

CITY OF BETHLEHEM

INTER DEPARTMENTAL CORRESPONDENCE

MEMORANDUM

TO: Robert Donchez- Mayor
Louise Kelchner- City Clerk
Members of City Council

FROM: George Yasso
City Controller

SUBJECT: Quarterly Report- Controller (July-September 2015)

DATE: October 29, 2015

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 2015 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 \$34,243,973 (\$90,454,883 YTD) with \$12,176,590 (\$36,065,629 YTD) going towards the total city payroll.

In addition to the financial information highlighting the cash that was paid out in the third quarter, there were approximately 414 (1,735 YTD) Purchase Orders processed and 1,429 (3,982 YTD) general account checks sent out.

Attachment #2 provides the quarterly statistics on individual Purchase Orders issued, Blanket Purchase Orders, along with confirming Purchase Order statistics. Attachment #3 delineates the year to date statistics on 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 Council Meetings and Safety Committee Meetings.

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.

**Memo-Mayor
Quarterly Report-Controller-(July-September 2015)
October 29, 2015**

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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	1,429	\$ 10,905,286	3,982	\$ 28,254,324
Other Acct. Checks & Transactions	130	12,285,509	398	31,524,553
Purchasing Card Transactions	458	98,099	1,216	237,927
Reviewed & Audited Petty Cash				
Reimbursements	10	3,583	31	11,772
Employee Mileage & Expense	28	4,746	79	15,754
Reviewed & approved Purchase Orders (see attached)	414	2,211,746	1,735	13,954,442
Reviewed & approved contracts/ Agreements (outlined below)	97	8,891,667	296	26,342,496
Construction Contracts	19	1,662,499	62	3,996,789
Employment Related Contracts	1	28,000	19	621,776
Services & Goods Contracts	43	4,704,335	110	8,214,246
Grants & Revenue Agreements	11	1,787,088	33	5,047,942
Use Permits, Developer & Other Agreements	23	709,744*	72	8,443,744*

*Includes \$350,000 RACP agreement with Northampton Community College.

*The quarterly and year-to-date (YTD) information may have variances from the previous reports due to voided or adjusted amounts. The year-to-date numbers have been reconciled.

- 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 several situations regarding contracts and purchase orders needing additional investigation and follow-up.
- Responded to and resolved three calls 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: David Brong, Business Administrator
Mark Sivak, Director of Budget & Finance
Linnea Lazarchak, Financial Services Director
Blake Kleintop, IS Website Manager

Cash Expended Third Quarter 2015

ATTACHMENT # 1

	# of chks/ trans- actions	Dollar Amount	NUCI - Non											YTD TOTAL		
			General	911	Golf	Liquid Fuels	Water	Sewer	Water Capital	Sewer Capital	Utility Capital	Total				
3rd Quarter																
Check Summary	1,429	\$ 10,905,286	\$ 4,650,238	\$ 132,063	\$ 116,213	\$ 210,356	\$ 451,717	\$ 779,032	\$ 712,598	\$ 2,173,211	\$ 1,679,858	\$ 10,905,286	\$ 28,254,324			
P-Card Summary	458	\$ 98,099	\$ 74,835	\$ 395	\$ 8,259	\$ 223	\$ 9,090	\$ 5,298	\$ -	\$ -	\$ -	\$ 98,099	\$ 237,927			
TOTAL	1,887	\$ 11,003,385	\$ 4,725,072	\$ 132,458	\$ 124,471	\$ 210,579	\$ 460,808	\$ 784,329	\$ 712,598	\$ 2,173,211	\$ 1,679,858	\$ 11,003,385	\$ 28,492,251			
Y-T-D TOTAL	5,198	\$ 28,492,251	\$ 13,452,337	\$ 501,486	\$ 293,991	\$ 795,977	\$ 1,663,679	\$ 2,453,440	\$ 1,683,103	\$ 4,648,994	\$ 2,999,243	\$ 28,492,251				
Payroll accounts (inc. tax payments)			\$ 9,617,635	\$ 352,242	\$ 190,287	\$ 231,062	\$ 968,095	\$ 817,270				\$ 12,176,590	\$ 36,065,629			
Payroll and general account sub-total for QTR			\$ 14,342,707	\$ 484,700	\$ 314,758	\$ 441,641	\$ 1,428,902	\$ 1,601,599	\$ 712,598	\$ 2,173,211	\$ 1,679,858	\$ 23,179,975	\$ 64,557,880			
Other accounts (Sub-Total below)												\$ 11,063,998	\$ 25,897,003			
TOTAL CASH OUTLAY												\$ 34,243,973	\$ 90,454,883			

