

CITY OF BETHLEHEM

INTER DEPARTMENTAL CORRESPONDENCE

MEMORANDUM

TO: J. William Reynolds - Mayor
Tad J. Miller - City Clerk
Members of City Council

FROM: George Yasso
City Controller

SUBJECT: Quarterly Report - Controller (January–March 2022)

DATE: May 04, 2022

I am submitting for your review, a summary of the financial expenditures and contractual commitments made by the City of Bethlehem in the first quarter of 2022.

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 \$26,991,131 with \$13,001,842 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 first quarter, there were **603** Purchase Orders processed and **1,061** 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 **\$84,796** along with **\$1,328** P-card 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.

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In addition, the Controller’s office reviews the quarterly receipts for gaming revenue received from the Commonwealth of Pennsylvania. First quarter receipts total \$2,458,658. Receipts are approximately \$217,231 ahead of 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>
Audited General Account Checks (1)	1061	\$9,228,299
Purchasing Card Transactions (1)	763	\$221,224
Other Acct. Checks & Transactions	29	\$4,625,890
Reviewed Petty Cash Reimbursements	12	\$3,990
Employee Mileage & Expense	31	\$2,776
Reviewed Purchase Orders (see attached)	603	\$19,782,923
Reviewed & approved contracts/ Agreements (outlined below)	113	\$7,783,636
Construction and Related Contracts (2)	13	\$4,740,853
Employment Related Contracts	35	\$1,485,882
Services & Goods Contracts	32	\$1,081,654
Grants & Revenue Agreements	5	\$51,564
Use Permits, Developer & Other Agreements (3)	28	\$423,683

- (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. See information below:

<u>Date Executed</u>	<u>Developer Agreement</u>	<u>Letter of Credit Amount</u>
2/24/2022	Polk Street Parking Garage	\$281,496

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 Mark Sivak, Director of Budget & Finance
Linnea Lazarchak, Financial Services Director Sandra Steidel, Director of Purchasing
Judy Kelechava, Assistant City Clerk

Cash Expended First Quarter 2022

ATTACHMENT # 1

	# of chks/ trans- actions	Dollar Amount	General	Golf	Liquid Fuels	Water	Sewer	HUD	Storm Water	Water Capital	Sewer Capital	NUCI - Non Utility Capital	Medical	Escrow/ Trust Accounts	Total (not inc Escrow)	YTD TOTAL (NOT INC ESCROW)
1st Quarter																
Check Summ.	1,061	\$ 9,228,299	\$ 4,216,240	\$ 30,558	\$ 239,776	\$ 527,914	\$ 816,465	\$ 411,496	\$ 298	\$ 373,933	\$ 1,168,010	\$ 1,357,730	\$ 1,083	\$ 84,796	\$ 9,143,503	\$ 9,143,503
P-Card Summ.	763	\$ 221,224	\$ 185,389	\$ 3,298	\$ 1,196	\$ 13,439	\$ 15,873	\$ 576	\$ 125	\$ -	\$ -	\$ -	\$ -	\$ 1,328	\$ 219,896	\$ 219,896
TOTAL	1,824	\$ 9,449,523	\$ 4,401,630	\$ 33,856	\$ 240,972	\$ 541,353	\$ 832,337	\$ 412,072	\$ 423	\$ 373,933	\$ 1,168,010	\$ 1,357,730	\$ 1,083	\$ 86,124	\$ 9,363,399	\$ 9,363,399
			47.2%	1.8%	4.7%	4.2%	5.3%		0.0%	10.5%	9.9%	15.9%		0.5%		
Y-T-D TOTAL	1,824	\$ 9,449,523	\$ 4,401,630	\$ 33,856	\$ 240,972	\$ 541,353	\$ 832,337	\$ 412,072	\$ 423	\$ 373,933	\$ 1,168,010	\$ 1,357,730	\$ 1,083	\$ 86,124	\$ 9,363,399	\$ 9,363,399
			82.8%	0.6%	1.7%	7.3%	7.5%		0.1%							
Payroll accounts (inc. tax payments)			\$ 10,829,305	\$ 70,411	\$ 143,199	\$ 934,794	\$ 992,045		\$ 32,088						\$ 13,001,842	\$ 13,001,842
Payroll and general account sub-total			\$ 15,230,935	\$ 104,267	\$ 384,171	\$ 1,476,147	\$ 1,824,382	\$ 412,072	\$ 32,511	\$ 373,933	\$ 1,168,010	\$ 1,357,730	\$ 1,083	\$ 86,124	\$ 22,365,241	\$ 22,365,241
Other accounts (No Trustee or Escrow)															\$ 4,625,890	\$ 4,625,890
TOTAL CASH OUTLAY															\$ 26,991,131	\$ 26,991,131

Other Checking

Account	Pmts	# QTR	\$ QTR	# YTD	\$ YTD
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Consolidated Cash

Debt Pmt	6	\$ 922,312	6	\$ 922,312
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Medical Benefits

Capital Blue	13	\$ 2,733,263	13	\$ 2,733,263
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Veris	4	\$ 237,316	4	\$ 237,316
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Water & Sewer

