

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 2021)

DATE: October 31, 2021

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 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 \$21,079,356 with \$12,311,310 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 **146** Purchase Orders processed and **1,317** 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 **\$89,576** and \$2,975 in medical along with \$3,743 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. Attachment #3 is total Year-to-Date Purchase Orders and Confirming Purchase Orders.

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. Third quarter receipts total \$4,591,707.

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)	1,317	8,593,600	3,781	\$ 29,659,604
Purchasing Card Transactions (1)	1,143	267,766	2,873	711,463
Other Acct. Checks & Transactions	36	9,113,255	101	17,622,635
Reviewed & Audited Petty Cash				
Reimbursements	11	3,111	24	6,733
Employee Mileage & Expense	10	1,679	45	8,016
Reviewed & approved Purchase				
Orders (see attached)	146	3,664,060	906	21,976,046
Reviewed & approved contracts/ Agreements (outlined below)	86	4,034,307	446	23,687,133
Construction and Related Contracts (2)	22	1,996,237	58	4,212,894
Employment Related Contracts	10	82,928	58	1,593,229
Services & Goods Contracts	6	91,004	88	4,485,490
Grants & Revenue Agreements	17	1,262,351	38	5,563,681
Use Permits, Developer & Other				
Agreements (3)	31	601,787	204	7,831,839

(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. The total amount for letters of credit this quarter is \$286,408.

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 Third 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)
3rd Quarter														
Check Summ.	1,317	\$ 8,593,600	\$ 4,583,478	\$ 69,994	\$ 157,243	\$ 413,179	\$ 677,111	\$ 8,775	\$ 579,001	\$ 1,227,086	\$ 788,157	\$ 89,576	\$ 8,504,024	\$ 29,165,476
P-Card Summ.	1,143	\$ 267,766	\$ 219,514	\$ 4,098	\$ 956	\$ 24,520	\$ 14,285	\$ 649				\$ 3,743	\$ 264,022	\$ 699,471
TOTAL	2,460	\$ 8,861,366	\$ 4,802,992	\$ 74,092	\$ 158,199	\$ 437,699	\$ 691,396	\$ 9,424	\$ 579,001	\$ 1,227,086	\$ 788,157	\$ 93,319	\$ 8,768,046	\$ 29,864,947
			51.6%	1.6%	4.7%	4.9%	6.5%	0.1%	8.3%	9.6%	11.1%	1.7%		
Y-T-D TOTAL	6,654	\$ 30,371,067	\$ 15,678,118	\$ 476,848	\$ 1,434,449	\$ 1,482,831	\$ 1,963,748	\$ 20,023	\$ 2,514,956	\$ 2,920,968	\$ 3,373,006	\$ 506,120	\$ 29,864,946	
			83.7%	1.2%	0.6%	7.1%	7.3%	0.2%						
Payroll accounts (inc. tax payments)			\$ 10,300,403	\$ 153,189	\$ 70,000	\$ 870,906	\$ 897,363	\$ 19,449					\$ 12,311,310	\$ 38,043,151
Payroll and general account sub-total			\$ 25,978,521	\$ 630,037	\$ 1,504,449	\$ 2,353,737	\$ 2,861,111	\$ 39,472	\$ 2,514,956	\$ 2,920,968	\$ 3,373,006	\$ 506,120	\$ 21,079,356	\$ 67,908,097
Other accounts (No Trustee or Escrow)													\$ 9,113,255	\$ 17,622,635
TOTAL CASH OUTLAY													\$ 30,192,611	\$ 85,530,732

Other Checking

Accounts	# QTR	\$ QTR	# YTD	\$ YTD
Consolidated Cash				
UGI Wire			7	\$ 4,120
Debt Pmt	11	\$ 5,163,485	20	\$ 6,778,083
Trust Pmt	1	\$ 1,000	9	\$ 6,000
Medical Benefits				
Capital Blue	14	\$ 3,091,627	39	\$ 8,172,935
Stealth Partners	3	\$ 163,477	9	\$ 493,008
Water & Sewer				
Pennvest	3	\$ 153,089	9	\$ 448,275
Debt Pmt	4	\$ 540,597	8	\$ 1,720,214
SUB-TOTAL	36	\$ 9,113,255	101	\$ 17,622,635

