

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 2016)

DATE: October 28, 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 2016 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 \$27,850,425 (\$83,115,101 YTD) with \$12,513,313 (\$37,431,249 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 227 (1,243 YTD) Purchase Orders processed and 1,347 (3,895 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 most of the City Council and Council Committee meetings as appropriate.. The Controller's office is also involved in the continuing CI Purchasing and 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 2016)
October 28, 2016**

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Please review the list below of other activities:

	<u>Qtr. #</u>	<u>Qtr. \$</u>	<u>YTD #</u>	<u>YTD \$</u>
Audited General Acct. Checks	1,347	\$ 567,037	3,895	\$ 31,496,949
Purchasing Card Transactions	561	107,129	1,977	407,596
Other Acct. Checks & Transactions (1)	107	9,488,676	348	25,823,115
Reviewed & Audited Petty Cash				
Reimbursements	13	4,914	40	14,960
Employee Mileage & Expense	17	3,000	91	20,427
Reviewed & approved Purchase Orders (see attached)	227	1,572,905	1,243	15,017,033
Reviewed & approved contracts/ Agreements (outlined below) (2)	87	4,635,565	289	22,472,528
Construction Contracts	18	580,176	60	5,668,774
Employment Related Contracts	5	27,628	25	895,048
Services & Goods Contracts	36	1,131,467	112	10,040,356
Grants & Revenue Agreements	12	1,146,223	25	3,069,930
Use Permits, Developer & other Agreements (3)	16	1,750,069	67	2,798,421

- (1) Adjusted for escrow transactions on city P-cards; adjusted year-to-date amount.
- (2) Three contracts/agreements included above this quarter were not executed due to our office requesting additional information. Two were voided (\$1,500) and one continues to be held (\$100,000).
- (3) Developer agreements may include amounts for letters of credit that may not be used (\$2,556,251 YTD).

NOTE: 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.

- o Input information for the PA Gaming website to project anticipated revenues and confirm actual quarterly receipts.
- o Review with the departments any outstanding Miscellaneous Accounts Receivables (ongoing).
- o Examined and reviewed situations regarding contracts and purchase orders needing additional investigation and follow-up.
- o Responded to and resolved twelve calls on the Controller's hotline.
- o Our office continues to meet with the Purchasing and Legal Departments to develop a more documented and streamlined process for purchase orders and contracts.

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

Controller's 3rd quarter 2016 report attachments xls

Cash Expended Third Quarter 2016

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 **
3rd Quarter													
Check Summary	1,464	\$ 10,567,037	\$ 4,467,117	\$ 85,150	\$ 127,840	\$ 224,491	\$ 534,594	\$ 722,773	\$ 592,124	\$ 2,707,202	\$ 1,105,745	\$ 10,567,037	\$ 31,496,949
P-Card Summary	561	\$ 107,129	\$ 75,469	\$ 53	\$ 5,733	\$ 903	\$ 16,011	\$ 8,959				\$ 107,129	\$ 407,016
TOTAL	2,025	\$ 10,674,166	\$ 4,542,586	\$ 85,203	\$ 133,573	\$ 225,395	\$ 550,606	\$ 731,732	\$ 592,124	\$ 2,707,202	\$ 1,105,745	\$ 10,674,166	\$ 31,903,966
Y-T-D TOTAL	5,980	\$ 31,903,966	\$ 13,621,633	\$ 352,475	\$ 283,272	\$ 812,632	\$ 1,608,317	\$ 2,520,678	\$ 1,433,231	\$ 8,194,801	\$ 3,076,927	\$ 31,903,966	
Payroll accounts (inc. tax payments)			\$ 9,769,364	\$ 368,376	\$ 191,375	\$ 214,040	\$ 1,018,473	\$ 951,684				\$ 12,513,313	\$ 37,431,249
Payroll and general account sub-total for QTR			\$ 14,311,950	\$ 453,579	\$ 324,949	\$ 439,435	\$ 1,569,078	\$ 1,683,416	\$ 592,124	\$ 2,707,202	\$ 1,105,745	\$ 23,187,479	\$ 69,335,215
Other accounts (Sub-Total below)												\$ 4,662,946	\$ 13,779,887
TOTAL CASH OUTLAY												\$ 27,850,425	\$ 83,115,101

