

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 (April-June 2016)

DATE: July 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 second 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:

- o Checks Dispersed
- o P-Card(s)
- o General/Payroll Accounts (approximate)
- o Other Checking Accounts

Total Cash Outlay was \$26,177,781 (\$55,264,677 YTD) with \$10,565,939 (\$24,917,936 YTD) going towards the total city payroll.

In addition to the financial information highlighting the cash that was paid out in the second quarter, there were approximately 278 (1,016 YTD) Purchase Orders processed and 1,435 (2,548 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 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.

Please review list below of other activities:

	<u>Qtr. #</u>	<u>Qtr. \$</u>	<u>YTD #</u>	<u>YTD #</u>
Audited General Acct. Checks	1,435	\$ 10,117,356	2,548	\$20,929,912
Purchasing Card Transactions	941	196,583	1,416	300,467
Other Acct. Checks & Transactions *	107	8,790,230	241	16,333,859
Reviewed & Audited Petty Cash				
Reimbursements	17	5,715	27	10,046
Employee Mileage & Expense	44	11,638	74	17,427
Reviewed & approved Purchase Orders (see attached)	278	2,883,370	1,016	13,144,128
Reviewed & approved contracts/ Agreements (outlined below)	112	12,776,114	202	17,836,963
Construction Contracts	25	3,419,734	42	5,088,596
Employment Related Contracts	1	27,553	20	867,420
Services & Goods Contracts	43	6,946,733	76	8,908,889
Grants & Revenue Agreements	8	1,811,281	13	1,923,707
Use Permits, Developer & Other Agreements **	35	570,873	51	1,048,352

* Adjusted for escrow transactions on city P-cards.

** Developer Agreements may include amounts for letters of credit that may not be used (\$808,063 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. Presently checking on adjustments for Promotional Play.
- 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 four calls on the Controller's hotline.
- o Assisted the Water & Sewer Dept. in reconciliation of PennVest Loan Grant for the dewatering project.
- o Developed spreadsheets for the Administration and Council regarding the bond guarantee for the Bethlehem Parking Authority.

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 Second Quarter 2016

	# 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	1,435	\$10,117,356	\$ 4,912,420	\$ 206,361	\$ 121,170	\$ 471,407	\$ 660,716	\$ 1,030,910	\$ 643,305	\$ 1,506,833	\$ 564,234	\$ 10,117,356	\$ 20,929,912
P-Card Summary	932	\$ 196,003	\$ 142,641	\$ 2,772	\$ 9,526	\$ 6,698	\$ 21,727	\$ 12,640				\$ 196,003	\$ 299,888
TOTAL	2,367	\$10,313,359	\$ 5,055,061	\$ 209,133	\$ 130,695	\$ 478,104	\$ 682,443	\$ 1,043,550	\$ 643,305	\$ 1,506,833	\$ 564,234	\$ 10,313,359	\$ 21,229,800
Y-T-D TOTAL	3,955	\$21,229,800	\$ 9,079,047	\$ 267,272	\$ 149,699	\$ 587,237	\$ 1,057,711	\$ 1,788,946	\$ 841,107	\$ 5,487,599	\$ 1,971,182	\$ 21,229,800	
Payroll accounts (inc. tax payments)			\$ 8,346,145	\$ 326,016	\$ 143,208	\$ 173,618	\$ 814,146	\$ 762,806				\$ 10,565,939	\$ 24,917,936
Payroll and general account sub-total			\$17,425,193	\$ 593,288	\$ 292,906	\$ 760,855	\$ 1,871,858	\$ 2,551,752	\$ 841,107	\$ 5,487,599	\$ 1,971,182	\$ 20,879,298	\$ 46,147,736
Other accounts												\$ 5,298,482	\$ 9,116,941
TOTAL CASH OUTLAY												\$ 26,177,781	\$ 55,264,677

