



243 High Street Room 110
Morgantown, WV 26505
(304) 291-9571
www.plantgether.org

Agenda

MPO Policy Board Meeting
Council Chambers
389 Spruce Street
Morgantown WV
January 16, 2020
6:00 PM

1. Call to Order
2. Executive Session per WV 6-9A-4-2a Personnel matters
3. Election of Officers
4. Public Comment
5. Reports
 - a. Citizens Advisory Committee
 - b. Finance Committee
 - c. Executive Director
6. Audit
7. Draft 2020 Unified Planning Work Program
8. Bicycle and Pedestrian Plan Priorities
9. Transit Plan Update
10. Other Business
11. Meeting Adjournment



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Memorandum

Date: January 9, 2020

To: Board Members

From: Bill Austin, AICP

Subject: January 17, 2019 Policy Board Meeting Agenda Items

This memorandum is to inform you of the items to be discussed as part of the January 17th Policy Board Meeting.

-Executive Session-Executive Director's performance review. (Traditionally this has been the first item on the agenda at the January Policy Board meeting. This is done to allow the outgoing Policy Board Chair to conduct the review of the Executive Director's performance with the Policy Board as the last task of their term.)

-Audit-Please find enclosed with the Agenda a copy of the MPO's Audit for last fiscal year. There were no findings in the report. It is respectfully requested that the Policy Board accept the audit.

-Draft Unified Planning Work Program (UPWP)- -FY 2020-2021 Work Program-Please find enclosed the draft FY 2020-2021 Unified Planning Work Program (UPWP). In addition to the MPO's standing work program including traffic counts and MPO operations, the draft UPWP continues the Mountain Line Transit Study and begins the update of the Metropolitan Transportation Plan (MTP). The MTP update will incorporate the Transit Plan and the Bicycle and Pedestrian Plan and update the area's regional travel demand model and plans for the roadway network. It will also include a robust public involvement process which will be coordinated with local jurisdictions required update of their comprehensive plans.

In regular ongoing work: Staff will perform additional work on performance measures as data to evaluate the State's performance measures becomes available and to develop MPO specific performance measures. The draft UPWP includes continuing the part-time employee at a cost of approximately \$20,000 with proportional benefits shared with Monongalia County. This position has been advertised The initial work anticipated for this employee would be website

maintenance, social media outreach, the development of an ongoing newsletter, and data collection. The draft UPWP budgets a 2% cost of living pay increase for MPO personnel.

This item is an informational item only. The draft will be used to develop the MPO's budget request to the City of Morgantown and Monongalia County and presented for adoption at the Policy Board's March meeting.

-Bicycle and Pedestrian Plan Priorities- This item is contingent on the successful completion and summary of the prioritization process to be undertaken by the Policy Board at its January 13th meeting.

Morgantown - Mon County Trans. Planning Org.
 Checking Account
 As of December 31, 2019

10:42 AM
 01/13/2020
 Accrual Basis

Type	Date	Num	Name	Memo	Clr	Split	Amount	Balance
Centra-Checking (voucher checks)								4,188.84
Deposit	12/12/2019		WVDOH	Deposit	√	PL Funds (Funds)	31,829.24	36,018.08
Check	12/12/2019	9179	Dominion Post	Bike Ped Advertisement	√	Public Notices	-569.10	35,448.98
Check	12/12/2019	9180	J. William B. Austin	Mtg. in Charleston Mileage	√	Travel & Ent Mileage	-183.28	35,265.70
Check	12/12/2019	9181	Public Employees Insurance Agency		√	Salary	-1,862.70	33,403.00
Check	12/12/2019	9182	Retiree Health Benefit Trust Fund		√	Salary	-336.00	33,067.00
Check	12/12/2019	9183	Service Plus	October/November	√	Accounting (Accounting Fees)	-244.75	32,822.25
Check	12/13/2019	5751	J. William B. Austin	Electronic Deposit	√	Salary	-2,208.07	30,614.18
Check	12/13/2019	5752	Jing Zhang	Electronic Deposit	√	Salary	-1,560.79	29,053.39
Check	12/13/2019	941	Internal Revenue Service		√	Salary	-1,270.22	27,783.17
Check	12/13/2019	5753	ICMA, Retirement Corp		√	Salary	-1,666.76	26,116.41
Deposit	12/16/2019		American Planning Association	Deposit overpayment	√	Dues and Subscriptions	20.00	26,136.41
Check	12/30/2019	9184	Alta Planning and Design			Consulting (Consulting Expense)	-12,000.00	14,136.41
Check	12/30/2019	9185	Association of Metropolitan Planning Org			Dues and Subscriptions	-422.10	13,714.31
Check	12/30/2019	9186	Centra Bank - Mastercard			Web Hosting	-57.25	13,657.06
Check	12/30/2019	9187	Fringe Benefits Management Company			Salary	-355.32	13,301.74
Check	12/30/2019	5754	J. William B. Austin	Electronic Transfer	√	Salary	-2,148.07	11,153.67
Check	12/30/2019	5755	Jing Zhang	Electronic Transfer	√	Salary	-1,560.78	9,592.89
Check	12/30/2019	5756	ICMA, Retirement Corp			Salary	-1,666.76	7,926.13
Check	12/30/2019	941	IRS	Electronic Transfer		Salary	-1,270.24	6,655.89
Check	12/30/2019	123019	WV Dept of Tax and Revenue	Electronic Transfer		Salary	-500.00	<u>6,155.89</u>
Total Centra-Checking (voucher checks)								6,155.89

Morgantown - Mon County Trans. Planning Org.
 Checking Account
 As of November 30, 2019

