

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 (October-December 2015)

DATE: January 29, 2016

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 \$39,594,972 (\$130,049,855 YTD) with \$12,818,957 (\$48,884,586 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 232 (1,967 YTD) Purchase Orders processed and 1,285 (5,267 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-(October-December 2015)
January 29, 2016**

Please review list below of other activities:

| | * | * | * | * |
|--|---------------|----------------|--------------|---------------|
| | <u>Qtr. #</u> | <u>Qtr. \$</u> | <u>YTD #</u> | <u>YTD \$</u> |
| Audited General Acct. Checks | 1,285 | \$ 8,801,732 | 5,267 | \$ 37,056,056 |
| Other Acct. Checks & Transactions | 145 | 20,317,805 | 543 | 51,842,358 |
| Purchasing Card Transactions | 518 | 137,930 | 1,734 | 375,856 |
| Reviewed & Audited Petty Cash | | | | |
| Reimbursements | 16 | 7,463 | 47 | 19,235 |
| Employee Mileage & Expense | 26 | 6,754 | 105 | 22,609 |
| Reviewed & approved Purchase Orders (see attached) | 232 | 691,963 | 1,967 | 14,646,404 |
| Reviewed & approved contracts/ | | | | |
| Agreements (outlined below) | 88 | 6,500,738 | 384 | 32,825,235 |
| Construction Contracts | 30 | 1,261,098 | 92 | 5,257,888 |
| Employment Related Contracts | 8 | 142,154 | 27 | 763,930 |
| Services & Goods Contracts | 19 | 424,508 | 129 | 8,638,754 |
| Grants & Revenue Agreements | 14 | 644,150 | 47 | 5,692,092 |
| Use Permits, Developer & Other Agreements | 17 | 4,028,828* | 89 | 12,472,572* |

*Includes \$350,000 RACP agreement with Northampton Community College (3rd Quarter) and \$4,000,000 RACP amendment for Charter Arts Foundation (4th Quarter).

*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 Fourth Quarter and Total 2015

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 |
|---|------------------------------------|----------------------|----------------------|-------------------|-------------------|-------------------|---------------------|---------------------|---------------------|---------------------|----------------------------------|----------------------|-----------------------|
| 4th Quarter | | | | | | | | | | | | | |
| Check Sum. | 1,285 | \$ 8,801,732 | \$ 4,516,911 | \$ 191,169 | \$ 54,327 | \$ 99,282 | \$ 468,701 | \$ 720,667 | \$ 572,135 | \$ 916,897 | \$ 1,261,643 | \$ 8,801,732 | \$ 37,056,056 |
| P-Card Sum. | 518 | \$ 137,930 | \$ 114,227 | \$ 2,001 | \$ 5,320 | \$ - | \$ 11,280 | \$ 5,102 | \$ - | \$ - | \$ - | \$ 137,930 | \$ 375,856 |
| TOTAL | 1,803 | \$ 8,939,661 | \$ 4,631,138 | \$ 193,170 | \$ 59,647 | \$ 99,282 | \$ 479,981 | \$ 725,768 | \$ 572,135 | \$ 916,897 | \$ 1,261,643 | \$ 8,939,661 | \$ 37,431,912 |
| Y-T-D TOTAL | 7,001 | \$ 37,431,912 | \$ 18,083,476 | \$ 694,655 | \$ 353,638 | \$ 895,259 | \$ 2,143,660 | \$ 3,179,209 | \$ 2,255,239 | \$ 5,565,891 | \$ 4,260,885 | \$ 37,431,912 | |
| Payroll accounts (inc. tax payments) | | | \$ 10,418,184 | \$ 369,549 | \$ 153,161 | \$ 47,832 | \$ 981,290 | \$ 848,941 | | | | \$ 12,818,957 | \$ 48,884,586 ** |
| Payroll and general acc't sub-total for QTR | | | \$ 15,049,323 | \$ 562,719 | \$ 212,808 | \$ 147,114 | \$ 1,461,271 | \$ 1,574,709 | \$ 572,135 | \$ 916,897 | \$ 1,261,643 | \$ 21,758,618 | \$ 86,316,498 |
| Other accounts (Sub-Total below) | | | | | | | | | | | | \$ 17,836,353 | \$ 43,733,357 |
| TOTAL CASH OUTLAY | | | | | | | | | | | | \$ 39,594,972 | \$ 130,049,855 |