Other Checking Accounts		# QTD	\$ QTD	# YTD	\$ YTD	
Consolidated Cash		20	\$ 2,594,861	42	\$ 2,996,627	
Capital Account						
Medical Benefits		24	\$ 2,703,622	47	\$ 5,954,851	Includes 13 direct transfers per quarter for Capital Blue Cross
Water & Sewer				2	\$ 165,462	
SUB-TOTAL		44	\$ 5,298,482	91	\$ 9,116,941	
City Trustee Acct				0	\$ -	
Escrow		72	\$ 3,492,327	159	\$ 7,217,498	Includes 9 P-Card payments not included above (\$580)
SUB-TOTAL		72	\$ 3,492,327	159	\$ 7,217,498	These accounts are for holding other's cash and internal transfers
TOTAL		116	\$ 8,790,810	250	\$ 16,334,439	

2015 & prior years costs paid in 2016		# YTD	\$ YTD	# YTD	\$ YTD	
Checks		25	\$ 286,122	328	\$ 5,534,412	
P-Cards		7	\$ 1,006	121	\$ 32,669	
		32	\$ 287,128 *	449	\$ 5,567,081	26.2%
% 2015 paid to 2016			2.8%	based upon total checks/P-Card expenses paid		

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

End of Quarter Statistics on PO's Issued April - June 2016

Attachment # 2

Dept (1)	Bureau	Blanket \$ per		Regular \$ per		Total \$ per		#		Confirm		Attachment # 2	
		Quarter	Quarter	Quarter (3)	\$ %	Blanket #	Regular #	Total #	# %	#	Confirm \$	% Confirm \$	% Confirm #
Elected Officials		\$ 3,619.65	\$ -	\$ 3,619.65	0.1%	1	0	1	0.4%	0	\$ -	0.0%	0.0%
	City Council	\$ 3,619.65	\$ -	\$ 3,619.65		1	0	1					
	Mayor	\$ -	\$ -	\$ -		0	0	0					
	Controller	\$ -	\$ -	\$ -		0	0	0					
	Legal	\$ -	\$ -	\$ -		0	0	0					
Adminstration		\$ 21,952.00	\$ 327,015.11	\$ 348,967.11	12.1%	1	54	55	19.8%	14	\$ 111,679.00	32.0%	25.5%
	Admin.	\$ -	\$ 36,528.00	\$ 36,528.00		0	8	8		7	\$ 85,421.00	233.9%	87.5% (4)
	Infor. Svcs	\$ -	\$ 43,270.74	\$ 43,270.74		0	13	13		4	\$ 19,513.00	45.1%	30.8%
	Financial Svcs	\$ -	\$ 649.79	\$ 649.79		0	2	2					
	Purchasing	\$ 21,952.00	\$ 242,426.58	\$ 264,378.58		1	28	29					
	Tax	\$ -	\$ -	\$ -		0	0	0					
	Human Res.	\$ -	\$ 4,140.00	\$ 4,140.00		0	3	3		3	\$ 6,745.00	162.9%	100.0%
Community & Economic Development		\$ 3,150.00	\$ 9,639.15	\$ 12,789.15	0.4%	3	8	11	4.0%	4	\$ 8,759.15	68.5%	36.4%