11:39 AM
 01/08/2020
 Accrual Basis

Type	Date	Num	Name	Memo	Clr	Split	Amount	Balance
Centra-Checking (voucher checks)								
Check	11/13/2019	9170	American Planning Association	Bill Austin	√	Dues and Subscriptions	-592.00	46,796.46
Check	11/13/2019	9171	Brickstreet Mutual Insurance Company	2020 Premium	√	Administrative Overhead	-870.00	45,926.46
Check	11/13/2019	9172	Dominion Post	TIP Ad	√	Public Notices	-104.69	45,821.77
Check	11/13/2019	9173	Public Employees Insurance Agency		√	Salary	-1,862.70	43,959.07
Check	11/13/2019	9174	Retiree Health Benefit Trust Fund		√	Salary	-336.00	43,623.07
Check	11/15/2019	5745	J. William B. Austin	Electronic Transfer	√	Salary	-2,388.07	41,235.00
Check	11/15/2019	5746	Jing Zhang	Electronic Transfer	√	Salary	-1,560.79	39,674.21
Check	11/15/2019	941	IRS	Electronic Transfer	√	Salary	-1,270.22	38,403.99
Check	11/15/2019	5747	ICMA. Retirement Corp		√	Salary	-1,666.76	36,737.23
Check	11/26/2019	9175	Alta Planning and Design	Bike/Ped Plan	√	Consulting (Consulting Expense)	-22,955.41	13,781.82
Check	11/26/2019	9176	Centra Bank - Mastercard	Travel-\$779.55 Software \$22.25	√	Travel & Ent	-801.80	12,980.02
Check	11/26/2019	9177	Fringe Benefits Management Company		√	Salary	-355.32	12,624.70
Check	11/26/2019	9178	WV Board of Risk & Insurance Management		√	Administrative Overhead	-1,290.00	11,334.70
Check	11/29/2019	5748	J. William B. Austin	Electronic Transfer	√	Salary	-2,148.05	9,186.65
Check	11/29/2019	5749	Jing Zhang	Electronic Transfer	√	Salary	-1,560.79	7,625.86
Check	11/29/2019	5750	ICMA. Retirement Corp		√	Salary	-1,666.76	5,959.10
Check	11/29/2019	941	IRS	Electronic Transfer	√	Salary	-1,270.26	4,688.84
Check	11/29/2019	112919	WV Dept of Tax and Revenue	Electronic Transfer	√	Salary	-500.00	4,188.84
Total Centra-Checking (voucher checks)								4,188.84
TOTAL								

UNIFIED PLANNING WORK PROGRAM

DRAFT FISCAL YEAR 2020 – 2021



Adopted:

Amended:

Monongalia County Courthouse
243 High Street Room 110
Morgantown, WV 26505
(304) 291-9571 phone
(304) 291-9573 fax

INTRODUCTION

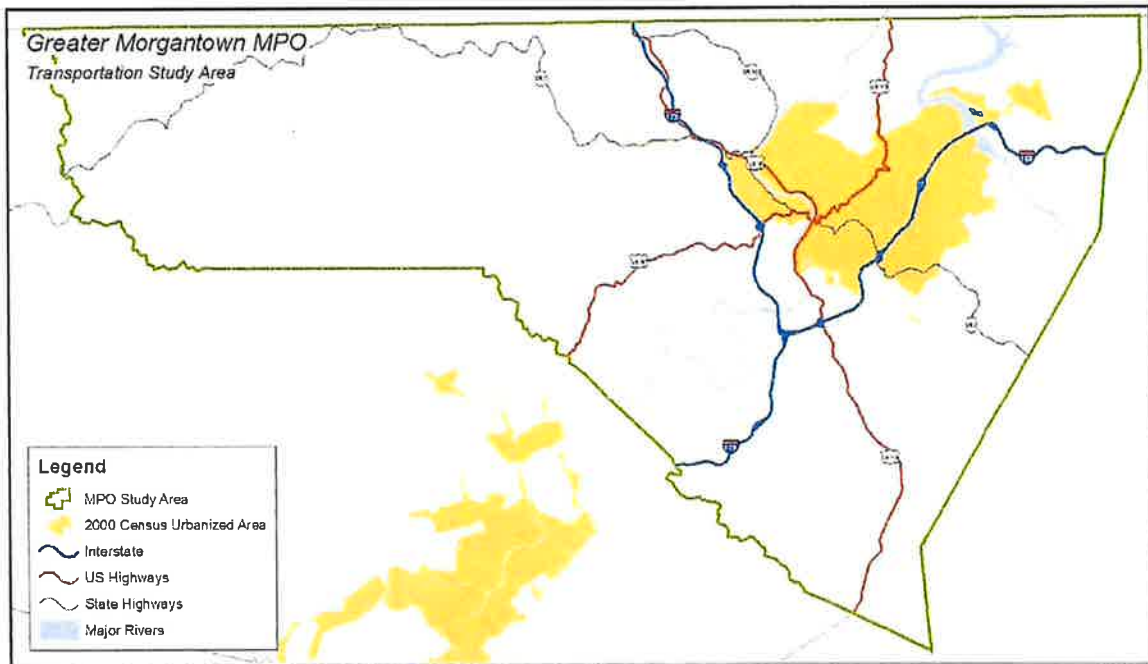
In accordance with Federal Regulations this document outlines the budget for the Morgantown Monongalia MPO for Fiscal Year 2020-2021 which begins July 1, 2020. In addition to identifying the funding sources for work to be performed in the upcoming year it also fulfills the requirement that the MPO provide a summary of the work the MPO has performed in the previous fiscal year.

STUDY AREA

The Morgantown Monongalia MPO covers Monongalia County including the municipalities of Blacksville, Granville, Morgantown, Star City, and Westover.

The MPO's Policy Board includes representatives from:

1. Monongalia County (pays one half of any local match requirements) - three county commissioners
2. City of Morgantown (pays one half of any local match requirements) - three council members
3. City of Westover — one elected representative
4. Town of Star City — one elected representative
5. Town of Granville — one elected representative
6. Town of Blacksville — one representative
7. Mountain Line Transit Authority — one representative
8. Monongalia County Board of Education — one representative
9. West Virginia University — one representative
10. West Virginia Department of Transportation — MPO liaison



Accomplishments

During Fiscal Year 2019-2020 the Morgantown Monongalia MPO staff worked with the West Virginia Department of Transportation and the area's local governments to improve transportation in the area. The MPO's efforts were focused on the implementation of the area's 2045 Long Range Transportation Plan and defining the projects identified in that Plan. Please find below a short description of these activities.

The largest undertaking during FY 2019-2020 has been the planning process for the development of a comprehensive Bicycle and Pedestrian Plan update. This project is an expanded version of the pedestrian plan that was originally proposed in the 2018-2019 UPWP. It was developed in response to much greater community concern about bicycle and pedestrian safety resulting from several incidents. The Plan update was completed in FY 2019-2020.

