

CITY OF BETHLEHEM

INTER DEPARTMENTAL CORRESPONDENCE

MEMORANDUM

TO: Robert Donchez- Mayor
Cindy Biedenkopf- City Clerk
Members of City Council

FROM: D. T. DiGiacinto
City Controller

SUBJECT: Quarterly Report- Controller (April-June 2014)

DATE: August 1, 2014

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 2014, along with the year to date totals.

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 was \$27,466,368 (\$52,891,619 YTD) with \$10,244,400 (\$22,687,635 YTD) going towards the total city payroll.

Attachment #2 provides for statistics on individual Purchase Orders issued, Blanket Purchase Orders, along with confirming Purchase Order statistics. Attachment #3 delineates the year to date information.

In addition to the financial information highlighting the cash that was paid out in the second quarter, there were approximately 287 (1,200 YTD) Purchase Orders processed and 1,430 (2,670 YTD) general account checks sent out.

We continue to attend Bethlehem Authority meetings, as well as most of the City Council and Council Committee meetings as appropriate.

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 Solicitor's office has also involved the Controller's office in outside Vendor/Partner meetings/documents as it relates to specific fiscal matters.

**Memo-Mayor
Quarterly Report-Controller-(April-June 2014)
August 1, 2014**

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Please review list below of other activities:

	<u>Qtr. #</u>	<u>Qtr. \$</u>	<u>YTD #</u>	<u>YTD \$</u>
Audited General Acct. Checks	1430	\$ 8,482,342	2670	\$ 17,696,432
Other Acct. Checks & Transactions	174	8,836,758	306	12,975,709
Purchasing Card Transactions	565	174,532	944	258,626
Reviewed & Audited Petty Cash				
Reimbursements	12	5,323	17	7,684
Employee Mileage & Expense	26	7,793	50	14,241
Reviewed & approved Purchase Orders (see attached)	287	1,617,561	1200	10,871,501
Reviewed & approved contracts/ Agreements (outlined below)	74	9,616,628	138	17,204,848
Construction Contracts	16	1,043,384	32	4,449,754
Employment Related Contracts	3	93,740	11	337,097
Services & Goods Contracts	22	762,069	48	2,137,283
Grants & Revenue Agreements	9	3,300,694*	17	3,589,953*
Use Permits, Developer & Other Agreements	24	4,416,741	30	6,690,431

*Includes \$3,000,000 RACP pass through grant for LV Charter Arts School.

- Input information for the PA Gaming website to project anticipated revenues and check and confirm actual quarterly receipts.
- Review with the departments any outstanding Miscellaneous Accounts Receivables (ongoing).
- Examined and reviewed 3 situations needing additional investigation and follow-up.
- Hot Line calls (2).

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: David Brong, Business Administrator
Mark Sivak, Director of Budget & Finance
Linnea Lazarchak, Financial Services Director