Other Checking

Accounts	# QTD	\$ QTD	# YTD	\$ YTD	
Consolidated Cash	22	\$ 1,313,348	64	\$ 4,309,976	
Capital Account	0	\$ -	0	\$ -	
Medical Benefits	25	\$ 2,962,250	72	\$ 8,917,101	Includes 13 direct transfers per quarter for Capital Blue Cross
Water & Sewer	1	\$ 387,348	3	\$ 552,810	
SUB-TOTAL	48	\$ 4,662,946	139	\$ 13,779,887	
City Trustee Acc't	0	\$ -	0	\$ -	
Escrow**	59	\$ 4,825,730	218	\$ 12,043,228	Includes 9 P-Card payments not included above (\$580)
SUB-TOTAL	59	\$ 4,825,730	218	\$ 12,043,228	These accounts are for holding other's cash and internal transfers
TOTAL	107	\$ 9,488,676	357	\$ 25,823,115	

2015 & prior years costs paid in 2016

	# YTD	\$ YTD	# YTD	\$ YTD	
Checks	21	\$ 393,689	349	\$ 5,928,101	
P-Cards	0	\$ -	121	\$ 32,669	
	21	\$ 393,689 *	470	\$ 5,960,770	18.7%

% 2015 paid to 2016 3.7% based upon total checks/P-Card expenses paid

* These amounts includes all invoices/services prior to 1/1/16 for all departments and funds

** Includes previous quarterly adjustments

End of Quarter Statistics on PO's Issued July - Sept 2016

Attachment # 2

Dept	(1) Bureau	Blanket \$ per	Regular \$ per	Total \$ per	\$ %	#	#	#	# %	Confirm	%	%	
		Quarter	Quarter	Quarter (3)		Blanket	Regular	Total		#			Confirm \$
Elected Officials		\$ -	\$ 350.00	\$ 350.00	0.0%	0	2	2	0.9%	0	\$0.00	0.0%	0.0%
	City Council	\$ -	\$ -	\$ -		0	0	0					
	Mayor	\$ -	\$ -	\$ -		0	0	0					
	Controller	\$ -	\$ -	\$ -		0	0	0					
	Legal	\$ -	\$ 350.00	\$ 350.00		0	2	2					
Adminstration		\$ 5,000.00	\$ 346,008.02	\$ 351,008.02	22.3%	1	32	33	14.5%	7	\$49,998.74	14.2%	21.2%
	Administration	\$ 5,000.00	\$ 201,829.90	\$ 206,829.90		1	8	9		3	\$8,913.50	4.3%	33.3%
	Information Svcs	\$ -	\$ 68,689.34	\$ 68,689.34		0	10	10					
	Financial Svcs	\$ -	\$ 21,244.48	\$ 21,244.48		0	3	3					
	Purchasing	\$ -	\$ 33,309.52	\$ 33,309.52		0	7	7		1	\$18,026.40	54.1%	14.3%
	Tax	\$ -	\$ -	\$ -		0	0	0		1	\$20,408.84		(3)