Other work performed by MPO Staff during the FY 2019-2020, included:

Participation in the development of several Preliminary Investigation and Environmental Studies for four programmed projects. These projects were the West Run Widening Project, the Van Voorhis Widening project, the Greenbag Road Widening project, and the Beechurst Avenue spot improvement project. This work included coordination with various stakeholders including Mountain Line Transit, WVU, and the various jurisdictions where the projects are located.

MPO Staff also worked to keep the University Avenue/Collins Ferry Road intersection improvement project and the WV 7/ SR 857 intersection project moving forward. Staff also worked to keep the MPO Policy Board informed of the construction process for the Mileground Widening project. Though since the latter project is in the right of way acquisition process the MPO's ability to impact the project progress is limited.

In addition to project work MPO staff performed several duties to maintain traffic related databases these databases include an annual traffic count program and an accident database. The 2019 traffic counts were taken in April and October to allow for the development of peak period factors. The accident database was updated using additional data available from the WVDOH. It should be noted that due to budgetary constraints the MPO's data collection efforts were slightly curtailed by reducing the number of count locations from approximately 72 locations to approximately 58 locations. It is not anticipated that this reduction in counts will noticeably affect the primary purpose of the count program which is to develop a database for the validation and calibration of the MPO's regional travel demand model.

MPO Staff developed the scope of work and issued a Request for Qualifications for Mountain Line Transit's Short to Medium range operations study. The Study consultant was selected and the project initiated. Staff has provided support to this effort as the study has progressed.

The MPO has been working to implement Regional Transportation Demand Management program. During FY 2014-2015 MPO staff working with Mountain Lines Mobility Coordinator instituted a

coordinated advertising campaign and a redefined incentive package for new van pools. The momentum from this effort continued in FY 2019-2020 when as of this writing two van pools are participating in the van pool program with seven van pools having exhausted their eligibility to receive funding from the MPO's grant. It is our estimation that 7 of the 9 vanpools that completed participation in the MPO's vanpool incentive program are still operating as of this writing. There are another 2 vanpools currently operating with the MPO's subsidy. MPO Staff sought funding for the continuation of this initiative.

MPO Staff continued working with a WVU Health Policy professional on developing a guidebook to the transportation planning process and how underserved persons can work with the MPO. Topics to be discussed in the guidebook include the Long Range Planning process, transportation performance measures, MPO operations, and public involvement. The guidebook is aimed at underserved communities.

During FY 2019-2020 MPO Staff also assisted Monongalia County, and the City of Morgantown in evaluating the impact of ongoing development on the transportation network as new development is proposed. MPO Staff also provided very significant assistance in the development of transportation and parking guidelines for the Monongalia County Subdivision ordinance.

MPO Staff continued work begun in 2013-2014 with the other MPO's across the State to develop an MPO Association to share best practices in transportation planning and to enhance coordination with WVDOT. The MPO Executive Director was the chairman of the WVAMPO in 2019 and he worked to host the Association's joint Conference with the WV Local Transportation Assistance Program located at WVU. The Conference held in Hagerstown. The Conference participants were expanded to include WVDOH Planning and Districts and the WV Public Transportation Association.

Operational initiatives undertaken during FY 2019-2020 included work to implement transportation performance measures as required by the FAST Act. Normal operations included MPO consideration of numerous TIP Amendments by the MPO's committees. MPO Staff also performed other normal administrative functions including financial management, staff technical support to the Pedestrian and Bicycle Board's, and other similar tasks.

FOCUS FOR FISCAL YEAR 2020-2021

Local initiatives:

Major initiatives to be under taken this year include:

The MPO will continue to assist Mountain Line in developing a new operational plan through funding of a consultant and providing staff assistance as needed. This plan is necessitated by the changes to Mountain Lines route system with the relocation of the depot to Westover. The Study is being funded using a combination of Transit funding and PL funding.

The MPO will develop an RFQ for the selection of a consultant to update the highway portion of the Metropolitan Transportation Plan. The actual planning effort will be split between FY 2020-2021 and FY 2021-2022. The MTP Update will be coordinated with the City of Morgantown's and other urban area jurisdictions Comprehensive Plan Updates. Monongalia County and the other urban area jurisdictions will be invited to participate in the public involvement portion of the Transportation Plan update as part of their required update of their comprehensive plans. This will allow all of the Comprehensive Plans and the Transportation Plan to benefit from the same public involvement activities. The focus of the MTP update for the MPO will be updating the highway portion of the MTP and creating an opportunity for the public to comment on all aspects of the MTP including the recently completed Transit Plan and the Bicycle and Pedestrian Plan.

MPO Staff will continue to work with Health Policy professionals to develop a guidebook to the transportation planning process and how to work with the MPO. The guidebook is aimed at underserved communities.

As recommended in the Metropolitan Transportation Plan, MPO Staff will investigate establishing an ongoing bicycle and pedestrian data collection program. Initial discussions of such a program indicate that collecting this data every two to three years at select locations will be adequate in the beginning of the program. These efforts will build on the ongoing Bicycle and Pedestrian Plan Update being completed in this work program. Staff will work with the MPO's Committee's to determine the appropriate locations and time frame for these efforts.

During FY 2019-2020 the MPO is hiring a part-time employee to expand its public outreach efforts as identified in the MPO's Public Involvement Policy. This staff person is to be responsible for developing a newsletter to be issued at least quarterly, website maintenance, and the MPO's social media presence.

Other tasks:

The MPO will continue to update the annual traffic count database with counts taken for the MPO as well as counts taken by other local agencies. The first counts for this database were taken in April of 2011 and April 2012. This database provides the MPO with base data, which may be used to project the future growth of traffic, as well as, to provide decision makers with complete information about the existing conditions in the area. This data will continue to be available to the public at large for use in

developing business plans and other marketing efforts and to the area's municipalities so they may evaluate the impact of proposed new development in the area. The traffic counts will be of use to the MPO in assessing the Long Range Transportation Plans model as well as in identifying areas where operational improvements to the road network may be needed. The information will also be useful to the Division of Highways when planning operational improvements to the area's transportation facilities.