| Other Checking Acc'ts | # QTD | \$ QTD | # YTD | \$ YTD | |
|-----------------------------|------------|--------------------------|------------|--------------------------|--|
| Consolidated Cash | 55 | \$ 8,756,955 | 184 | \$ 21,749,147 | |
| Capital Account | 2 | \$ 1,662 | 3 | \$ 1,787 | |
| Medical Benefits | 22 | \$ 2,860,507 | 87 | \$ 12,389,064 | Includes 14 direct transfers this quarter for Capital Blue Cross (53 total for 2015) |
| Water & Sewer | 5 | \$ 6,217,229 | 19 | \$ 9,593,358 | |
| SUB-TOTAL | 84 | \$ 17,836,353 | 293 | \$ 43,733,357 | |
| City Trustee Acc't | 18 | \$ 873,926 | 124 | \$ 5,901,125 | |
| Escrow | 43 | \$ 1,607,525 | 126 | \$ 2,207,876 | |
| SUB-TOTAL | 61 | \$ 2,481,451 | 250 | \$ 8,109,001 | These accounts are for holding other's cash and internal transfers |
| TOTAL | 145 | \$ 20,317,805 *** | 543 | \$ 51,842,358 *** | These amounts exclude \$ 21,235,700 of funds (13) transferred to establish accounts with TD Bank |

2014 & prior
years costs
paid in 2015

| | # QTD | \$ QTD | # YTD | \$ YTD | |
|---------|-------|--------|-------|--------------|------|
| Checks | 0 | \$ - | 308 | \$ 3,224,885 | |
| P-Cards | 0 | \$ - | 85 | \$ 31,166 | |
| | 0 | \$ - * | 393 | \$ 3,256,051 | 8.7% |

% 2014 paid to 2015 0.0% based upon total checks/P-Card expenses paid

* These amounts includes all invoices/services prior to 1/1/15 for all departments and funds