Cash Expended Second Quarter 2014 and Year To Date

ATTACHMENT # 1

	# of chks/ trans- actions	Dollar Amount	General	911	Golf	Liquid Fuels	Water	Sewer	Water Capital	Sewer Capital	NUCI - Non Utility Capital	Total	YTD TOTAL
2nd Quarter Check Summary	1,430	\$ 8,482,342	\$ 4,449,085	\$ 150,239	\$ 158,809	\$ 362,521	\$ 577,710	\$ 1,040,764	\$ 206,287	\$ 869,027	\$ 667,899	\$ 8,482,342	\$ 17,585,338
P-Card Summary	565	\$ 174,532	\$ 85,156	\$ 776	\$ 10,376	\$ 15,241	\$ 22,195	\$ 40,789	\$ -	\$ -	\$ -	\$ 174,532	\$ 285,627
TOTAL	1,995	\$ 8,656,874	\$ 4,534,241	\$ 151,015	\$ 169,184	\$ 377,762	\$ 599,905	\$ 1,081,552	\$ 206,287	\$ 869,027	\$ 667,899	\$ 8,656,874	\$ 17,870,964
Y-T-D TOTAL	3,614	\$ 17,870,964	\$ 9,918,654	\$ 275,989	\$ 215,388	\$ 708,073	\$ 1,321,336	\$ 1,858,079	\$ 1,009,644	\$ 1,144,119	\$ 1,419,683	\$ 17,870,964	
Payroll accounts (inc. tax payments)			\$8,221,773	\$311,216	\$138,935	\$110,884	\$788,264	\$673,328				\$ 10,244,400	\$ 22,687,635
Payroll and general account sub-total												\$ 18,901,274	\$ 40,558,599
Other accounts												\$ 8,565,094	\$ 12,360,020
TOTAL CASH OUTLAY												\$ 27,466,368	\$ 52,918,619
Other Checking Accounts Consolida- ted Cash	72	\$ 3,620,952	# YTD 122	\$ YTD \$ 4,670,928									
Capital Account	2	\$ 850	2	\$ 850									
Medical Benefits	22	\$ 2,817,368	47	\$ 5,162,692	Includes 13 direct transfers per quarter for Capital Blue Cross								
Water & Sewer	13	\$ 2,125,924	22	\$ 2,525,550									
SUB-TOTAL	109	\$ 8,565,094	193	\$ 12,360,020									
City Trustee Acc't	24	\$ 225,886	44	\$ 480,784	These accounts are for holding other's cash and internal transfers								
Escrow	41	\$ 45,778	69	\$ 134,905									
SUB-TOTAL	65	\$ 271,664	113	\$ 615,689	These accounts are for holding other's cash and internal transfers								
TOTAL	174	\$8,836,758	306	\$12,975,709									
2013 & prior years costs paid in 2014			# YTD	\$ YTD									
Checks	36	\$265,652	404	\$ 3,797,657									
P-Cards	42	\$ 16,548	189	\$ 81,949									
TOTAL	78	\$ 282,200 *	593	\$ 3,879,606	21.7%								
% 2013 paid to 2014		3.3%	based upon total checks/P-Card expenses paid										
* These amount includes all invoices/services prior to 1/1/14 for all departments and funds													

End of Quarter Statistics on PO's Issued Apr - Jun 2014

ATTACHMENT # 2

* Dept	Bureau	Blanket \$ per QTR	Regular \$ per QTR	Total \$ per QTR	\$ %	# Blanket	# Regular	Total #	# %	Confirm #	Confirm \$	% Confirm \$	% Confirm #
Elected Officials		\$ -	\$ 1,413.40	\$ 1,413.40	0.1%	0	8	8	2.8%	1	\$ 17.75	1.3%	12.5%
	City Council	\$ -	\$ 162.00	\$ 162.00		0	2	2		1	\$ 17.75	11.0%	50.0%
	Mayor	\$ -	\$ -	\$ -		0	0	0					