MPO Staff will work to implement the process for monitoring and reporting on the impact of transportation decision making in the TIP and the Metropolitan Transportation Plan on the safety and operational performance of the transportation system in accordance with the performance planning requirements of the FAST Act and MAP 21. MPO Staff will continue to provide ongoing administrative functions including scheduling and staff meetings, preparation of minutes and other arrangements for the MPO's standing committee meetings. Staff will continue preparation of Transportation Improvement Program amendments, preparation of the budget, performance of human resource functions and intergovernmental relations and public involvement activities. Staff will also continue to provide technical assistance to area municipalities as well as the Bike Board and the Pedestrian Board. Staff will also review the MPO's Public Involvement Policy and the MPO's Bylaws to determine the need for an update to the provisions of those documents. Staff will also continue to work with the statewide MPO Association on issues common to all of the state's MPOs.

BUDGET ITEMS BY MAJOR CATEGORY

The Project codes used in this document refer to the work codes identified in the MPO's Prospectus.

II-A Continuing Transportation Planning Activities-Surveillance of Inventory Data

II-A-1 Traffic Counts- MPO will continue the annual traffic count program. The initial program included 58 locations counted in the spring of 2012. As of the 2014 counts the MPO had 74 count locations around the urbanized portion of the County. As of 2019 the number of counts was reduced to approximately 58 due to budgetary constraints. The data collected includes daily directional traffic volumes, peak period traffic volumes and vehicle classification counts at selected locations. These counts supplement traffic counts taken every three years in the area by the Division of Highways they will be used both as base data for traffic modeling efforts and as information for decision makers as they consider the impact of proposed development in the area. These counts will be performed by a consultant team already on contract with the State of West Virginia to perform these services. The MPO will also seek to augment these counts by upgrading traffic count technology to have the capability to collect data on both bicycle and pedestrian travel at selected points.

II-A-4 Traffic Accidents-MPO Staff will continue to collect, quantify and locate traffic accident data as it becomes available.

II-A-10 Mapping- The MPO is using ArcGIS to work with Monongalia County to share data. This work will also include supplementing the County's recently acquired aerial photography with additional data.

II-B Long Range Transportation Plan Development

II-B-3 Model Update-The MPO regional travel demand model will be updated using data projections used for the ongoing transit study.

II-B-6-Community Goals and Objectives-The MPO will have a robust public involvement process to identify any new community goals and objectives since the last major update of the MTP and to validate those goals and objectives from the 2013 Plan Update that are still pertinent to the community.

II-B-8 Deficiency Analysis-Ongoing efforts to identify deficient elements of the transportation network.

II-B-9 Highway Element-the highway element of the MTP will be updated to reflect the update of the regional travel demand model and the recently developed transit plan as well as the bicycle and pedestrian plan.

II-B-10 Transit Element- The MPO will continue the update of the Transit Plan. The MPO will initiate an update of the highway portion of the transportation plan. The update of the Transportation Plan will be coordinated with the update of various comprehensive plans for area jurisdictions.

II-B-11 Bicycle and Pedestrian Planning- MPO staff will work to implement the Bicycle and Pedestrian Plan for the urban area. MPO Staff will also develop an ongoing bicycle and pedestrian count program.

II-B-13 Collector Street Planning- MPO Staff will provide support to area municipalities in reviewing proposed development to insure that the proposed collector streets are adequate. Staff will also review

proposals to insure that the proposed connection between major arterials and collector streets are consistent with the capacity anticipated in the Long Range Transportation Plan. As a recognized best practice for MPO's, Staff will incorporate Health Impact Assessments into the MPO's planning products.

II-B-16 Financial Planning- MPO Staff will continue to work for the development of funding streams for transportation in general and especially for implementing the Metropolitan Transportation Plan.

II-B-17 Congestion Management Strategies- MPO staff will review and coordinate with WVDOT/DOH on potential congestion mitigation strategies including ongoing TDM activities. MPO staff will also work with Mountain Line staff on the van pool program. MPO Staff will continue to provide information on operational improvements that may assist in the mitigation of congestion including an ongoing study of signalization improvements and the operation of the downtown Morgantown street network being conducted by the State.

III Administration

III-A Planning Work Program

MPO staff will monitor the revised Planning Work Program process to insure it is being adequately implemented. Staff will also develop the 2021 Planning Work Program.

III-B Transportation Improvement Program

MPO staff will update the Transportation Improvement Program (TIP) as needed. If found to be appropriate for our area, MPO staff will utilize the Federal Highway Administration's INVEST software to evaluate the MPO's project priority list. The MPO will work with WVDOH on updating the State Transportation Improvement Program operating procedures and updating the TIP to meet the revised procedures.

III-C-6 Public Involvement

The MPO will continue to televise Policy Board Meetings. Staff also anticipates increased public involvement activities associated with the TIP, and MTP. The MPO will continue to develop a newsletter and upgrade its online presence. Staff will also reach out to neighborhoods throughout the area to inform residents about the MPO and its activities.

III-C-7 Private Sector Participation-The MPO will seek to encourage private sector participation wherever possible with projects as they move forward. This effort will immediately focus on the implementation of the MPO's TDM Project and in freight planning.

III-C-8 Performance Measures-MAP 21 and the FAST Act require the States and MPO's to establish and report performance measures to ensure that transportation investments are addressing national, state, and local priorities for safety, air quality, system reliability and transit and highway asset management. The MMMPO will be establishing the performance measures for these facilities during the upcoming fiscal year. These performance measures will need to be reflected in the MPO's Metropolitan Transportation Plan and Transportation Improvement Program. This will be an ongoing task.

III-D-1 Transportation Enhancement Planning-MPO Staff will provide assistance with enhancement planning activities as requested by area agencies.

III-D-2 Environmental Coordination-MPO Staff will work with WVDOH to environmental resource agencies with information on projects proposed in the updated Long Range Transportation Plan to help ensure that environmental concerns are recognized as potential projects move forward to implementation.

III-D-3 Special Studies-MPO Staff will conduct operational studies as requested.

III-E Management and Operations This line item includes normal administrative functions such as the cost of the MPO audit, supplies, insurance and other administrative cost

Draft Morgantown Monongalia MPO Operating Budget FY 2020-2021

Cost Allocation Rate Table

All work performed outside program areas shall be charged at an hourly rate to cover actual expenses. Reimbursement/allocation rates are as follows:

Position	Hourly Rate	
Executive Director	\$ 58.18	Incl. benefits + Overhead
Planner II	\$ 39.55	Incl. benefits + Overhead
Shared Planner (50% MPO)	\$ 33.65	Includes benefits + Overhead
Additional Travel	Monongalia County Rate as adjusted	

Note: The Director and the Planner II are salaried positions. Therefore, all holidays, vacation and sick leave benefits are included in the base wage rate. Hourly rate is calculated using a 2080 hour work year as the base line for full time employees. For the shared employe a 1,040 hour work year is used.