Other	# QTD	\$ QTD	# YTD	\$ YTD
Checking Accounts Consolidated	43	\$ 6,737,355	129	\$ 12,992,192
Cash	1	\$ 125	1	\$ 125
Capital Account	1	\$ 125	1	\$ 125
Medical	21	\$ 3,097,844	65	\$ 9,528,557
Benefits				
Water & Sewer	6	\$ 1,228,674	14	\$ 3,376,129
SUB-TOTAL	71	\$ 11,063,998	209	\$ 25,897,003
City Trustee Acct	33	\$ 1,174,311	106	\$ 5,027,199
Escrow	26	\$ 47,200	83	\$ 600,351
SUB-TOTAL	59	\$ 1,221,511	189	\$ 5,627,550
TOTAL	130	\$ 12,285,509	398	\$ 31,524,553

These accounts are for holding other's cash and internal transfers

2014 & prior years costs paid
 in 2015
 Checks
 P-Cards

	# YTD	\$ YTD	# YTD	\$ YTD
Checks	15	\$ 524,335	308	\$ 3,224,885
P-Cards	0	\$ -	85	\$ 31,166
	15	\$ 524,335	393	\$ 3,256,051

4.8% based upon total checks/P-Card expenses paid

** Includes previous quarterly adjustments

Dept (1)	Bureau	Blanket \$ per		Regular \$ per		Total \$ per		%	#	#	#	#	%	Confirm #	Confirm %
		Quarter	Quarter	Quarter	Quarter	Quarter (3)	Quarter (3)								
Administration	City Council	\$ -	\$ -	\$ 769.50	\$ 468.50	\$ 769.50	\$ 468.50	0.0%	0	2	2	2		3	75.0%
	Mayor	\$ -	\$ -	\$ 301.00	\$ 301.00	\$ -	\$ -		0	1	1	1		3	100.0%
	Controller	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0	0	0	0			
	Legal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0	0	0	0			
Community & Economic Development	Administration	\$ -	\$ -	\$ 402,825.69	\$ 91,329.70	\$ 402,825.69	\$ 91,329.70	18.2%	0	58	58	58	16	\$216,821.78	53.8%
	Information Svcs	\$ -	\$ -	\$ 87,064.30	\$ 87,064.30	\$ -	\$ -		0	19	19	9	\$211,965.53	232.1%	
	Financial Svcs	\$ -	\$ -	\$ 22,831.77	\$ 22,831.77	\$ -	\$ -		0	2	2	2			
	Purchasing	\$ -	\$ -	\$ 195,783.70	\$ 195,783.70	\$ -	\$ -		0	25	25	3	\$259.81	0.1%	
	Human Res.	\$ -	\$ -	\$ 5,816.22	\$ 5,816.22	\$ -	\$ -		0	7	7	7	4	\$4,596.44	79.0%
Parks & Public Property	Comm. Dev.	\$ 1,000.00	\$ 22,604.97	\$ 23,604.97	\$ 5,694.00	\$ 23,604.97	\$ 5,694.00	1.1%	2	29	31	31	20	\$22,346.10	93.5%
	Health	\$ -	\$ 4,694.00	\$ 4,694.00	\$ 9,539.88	\$ -	\$ -		2	5	7	7	2	\$284.00	5.0%
	Code Enforcement	\$ -	\$ 9,539.88	\$ 9,539.88	\$ -	\$ -	\$ -		0	9	9	9	5	\$14,981.96	157.0%
	Planning & Zoning	\$ -	\$ -	\$ -	\$ 1,572.70	\$ -	\$ -		0	0	0	0	5	\$1,197.70	76.2%
	Recycling	\$ -	\$ 6,123.39	\$ 6,123.39	\$ 6,123.39	\$ -	\$ -		0	8	8	8	8	\$5,882.44	96.1%