	Comm. Dev.	\$ 400.00	\$ 759.15	\$ 1,159.15		1	2	3		2	\$ 759.15	65.5%	66.7%
	Health	\$ 2,000.00	\$ 7,380.00	\$ 9,380.00		1	3	4		1	\$ 4,400.00	46.9%	25.0%
	Code Enforce	\$ 750.00	\$ -	\$ 750.00		1	0	1					
	Plan & Zoning	\$ -	\$ 350.00	\$ 350.00		0	1	1		1	\$ 3,600.00	1028.6%	100.0% (4)
	Recycling	\$ -	\$ 1,150.00	\$ 1,150.00		0	2	2					
Parks & Public Property		\$ 29,935.00	\$ 151,827.12	\$ 181,762.12	6.3%	9	53	62	22.3%	19	\$ 28,274.17	15.6%	30.6%
	P&P Admin	\$ 13,540.00	\$ 86,176.88	\$ 99,716.88		2	22	24		1	\$ 1,035.00	1.0%	4.2%
	P&P Bldg. Maint.	\$ 1,500.00	\$ 7,893.60	\$ 9,393.60		1	9	10		8	\$ 9,046.81	96.3%	80.0%
	Recreation	\$ 7,000.00	\$ 34,956.99	\$ 41,956.99		1	14	15		3	\$ 3,080.72	7.3%	20.0%
	Parks Maint.	\$ -	\$ 1,991.80	\$ 1,991.80		0	3	3		2	\$ 2,444.56	122.7%	66.7%
	Golf Fund	\$ 7,895.00	\$ 20,807.85	\$ 28,702.85		5	5	10		5	\$ 12,667.08	44.1%	50.0%
		\$ 1,165,580.79	\$ 93,847.51	\$ 1,259,428.30	43.7%	9	26	35	12.6%	16	\$ 177,294.05	14.1%	45.7%
Public Works (2)													
	Public Works	\$ 518,600.00	\$ 91,983.99	\$ 610,583.99		6	21	27		10	\$ 166,859.95	27.3%	37.0%
	Mech. Maint.	\$ 646,980.79	\$ 1,863.52	\$ 648,844.31		3	5	8		6	\$ 10,434.10	1.6%	75.0%
Police Dept (inc 911) (2)													
	Police	\$ -	\$ 182,489.15	\$ 182,489.15	6.3%	0	28	28	10.1%	3	\$ 2,480.00	1.4%	10.7%
Fire Department		\$ 1,200.00	\$ 52,590.67	\$ 53,790.67	1.9%	1	13	14	5.0%	4	\$ 3,329.81	6.2%	28.6%
	Fire	\$ -	\$ 20,396.15	\$ 20,396.15		0	9	9		3	\$ 2,704.81	13.3%	33.3%
	EMS	\$ 1,200.00	\$ 32,194.52	\$ 33,394.52		1	4	5		1	\$ 625.00	1.9%	20.0%
Water Fund (2)													
	Water	\$ 56,240.40	\$ 696,931.07	\$ 753,171.47	26.1%	5	53	58	20.9%	5	\$ 144,680.27	19.2%	8.6% (4)
Sewer Fund (2)													
	Wastewater	\$ 26,500.00	\$ 60,851.95	\$ 87,351.95	3.0%	7	7	14	5.0%	2	\$ 2,843.15	3.3%	14.3%
TOTAL		\$ 1,308,177.84	\$ 1,575,191.73	\$ 2,883,369.57	100%	36	242	278	100.0%	67	\$ 479,339.60	16.6%	24.1%
		45.4%	54.6%		100.0%	12.9%	87.1%		100.0%	24.1%	16.6%		