Proposed Line Item Fixed Operating Expenses

Category	Consolidated Federal Planning Funds	WVDOT	City/CountyMPO /Other	Total Cost Allocation
Salaries*				
Director	\$ 73,447.25	\$ 9,180.91	\$ 9,180.91	\$ 91,809
Planner 2	\$ 42,454.98	\$ 5,306.87	\$ 5,306.87	\$ 53,069
Shared Planner	\$ 16,320.00	\$ 2,040.00	\$ 2,040.00	\$ 20,400
Benefits (see below)	\$ 57,678.55	\$ 7,209.82	\$ 7,209.82	\$ 72,098
Contracted/Capital Expenses				
Contracted Services	\$ 19,200.00	\$ 2,400.00	\$ 2,400.00	\$ 24,000
Consulting Services	\$ 40,000.00	\$ 5,000.00	\$ 5,000.00	\$ 50,000
Computer Equipment	\$ 6,400.00	\$ 800.00	\$ 800.00	\$ 8,000
Software	\$ 4,000.00	\$ 500.00	\$ 500.00	\$ 5,000
Public Notices/Publishing	\$ 3,200.00	\$ 400.00	\$ 400.00	\$ 4,000
Overhead				
Travel & Training	\$ 11,200.00	\$ 1,400.00	\$ 1,400.00	\$ 14,000
Utilities (phone, internet, web site)	\$ 400.00	\$ 50.00	\$ 50.00	\$ 500
Copier lease, supplies, postage	\$ 800.00	\$ 100.00	\$ 100.00	\$ 1,000
Total	\$ 275,100.78	\$ 34,387.60	\$ 34,387.60	\$ 343,876

Proposes 2% COLA for Exec. Director and Planner II, Shared Planner

Draft Morgantown Monongalia Metropolitan Planning Organization Operating Budget FY 2020-21

Revenues and Expenditures By Major Category

Task Number	Task Item	Category	Consolidated Federal Planning			Total Cost Allocation
			Funds	WVDOT	City/County/MPO	
II-A	Inventory of Facilities					
	1	Traffic Counts	14,400	1,800	1,800	\$18,000
	10	Mapping	8,000	1,000	1,000	\$10,000
		Total	22,400	2,800	2,800	\$28,000
II-B	LRTP					
	3	Travel Model Update				\$25,000
	6	Community goals	28,000	3,500	3,500	\$35,000
	8	Deficiency Analysis	4,000	500	500	\$5,000
	9	Highway Element	16,000	2,000	2,000	\$20,000
	10	Transit Element	8,000	1,000	1,000	\$10,000
	11	Bicycle and Ped.	8,000	1,000	1,000	\$10,000
	13	Collector Street	4,000	500	500	\$5,000
	16	Financial Planning	4,000	500	500	\$5,000
	17	Cong. Mgmt. Strat.	5,600	700	700	\$7,000
		Total	\$77,600	\$9,700	\$9,700	\$0
III	Admin.				0	
	A	Work Program	\$4,000	\$500	\$500	\$5,000
	B	TIP	\$8,000	\$1,000	\$1,000	\$10,000
	C-6	Public Involvement	\$48,000	\$7,000	\$7,000	\$70,000
	C-7	Private Sector	\$4,000	\$500	\$500	\$5,000
	C-8	Performance	\$12,000	\$1,500	\$1,500	\$15,000
	D-1	Enhancement Plan	\$4,000	\$500	\$500	\$5,000
	D-2	Env. And Pre-TIP	\$5,600	\$700	\$700	\$7,000
	D-3	Special Studies	\$9,600	\$1,200	\$1,200	\$12,000
	D-4	Regional and State	\$16,000	\$2,000	\$2,000	\$20,000
	E	Management and Ops	\$56,000	\$7,000	\$7,000	\$70,000
		Total	\$167,200	\$21,900	\$21,900	\$0
Grand Totals - All Programs			\$267,200	\$34,400	\$34,400	\$0

MORGANTOWN MONONGALIA
METROPOLITAN PLANNING ORGANIZATION POLICY BOARD
NOVEMBER 21, 2019 MINUTES

Members Present:

Chairperson Jennifer Selin, Treasurer Mayor Patricia Lewis-Granville, Steven Blinco, Star City, Commissioner Tom Bloom-Monongalia County, Brian Carr-WV DOH, Commissioner Edward Hawkins-Monongalia County, Councilperson Janice Goodwin-City of Westover, Councilperson David Harshbarger-City of Morgantown Ron Justice-West Virginia University, Bill Kawecki-Mayor of Morgantown, Mike Kelly-Board of Education, Commissioner Sean Sikora-Monongalia County

MPO Director: Bill Austin

Members Absent: Vice Chairman Joe Statler, Dave Bruffy-Mountain Line

1. Call to Order

With a quorum present, Chairperson Selin called the Policy Board meeting to order at 6:00 PM.

2. Public Comment Period

No public comments.

3. Approval of Minutes

Chairperson Selin noted that the minutes of the last meeting were included in the agenda packet. Mayor Kawecki moved to approve the minutes as presented, seconded by Commissioner Bloom. With no discussion, the motion was unanimously approved.

4. Committee Reports

a. Citizens Advisory Committee

Bill Rice, Chairman of the Citizens Advisory Committee, noted that the CAC recommended approval of the proposed TIP amendments. He noted that combined with previously committed funds, the River Rd project will cost approximately \$10 million. The project is expected to improve River Rd from DuPont Rd to Westover Bridge to meet the state standard of accommodating truck traffic.

Mr. Rice noted that the CAC recommended adoption of the pedestrian and bicycle plan. The Committee supports the complete street concept and believe the plan will be of benefit to the community.

b. Finance Report

Mayor Lewis presented the Finance Report for October as the following:

-- Beginning balance in August \$27,078.82 with expenditures of \$34,939.18 and three deposits of \$55,248.76, leaving a balance of \$47,388.4 at the beginning of November.