	Housing Inspc.	\$ -	\$ 675.00	\$ 675.00	\$ 675.00	\$ -	\$ -		0	1	1	1			
Public Works (2)	P&P Admin	\$ 15,639.00	\$ 215,523.16	\$ 231,162.16	\$ 154,677.28	\$ 231,162.16	\$ 154,677.28	10.5%	4	77	81	81	21	\$39,150.68	16.9%
	P&P Bldg. Maint.	\$ -	\$ 154,677.28	\$ 154,677.28	\$ 21,176.93	\$ -	\$ -		0	29	29	4	\$10,140.69	6.6%	
	Recreation	\$ 1,500.00	\$ 7,422.55	\$ 8,922.55	\$ 8,922.55	\$ -	\$ -		0	22	22	7	\$4,048.16	19.1%	
	Parks Maint.	\$ -	\$ 6,830.76	\$ 6,830.76	\$ 6,830.76	\$ -	\$ -		1	8	9	4	\$2,204.43	24.4%	
	Golf Fund	\$ 14,139.00	\$ 25,415.64	\$ 39,554.64	\$ 39,554.64	\$ -	\$ -		0	11	11	3	\$2,185.00	32.0%	
Police Dept (inc 911) (2)	Public Works	\$ 353,868.35	\$ 142,529.56	\$ 496,397.91	\$ 490,586.03	\$ 496,397.91	\$ 490,586.03	22.4%	4	30	34	34	29	\$86,277.77	17.4%
	Mechanical Maint.	\$ 351,131.00	\$ 139,455.03	\$ 490,586.03	\$ 490,586.03	\$ -	\$ -		1	18	19	11	\$69,687.73	14.2%	
	Police	\$ 2,737.35	\$ 3,074.53	\$ 5,811.88	\$ 5,811.88	\$ -	\$ -		3	12	15	18		\$16,590.04	285.5%
Fire Department	Police	\$ -	\$ 196,704.67	\$ 196,704.67	\$ 196,704.67	\$ -	\$ -		0	50	50	50	10	\$15,666.36	8.0%
	Fire	\$ -	\$ 174,831.86	\$ 174,831.86	\$ 48,191.86	\$ -	\$ -		0	22	22	22	3	\$10,634.14	6.1%
	EMS	\$ -	\$ 48,191.86	\$ 48,191.86	\$ 48,191.86	\$ -	\$ -		0	16	16	1	\$9,494.04	19.7%	
Sewer Fund (2)	Water	\$ 173,246.37	\$ 158,131.27	\$ 331,377.64	\$ 331,377.64	\$ 331,377.64	\$ 331,377.64	15.0%	5	71	76	76	11	\$38,169.11	11.5%
	Wastewater	\$ 190,173.84	\$ 163,897.45	\$ 354,071.29	\$ 354,071.29	\$ 354,071.29	\$ 354,071.29	16.0%	6	53	59	59	20	\$106,333.74	30.0%
TOTAL		\$ 733,927.56	\$ 1,477,818.13	\$ 2,211,745.69	\$ 2,211,745.69	\$ 2,211,745.69	\$ 2,211,745.69	100%	21	393	414	414	133	\$535,976.68	24.2%
		33.2%	66.8%	66.8%	66.8%	5.1%	94.9%	414					32.1%	24.2%	32.1%

1) Non Utility Capital items and grants are included under the individual bureaus
 2) These departments are not broken down further into individual bureaus
 3) These represent original Purchase Orders for the quarter but no change orders which may increase total encumbered funds and are not actual expenses paid
 4) Two confirming amounts were contracts that were not signed/encumbered when services/goods were provided (\$17,063)

