

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 (January–March 2017)

DATE: April 28, 2017

I am submitting for your review, a summary of the financial expenditures and contractual commitments made by the City of Bethlehem in the first quarter of 2017.

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 \$21,669,162 with \$10,969,852 going towards the total city payroll.

In addition to the financial information highlighting the cash that was paid out in the first quarter, there were approximately 632 Purchase Orders processed and 1036 general account checks sent out.

Attachment #2 provides the quarterly statistics on individual Purchase Orders issued, Blanket Purchase Orders, Contract Purchase Orders, and Confirming Purchase Order statistics. We are in a period of transition where Purchase Orders are also included for new/amended contracts. Starting this year, many of the blanket Purchase Orders from various departments are now being consolidated under one blanket. Therefore, the number of Purchase Orders by department may not be relevant as far as the information presented in Attachment #2, so it has been reformatted. Also, the information for non-general funds is included for consistency with Attachment #1.

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 Committee 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-(January-March 2017)
April 28, 2017**

Page Two

Please review list below of other activities:

	<u>Qtr. #</u>	<u>Qtr. \$</u>
Audited General Acct. Checks	1,036	\$ 7,431,231
Purchasing Card Transactions	695	124,125
Other Acct. Checks & Transactions (1)	78	5,042,284
Reviewed & Audited Petty Cash		
Reimbursements	15	5,793
Employee Mileage & Expense	23	3,652
Reviewed & approved Purchase Orders (see attached)	632	11,376,300
Reviewed & approved contracts/ Agreements (outlined below)	120	5,940,546
Construction Contracts	16	1,653,975
Employment Related Contracts	20	908,790
Services & Goods Contracts	47	2,575,532
Grants & Revenue Agreements	6	183,719
Use Permits, Developer & Other Agreements (2)	31	618,531

(1) This excludes two checks (\$3,174,378) to close out Wells Fargo Account

(2) Developer Agreements may include amounts for letters of credit that may never be used (\$584,134)

- 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 investigations and follow-up.
- Held an RACP check to Lehigh Valley Hospital-Muhlenberg until outstanding invoices to the city were paid.
- Responded to and resolved six 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 First Quarter 2017

	chks/ trans- actions	Dollar Amount	General	911	Golf	Liquid Fuels	Water	Sewer	Water Capital	Sewer Capital	NUCI - Non Utility Capital	Total	YTD TOTAL
1st Quarter													
Check Summary	1,036	\$7,431,231	\$3,988,162	\$59,046	\$37,757	\$202,144	\$343,013	\$869,791	\$198,941	\$1,310,374	\$422,003	\$ 7,431,231	\$ 7,431,231
P-Card Summary	695	\$124,135	\$89,799	\$1,261	\$3,429	\$2,202	\$20,552	\$6,892				\$ 124,135	\$ 124,135
TOTAL	1,731	\$ 7,555,367	\$ 4,077,961	\$ 60,307	\$ 41,186	\$ 204,347	\$ 363,566	\$ 876,683	\$198,941	\$1,310,374	\$ 422,003	\$ 7,555,367	\$ 7,555,367
Y-T-D TOTAL	1,731	\$ 7,555,367	\$ 4,077,961	\$ 60,307	\$ 41,186	\$ 204,347	\$ 363,566	\$ 876,683	\$198,941	\$1,310,374	\$ 422,003	\$ 7,555,367	
Payroll accounts (inc. tax payments)			\$ 8,833,825	\$ 296,730	\$ 88,442	\$ 112,555	\$ 856,170	\$ 772,130				\$ 10,959,852	\$10,959,852
Payroll and general account sub-total			\$ 12,911,785	\$ 357,037	\$ 129,628	\$ 316,902	\$ 1,219,735	\$ 1,648,813	\$198,941	\$1,310,374	\$ 422,003	\$ 18,515,219	\$18,515,219
Other accounts												\$ 3,153,944	\$ 3,153,944
TOTAL CASH OUTLAY												\$ 21,669,162	\$21,669,162

Other Checking

Accounts	# YTD	\$ YTD	# YTD	\$ YTD	
Consolidated Cash	3	\$ 114,062	3	\$ 114,062	Excludes 2 checks to close Wells Fargo account - \$3,174,378
Capital Account	0	\$ -	0	\$ -	
Medical Benefits	29	\$ 2,996,716	29	\$ 2,996,716	Includes 13 direct transfers per quarter for Capital Blue Cross
Water & Sewer	2	\$ 43,166	2	\$ 43,166	
SUB-TOTAL	34	\$ 3,153,944	34	\$ 3,153,944	
City Trustee Acc't	0	\$ -	0	\$ -	
Escrow	44	\$ 1,888,340	44	\$ 1,888,340	
SUB-TOTAL	44	\$ 1,888,340	44	\$ 1,888,340	These accounts are for holding other's cash and internal transfers
TOTAL	78	\$ 5,042,284	78	\$ 5,042,284	

2016 & prior costs paid in 2017

	# YTD	\$ YTD	# YTD	\$ YTD	
Checks	273	\$ 2,821,897	273	\$ 2,821,897	38.0%
P-Cards	223	\$ 51,120	223	\$ 51,120	41.2%
	496	\$ 2,873,017 *	496	\$ 2,873,017	38.0%

