

TOPEKA METROPOLITAN TRANSIT AUTHORITY

Board of Directors Meeting – Agenda Item

ITEM	April 2024 Finance Report
CONTACT	Richard Appelhanz
RECOMMENDATION	Approve
SUMMARY	Review April Financial Statements
FISCAL IMPACT (Current and Future)	N/A
PRIORITY/GOAL	N/A
ATTACHMENTS	Yes

Topeka Metropolitan Transit Authority

Balance Sheet

As of April 30, 2024

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	This Month	Net Changes	Last Month
Assets and Deferred Outflows			
Current Assets			
Cash - Operating	1,428,845.76	(296,261.10)	1,725,106.86
Cash - Encumbered Funds	3,611,689.00	0.00	3,611,689.00
Cash - Designated	18,466,468.67	140,406.72	18,326,061.95
Accounts Receivable	26,615.67	(5,623.72)	32,239.39
Fuel Inventory	63,896.03	(18,189.38)	82,085.41
Prepaid Expenses	87,379.33	20,832.75	66,546.58
Prepaid Insurance	207,320.62	(24,619.30)	231,939.92
Prepaid Employee Benefits	<u>10,012.57</u>	<u>1,982.93</u>	<u>8,029.64</u>
Total Current Assets	23,902,227.65	(181,471.10)	24,083,698.75
Long-Term Assets			
Buildings - Net	1,190,700.82	(16,013.06)	1,206,713.88
Bus Shelters - Net	1,888,501.68	(30,383.41)	1,918,885.09
Communication Equipment - Net	15,881.55	(496.30)	16,377.85
Computers - Net	0.00	0.00	0.00
Farebox Equipment - Net	0.00	0.00	0.00
Office Furniture & Equipment - Net	3,283.76	(252.58)	3,536.34
Improvements - Net	1,031,347.58	(16,161.45)	1,047,509.03
Maintenance Equipment - Net	294,858.72	(3,555.22)	298,413.94
Revenue Vehicles - Net	6,802,778.87	(86,980.38)	6,889,759.25
Service Vehicles - Net	59,367.43	(3,003.70)	62,371.13
Projects in Process	985,599.14	0.00	985,599.14
Land	<u>3,600,255.44</u>	<u>0.00</u>	<u>3,600,255.44</u>
Total Long-Term Assets	15,872,574.99	(156,846.10)	16,029,421.09
Deferred Outflows			
KPERS Deferred Outflows	1,475,012.00	0.00	1,475,012.00
KPERS OPEB Deferred Outflows	95,059.00	0.00	95,059.00
Metro OPEB Deferred Outflows	<u>1,653.00</u>	<u>0.00</u>	<u>1,653.00</u>
Total Deferred Outflows	<u>1,571,724.00</u>	<u>0.00</u>	<u>1,571,724.00</u>
Total Assets and Deferred Outflows	<u>41,346,526.64</u>	<u>(338,317.20)</u>	<u>41,684,843.84</u>
Liabilities and Deferred Inflows			
Current Liabilities			
Accounts Payable	93,140.38	51,373.63	41,766.75
Accrued Payables	449,786.57	46,443.10	403,343.47
Payroll Taxes Payable	1,105.99	(2,133.08)	3,239.07
Payroll Liabilities Payable	(800.66)	(492.28)	(308.38)
Unearned Revenue	<u>6,725.00</u>	<u>100.00</u>	<u>6,625.00</u>
Total Current Liabilities	549,957.28	95,291.37	454,665.91
Long-Term Liabilities			
KPERS Pension Liability	3,918,515.00	0.00	3,918,515.00
KPERS OPEB Liability	92,992.00	0.00	92,992.00
Metro OPEB Liability	<u>51,193.00</u>	<u>0.00</u>	<u>51,193.00</u>
Total Long-Term Liabilities	4,062,700.00	0.00	4,062,700.00

Topeka Metropolitan Transit Authority

Balance Sheet

As of April 30, 2024

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	<u>This Month</u>	<u>Net Changes</u>	<u>Last Month</u>
Deferred Inflows			
Metro OPEB Deferred Inflows	50,693.00	0.00	50,693.00
KPERS OPEB Deferred Inflows	53,522.00	0.00	53,522.00
KPERS Deferred Inflows	<u>353,420.00</u>	<u>0.00</u>	<u>353,420.00</u>
Total Deferred Inflows	<u>457,635.00</u>	<u>0.00</u>	<u>457,635.00</u>
Total Liabilities and Deferred Inflows	<u>5,070,292.28</u>	<u>95,291.37</u>	<u>4,975,000.91</u>
Fund Balance			
Fund Balance - Non-Designated	7,847,746.40	0.00	7,847,746.40
Fund Balance - Designated	13,171,794.38	0.00	13,171,794.38
Investment in Capital Assets	10,383,931.16	0.00	10,383,931.16
YTD Excess/(Deficit)	<u>4,872,762.42</u>	<u>(433,608.57)</u>	<u>5,306,370.99</u>
Total Fund Balance	<u>36,276,234.36</u>	<u>(433,608.57)</u>	<u>36,709,842.93</u>
Total Liabilities, Deferred Inflows and Fund Balance	<u>41,346,526.64</u>	<u>(338,317.20)</u>	<u>41,684,843.84</u>