(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, no change orders or contracts 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 (\$ 207,611)

End of Quarter Statistics on PO's Issued January - June 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	\$ 586.50	\$ 8,206.15	0.1%	2	2	4	0.4%	1	\$ 87.50	1.1%	25.0%
	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	\$ -	\$ -	\$ -		0	0	0		0			
Adminstration		\$ 2,823,984.48	\$ 1,381,367.12	\$ 4,205,351.60	32.0%	20	118	138	13.6%	26	\$ 226,687.38	5.4%	18.8%
	Admin.	\$ 2,473,934.00	\$ 252,559.00	\$ 2,726,493.00		7	17	24		11	\$ 106,986.20	3.9%	45.8% (4)
	Infor. Svcs	\$ 234,500.00	\$ 266,807.66	\$ 501,307.66		5	31	36		7	\$ 108,612.00	21.7%	19.4%
	Financial Svcs	\$ -	\$ 27,985.03	\$ 27,985.03		0	5	5		1	\$ 596.88	2.1%	20.0%
	Purchasing	\$ 35,050.48	\$ 787,148.43	\$ 822,198.91		4	57	61		1	\$ 758.30	0.1%	1.6%
	Tax	\$ 60,000.00	\$ -	\$ 60,000.00		1	0	1		3			
	Human Res.	\$ 20,500.00	\$ 46,867.00	\$ 67,367.00		3	8	11		3	\$ 9,734.00	14.4%	54.5%
Community & Economic Development		\$ 1,532,535.63	\$ 21,616.29	\$ 1,554,151.92	11.8%	50	25	75	7.4%	13	\$ 19,562.93	1.3%	17.3%
	Comm. Dev.	\$ 216,718.11	\$ 989.35	\$ 217,707.46		9	3	12		2	\$ 759.15	0.3%	16.7%
	Health	\$ 27,100.00	\$ 12,196.84	\$ 39,296.84		12	12	24		7	\$ 11,891.72	30.3%	29.2%
	Code Enforce	\$ 17,500.00	\$ -	\$ 17,500.00		3	0	3		0			
	Plan & Zoning	\$ 49,050.00	\$ 2,230.10	\$ 51,280.10		9	6	15		3	\$ 6,312.10	12.3%	20.0% (4)
	Recycling	\$ 1,222,167.52	\$ 6,200.00	\$ 1,228,367.52		17	4	21		1	\$ 599.96	0.0%	4.8%
Parks & Public Property		\$ 332,757.01	\$ 337,870.10	\$ 670,627.11	5.1%	88	121	209	20.6%	23	\$ 32,205.96	4.8%	11.0%
	P&P Admin	\$ 21,451.43	\$ 218,398.07	\$ 239,849.50		5	54	59		3	\$ 3,127.70	1.3%	5.1%
	P&P Bldg. Maint.	\$ 81,069.54	\$ 29,265.38	\$ 110,334.92		32	28	60		9	\$ 9,953.81	9.0%	15.0%
	Recreation	\$ 42,414.00	\$ 44,520.49	\$ 86,934.49		8	20	28		3	\$ 3,080.72	3.5%	10.7%
	Parks Maint.	\$ 34,499.92	\$ 20,001.31	\$ 54,501.23		9	11	20		2	\$ 2,444.56	4.5%	10.0%
	Golf Fund	\$ 153,322.12	\$ 25,684.85	\$ 179,006.97		34	8	42		6	\$ 13,599.17	7.6%	14.3%
		\$ 2,424,588.29	\$ 356,398.37	\$ 2,780,986.66	21.2%	157	53	210	20.7%	31	\$ 219,972.99	7.9%	14.8%
Public Works (2)													
	Public Works	\$ 830,070.50	\$ 344,430.35	\$ 1,174,500.85		61	44	105		23	\$ 208,815.59	17.8%	21.9%
	Mech. Maint.	\$ 1,594,517.79	\$ 11,968.02	\$ 1,606,485.81		96	9	105		8	\$ 11,157.40	0.7%	7.6%
Police Dept (inc 911) (2)													
	Police	\$ 174,894.00	\$ 350,587.08	\$ 525,481.08		16	62	78		9	\$ 96,968.98	18.5%	11.5%
Fire Department		\$ 140,268.00	\$ 141,599.14	\$ 281,867.14	2.1%	13	33	46	4.5%	6	\$ 6,826.21	2.4%	13.0%
	Fire	\$ 81,100.00	\$ 74,864.62	\$ 155,964.62		6	22	28		4	\$ 4,758.81	3.1%	14.3%
	EMS	\$ 59,168.00	\$ 66,734.52	\$ 125,902.52		7	11	18		2	\$ 2,067.40	1.6%	11.1%
Water Fund (2)													
	Water	\$ 1,275,590.14	\$ 958,545.85	\$ 2,234,135.99		50	112	162		5	\$ 144,680.27	6.5%	3.1% (4)
Sewer Fund (2)													
	Wastewater	\$ 732,660.00	\$ 150,660.56	\$ 883,320.56		73	21	94		3	\$ 50,234.71	5.7%	3.2%
TOTAL		\$ 9,444,897.20	\$ 3,699,231.01	\$ 13,144,128.21	72%	469	547	1,016	100.0%	117	\$ 797,226.93	6.1%	11.5%
		71.9%	28.1%		100.0%	46.2%	53.8%		100.0%	11.5%	6.1%		

(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, no change orders or contracts 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 (\$ 207,611)