Commissioner Bloom moved to accept the Finance Report as presented; seconded by Mr. Kelly. With no discussion, the motion unanimously passed.

c) Executive Director Report

Mr. Austin noted that he will meet DOH staff in Charleston to discuss STIP development process, statewide funding formula for TIP projects, and groupable project. The meeting is on December 2. He will also attend a meeting of WV MPO association in Huntington, WV, on December 5.

Mr. Austin noted that he has received a letter from the DOH regarding the Mileground Project. The letter is included in the agenda package. Mr. Kelly suggested posting the letter on the MPO's website. Mr. Austin agreed.

Commissioner Bloom expressed his concern over this letter, noting that the DOH should have more specific schedule for this project which has been a high priority for this region. The project delay is disappointing and unacceptable. Commissioner Bloom noted that the County Commission has scheduled a meeting with DOH tomorrow to discuss go-bond projects in this region. Mayor Kawecki noted that the City of Morgantown is supportive to the go-bond projects and is willing to work with the County and DOH to implement those projects.

Mr. Austin noted that the MPO will update its Metropolitan Transportation Plan next year. It has been tentatively discussed that the MPO coordinate with the County, the City of Morgantown, Start City, Westover, and Granville in their effort to update their comprehensive plans. Using transportation as a unifying factor will help to develop more consistent and effective plans in the region.

Chairperson Selin agreed and noted that such coordination will make the planning process less expensive and more productive for everybody.

5. TIP Amendments

Mr. Austin noted that the WVDOH requested TIP Amendments, which include adding River Road Slide Repairs to FY 2020 TIP and deleting US 19 Beechurst Avenue-Campus Drive Intersection Project from FY 2020 TIP. The DOH has requested that a large number of projects be moved by Administrative Adjustment for the FY 2020. Two major projects to be adjusted are Van Voorhis Road GO Bond Project and Greenbag Road GO Bond Project.

Mayor Kawecki moved to approve the TIP Amendments as presented; seconded by Mr. Kelly. With no discussion, the motion unanimously passed.

Mr. Austin noted the changes to be made in the TIP under the MPO's administrative adjustment procedure.

Commissioner Bloom asked about the delay of the Greenbag Rd project as shown in the TIP amendment. Mr. Austin noted that it might be caused by additional environmental concerns for the project.

Commissioner Bloom noted that many projects that are important to the community have been pushed back. He noted that those delays are frustrating and there is lack of appropriate justifications.

Mr. Carr noted that financial constraint is the common cause of project delay. Project delays in the past can have ripple effect on subsequent projects in the TIP. He noted that it is a statewide issue and the DOH is working to improve the project delivery process. Mr. Carr noted that potential environmental impact is a major consideration for project involving federal funds.

6. Adoption of Bicycle and Pedestrian study

Commissioner Bloom made a motion to split the vote on the adoption of Bicycle and Pedestrian Study into two parts: the pedestrian portion of the plan and the bicycle portion of the plan; seconded by Commissioner Howkins. Commissioner Bloom noted that the board is not allowed to debate on this motion according to the Robert's Rules of Order followed by the MPO.

Mr. Kelly, Mr. Blinco, Commissioner Bloom, Commissioner Howkins, Councilperson Goodwin, and Mr. Justice voted for the motion. Chairperson Selin, Mayor Kawecki, Mayor Lewis, Councilman Harshbarger, Commissioner Sikora, and Mr. Carr voted against the motion. The motion did not have the majority of the votes. The motion failed.

Mr. Austin noted that the plan is a complete inventory of bicycle and pedestrian needs for the urban area. It identifies potential projects to improve bicycle and pedestrian travel as a mode of transportation based on network deficiency, trip generation, and community needs. The next step of this study is to prioritize projects identified in the study.

Mr. Kelly asked if the plan can be modified by the Policy Board in the future. Mr. Austin noted that the plan can be amended to reflect the preference of the board. The board has the power to refuse to approve federal funding for a project in the TIP, if the board find that project is not appropriate.

Mr. Carr noted that it is important for local entities to coordinate when applying for grant for TAP projects. Community support is a key criteria in evaluating a project for TAP funding. It is best for an applicant to have the MPO's endorsement before applying for TAP grant.

Mayor Kawecki noted that many projects in the past were done without planning in advance. This plan will provide clear guidance on how to build a transportation network for bicyclist and pedestrians in the region. The plan is a well-founded and it can be modified due to changing circumstance in the future.

Mr. Blinco noted that pedestrian safety is the top priority for the Star City. It is what the residents are asking for and it should be reflected in the project prioritization in the plan.

Mr. Justice noted that to make more informed decisions, the board members should be briefed on the priority considered by each entity before prioritizing the recommended projects. He noted that mutual support among communities in this region is key to success in accomplishing a project.

Chairperson Selin noted that most the projects proposed in the plan are for retrofitting developed areas and addressing network deficiencies. It helps the community to build consensus on what should be done to improve multimodal transportation travel in the area, which will make the community more attractive to people at all ages.

Mayor Kawecki moved to adopt the bicycle and pedestrian study, seconded by Councilperson Harshbarger. The motion passed with Commissioner Bloom and Commission Hawkins voting against the motion and Councilperson Goodwin abstaining.

Mr. Austin noted that he will contact board members to set up a meeting in December or early January for the project prioritization of this study.

7. HSIP 2020 Goals

Mr. Austin noted that the MPO is required to update the Highway Safety Improvement Program Goals each year. The FHWA has adopted a vision of zero deaths and serious injuries on the national transportation network as part of FHWA's Strategic Plan. MPO staff is recommending that the MPO adopt the State of West Virginia's HSIP 2019 goals with the understanding that these goals are to work toward the vision of zero fatalities and serious injuries on the State's and the nation's transportation network. The State of West Virginia's goals for 2019 are included in the agenda package.

Mr. Justice moved to adopt the HSIP 2020 Goals as presented, seconded by Commission Hawkins. With no discussion, the motion was approved.

8. 2020 MPO Calendar

Mr. Austin noted that the MPO's draft 2020 meeting calendar is included in the agenda package. The schedule avoids meeting dates on holidays such as Election Day and West Virginia Day. Mr. Kelly moved to adopt the 2020 MPO Calendar as presented, seconded by Mr. Justice. With no discussion, the motion was approved.