Topeka Metropolitan Transit Authority
Cash Balances
As of April 30, 2024

		<u>This Month</u>	<u>Net Changes</u>	<u>Last Month</u>
Cash Account Balances				
Operating				
Operating Cash	1100	529,724.89	(494,391.31)	1,024,116.20
Customer Service Cash	1120	600.00	0.00	600.00
Petty Cash	1140	200.00	0.00	200.00
Cash In Bank - Flex Spending	1150	50,544.45	(6,024.49)	56,568.94
MIP - General	1200	495,384.44	204,154.70	291,229.74
ST Investment - General Reserve	1230	<u>352,391.98</u>	<u>0.00</u>	<u>352,391.98</u>
Total Operating		1,428,845.76	(296,261.10)	1,725,106.86
Designated				
Cash - Encumbered Funds	1160	3,611,689.00	0.00	3,611,689.00
ST Investment - Insurance Reserve	1240	500,000.00	0.00	500,000.00
ST Investment - Capital Reserve	1250	<u>17,966,468.67</u>	<u>140,406.72</u>	<u>17,826,061.95</u>
Total Designated		<u>22,078,157.67</u>	<u>140,406.72</u>	<u>21,937,750.95</u>
Total Cash Account Balances		23,507,003.43	(155,854.38)	23,662,857.81

Topeka Metropolitan Transit Authority
Organization Overall
From 07/01/2023 through 04/30/2024

	YTD Actual	Annual Budget	\$ Remaining	% Used	YTD Last Year
Operating Revenue					
Fares	627,591.68	626,280.00	1,311.68	100.20%	644,119.14
Advertising	86,949.20	79,333.36	7,615.84	109.59%	64,514.40
Product Sales	1,225.00	912.00	313.00	134.32%	849.00
Other Revenue	<u>6,815.77</u>	<u>6,400.00</u>	<u>415.77</u>	<u>106.49%</u>	<u>12,139.08</u>
Total Operating Revenue	<u>722,581.65</u>	<u>712,925.36</u>	<u>9,656.29</u>	<u>101.35%</u>	<u>721,621.62</u>
Operating Expense					
Salaries and Wages	3,257,990.02	3,865,236.00	607,245.98	84.28%	2,929,380.67
Payroll Taxes	362,969.09	474,208.00	111,238.91	76.54%	346,038.70
Paid Time Off	390,921.69	528,527.00	137,605.31	73.96%	394,800.32
Employee Insurance	596,312.23	771,026.00	174,713.77	77.34%	618,437.85
KPERS	339,947.09	414,637.00	74,689.91	81.98%	324,806.56
Other Benefits	11,009.19	35,260.00	24,250.81	31.22%	11,760.39
Legal Services	1,290.00	1,500.00	210.00	86.00%	0.00
Audit Services	16,100.00	15,975.00	(125.00)	100.78%	15,875.00
Maintenance Services	342,806.06	674,058.00	331,251.94	50.85%	283,262.18
Other Services	142,814.47	148,040.00	5,225.53	96.47%	169,752.87
Fuel, Lubricants and Tires	472,686.08	725,940.00	253,253.92	65.11%	563,560.55
Maintenance Supplies	296,767.27	380,400.00	83,632.73	78.01%	309,984.31
Other Supplies	179,486.83	324,679.00	145,192.17	55.28%	271,681.00
Utilities and Telephones	123,078.68	167,688.00	44,609.32	73.39%	144,386.78
Casualty Insurance	95,753.24	139,263.00	43,509.76	68.75%	111,736.70
Taxes	47,760.94	39,319.00	(8,441.94)	121.47%	42,091.84
Contracted Lift Service	275,773.00	360,000.00	84,227.00	76.60%	290,403.37
Continuing Education	9,920.44	14,220.00	4,299.56	69.76%	5,456.50
Advertising	10,491.45	20,800.00	10,308.55	50.43%	15,201.54
Equipment Leases	677.03	984.00	306.97	68.80%	738.00
Self-Insurance Payments	2,518.17	60,000.00	57,481.83	4.19%	10,632.63
Other Expenses	22,743.65	46,230.00	23,486.35	49.19%	22,406.50
Depreciation	<u>1,370,761.97</u>	<u>1,984,401.96</u>	<u>613,639.99</u>	<u>69.07%</u>	<u>1,617,100.25</u>
Total Operating Expense	<u>8,370,578.59</u>	<u>11,192,391.96</u>	<u>2,821,813.37</u>	<u>74.79%</u>	<u>8,499,494.51</u>
Operating Excess/(Deficit)	<u>(7,647,996.94)</u>	<u>(10,479,466.60)</u>	<u>2,831,469.66</u>	<u>72.98%</u>	<u>(7,777,872.89)</u>
Non-Operating Revenue					
Mill Levy	4,186,904.98	6,319,144.00	(2,132,239.02)	66.25%	3,644,318.53
Federal Operating Funds	1,433,580.00	2,900,000.00	(1,466,420.00)	49.43%	1,478,230.00
State Operating Funds	807,433.00	807,433.00	0.00	100.00%	843,589.00
MTPO & JEDO Grants	21,528.76	51,900.00	(30,371.24)	41.48%	35,500.82
Interest Earned	629,560.90	360,000.00	269,560.90	174.87%	225,214.85
Gain/(Loss) on Disposal	<u>75,295.00</u>	<u>0.00</u>	<u>75,295.00</u>	<u>0.00%</u>	<u>7,200.00</u>
Total Non-Operating Revenue	<u>7,154,302.64</u>	<u>10,438,477.00</u>	<u>(3,284,174.36)</u>	<u>68.54%</u>	<u>6,234,053.20</u>
Net Excess/(Deficit)	<u>(493,694.30)</u>	<u>(40,989.60)</u>	<u>(452,704.70)</u>	<u>1,204.43%</u>	<u>(1,543,819.69)</u>
Capital Items					
Capital Grants	<u>5,366,456.72</u>	<u>0.00</u>	<u>5,366,456.72</u>	<u>0.00%</u>	<u>157,126.70</u>
Total Capital Items	<u>5,366,456.72</u>	<u>0.00</u>	<u>5,366,456.72</u>	<u>0.00%</u>	<u>157,126.70</u>
Change in Net Assets	<u>4,872,762.42</u>	<u>(40,989.60)</u>	<u>4,913,752.02</u>	<u>(11,887.80)%</u>	<u>(1,386,692.99)</u>

