00	\$ 21,337.78	\$0.00	\$ 35,657.78				0.0%	0.0%
	SC	\$0.00	\$0.00	\$0.00	\$ -				0.0%	0.0%
Fire/EMS		\$ 1,100.00	\$ 42,353.64	\$0.00	\$ 43,453.64	1.1%	0	\$ -	0.0%	0.0%
	FD	\$ 1,100.00	\$ 41,844.64	\$0.00	\$ 42,944.64				0.0%	0.0%
	EMS	\$0.00	\$ 509.00	\$0.00	\$ 509.00				0.0%	0.0%
Water Fund		\$ 46,000.00	\$ 403,047.15	\$ 594,200.00	\$ 1,043,247.15	26.4%	1	\$ 1,889.74	0.2%	3.3%
	WS	\$ 46,000.00	\$ 145,590.83	\$0.00	\$ 191,590.83				0.0%	0.0%
	WC	\$0.00	\$ 257,456.32	\$ 594,200.00	\$ 851,656.32		1	\$ 1,889.74	0.2%	11.1%
Sewer Fund		\$ 60,500.00	\$ 232,379.58	\$ 305,480.00	\$ 598,359.58	15.2%	1	\$ 4,739.53	0.8%	3.8%
	WW	\$ 60,500.00	\$ 41,490.19	\$ 68,000.00	\$ 169,990.19		1	\$ 4,739.53	2.8%	7.1%
	SC	\$0.00	\$ 190,889.39	\$ 237,480.00	\$ 428,369.39				0.0%	0.0%
Non-Utility Capital	NUCI	\$ 13,860.80	\$ 88,767.87	\$ 813,780.24	\$ 916,408.91	23.2%	5	\$ 44,893.08	4.9%	21.7% (3)
<b>Totals</b>	<b>Totals</b>	<b>\$ 230,849.80</b>	<b>\$ 1,118,277.61</b>	<b>\$ 2,599,318.94</b>	<b>\$ 3,948,446.35</b>	<b>100%</b>	<b>66</b>	<b>\$ 272,447.92</b>	<b>6.9%</b>	<b>38.6%</b>
Total # of PO's		5.8%	28.3%	65.8%	100.0%			6.9%		
		36	115	20	171					
Total # Confirming PO's		44	12	10	66					
Total % Confirming PO's		122.2%	10.4%	50.0%	38.6%					
Total \$ Confirming PO's		\$ 107,391	\$ 58,949	\$ 106,108	\$ 272,448	6.9%				

(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) Ten (10) confirming amounts were contracts that were not signed/encumbered when services/goods were provided (\$ 106,107.99).