Escrow Detail	# QTR	\$ QTR	# YTD	\$ YTD
Escrow				
Fire Escrow	3	\$ 69,913	5	\$ 117,814
Police Cost	4	\$ 6,382	14	\$ 32,582
Benchmark	4	\$ 3,176	6	\$ 3,476
RACP	0	\$ -	1	\$ 43,750
Trustee	15	\$ 7,233	43	\$ 293,635
Fire Cost	1	\$ 108	1	\$ 108
Escrow Refund	1	\$ 500	1	\$ 500
Health Cost	1	\$ 2,284	1	\$ 2,284
Total Escrow	29	\$ 89,576	72	\$ 494,129

2020/prior costs

paid in 2021	# QTR	\$ QTR	# YTD	\$ YTD
Checks	4	\$ 17,224	343	\$ 4,686,690
P-Cards	0	\$ -	248	\$ 66,319
	4	\$ 17,224 *	591	\$ 4,753,009

% 2020 paid to 2021 0.2% 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 3, 2021

Attachment # 2

Dept	Bureau	Blanket \$ per Quarter	Regular \$ per Quarter	Contract \$ per Quarter	Total \$ per Quarter	\$ %	Confirm #	Confirm \$	% Confirm	% Confirm #	
Elected Official		\$0.00	\$0.00	\$881.65	\$881.65	0%	1	\$1,372.80	156%	100%	(2)
Admin		\$500.00	\$417,095.00	\$14,713.60	\$432,308.60	12%	7	\$74,112.70	17%	39%	
	AD Total	\$500.00	\$392,069.75	\$0.00	\$392,569.75		3	\$70,345.45	18%	30%	
	Gen/Civ Total	\$0.00	\$25,025.25	\$14,713.60	\$39,738.85		4	\$3,767.25	9%	50%	
Comm & Econ Dev		\$259,272.00	\$456,758.08	\$141,300.00	\$857,330.08	23%	18	\$79,780.91	9%	82%	(2),(3)
Golf	PPG	\$0.00	\$347,170.94	\$0.00	\$347,170.94	9%	3	\$13,643.31	4%	50%	
Public Works		\$14,166.00	\$99,008.31	\$144,084.00	\$257,258.31	7%	41	\$77,959.74	30%	216%	(2)
	PW Total	\$9,066.00	\$99,008.31	\$0.00	\$108,074.31		30	\$58,952.38	55%	188%	
	LF	\$5,100.00	\$0.00	\$144,084.00	\$149,184.00		11	\$19,007.36	13%	367%	
Police Dept	Incl. Serv. Ctr.	\$10,075.00	\$96,588.26	\$0.00	\$106,663.26	3%	1	\$52,902.17	50%	8%	
	PD	\$10,075.00	\$96,588.26	\$0.00	\$106,663.26		1	\$52,902.17	50%	8%	
	Serv. Ctr.	\$0.00	\$0.00	\$0.00	\$0.00		0	\$0.00	0%	0%	
Fire/EMS		\$3,513.17	\$11,613.16	\$0.00	\$15,126.33	0%	1	\$3,040.00	20%	11%	
	FD	\$3,203.81	\$8,907.46	\$0.00	\$12,111.27		0	\$0.00	0%	0%	
	EMS	\$309.36	\$2,705.70	\$0.00	\$3,015.06		1	\$3,040.00	101%	50%	
Water Fund		\$0.00	\$395,099.36	\$8,700.00	\$403,799.36	11%	2	\$20,774.00	5%	11%	
	WS	\$0.00	\$92,964.86	\$8,700.00	\$101,664.86		2	\$20,774.00	20%	33%	
	WC	\$0.00	\$302,134.50	\$0.00	\$302,134.50			\$0.00	0%	0%	
Sewer Fund		\$13,755.00	\$138,537.49	\$138,500.00	\$290,792.49	8%	3	\$20,144.41	7%	13%	
	WW	\$13,755.00	\$33,252.63	\$0.00	\$47,007.63		3	\$20,144.41	43%	21%	(2)
	SC	\$0.00	\$105,284.86	\$138,500.00	\$243,784.86			\$0.00	0%	0%	
Non-Utility Capital	NUCI	\$875.00	\$142,879.36	\$808,975.10	\$952,729.46	26%	0	\$0.00	0%	0%	
Totals		\$302,156.17	\$2,104,749.96	\$1,257,154.35	\$3,664,060.48	100%	77	\$343,730.04	9%	53%	
Total # of PO's		8%	57%	34%	100%			9%			
		22	112	12	146						
Total # Confirming PO's		56	15	6	77	53%					
Total % Confirming PO's		255%	13%	50%	53%						
Total \$ Confirming PO's		\$190,425.99	\$118,114.85	\$35,189.20	\$343,730.04	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.