Grant Status
Board Meeting
May 20, 2024

Grant	Project	Grant Amount	Amount Remaining	Status
FTA 5307	Bus Stops Phase 9 and Bike Stations Shifted remaining funds of \$116,155 to purchase a back-up generator at QSS which was approved by the FTA on 2/28/24.	\$739,634	\$116,155	Drew funds for bike racks in inventory for \$9,135 on 2/24.
KDOT 5339-18	Vehicles, Security and QSS	\$1,121,574	\$0	Final Draw for \$38,764.13 submitted 1/22/24 and received 1/26/24.
FTA Low-No	Electric Bus Purchase (3)	\$1,737,825	\$1,737,825	Grant is open.
FTA Low-No 2023	Electric Bus Purchase (4) Electric Van Purchase (7) Charging Infrastructure, Contingency, Training	\$7,305,526	\$7,305,526	Grant Application re-submitted 3/27/24.
FTA 5339	Buses, Signs, Radios, Redundancy Shifted remaining funds of \$532,508 from redundancy, radios, & bus signage to the purchase of 6 additional diesel buses. Budget Revision was approved by the FTA on 12/1/23.	\$4,987,500	\$115,017	Redundancy project in progress. Received funds for 6 diesel buses for \$3,194,380 on 2/27.
FTA 5307	FY2021 Operating Funding	\$2,325,096	\$0	Grant is open. Received funds for Oct-Dec for \$236,214 on 2/2.
FTA 5307	FY2022 Operating Funding	\$2,992,021	\$1,303,811	Grant is open. Received funds for Jan-Mar for \$477,374 on 5/3.
FTA 5307	FY2023 Operating Funding	\$3,055,486	\$2,934,577	Grant is open. Received funds for Jan-Mar for \$120,909 on 5/3.
KDOT PT-0726	FY2024 Operating Funding	\$807,433	\$0	Grant is open. Requested funds for Oct-Dec for \$331,430 on 2/1.
KDOT 5339-21	Bus Stops Phase 10, Security Barriers, Maintenance & Security Equipment	\$1,304,840	\$791,176	Second draw for \$314,538.80 and third draw for \$58,717.74 received on 1/30/24.
KDOT Access	Electric Bus Study	\$120,000	\$0	Unspent funds of \$47,182 returned to KDOT.
KDOT Access	Bus Stops and Sidewalks	\$177,725	\$177,725	