	Controller	\$ -	\$ -	\$ -		0	0	0					
	Legal	\$ -	\$ 1,251.40	\$ 1,251.40		0	6	6					
Adminstration		\$ 17,100.00	\$ 363,925.21	\$ 381,025.21	23.6%	4	87	91	31.7%	9	\$ 25,755.03	6.8%	9.9%
	Administration	\$ 10,000.00	\$ 35,955.23	\$ 45,955.23		1	12	13		5	\$ 16,521.10	36.0%	38.5%
	Information Svcs	\$ -	\$ 43,887.59	\$ 43,887.59		0	16	16		1	\$ 959.00	2.2%	6.3%
	Financial Svcs	\$ -	\$ 1,094.06	\$ 1,094.06		0	4	4					
	Purchasing	\$ 7,100.00	\$ 279,247.85	\$ 286,347.85		3	52	55					
	Tax	\$ -	\$ -	\$ -		0	0	0					
	Human Resources	\$ -	\$ 3,740.48	\$ 3,740.48		0	3	3		3	\$ 8,274.93	221.2%	100.0% ***
Community & Economic Development		\$ 12,700.00	\$ 79,066.20	\$ 91,766.20	5.7%	3	29	32	11.1%	15	\$ 41,956.50	45.7%	46.9%
	Comm. Dev.	\$ -	\$ 50,462.03	\$ 50,462.03		0	9	9		5	\$ 30,487.00	60.4%	55.6%
	Health	\$ 1,200.00	\$ 2,612.98	\$ 3,812.98		1	6	7		3	\$ 892.98	23.4%	42.9%
	Code Enforcemnt	\$ 1,500.00	\$ 251.20	\$ 1,751.20		1	4	5		1	\$ 58.90	3.4%	20.0%
	Housing Rehab	\$ -	\$ 21,288.00	\$ 21,288.00		0	4	4					
	Planning & Zoning	\$ 10,000.00	\$ 514.90	\$ 10,514.90		1	1	2					
	Recycling	\$ -	\$ 3,712.09	\$ 3,712.09		0	4	4		6	\$ 10,517.62	283.3%	150.0% ***
	Housing Inspec.	\$ -	\$ 225.00	\$ 225.00		0	1	1					
Parks & Public Property		\$ 32,160.00	\$ 132,855.29	\$ 165,015.29	10.2%	6	48	54	18.8%	9	\$ 29,861.64	18.1%	16.7%
	P&P Admin	\$ -	\$ 115,156.05	\$ 115,156.05		0	31	31		2	\$ 1,992.10	1.7%	6.5%
	P&P Bldg. Maint.	\$ -	\$ 2,255.00	\$ 2,255.00		0	3	3		2	\$ 10,233.90	453.8%	66.7% ***
	Recreation	\$ 29,500.00	\$ 7,558.86	\$ 37,058.86		3	10	13		3	\$ 6,468.90	17.5%	23.1%
	Parks Maint.	\$ -	\$ 7,085.38	\$ 7,085.38		0	3	3					
	Golf Fund	\$ 2,660.00	\$ 800.00	\$ 3,460.00		3	1	4		2	\$ 11,166.74	322.7%	50.0%
Public Works **		\$ 10,500.00	\$ 194,606.51	\$ 205,106.51	12.7%	2	17	19	6.6%	7	\$ 219,004.71	106.8%	36.8% ***
	Public Works	\$ 10,000.00	\$ 192,719.03	\$ 202,719.03		1	15	16		4	\$ 206,118.37	101.7%	25.0% ***
	Mech. Maint.	\$ 500.00	\$ 1,887.48	\$ 2,387.48		1	2	3		3	\$ 12,886.34	539.7%	100.0% ***
Police Dept (inc 911) **		\$ 2,000.00	\$ 87,606.15	\$ 89,606.15	5.5%	1	15	16	5.6%	3	\$ 3,350.08	3.7%	18.8%
Fire Department		\$ 8,825.00	\$ 95,808.94	\$ 104,633.94	6.5%	8	5	13	4.5%	2	\$ 39,977.85	38.2%	15.4%
	Fire	\$ 8,825.00	\$ 40,440.94	\$ 49,265.94		8	4	12		2	\$ 39,977.85	81.1%	16.7%
	EMS	\$ -	\$ 55,368.00	\$ 55,368.00		0	1	1					
Water Fund **		\$ 254,999.00	\$ 284,383.98	\$ 539,382.98	33.3%	3	37	40	13.9%	4	\$ 15,966.60	3.0%	10.0%
Sewer Fund **		\$ 38,900.00	\$ 711.00	\$ 39,611.00	2.4%	10	4	14	4.9%	1	\$ 12,494.68	31.5%	7.1%
TOTALS		\$ 377,184.00	\$ 1,240,376.68	\$ 1,617,560.68	100%	37	250	287	100%	51	\$ 388,384.84	24.0%	17.8%