		TOTAL Statistics on PO's Issued January - June 2021					Attachment # 3				
Dept	Bureau or Fund	Blanket \$ per YTD	Regular \$ per YTD	Contract \$ per YTD	Total \$ per YTD	\$ %	Confirm #	Confirm \$	% Confirm \$	% Confirm #	
Elected Official	Council, Mayor	\$ 8,000.00	\$ -	\$ -	\$ 8,000.00	0.0%	1	\$ 750.50	9.4%	100.0%	
Admin		\$ 1,507,825.00	\$ 276,648.73	\$ 311,500.00	\$ 2,095,973.73	11.4%	10	\$ 83,649.11	4.0%	17.5%	(3)
	AD Total	\$ 190,800.00	\$ 212,359.89	\$ 137,300.00	\$ 540,459.89		3	\$ 46,540.58	8.6%	9.7%	
	Gen/Civic Total	\$ 1,317,025.00	\$ 64,288.84	\$ 174,200.00	\$ 1,555,513.84		7	\$ 37,108.53	2.4%	26.9%	
Comm & Econ Dev		\$ 1,845,726.00	\$ 305,489.78	\$ 1,009,463.25	\$ 3,160,679.03	17.3%	27	\$ 93,201.79	2.9%	29.0%	(3)
Golf		\$ 252,842.00	\$ 72,170.90	\$ 2,600.00	\$ 327,612.90	1.8%	5	\$ 11,570.05	3.5%	15.2%	
Public Works		\$ 1,602,104.49	\$ 575,948.23	\$ 614,216.45	\$ 2,792,269.17	15.2%	52	\$126,013.50	4.5%	26.4%	(3)
	PW Total	\$ 1,083,573.62	\$ 160,170.11	\$ 606,566.45	\$ 1,850,310.18		34	\$ 51,793.69	0.0%	19.2%	
	LF	\$ 518,530.87	\$ 415,778.12	\$ 7,650.00	\$ 941,958.99		18	\$ 74,219.81	7.9%	90.0%	
Police Dept	Inc. Serv. Ctr.	\$ 526,823.00	\$ 182,238.66	\$ 7,200.00	\$ 716,261.66	3.9%	0	\$ -	0.0%	0.0%	
	PD	\$ 514,823.00	\$ 146,954.98	\$ 7,200.00	\$ 668,977.98		0	\$ -	0.0%	0.0%	
	SC	\$ 12,000.00	\$ 35,283.68	\$ 0.00	\$ 47,283.68		0	\$ -	0.0%	0.0%	
Fire/EMS		\$ 276,602.85	\$ 95,591.91	\$ 68,097.00	\$ 440,291.76	2.4%	0	\$ -	0.0%	0.0%	
	FD	\$ 173,201.00	\$ 68,328.51	\$ -	\$ 241,529.51		0	\$ -	0.0%	0.0%	
	EMS	\$ 103,401.85	\$ 27,263.40	\$ 68,097.00	\$ 198,762.25		0	\$ -	0.0%	0.0%	
Water Fund		\$ 1,357,000.68	\$ 1,052,440.09	\$ 1,079,744.82	\$ 3,489,185.59	19.1%	2	\$ 2,347.99	0.1%	1.6%	(3)
	WS	\$ 998,682.96	\$ 286,133.23	\$ 450,542.82	\$ 1,735,359.01		1	\$ 458.25	0.0%	1.2%	
	WC	\$ 358,317.72	\$ 766,306.86	\$ 629,202.00	\$ 1,753,826.58		1	\$ 1,889.74	0.1%	2.6%	
Sewer Fund		\$ 792,843.00	\$ 775,178.58	\$ 1,922,431.35	\$ 3,490,452.93	19.1%	3	\$ 18,303.87	0.5%	2.3%	(3)
	WW	\$ 657,020.00	\$ 236,787.22	\$ 899,401.38	\$ 1,793,208.60		3	\$ 18,303.87	1.0%	3.0%	
	SC	\$ 135,823.00	\$ 538,391.36	\$ 1,023,029.97	\$ 1,697,244.33		0	\$ -	0.0%	0.0%	
Non-Utility Capital	NUCI	\$ 107,811.80	\$ 229,684.49	\$ 1,453,762.34	\$ 1,791,258.63	9.8%	8	\$ 60,534.04	3.4%	17.4%	(3)
<b>Totals</b>		<b>\$ 8,277,578.82</b>	<b>\$ 3,565,391.37</b>	<b>\$ 6,469,015.21</b>	<b>\$ 18,311,985.40</b>	<b>100%</b>	<b>108</b>	<b>\$396,370.85</b>	<b>2.2%</b>	<b>14.2%</b>	
Total # of PO's		45.2%	19.5%	35.3%	100.0%			2.2%			
		381	297	82	760						
Total # Confirming PO's		70	22	16	108						
Total % Confirming PO's		18.4%	7.4%	19.5%	14.2%						
Total \$ Confirming PO's		\$ 148,111	\$ 102,028	\$ 146,232	\$ 396,371	2.2%					

(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) Sixteen(16) confirming amounts were contracts that were not signed/encumbered when services/goods were provided (\$ 146,232.48).