Three Quarter Statistics on PO's Issued Jan - September 2015

Attachment # 3

Dept (1)	Bureau	Blanket \$ per		Regular \$ per		Total \$ per		%	#	Blanket	Regular	Total	%	#	Confirm	Confirm \$	% Confirm	#
		Quarter	Quarter	Quarter	Quarter (3)	Quarter (3)	Quarter (3)											
Adminstration	City Council	\$ 4,000.00	\$ 13,284.46	\$ 17,284.46	\$ 17,284.46	\$ 17,284.46	0.1%	1	22	23	10	8	1.3%	3	\$ 6,560.05	38.0%	34.8%	
	Mayor	\$ -	\$ 1,535.47	\$ 1,535.47	\$ 1,535.47	\$ 1,535.47		1	9	10	3	3		3	\$ 247.15	4.5%	30.0%	
	Controller	\$ -	\$ 2,117.00	\$ 2,117.00	\$ 2,117.00	\$ 2,117.00		0	4	4	4	3		3	\$ 577.00	27.3%	75.0%	
	Legal	\$ -	\$ 9,631.99	\$ 9,631.99	\$ 9,631.99	\$ 9,631.99		0	9	9	9	2	2		2	\$ 5,735.90	59.6%	22.2%
Adminstration	Administration	\$ 2,360,183.68	\$ 2,067,032.40	\$ 4,427,216.08	\$ 4,427,216.08	\$ 4,427,216.08	31.7%	26	202	228	39	37	13.1%	16	\$ 487,303.26	11.0%	16.2%	
	Information Svcs	\$ 2,012,481.20	\$ 1,119,325.39	\$ 3,131,806.59	\$ 3,131,806.59	\$ 3,131,806.59		13	26	22	26	16		16	\$ 465,531.93	14.9%	41.0% (4)	
	Financial Svcs	\$ 243,600.00	\$ 290,046.09	\$ 533,646.09	\$ 533,646.09	\$ 533,646.09		5	54	59	5	2		2	\$ 510.00	0.1%	3.4%	
	Purchasing	\$ 7,000.00	\$ 38,976.01	\$ 45,976.01	\$ 45,976.01	\$ 45,976.01		1	11	12	12	2		2	\$ 5,415.82	11.8%	16.7%	
	Tax	\$ 24,102.48	\$ 595,536.63	\$ 619,639.11	\$ 619,639.11	\$ 619,639.11		4	93	97	97	4		4	\$ 379.56	0.1%	4.1%	
	Human Res.	\$ 58,000.00	\$ 1,500.06	\$ 59,500.06	\$ 59,500.06	\$ 59,500.06		1	2	3	3	1	1		1	\$ 1,354.06	2.3%	33.3%
		\$ 15,000.00	\$ 21,648.22	\$ 36,648.22	\$ 36,648.22	\$ 36,648.22		2	16	18	18	12		12	\$ 14,111.89	38.5%	66.7%	
Community & Economic Development	Comm. Dev.	\$ 332,949.66	\$ 217,418.32	\$ 550,367.98	\$ 550,367.98	\$ 550,367.98	3.9%	44	115	159	22	63	9.2%	2	\$ 83,633.52	15.1%	39.6%	
	Health	\$ 114,762.00	\$ 81,922.73	\$ 196,684.73	\$ 196,684.73	\$ 196,684.73		10	12	22	2	2		2	\$ 284.00	0.1%	9.1%	
	Code Enforcement	\$ 94,165.95	\$ 66,707.71	\$ 160,873.66	\$ 160,873.66	\$ 160,873.66		16	44	60	6	14		14	\$ 41,017.96	25.5%	23.3%	
	Planning & Zoning	\$ 16,000.00	\$ 904.08	\$ 16,904.08	\$ 16,904.08	\$ 16,904.08		1	5	6	0	1		1	\$ 221.75	1.3%	16.7%	
	Recycling	\$ 43,050.00	\$ 18,327.80	\$ 61,377.80	\$ 61,377.80	\$ 61,377.80		8	20	28	28	18		18	\$ 8,415.80	13.7%	64.3%	
	Housing Inspc.	\$ 64,971.71	\$ 48,881.00	\$ 113,852.71	\$ 113,852.71	\$ 113,852.71		9	33	42	42	28		28	\$ 33,694.01	29.6%	66.7%	
	\$ -	\$ 675.00	\$ 675.00	\$ 675.00	\$ 675.00		0	1	1	1	0	0		0	\$ -			
Parks & Public Property	P&P Admin	\$ 355,638.73	\$ 811,138.66	\$ 1,166,777.39	\$ 1,166,777.39	\$ 1,166,777.39	8.4%	98	244	342	96	47	19.7%	8	\$ 159,502.31	13.7%	13.7%	