* Non Utility Capital items and grants are included under the individual Dept/ Bureau

** These departments are not broken down further into individual bureaus

*** These represent original Purchase Orders but no change orders which may increase total encumbered funds and are not actual expenses paid

First Six Months Statistics on PO's Issued Jan - June 2014

ATTACHMENT # 3

* Dept	Bureau	Blanket \$ per Period	Regular \$ per Period	Total \$ per Period	\$ %	# Blanket	# Regular	Total #	# %	Confirm #	Confirm \$	% Confirm #	% Confirm \$
Elected Officials													
		\$4,000	\$4,363	\$8,363	0.1%	1	17	18	1.5%	8	\$1,360	16.3%	44.4%
	City Council	\$4,000	\$2,976	\$6,976	0.1%	1	10	11	0.9%	8	\$1,360	19.5%	72.7%
	Mayor	\$0	\$135	\$135	0.0%	0	1	1	0.1%	0	\$0	0.0%	0.0%
	Controller	\$0	\$0	\$0	0.0%	0	0	0	0.0%	0	\$0		
	Legal	\$0	\$1,251	\$1,251	0.0%	0	6	6	0.5%	0	\$0	0.0%	0.0%
Administration		\$3,674,043	\$1,278,303	\$4,952,346	45.6%	48	179	227	18.9%	21	\$61,091	1.2%	9.3%
	Administration	\$3,322,211	\$81,839	\$3,404,050	31.3%	14	22	36	3.0%	5	\$16,521	0.5%	13.9%
	Information Svcs	\$215,696	\$167,442	\$383,138	3.5%	5	32	37	3.1%	2	\$2,902	0.8%	5.4%
	Financial Svcs	\$7,000	\$28,350	\$35,350	0.3%	1	15	16	1.3%	2	\$22,554	63.8%	12.5%
	Purchasing	\$71,136	\$989,518	\$1,060,654	9.8%	25	99	124	10.3%	0	\$0	0.0%	0.0%
	Tax	\$45,000	\$0	\$45,000	0.4%	1	0	1	0.1%	0	\$0	0.0%	0.0%
	Human Res.	\$13,000	\$11,155	\$24,155	0.2%	2	11	13	1.1%	12	\$19,114	79.1%	92.3%
Community & Economic Development													
		\$494,411	\$158,347	\$652,758	6.0%	57	75	132	11.0%	27	\$112,077	17.2%	20.5%
	Comm. Dev.	\$1,525	\$60,769	\$62,294	0.6%	4	16	20	1.7%	6	\$45,487	73.0%	30.0%
	Health	\$108,730	\$3,501	\$112,231	1.0%	19	9	28	2.3%	6	\$31,335	27.9%	21.4%
	Code Enforcemnt	\$17,500	\$1,397	\$18,897	0.2%	2	13	15	1.3%	1	\$59	0.3%	6.7%
	Housing Rehab	\$210,056	\$59,819	\$269,875	2.5%	6	10	16	1.3%	0	\$0	0.0%	0.0%
	Planning & Zoning	\$43,000	\$9,895	\$52,895	0.5%	9	8	17	1.4%	4	\$14,552	27.5%	23.5%
	Recycling	\$113,600	\$22,126	\$135,726	1.2%	17	15	32	2.7%	10	\$20,644	15.2%	31.3%
	ED	\$0	\$0	\$0	0.0%	0	0	0	0.0%	0	\$0		
	Housing Inspec.	\$0	\$840	\$840	0.0%	0	4	4	0.3%	0	\$0	0.0%	0.0%
Parks & Public Property													
		\$1,413,982	\$285,505	\$1,699,487	15.6%	209	107	316	26.3%	20	\$51,782	3.0%	6.3%
	P&P Admin	\$3,000	\$172,707	\$175,707	1.6%	1	47	48	4.0%	4	\$12,512	7.1%	8.3%
	P&P Bldg. Maint.	\$74,629	\$41,316	\$115,945	1.1%	33	28	61	5.1%	8	\$18,733	16.2%	13.1%
	Recreation	\$42,020	\$49,417	\$91,437	0.8%	15	26	41	3.4%	4	\$7,120	7.8%	9.8%
	Parks Maint.	\$1,110,179	\$14,284	\$1,124,463	10.3%	110	4	114	9.5%	1	\$989	0.1%	0.9%
	Golf Fund	\$184,154	\$7,782	\$191,936	1.8%	50	2	52	4.3%	3	\$12,428	6.5%	5.8%
Public Works**													
		\$542,500	\$341,205	\$883,205	8.1%	186	35	221	18.4%	12	\$248,207	28.1%	5.4%
	Public Works	\$528,750	\$337,662	\$866,412	8.0%	171	31	202	16.8%	8	\$228,123	26.3%	4.0%
	Mech. Maint.	\$13,750	\$3,543	\$17,293	0.2%	15	4	19	1.6%	4	\$20,085	116.1%	21.1% ***
Police Dept (inc 911) **													
	Police	\$430,552	\$150,168	\$580,720	5.3%	42	40	82	6.8%	11	\$47,012	8.1%	13.4%
Fire Department													
		\$249,233	\$97,202	\$346,435	3.2%	40	7	47	3.9%	4	\$50,925	14.7%	8.5%
	Fire	\$149,255	\$41,834	\$191,089	1.8%	28	6	34	2.8%	4	\$50,925	26.6%	11.8%
	EMS	\$99,978	\$55,368	\$155,346	1.4%	12	1	13	1.1%	0	\$0	0.0%	0.0%
Water Fund **													
	Water	\$912,479	\$435,071	\$1,347,550	12.4%	29	76	105	8.8%	5	\$17,537	1.3%	4.8%
Sewer Fund **													
	Wastewater	\$387,700	\$12,936	\$400,636	3.7%	45	7	52	4.3%	2	\$13,320	3.3%	3.8%
TOTALS		\$8,108,900	\$2,763,101	\$10,871,501	100%	657	543	1,200	100%	110	\$603,310	5.5%	9.2%

* Non Utility Capital items and grants are included under the individual Dept/ Bureau

** These departments are not broken down further into individual bureaus

*** These represent original Purchase Orders and no change orders which may increase total encumbered funds and are not actual expenses paid