	Human Res.	\$ -	\$ 20,934.78	\$ 20,934.78		0	4	4		2	\$2,650.00	12.7%	50.0%
Comm. & Econ. Dev.		\$ 800.00	\$ 10,888.64	\$ 11,688.64	0.7%	2	17	19	8.4%	9	\$5,873.80	50.3%	47.4%
	Comm. Dev.	\$ 500.00	\$ 7,544.64	\$ 8,044.64		1	7	8		5	\$3,184.84	39.6%	62.5%
	Health	\$ 300.00	\$ 1,134.00	\$ 1,434.00		1	5	6		2	\$718.96	50.1%	33.3%
	Code Enforcemnt	\$ -	\$ -	\$ -		0	0	0					
	Planning & Zoning	\$ -	\$ 2,210.00	\$ 2,210.00		0	5	5		2	\$1,970.00	89.1%	40.0%
	Recycling	\$ -	\$ -	\$ -		0	0	0					
Parks & Public Property		\$ 5,000.00	\$ 279,962.59	\$ 284,962.59	18.1%	4	37	41	18.1%	17	\$37,628.65	13.2%	41.5%
	P&P Admin	\$ 1,500.00	\$ 261,141.81	\$ 262,641.81		2	16	18		1	\$2,992.49	1.1%	5.6%
	P&P Bldg. Maint.	\$ -	\$ 10,651.04	\$ 10,651.04		0	11	11		8	\$5,375.12	50.5%	72.7%
	Recreation	\$ -	\$ 3,482.74	\$ 3,482.74		0	5	5		3	\$3,391.00	97.4%	60.0%
	Parks Maint.	\$ -	\$ 1,400.00	\$ 1,400.00		0	2	2		1	\$650.00	46.4%	50.0%
	Golf Fund	\$ 3,500.00	\$ 3,287.00	\$ 6,787.00		2	3	5		4	\$25,220.04	371.6%	80.0%
Public Works (2)		\$ 117,100.00	\$ 282,898.85	\$ 399,998.85	25.4%	3	21	24	10.6%	11	\$15,262.36	3.8%	45.8%
	Public Works	\$ 114,100.00	\$ 282,297.95	\$ 396,397.95		2	20	22		8	\$8,432.28	2.1%	36.4%
	Mechanical Maint.	\$ 3,000.00	\$ 600.90	\$ 3,600.90		1	1	2		3	\$6,830.08	189.7%	150.0%
Police Dept (inc 911) (2)		\$ -	\$ 205,203.87	\$ 205,203.87	13.0%	0	41	41	18.1%	2	\$3,030.00	1.5%	4.9%
Fire Department		\$ -	\$ 92,937.38	\$ 92,937.38	5.9%	0	12	12	5.3%	4	\$ 21,965.06	23.6%	33.3%
	Fire	\$ -	\$ 30,099.13	\$ 30,099.13		0	8	8		2	\$ 18,450.00	61.3%	25.0%
	EMS	\$ -	\$ 62,838.25	\$ 62,838.25		0	4	4		2	\$ 3,515.06	5.6%	50.0%
Water Fund (2)		\$ -	\$ 213,725.35	\$ 213,725.35	13.6%	0	48	48	21.1%	4	\$16,654.38	7.8%	8.3% (4)
Sewer Fund (2)		\$ 6,500.00	\$ 6,530.00	\$ 13,030.00	0.8%	5	2	7	3.1%	3	\$2,454.00	18.8%	42.9%
TOTAL		\$ 134,400.00	\$ 1,438,504.70	\$ 1,572,904.70	100%	15	212	227	100.0%	57	\$152,866.99	9.7%	25.1%
		8.5%	91.5%		100.0%	6.6%	93.4%		100.0%	25.1%	9.7%		