9. Update on Mountain Line Transit Study

Mr. Austin noted that the steering committee of the study held the first meeting yesterday. During the meeting, the consultant introduced the study process and the scope of work. The study will identify potential improvements for transit facilities and routes in the area. Mr. Justice noted that the transit system is operating very well and the community is fortunate to have it.

10. Requests for 2020-2021 Unified Planning Work Program

Mr. Austin noted that MPO staff is preparing a draft work program to present to the MPO Policy Board in January. Mr. Austin asked board members for any work on transportation planning projects that the members' agency would like the MPO to perform in the upcoming year. Mr. Austin noted that MPO staff will be preparing for the MPO's Metropolitan Transportation Plan Update in 2020. The update will integrate the outcomes from the Pedestrian and Bicycle Study and the Medium-range Transit Study for the Mountain Line Transit. The update will focus on bringing the MPO's travel demand model up-to-date in order to identify or reconfirm highway improvement projects. It will emphasize extensive public involvement.

This is an informational item and requires no action from the board.

11. Appointment of Officer Nominating Committee

Chairperson Selin noted that the board will elect new officers at the January meeting. Mr. Justice, Councilperson Goodwin, and Mr. Kelly volunteered to serve on the Nominating Committee to select officers.

12. Other Business

Mr. Rice asked if the MPO's advisory committees are expected to participate in the project prioritization process for the bicycle and pedestrian study. Mr. Austin noted that he will solicit input from committee members and invite them to participate in the process. The Committee members will also review the recommendations prior to adoption.

Councilperson Selin noted that the board will hold an executive session in the next meeting to evaluate the performance of MPO's Executive Director. Evaluation forms will be distributed to board members after this meeting.

13. Meeting adjournment

Meeting adjourned at 8:35 PM.



bhm cpa group, inc.
CERTIFIED PUBLIC ACCOUNTANTS

MORGANTOWN MONONGALIA
METROPOLITAN PLANNING ORGANIZATION

REGULAR AUDIT

For the Year Ended June 30, 2019
Fiscal Year Audited Under GAGAS: 2019

MORGANTOWN MONONGALIA
METROPOLITAN PLANNING ORGANIZATION
YEAR ENDED JUNE 30, 2019

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MORGANTOWN MONONGALIA
METROPOLITAN PLANNING ORGANIZATION
YEAR ENDED JUNE 30, 2019

BOARD OFFICERS

<u>Name</u>	<u>Representing</u>
Jennifer Selin, Chairman	City of Morgantown
The Honorable Joe Statler, Vice Chairman	Town of Blacksville
Mayor Patricia Lewis, Treasurer	Granville
Bill Austin, Secretary	MPO Executive Director
Mayor Bill Kawecki	City of Morgantown
Ryan Wallace	City of Morgantown
Sean Sikora	Monongalia County Commission
Tom Bloom	Monongalia County Commission Chairman
Ed Hawkins	Monongalia County Commission
Dominick Claudio	Town of Star City
Janice Goodwin	City of Westover
Ron Justice	West Virginia University
Dave Bruffy	Mountain Line Transportation
Brian Carr	West Virginia Department of Transportation
Mike Kelly	Monongalia County Board of Education



Independent Auditor's Report

Morgantown Monongalia Metropolitan Planning Organization
243 High Street, Room 110
Morgantown, West Virginia 26508

To the Members of the Organization:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and the major fund of the Morgantown Monongalia Metropolitan Planning Organization (the Organization), as of and for the year ended June 30, 2019 and the related notes to the financial statements, which collectively comprise the Organization's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for preparing and fairly presenting these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes designing, implementing, and maintaining internal control relevant to preparing and fairly presenting financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the Organization's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the Organization's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the Morgantown Monongalia Metropolitan Planning Organization, Greenbrier County, West Virginia, as of June 30, 2019, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require this presentation to include Management's discussion and analysis and information related to the other postemployment benefits listed in the table of contents to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Organization considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. The Organization has omitted the management's discussion and analysis. Our opinion on the basic financial statements is not affected by this missing information.

We applied certain limited procedures to the required supplementary information related to other postemployment benefits in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, to the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any other assurance.

Supplementary Information

Our audit was conducted to opine on the Organization's basic financial statements taken as a whole.

The introductory section presents additional analysis and is not a required part of the basic financial statements.

We did not subject the introductory section to the auditing procedures applied in our audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 18, 2019, on our consideration of the Organization's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.



BHM CPA Group, Inc
Huntington, West Virginia
December 18, 2019

**MORGANTOWN MONONGALIA
METROPOLITAN PLANNING ORGANIZATION**

**STATEMENT OF NET POSITION
JUNE 30, 2019**

	Governmental Activities
Assets	
Current Assets:	
Equity in Pooled Cash and Cash Equivalents	\$ 16,749
Capital Assets:	
Equipment and Furniture	50,896
Accumulated Depreciation	(48,100)
Total Capital Assets Net of Depreciation	2,796
Total Assets	\$ 19,545
Deferred Outflows	
OPEB Related	\$ 7,188
Total Assets and Deferred Outflows	\$ 26,733
Liabilities	
Current Liabilities:	
Accounts Payable	\$ 4,785
Payroll Liability	665
Current Portion of Note Payable	15,000
Non-Current Liabilities:	
OPEB Liability	44,599
Total Liabilities	\$ 65,049
Deferred Inflows	
OPEB Related	\$ 10,986
Net Position	
Net Position:	
Net Investment in Capital Assets	\$ 2,796
Unrestricted	(52,098)
Total Net Position	\$ (49,302)
Total Liabilities, Deferred Inflows and Net Position	\$ 26,733

The notes to the basic financial statements are an integral part of this statement.

**MORGANTOWN MONONGALIA
METROPOLITAN PLANNING ORGANIZATION**

**STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2019**

	Program Revenues		Net (Expenses) Revenues Changes in Net Position
	Expenses	Operating Grants and Contributions	Governmental Activities
Governmental Activities			
Transportation Planning	\$ 338,515	\$ 343,088	\$ 4,573
Total Governmental Activities	\$ 338,515	\$ 343,088	4,573
Change in Net Position			4,573
Net Position Beginning of Year,			(53,875)
Net Position End of Year			\$ (49,302)

The notes to the basic financial statements are an integral part of this statement.