** Includes previous quarterly adjustments

End of Quarter Statistics on PO's Issued Oct - Dec 2015

Attachment # 2

| Dept (1) | Bureau | Blanket \$ per | | Regular \$ per | | Total \$ per | | # | # | # | % | Confim | % | Confim |
|---|------------------|----------------|---------------|----------------|---------|--------------|---------|-----|--------|-------|--------------|--------|--------|--------|
| | | Quarter | Quarter | Quarter | Quarter | Quarter | Quarter | | | | | | | |
| Officials | | \$ - | \$ 1,038.71 | \$ 1,038.71 | 0.2% | 0 | 3 | 3 | 1.3% | 3 | \$1,162.21 | 111.9% | 100.0% | (3) |
| | City Council | \$ - | \$ - | \$ - | | 0 | 0 | 0 | | 1 | \$273.50 | | | |
| | Mayor | \$ - | \$ - | \$ - | | 0 | 0 | 0 | | | | | | |
| | Controller | \$ - | \$ - | \$ - | | 0 | 0 | 0 | | | | | | |
| | Legal | \$ - | \$ 1,038.71 | \$ 1,038.71 | | 0 | 3 | 3 | | 2 | \$888.71 | 85.6% | 66.7% | |
| Adminstration | | \$ - | \$ 67,953.51 | \$ 67,953.51 | 9.8% | 0 | 25 | 25 | 10.8% | 11 | \$32,094.70 | 47.2% | 44.0% | |
| | Administration | \$ - | \$ 29,392.30 | \$ 29,392.30 | | 0 | 9 | 9 | | 10 | \$32,028.90 | 109.0% | 111.1% | |
| | Info. Srvs | \$ - | \$ 35,284.02 | \$ 35,284.02 | | 0 | 8 | 8 | | | | | | |
| | Financial Srvs | \$ - | \$ - | \$ - | | 0 | 0 | 0 | | | | | | |
| | Purchasing | \$ - | \$ 2,318.43 | \$ 2,318.43 | | 0 | 6 | 6 | | | | | | |
| | Tax | \$ - | \$ 50.38 | \$ 50.38 | | 0 | 0 | 0 | | | | | | |
| | Human Res. | \$ - | \$ 908.38 | \$ 908.38 | | 0 | 2 | 2 | | 1 | \$65.80 | 7.2% | 50.0% | |
| Community & Economic Development | | \$ 7,500.00 | \$ 31,580.90 | \$ 39,080.90 | 5.6% | 2 | 21 | 23 | 9.9% | 18 | \$64,345.08 | 46.8% | 78.3% | |
| | Comm. Dev. | \$ 2,500.00 | \$ 16,545.27 | \$ 19,045.27 | | 1 | 5 | 6 | | 4 | \$46,040.00 | 241.7% | 66.7% | (4) |
| | Health | \$ 5,000.00 | \$ 7,522.40 | \$ 12,522.40 | | 1 | 7 | 8 | | 6 | \$7,118.70 | 56.8% | 75.0% | |
| | Code Enforce | \$ - | \$ 108.54 | \$ 108.54 | | 0 | 1 | 1 | | 1 | \$88.90 | 81.9% | 100.0% | (3) |
| | Plan. & Zoning | \$ - | \$ 2,683.00 | \$ 2,683.00 | | 0 | 4 | 4 | | 2 | \$2,031.00 | 75.7% | 50.0% | |
| | Recycling | \$ - | \$ 4,721.69 | \$ 4,721.69 | | 0 | 4 | 4 | | 5 | \$9,066.48 | 192.0% | 125.0% | (3) |
| | Housing Inspec. | \$ - | \$ - | \$ - | | 0 | 0 | 0 | | | | | | |
| Parks & Public Property | | \$ 500.00 | \$ 172,747.69 | \$ 173,247.69 | 25.0% | 1 | 64 | 65 | 28.0% | 8 | \$11,337.60 | 6.5% | 12.3% | |
| | P&P Admin | \$ - | \$ 149,003.07 | \$ 149,003.07 | | 0 | 32 | 32 | | 3 | \$3,691.10 | 2.5% | 9.4% | |
| | P&P Bldg. Maint. | \$ 500.00 | \$ 7,066.15 | \$ 7,566.15 | | 1 | 15 | 16 | | 1 | \$2,200.00 | 29.1% | 6.3% | |
| | Recreation | \$ - | \$ 2,964.79 | \$ 2,964.79 | | 0 | 6 | 6 | | 1 | \$2,808.02 | 94.7% | 16.7% | |
| | Parks Maint. | \$ - | \$ 153.23 | \$ 153.23 | | 0 | 1 | 1 | | 2 | \$638.48 | 416.7% | 200.0% | (3) |
| | Golf Fund | \$ - | \$ 13,560.45 | \$ 13,560.45 | | 0 | 10 | 10 | | 1 | \$2,000.00 | 14.7% | 10.0% | |
| Public Works (2) | | \$ 55,570.00 | \$ 53,872.24 | \$ 109,442.24 | 15.8% | 3 | 25 | 28 | 12.1% | 16 | \$12,284.45 | 11.2% | 57.1% | |
| | Public Works | \$ 55,570.00 | \$ 51,753.96 | \$ 107,323.96 | | 3 | 18 | 21 | | 8 | \$8,296.94 | 7.7% | 38.1% | |
| | Mech. Maint. | \$ - | \$ 2,118.28 | \$ 2,118.28 | | 0 | 7 | 7 | | 8 | \$3,987.51 | 188.2% | 114.3% | (3) |
| Police Dept (inc 911) (2) | | \$ - | \$ 24,983.40 | \$ 24,983.40 | 3.6% | 0 | 20 | 20 | 8.6% | 6 | \$12,395.87 | 49.6% | 30.0% | |
| Fire Department | | \$ - | \$ 140,938.58 | \$ 140,938.58 | 20.4% | 0 | 8 | 8 | 3.4% | 1 | \$484.00 | 0.3% | 12.5% | |
| | Fire | \$ - | \$ 9,785.58 | \$ 9,785.58 | | 0 | 6 | 6 | | 1 | \$484.00 | 4.9% | 16.7% | |
| | EMS | \$ - | \$ 131,153.00 | \$ 131,153.00 | | 0 | 2 | 2 | | | | | | |
| Water Fund (2) | | \$ 1,600.00 | \$ 79,038.32 | \$ 80,638.32 | 11.7% | 1 | 38 | 39 | 16.8% | 1 | \$4,441.40 | 5.5% | 2.6% | |
| Sewer Fund (2) | | \$ - | \$ 54,639.20 | \$ 54,639.20 | 7.9% | 0 | 21 | 21 | 9.1% | 10 | \$12,433.58 | 22.8% | 47.6% | |
| TOTAL | | \$ 65,170.00 | \$ 626,792.55 | \$ 691,962.55 | 100% | 7 | 225 | 232 | 100.0% | 74 | \$150,978.89 | 21.8% | 31.9% | |
| | | 9.4% | 90.6% | | | 3.0% | 97.0% | | | 31.9% | 21.8% | | | |