% 2016 paid to 2017 38.0% based upon total checks/P-Card expenses paid

* These amounts includes all invoices/services prior to 1/1/17 for all departments and funds

End of Quarter Statistics on PO's Issued Jan - March 2017

Attachment # 2

Dept	Bureau or Fund	Blanket \$ per Quarter	Regular \$ per Quarter	Contract \$ per Quarter	Total \$ per Quarter (1)	\$ %	Confirm \$	% Confirm \$
Elected Officials	City Council, Legal	\$ 3,500.00	\$ 4,330.24	\$ -	\$ 7,830.24	0.1%	\$ 42.50	0.5%
Adminstration		\$ 2,303,240.48	\$ 177,497.04	\$ 100,000.00	\$ 2,580,737.52	22.7%	\$ 49,386.12	1.9%
	Admin. Bureaus	\$ 163,298.48	\$ 52,733.74	\$ 100,000.00	\$ 316,032.22		\$ 1,098.00	0.3%
	Gen, Civic Exp	\$ 2,139,942.00	\$ 124,763.30	\$ -	\$ 2,264,705.30		\$ 48,288.12	2.1%
Comm & Econ Dev		\$ 496,255.00	\$ 45,740.83	\$ -	\$ 541,995.83	4.8%	\$ 15,745.62	2.9% (2)
Recreation/ Golf		\$ 268,526.62	\$ 47,800.20	\$ 5,000.00	\$ 321,326.82	2.8%	\$ 2,502.82	0.8%
	Recreation	\$ 86,920.50	\$ 19,330.37	\$ 5,000.00	\$ 111,250.87		\$ 1,022.82	0.9%
	Golf Fund	\$ 181,606.12	\$ 28,469.83	\$ -	\$ 210,075.95		\$ 1,480.00	0.7%
Public Works		\$ 1,122,333.97	\$ 487,635.27	\$ 1,800.00	\$ 1,611,769.24	14.2%	\$ 43,763.16	2.7%
	Public Works	\$ 833,953.97	\$ 173,993.77	\$ 1,800.00	\$ 1,009,747.74		\$ 28,040.35	2.8%
	Liquid Fuels	\$ 288,380.00	\$ 313,641.50	\$ -	\$ 602,021.50		\$ 15,722.81	2.6%
Police Dept		\$ 413,542.44	\$ 277,885.26	\$ -	\$ 691,427.70	6.1%	\$ 43,471.65	6.3%
	Police	\$ 296,042.44	\$ 192,851.24	\$ -	\$ 488,893.68		\$ 39,112.03	8.0%
	911	\$ 117,500.00	\$ 85,034.02	\$ -	\$ 202,534.02		\$ 4,359.62	2.2%
Fire/EMS		\$ 222,468.00	\$ 74,239.70	\$ 60,502.00	\$ 357,209.70	3.1%	\$ 4,520.00	1.3%
	Fire	\$ 144,000.00	\$ 11,638.00	\$ -	\$ 155,638.00			
	EMS	\$ 78,468.00	\$ 62,601.70	\$ 60,502.00	\$ 201,571.70		\$ 4,520.00	2.2%
Water Fund		\$ 808,642.18	\$ 1,237,387.83	\$ 904,192.50	\$ 2,950,222.51	25.9%	\$ 2,066.97	0.1%
	Water	\$ 629,561.81	\$ 107,225.97	\$ 753,136.50	\$ 1,489,924.28		\$ 323.75	0.0%
	Water Capital	\$ 179,080.37	\$ 1,130,161.86	\$ 151,056.00	\$ 1,460,298.23		\$ 1,743.22	0.1%
Sewer Fund		\$ 1,007,519.00	\$ 316,686.24	\$ 113,510.00	\$ 1,437,715.24	12.6%	\$ 665.31	0.0%
	Wastewater	\$ 994,519.00	\$ 29,420.28	\$ 113,510.00	\$ 1,137,449.28		\$ 665.31	0.1%
	Sewer Capital	\$ 13,000.00	\$ 287,265.96	\$ -	\$ 300,265.96			
Non-Utility Capital	NUCI	\$ -	\$ 857,165.43	\$ 18,900.00	\$ 876,065.43	7.7%	\$ 7,330.59	0.8%
TOTAL		\$ 6,646,027.69	\$ 3,526,368.04	\$ 1,203,904.50	\$ 11,376,300.23	100%	\$ 169,494.74	1.5%
		\$ 6,646,027.69	\$ 3,526,368.04	\$ 1,203,904.50	\$ 11,376,300.23			
		58.4%	31.0%	10.6%				
Total # of PO's		356	247	29	632			
Total # Confirming PO's		38	24	1	63	10.0%		
Total % Confirming PO's		10.7%	9.7%	3.4%				
Total \$ Confirming PO's		\$ 71,978	\$ 93,842	\$ 3,675	\$ 169,495	1.5%		

(1) Original Purchase Orders and no change orders which may increase total encumbered funds - not actual expenses paid.

(2) Two confirming amounts were contracts that were not signed/encumbered when services/goods were provided (\$ 8,200).