(3) Six (6) confirming amounts were contracts that were not signed/encumbered when services/goods were provided (\$ 34,802.40).

TOTAL Statistics on PO's Issued January - September 2021

Attachment # 3

Dept	Bureau	Blanket \$ per YTD	Regular \$ per YTD	Contract \$ per YTD	Total \$ per YTD	\$ %	Confirm #	Confirm \$	% Confirm \$	% Confirm #	
Elected Officials		\$8,000.00	\$0.00	\$881.65	\$8,881.65	0.04%	2	\$2,123.30	24%	100%	(2)
Admin		\$1,508,325.00	\$693,743.73	\$326,213.60	\$2,528,282.33	11.50%	17	\$157,761.81	6%	23%	(3)
	AD Total	\$191,300.00	\$604,429.64	\$137,300.00	\$933,029.64		6	\$116,886.03	13%	15%	
	Gen/Civ Total	\$1,317,025.00	\$89,314.09	\$188,913.60	\$1,595,252.69		11	\$40,875.78	3%	34%	
Comm & Econ Dev		\$2,104,998.00	\$762,247.86	\$1,150,763.25	\$4,018,009.11	18.28%	45	\$172,982.70	4%	39%	(2),(3)
Golf	PPG	\$252,842.00	\$419,341.84	\$2,600.00	\$674,783.84	3.07%	8	\$25,213.36	4%	21%	
Public Works		\$1,616,270.49	\$674,956.54	\$758,300.45	\$3,049,527.48	13.88%	93	\$203,973.24	7%	43%	(2),(3)
	PW Total	\$1,092,639.62	\$259,178.42	\$606,566.45	\$1,958,384.49		64	\$110,746.07	6%	33%	
	LF	\$523,630.87	\$415,778.12	\$151,734.00	\$1,091,142.99		29	\$93,227.17	9%	126%	
Police Dept	Incl. Serv. Ctr.	\$536,898.00	\$278,826.92	\$7,200.00	\$822,924.92	3.74%	1	\$52,902.17	6%	2%	
	PD	\$524,898.00	\$243,543.24	\$7,200.00	\$775,641.24		1	\$52,902.17	7%	2%	
	Serv. Ctr.	\$12,000.00	\$35,283.68	\$0.00	\$47,283.68		0	\$0.00	0%	0%	
Fire/EMS		\$280,116.02	\$107,205.07	\$68,097.00	\$455,418.09	2.07%	1	\$3,040.00	1%	2%	
	FD	\$176,404.81	\$77,235.97	\$0.00	\$253,640.78		0	\$0.00	0%	0%	
	EMS	\$103,711.21	\$29,969.10	\$68,097.00	\$201,777.31		1	\$3,040.00	2%	6%	
Water Fund		\$1,357,000.68	\$1,447,539.45	\$1,088,444.82	\$3,892,984.95	17.71%	4	\$23,121.99	1%	3%	(3)
	WS	\$998,682.96	\$379,098.09	\$459,242.82	\$1,837,023.87		3	\$21,232.25	1%	3%	
	WC	\$358,317.72	\$1,068,441.36	\$629,202.00	\$2,055,961.08		1	\$1,889.74	0%	2%	
Sewer Fund		\$806,598.00	\$913,716.07	\$2,060,931.35	\$3,781,245.42	17.21%	6	\$38,448.28	1%	4%	(3)
	WW	\$670,775.00	\$270,039.85	\$899,401.38	\$1,840,216.23		6	\$38,448.28	2%	5%	(2)
	SC	\$135,823.00	\$643,676.22	\$1,161,529.97	\$1,941,029.19		0	\$0.00	0%	0%	
Non-Utility Capital	NUCI	\$108,686.80	\$372,563.85	\$2,262,737.44	\$2,743,988.09	12.49%	8	\$60,534.04	2%	13%	(3)
Totals		\$8,579,734.99	\$5,670,141.33	\$7,726,169.56	\$21,976,045.88	100.00%	185	\$740,100.89	3%	20%	
Total # of PO's		39.04%	25.80%	35.16%	100.00%			3.37%			
		403	409	94	906						
Total # Confirming PO's		126	37	22	185	20%					
Total % Confirming PO's		31%	9%	23%	20%						
Total \$ Confirming PO's		\$338,536.57	\$220,142.64	\$181,421.68	\$740,100.89	3%					

- (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-two (22) confirming amounts were contracts that were not signed/encumbered when services/goods were provided (\$ 181,034.88).