(1) Non Utility Capital items and grants are included under the individual Dept/ 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) One confirming amount was a contract that was not signed/encumbered when services/goods were provided (\$41,900)

Yearly Statistics on PO's Issued Jan - December 2015

Attachment # 3

| Dept (1) | Bureau | Blanket \$ per | | Regular \$ per | | Total \$ per | | # | # | # | Confim | | % Confim | % Confim |
|---|------------------|-----------------|-----------------|------------------|-------|--------------|-------|-------|--------|-------|-----------------|-------|----------|----------|
| | | Quarter | Quarter | Quarter (3) | \$ % | # | # | | | | # % | # | | |
| Elected Officials | | \$ 4,000.00 | \$ 14,323.17 | \$ 18,323.17 | 0.1% | 1 | 25 | 26 | 1.3% | 11 | \$ 7,722.26 | 42.1% | 42.3% | |
| | City Council | \$ 4,000.00 | \$ 1,535.47 | \$ 5,535.47 | | 1 | 9 | 10 | | 4 | \$ 520.65 | 9.4% | 40.0% | |
| | Mayor | \$ - | \$ 2,117.00 | \$ 2,117.00 | | 0 | 4 | 4 | | 3 | \$ 577.00 | 27.3% | 75.0% | |
| | Controller | \$ - | \$ - | \$ - | | 0 | 0 | 0 | | 0 | \$ - | | | |
| | Legal | \$ - | \$ 10,670.70 | \$ 10,670.70 | | 0 | 12 | 12 | | 4 | \$ 6,624.61 | 62.1% | 33.3% | |
| Administration | | \$ 2,360,183.68 | \$ 2,134,985.91 | \$ 4,495,169.59 | 30.7% | 26 | 227 | 253 | 12.9% | 48 | \$ 519,397.96 | 11.6% | 19.0% | |
| | Administration | \$ 2,012,481.20 | \$ 1,148,717.69 | \$ 3,161,198.89 | | 13 | 35 | 48 | | 26 | \$ 497,560.83 | 15.7% | 54.2% | |
| | Info. Svcs | \$ 243,600.00 | \$ 325,330.11 | \$ 568,930.11 | | 5 | 62 | 67 | | 2 | \$ 510.00 | 0.1% | 3.0% | |
| | Financial Svcs | \$ 7,000.00 | \$ 38,976.01 | \$ 45,976.01 | | 1 | 11 | 12 | | 2 | \$ 5,415.82 | 11.8% | 16.7% | |
| | Purchasing | \$ 24,102.48 | \$ 597,855.06 | \$ 621,957.54 | | 4 | 99 | 103 | | 4 | \$ 379.56 | 0.1% | 3.9% | |
| | Tax | \$ 58,000.00 | \$ 1,550.44 | \$ 59,550.44 | | 1 | 2 | 3 | | 1 | \$ 1,354.06 | 2.3% | 33.3% | |
| | Human Res. | \$ 15,000.00 | \$ 22,556.60 | \$ 37,556.60 | | 2 | 18 | 20 | | 13 | \$ 14,177.69 | 37.8% | 65.0% | |
| Community & Economic Development | | \$ 340,449.66 | \$ 248,999.22 | \$ 589,448.88 | 4.0% | 46 | 136 | 182 | 9.3% | 81 | \$ 147,978.60 | 17.2% | 44.5% | |
| | Comm. Dev. | \$ 117,262.00 | \$ 98,468.00 | \$ 215,730.00 | | 11 | 17 | 28 | | 6 | \$ 46,324.00 | 21.5% | 21.4% | |
| | Health | \$ 99,165.95 | \$ 74,230.11 | \$ 173,396.06 | | 17 | 51 | 68 | | 20 | \$ 48,136.66 | 27.8% | 29.4% | |
| | Code Enforce | \$ 16,000.00 | \$ 1,012.62 | \$ 17,012.62 | | 1 | 6 | 7 | | 2 | \$ 310.65 | 1.8% | 28.6% | |
| | Plan. & Zoning | \$ 43,050.00 | \$ 21,010.80 | \$ 64,060.80 | | 8 | 24 | 32 | | 20 | \$ 10,446.80 | 16.3% | 62.5% | |