(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 (\$ 15,521)

End of Quarter Statistics on PO's Issued January - September 2016

Attachment # 3

Dept (1)	Bureau	Blanket \$ per Quarter	Regular \$ per Quarter	Total \$ per Quarter (3)	%	# Blanket	# Regular	# Total	# %	Confirm #	Confirm \$	% Confirm \$	% Confirm #
Elected Officials		\$ 7,619.65	\$ 936.50	\$ 8,556.15	0.1%	2	4	6	0.5%	1	\$ 87.50	1.0%	16.7%
	City Council	\$ 7,619.65	\$ 586.50	\$ 8,206.15		2	2	4		1	\$ 87.50	1.1%	25.0%
	Mayor	\$ -	\$ -	\$ -		0	0	0		0	\$ -		
	Controller	\$ -	\$ -	\$ -		0	0	0		0	\$ -		
	Legal	\$ -	\$ 350.00	\$ 350.00		0	2	2		0	\$ -		
Adminstration		\$ 2,828,984.48	\$ 1,727,375.14	\$ 4,556,359.62	31.0%	21	150	171	13.8%	33	\$ 276,686.12	6.1%	19.3%
	Administration	\$ 2,478,934.00	\$ 454,388.90	\$ 2,933,322.90		8	25	33		14	\$ 115,899.70	4.0%	42.4% (4)
	Information Svcs	\$ 234,500.00	\$ 335,497.00	\$ 569,997.00		5	41	46		7	\$ 108,612.00	19.1%	15.2%
	Financial Svcs	\$ -	\$ 49,229.51	\$ 49,229.51		0	8	8		1	\$ 596.88	1.2%	12.5%
	Purchasing	\$ 35,050.48	\$ 820,457.95	\$ 855,508.43		4	64	68		2	\$ 18,784.70	2.2%	2.9%
	Tax	\$ 60,000.00	\$ -	\$ 60,000.00		1	0	1		1	\$ 20,408.84	34.0%	100.0% (3)
	Human Res.	\$ 20,500.00	\$ 67,801.78	\$ 88,301.78		3	12	15		8	\$ 12,384.00	14.0%	53.3%
Comm. & Econ. Dev.		\$ 1,533,335.63	\$ 32,504.93	\$ 1,565,840.56	10.6%	52	42	94	7.6%	22	\$ 25,436.73	1.6%	23.4%
	Comm. Dev.	\$ 217,218.11	\$ 8,533.99	\$ 225,752.10		10	10	20		7	\$ 3,943.99	1.7%	35.0%
	Health	\$ 27,400.00	\$ 13,330.84	\$ 40,730.84		13	17	30		9	\$ 12,610.68	31.0%	30.0%
	Code Enforcemnt	\$ 17,500.00	\$ -	\$ 17,500.00		3	0	3		0	\$ -		
	Planning & Zoning	\$ 49,050.00	\$ 4,440.10	\$ 53,490.10		9	11	20		5	\$ 8,282.10	15.5%	25.0% (4)
	Recycling	\$ 1,222,167.52	\$ 6,200.00	\$ 1,228,367.52		17	4	21		1	\$ 599.96	0.0%	4.8%
	Housing Inspec.	\$ -	\$ -	\$ -		0	0	0		0	\$ -		
Parks & Public Property		\$ 337,757.01	\$ 617,832.69	\$ 955,589.70	6.5%	92	158	250	20.1%	40	\$ 69,834.61	7.3%	16.0%
	P&P Admin	\$ 22,951.43	\$ 479,539.88	\$ 502,491.31		7	70	77		4	\$ 6,120.19	1.2%	5.2%
	P&P Bldg. Maint.	\$ 81,069.54	\$ 39,916.42	\$ 120,985.96		32	39	71		17	\$ 15,328.93	12.7%	23.9%
	Recreation	\$ 42,414.00	\$ 48,003.23	\$ 90,417.23		8	25	33		6	\$ 6,471.72	7.2%	18.2%
	Parks Maint.	\$ 34,499.92	\$ 21,401.31	\$ 55,901.23		9	13	22		3	\$ 3,094.56	5.5%	13.6%
	Golf Fund	\$ 156,822.12	\$ 28,971.85	\$ 185,793.97		36	11	47		10	\$ 38,819.21	20.9%	21.3%
Public Works (2)		\$ 2,541,688.29	\$ 639,297.22	\$ 3,180,985.51	21.6%	160	74	234	18.8%	42	\$ 235,235.35	7.4%	17.9%
	Public Works	\$ 944,170.50	\$ 626,728.30	\$ 1,570,898.80		63	64	127		31	\$ 217,247.87	13.8%	24.4%
	Mechanical Maint.	\$ 1,597,517.79	\$ 12,568.92	\$ 1,610,086.71		97	10	107		11	\$ 17,987.48	1.1%	10.3%
Police Dept (inc 911) (2)		\$ 174,894.00	\$ 555,790.95	\$ 730,684.95		16	103	119		11	\$ 99,998.98	13.7%	9.2%
Fire Department		\$ 140,268.00	\$ 234,536.52	\$ 374,804.52	2.5%	13	45	58	4.7%	10	\$ 28,791.27	7.7%	17.2%
	Fire	\$ 81,100.00	\$ 104,963.75	\$ 186,063.75		6	30	36		6	\$ 23,208.81	12.5%	16.7%
	EMS	\$ 59,168.00	\$ 129,572.77	\$ 188,740.77		7	15	22		4	\$ 5,582.46	3.0%	18.2%
Water Fund (2)		\$ 1,275,590.14	\$ 1,172,271.20	\$ 2,447,861.34		50	160	210		9	\$ 161,334.65	6.6%	4.3% (4)
Sewer Fund (2)		\$ 739,160.00	\$ 157,190.56	\$ 896,350.56		78	23	101		6	\$ 52,688.71	5.9%	5.9%
TOTAL		\$ 9,579,297.20	\$ 5,137,735.71	\$ 14,717,032.91	72%	484	759	1,243	100.0%	174	\$ 950,093.92	6.5%	14.0%
		65.1%	34.9%	100.0%		38.9%	61.1%	100.0%		14.0%	6.5%		

(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 (\$ 223,143)