Pennvest	3	\$ 155,802	3	\$ 155,802
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Debt Pmt	3	\$ 577,197	3	\$ 577,197
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SUB-TOTAL	29	\$ 4,625,890	29	\$ 4,625,890
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Escrow

Fire Escrow	4	\$ 26,115	4	\$ 26,115
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Fire Cost	1	\$ 163	1	\$ 163
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Police Cost	2	\$ 25,674	2	\$ 25,674
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Benchmark	5	\$ 6,470	5	\$ 6,470
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Trustee	16	\$ 26,374	16	\$ 26,374
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Total Escrow	28	\$ 84,796	28	\$ 84,796
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TOTAL	57	\$ 4,710,686	57	\$ 4,710,686
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2021/Prior costs

paid in 2022	# QTR	\$ QTR	# YTD	\$ YTD	
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Checks	276	\$ 2,571,869	276	\$ 2,571,869	27.9%
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P-Cards	261	\$ 91,187	261	\$ 91,187	41.2%
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	537	\$ 2,663,056	537	\$ 2,663,056	28.2%
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% 2021 paid to 2022 28.2% based upon total checks/P-Card expenses paid

* These amounts includes all invoices/services prior to 1/1/22 for all departments and funds

Quarter 1, 2022		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	\$7,500.00	\$0.00	\$18,000.00	\$25,500.00	0%	1	\$1,058.00	4.1%	100.0%
Admin		\$2,687,080.00	\$236,295.00	\$291,690.00	\$3,215,065.00	16%	6	\$33,488.99	1.0%	15.8%
	AD Total	\$158,050.00	\$130,377.00	\$65,000.00	\$353,427.00		2	\$23,419.99	6.6%	13.3%
	Gen/Civic Total	\$2,529,030.00	\$105,918.00	\$226,690.00	\$2,861,638.00		4	\$10,069.00	0.4%	17.4%
Comm & Econ Dev		\$378,841.00	\$327,534.00	\$926,358.00	\$1,632,733.00	8%	11	\$64,830.85	4.0%	15.7% (1)
Golf		\$298,075.00	\$159.00	\$0.00	\$298,234.00	2%	2	\$447.08	0.1%	9.5%
Public Works		\$1,636,102.00	\$474,324.00	\$104,204.00	\$2,214,630.00	11%	13	\$89,928.54	4.1%	7.3% (1)
	PW Total	\$1,004,702.00	\$152,714.00	\$104,154.00	\$1,261,570.00		11	\$37,776.76	3.0%	7.4%
	LF	\$631,400.00	\$321,610.00	\$50.00	\$953,060.00		2	\$52,151.78	5.5%	6.9%
Police Dept	Inc. Serv. Ctr.	\$305,860.00	\$373,903.00	\$6,500.00	\$686,263.00	3%	0	\$0.00	0.0%	0.0%
	PD	\$305,860.00	\$373,003.00	\$6,500.00	\$685,363.00		0	\$0.00	0.0%	0.0%
	SC	\$0.00	\$900.00	\$0.00	\$900.00		0	\$0.00	0.0%	0.0%
Fire/EMS		\$253,007.00	\$17,647.00	\$70,140.00	\$340,794.00	2%	0	\$0.00	0.0%	0.0%
	FD	\$167,743.00	\$2,567.00	\$0.00	\$170,310.00		0	\$0.00	0.0%	0.0%
	EMS	\$85,264.00	\$15,080.00	\$70,140.00	\$170,484.00		0	\$0.00	0.0%	0.0%
Water Fund		\$1,391,626.00	\$1,170,299.00	\$2,866,582.00	\$5,428,507.00	27%	0	\$0.00	0.0%	0.0%
	WS	\$950,450.00	\$193,753.00	\$279,132.00	\$1,423,335.00		0	\$0.00	0.0%	0.0%
	WC	\$441,176.00	\$976,546.00	\$2,587,450.00	\$4,005,172.00		0	\$0.00	0.0%	0.0%
Sewer Fund		\$988,009.00	\$480,655.00	\$420,876.00	\$1,889,540.00	10%	4	\$54,860.61	2.9%	3.6%
	WW	\$668,127.00	\$60,318.00	\$154,799.00	\$883,244.00		4	\$54,860.61	6.2%	5.3%
	SC	\$319,882.00	\$420,337.00	\$266,077.00	\$1,006,296.00		0	\$0.00	0.0%	0.0%
Non-Utility Capital	NUCI	\$5,000.00	\$2,302,999.00	\$1,743,658.00	\$4,051,657.00	20%	0	\$0.00	0.0%	0.0%
Totals		\$7,951,100.00	\$5,383,815.00	\$6,448,008.00	\$19,782,923.00	100%	37	\$244,614.07	1.2%	6.1%
		40%	27%	33%	100%					
Total # of PO's		347	194	62	603					
Total # Confirming PO's		29	6	2	37					
Total % Confirming PO's		8%	3%	3%	6%					
Total \$ Confirming PO's		\$172,947.07	\$68,893.00	\$2,774.15	\$244,614.22					

(1) Two (2) confirming amounts were contracts that were not signed/encumbered when services/goods were provided (\$2,774).