| | Recycling | \$ 64,971.71 | \$ 53,602.69 | \$ 118,574.40 | | 9 | 37 | 46 | | 33 | \$ 42,760.49 | 36.1% | 71.7% | |
| | Housing Inspec. | \$ - | \$ 675.00 | \$ 675.00 | | 0 | 1 | 1 | | 0 | \$ - | 0.0% | 0.0% | |
| Parks & Public Property | | \$ 356,138.73 | \$ 983,886.35 | \$ 1,340,025.08 | 9.1% | 99 | 308 | 407 | 20.7% | 55 | \$ 170,839.91 | 12.7% | 13.5% | |
| | P&P Admin | \$ 5,559.14 | \$ 743,711.54 | \$ 749,270.68 | | 2 | 126 | 128 | | 11 | \$ 73,303.93 | 9.8% | 8.6% | |
| | P&P Bldg. Maint. | \$ 100,998.40 | \$ 122,959.77 | \$ 223,958.17 | | 27 | 79 | 106 | | 17 | \$ 46,970.59 | 21.0% | 16.0% | |
| | Recreation | \$ 32,581.80 | \$ 40,124.74 | \$ 72,706.54 | | 15 | 40 | 55 | | 8 | \$ 7,518.91 | 10.3% | 14.5% | |
| | Parks Maint. | \$ 33,653.00 | \$ 19,762.42 | \$ 53,415.42 | | 12 | 27 | 39 | | 11 | \$ 10,463.26 | 19.6% | 28.2% | |
| | Golf Fund | \$ 183,346.39 | \$ 57,327.88 | \$ 240,674.27 | | 43 | 36 | 79 | | 8 | \$ 32,583.22 | 13.5% | 10.1% | |
| Public Works (2) | | \$ 1,921,451.75 | \$ 990,022.97 | \$ 2,911,474.72 | 19.9% | 176 | 144 | 320 | 16.3% | 106 | \$ 305,960.94 | 10.5% | 33.1% | |
| | Public Works | \$ 873,278.90 | \$ 980,776.27 | \$ 1,854,055.17 | | 64 | 117 | 181 | | 60 | \$ 235,147.03 | 12.7% | 33.1% | |
| | Mech. Maint. | \$ 1,048,172.85 | \$ 9,246.70 | \$ 1,057,419.55 | | 112 | 27 | 139 | | 46 | \$ 70,813.91 | 6.7% | 33.1% | |
| Police Dept (inc 911) (2) | | \$ 321,943.42 | \$ 466,619.70 | \$ 788,563.12 | 5.4% | 28 | 151 | 179 | 9.1% | 34 | \$ 131,390.42 | 16.7% | 19.0% | |
| Fire Department | | \$ 186,454.57 | \$ 598,388.66 | \$ 784,843.23 | 5.4% | 22 | 59 | 81 | 4.1% | 11 | \$ 195,429.72 | 24.9% | 13.6% | |
| | Fire | \$ 93,938.54 | \$ 74,739.22 | \$ 168,677.76 | | 11 | 38 | 49 | | 3 | \$ 10,181.64 | 6.0% | 6.1% | |
| | EMS | \$ 92,516.03 | \$ 523,649.44 | \$ 616,165.47 | | 11 | 21 | 32 | | 8 | \$ 185,248.08 | 30.1% | 25.0% | |
| Water Fund (2) | | \$ 1,199,116.74 | \$ 1,370,917.95 | \$ 2,570,034.69 | 17.5% | 47 | 236 | 283 | 14.4% | 26 | \$ 230,098.08 | 9.0% | 9.2% | |
| Sewer Fund (2) | | \$ 508,536.71 | \$ 639,984.93 | \$ 1,148,521.64 | 7.8% | 31 | 205 | 236 | 12.0% | 105 | \$ 384,567.44 | 33.5% | 44.5% | |
| TOTAL | | \$ 7,198,275.26 | \$ 7,448,128.86 | \$ 14,646,404.12 | 100% | 476 | 1,491 | 1,967 | 100.0% | 477 | \$ 2,093,385.33 | 14.3% | 24.3% | |
| | | 49.1% | 50.9% | | | 24.2% | 75.8% | | | 24.3% | 14.3% | | | |

(1) Non Utility Capital items and grants are included under the individual Dept/ 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) Five confirming amounts were contracts that were not signed/encumbered when services/goods were provided (\$153,893)