Procurement Calendar
Board Meeting
For Calendar Year 2024
May 20, 2024

Received Notice To Proceed
Operator Barriers - \$137,670
ADA Sidewalk Improvements - \$222,156

January 16 – None

February 20 – None

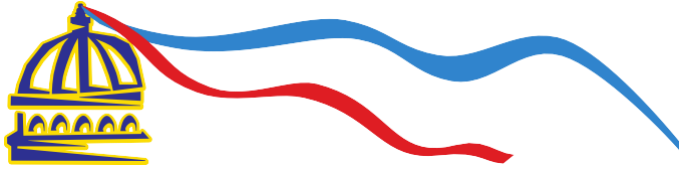
March 18 – at board meeting

- a. Award the Bus Technology RFP Contract (complete)
- b. Approve the QSS Back-Up Generator RFB (complete)

April 15 – None

May 20 – at board meeting

- a. Award the Environmental Services RFB Contract
- b. Award the QSS Back-Up Generator RFB Contract



TOPEKA METROPOLITAN TRANSIT AUTHORITY

Board of Directors Meeting – Agenda Item

ITEM	Award the Environmental Services Contract
CONTACT	Richard Appelhanz
RECOMMENDATION	Approve
SUMMARY	Metro would like to award a contract for environmental services per the attached recommendation.
FISCAL IMPACT (Current and Future)	N/A
PRIORITY/GOAL	N/A
ATTACHMENTS	One



Environmental Services RFB TO-24-08

Publication Date: April 8, 2024
Proposal Due Date: May 2, 2024
Contract Term: Five Years
Bids Received: Four

Specifications of Service

This contract will be for the disposal of maintenance department waste products and service on two parts washers. Waste products include used liquids, solids, oil and coolant. Our current contract expires 8/19/24.

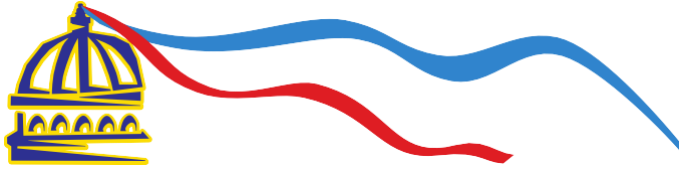
Evaluation

The evaluation committee reviewed the bids individually, then met on May 7, 2024, to discuss. After review, all bids were deemed to be responsive and all bidders to be responsible and qualified. Therefore, the committee decided to award the contract to the lowest bidder.

<u>Bidder</u>	<u>5-Year Bid Price</u>
GFL Environmental Services	\$43,670.97
Safety-Kleen Systems Inc.	48,874.39
Heritage-Crystal Clean, LLC	61,081.52
New Horizons Enterprises, LLC	100,058.69

Recommendation

We recommend awarding the contract to GFL Environmental Services. Their bid met all specifications, they had the lowest bid price, and we've been completely satisfied with their prior work for us.



TOPEKA METROPOLITAN TRANSIT AUTHORITY

Board of Directors Meeting – Agenda Item

ITEM	Award the QSS Back-Up Generator Contract
CONTACT	Richard Appelhanz
RECOMMENDATION	Approve
SUMMARY	Metro would like to award a contract for a back-up generator at QSS per the attached recommendation.
FISCAL IMPACT (Current and Future)	N/A
PRIORITY/GOAL	N/A
ATTACHMENTS	One



Back-Up Generator At Quincy Street Station RFB TO-24-06

Publication Date: March 25, 2024
Proposal Due Date: May 2, 2024
Contract Term: Single Job
Bids Received: Three

Specifications of Service

This contract will be to install a back-up generator and concrete pad at our Quincy Street Station location at 820 SE Quincy Street in Topeka, Kansas.

Evaluation

All three members of the evaluation committee reviewed the bids individually, then met on May 7, 2024, to discuss. After review, all bids were deemed to be responsive and all bidders to be responsible and qualified. Therefore, the committee decided to award the contract to the lowest bidder.

Prior to RFB publication, our engineer who is an expert in determining energy needs, estimated the price for a 100-Kilowatt natural-gas-powered generator to be \$210,200. The low bidder's price quote is \$112,800. Since the bid price is below the ICE, the committee deemed the price to be fair and reasonable.

<u>Bidder</u>	<u>Cost</u>
KC Electrical Contractors	\$112,800
Lesser Electric	134,000
McElroy Electric	172,198

Recommendation

We recommend awarding the contract for a natural-gas-powered back-up generator and concrete pad to KC Electrical Contractors. It is our determination that this is the best value for Topeka Metro, their bid was responsive, the company is responsible, they are the low bidder, and the price quoted is fair and reasonable and below the ICE.