	P&P Bldg. Maint.	\$ 5,559.14	\$ 594,708.47	\$ 600,267.61	\$ 600,267.61	\$ 600,267.61		2	94	96	6	8		8	\$ 69,612.83	11.6%	8.3%	
	Recreation	\$ 100,498.40	\$ 115,893.62	\$ 216,392.02	\$ 216,392.02	\$ 216,392.02		26	64	90	90	16		16	\$ 44,770.59	20.7%	17.8% (4)	
	Parks Maint.	\$ 32,581.80	\$ 37,159.95	\$ 69,741.75	\$ 69,741.75	\$ 69,741.75		15	34	49	34	7		7	\$ 4,710.89	6.8%	14.3%	
	\$ 33,653.00	\$ 19,609.19	\$ 53,262.19	\$ 53,262.19	\$ 53,262.19		12	26	38	26	9		9	\$ 8,824.78	18.4%	23.7%		
	\$ 183,346.39	\$ 43,767.43	\$ 227,113.82	\$ 227,113.82	\$ 227,113.82		43	26	69	69	7		7	\$ 30,583.22	13.5%	10.1%		
Public Works (2)	Public Works	\$ 1,865,881.75	\$ 936,150.73	\$ 2,802,032.48	\$ 2,802,032.48	\$ 2,802,032.48	20.1%	173	119	292	160	90	16.8%	52	\$ 293,676.49	10.5%	30.8%	
	Mechanical Maint.	\$ 817,708.90	\$ 929,022.31	\$ 1,746,731.21	\$ 1,746,731.21	\$ 1,746,731.21		61	99	160	132	52		52	\$ 226,850.09	13.0%	32.5%	
		\$ 1,048,172.85	\$ 7,128.42	\$ 1,055,301.27	\$ 1,055,301.27	\$ 1,055,301.27		112	20	132	132	38		38	\$ 66,826.40	6.3%	28.8%	
Police Dept (inc 911) (2)	Police	\$ 321,943.42	\$ 441,636.30	\$ 763,579.72	\$ 763,579.72	\$ 763,579.72	5.5%	28	131	159	28	28	9.2%	28	\$ 118,994.55	15.6%	17.6%	
	Fire Department	\$ 186,454.57	\$ 457,450.08	\$ 643,904.65	\$ 643,904.65	\$ 643,904.65	4.6%	22	51	73	43	10	4.2%	10	\$ 194,945.72	30.3%	13.7%	
	Fire	\$ 93,938.54	\$ 64,953.64	\$ 158,892.18	\$ 158,892.18	\$ 158,892.18		11	32	43	32	2		2	\$ 9,697.64	6.1%	4.7%	
	EMS	\$ 92,516.03	\$ 392,496.44	\$ 485,012.47	\$ 485,012.47	\$ 485,012.47		11	19	30	19	8		8	\$ 185,248.08	38.2%	26.7%	
Water Fund (2)	Water	\$ 1,197,516.74	\$ 1,291,879.63	\$ 2,489,396.37	\$ 2,489,396.37	\$ 2,489,396.37	17.8%	46	198	244	244	25	14.1%	25	\$ 225,656.68	9.1%	10.2% (4)	
	Sewer Fund (2)	Wastewater	\$ 508,536.71	\$ 585,345.73	\$ 1,093,882.44	\$ 1,093,882.44	\$ 1,093,882.44	7.8%	31	184	215	215	12.4%	95	\$ 372,133.86	34.0%	44.2%	
TOTAL		\$ 7,133,105.26	\$ 6,821,336.31	\$ 13,954,441.57	\$ 13,954,441.57	\$ 13,954,441.57	100%	469	1,266	1,735	1,735	100.0%	403	\$ 1,942,406.44	13.9%	23.2%		
		51.1%	48.9%					27.0%	73.0%				23.2%	13.9%				

(1) Non Utility Capital items and grants are included under the individual Bureau
 (2) These departments are not broken down further into individual Bureaus
 (3) These represent original Purchase Orders and no change orders which may increase total encumbered funds and are not actual expenses paid
 (4) Four confirming amounts were contracts that were not signed/encumbered when services/goods were provided (\$ 111,993)