**MORGANTOWN MONONGALIA
METROPOLITAN PLANNING ORGANIZATION**

**BALANCE SHEET
GENERAL FUND
JUNE 30, 2019**

	<u>General Fund</u>
Assets	
Equity in Pooled Cash and Cash Equivalents	\$ 16,749
Total Assets	<u>\$ 16,749</u>
Liabilities	
Accounts Payable	\$ 4,785
Payroll Liability	665
Total Liabilities	<u>\$ 5,450</u>
Fund Balances	
Unassigned	\$ 11,299
Total Liabilities and Fund Balance	<u>\$ 16,749</u>

The notes to the basic financial statements are an integral part of this statement.

**MORGANTOWN MONONGALIA
METROPOLITAN PLANNING ORGANIZATION**

**RECONCILIATION OF THE GOVERNMENTAL FUND BALANCE TO
NET POSITION OF GOVERNMENTAL ACTIVITIES
JUNE 30, 2019**

Total Governmental Fund Balances	\$	11,299
 <i>Amounts reported for governmental activities in the Statement of Net Position are different because:</i>		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. These assets consist of:		
Depreciable capital assets		50,896
Accumulated depreciation		(48,100)
Total capital assets		2,796
Certain long-term liabilities and the deferred inflows and outflows related to OPEB are not required to be reported in the funds but are required to be reported at the government wide level		
Deferred Outflows - OPEB		7,188
Net OPEB Liability		(44,599)
Deferred Inflows - OPEB		(10,986)
Total OPEB		(48,397)
Long-term liabilities, including notes payable, are not due and payable in the current period and therefore are not reported in the funds:		
Notes Payable		(15,000)
 Net Position of Governmental Activities	 \$	 <u><u>(49,302)</u></u>

The notes to the basic financial statements are an integral part of this statement.

**MORGANTOWN MONONGALIA
METROPOLITAN PLANNING ORGANIZATION**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE**

**GENERAL FUND
JUNE 30, 2019**

	General Fund
Revenues	
Grants PL Funds	\$ 308,088
MPO (City)	17,500
MPO (County)	17,500
Total Receipts	343,088
 Expenditures	
Salaries and Related Expenditures	194,649
Equipment and Internet	100
Public Notices	1,677
Travel	4,091
Professional Services	132,765
Administrative Overhead	7,791
Total Disbursements	341,073
Excess (Deficiency) of Revenues Over Expenditures	2,015
 Other Financing Sources	
Proceeds from Note	15,000
Net Change in Fund Balances	17,015
Fund Balances Beginning of Year	(5,716)
Fund Balances End of Year	\$ 11,299

The notes to the basic financial statements are an integral part of this statement.

**MORGANTOWN MONONGALIA
METROPOLITAN PLANNING ORGANIZATION**

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGE IN FUND BALANCE OF GOVERNMENTAL FUND
TO THE STATEMENT OF ACTIVITIES
JUNE 30, 2019**

Net Change in Fund Balance - Governmental Fund	\$	17,015
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*Amounts reported for governmental activities in the
Statement of Activities are different because:*

Capital outlays are reported as expenditures in the governmental fund. However, in the Statement of Activities, the cost of capital assets is allocated over their estimated useful lives as depreciation expense. In the current period, these amounts are:

Depreciation expense		(174)
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Except for the amounts reported as deferred inflows/deferred outflows, changes in net OPEB liability are reported as expenditures in the governmental funds		2,732
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The issuance of long-term debt provides current financial resources to governmental funds, but has no effect on net position. In addition, repayment of bond, note and capital lease principal is an expenditure in the governmental funds, but the repayment reduces long-term liability in the statement of net position.

Notes issued		(15,000)
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Change in Net Position of Governmental Activities	\$	<u>4,573</u>
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The notes to the basic financial statements are an integral part of this statement.

MORGANTOWN MONONGALIA METROPOLITAN PLANNING ORGANIZATION
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2019

NOTE 1 - ORGANIZATION

The Morgantown Monongalia Metropolitan Planning Organization (the Organization) is organized to fulfill the requirements governing urban transportation planning under Federal Highway Administration title 23 CFR, Part 450, subpart C. and Federal Transportation Administration program regulations title 49 CFR, part 613, subpart A to implement 23 U.S.C. 134 and Section 8 of the Federal Transit Act.

The Board of the Morgantown Monongalia Metropolitan Planning Organization consists of three Monongalia County Commissioners, three officials from the City of Morgantown, an official from the Town of Blacksville, an official from the Town of Granville, an official from the Town of Star City, an official from the City of Westover, an official from the Monongalia County Board of Education, an official of the Mountain Line Transit Authority, an official from West Virginia University, and an official from the West Virginia Department of Transportation.

Statewide and metropolitan transportation planning processes are governed by Federal law (23 USC 134 and 135). Applicable state and local laws are required if federal highway or transit funds are used for transportation investments. Federal planning regulations are codified in 23 CFR 450.

Presently, most metropolitan planning organizations have no authority to raise revenues (e.g., levy taxes) on their own; rather, they are designed to allow local officials to collaboratively decide how available federal and non-federal transportation funds should be spent in urbanized areas. The funding for the operations of the metropolitan planning organization agency itself comes from a combination of federal transportation funds and required matching funds from state and local governments.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Organization prepares its financial statements in accordance with accounting principles generally accepted in the United States of America as applied to governmental units. The Governmental Accounting Standards Board is the accepted standard setting body for establishing governmental accounting and financial reporting principles. Significant accounting policies of the metropolitan planning organization are described below.

Government-Wide and Governmental Fund Financial Statements – The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the activities of the government.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Indirect expenses have been included as part of program expenses on the statement of activities. Program revenues include grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not properly included among program revenues are reported as general revenue.

The Organization has only one governmental fund (General Fund) which is supported primarily by intergovernmental revenues. There are no business-type activities at the Organization.

MORGANTOWN MONONGALIA METROPOLITAN PLANNING ORGANIZATION
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2019

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus and Basis of Accounting – The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Organization considers revenues to be available, if they are collected within 90 days after the end of the current fiscal year. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. Grants and similar items are recognized as revenue in the fund financial statements as soon as all eligibility requirements imposed by the provider have been met and the resources become available.

Fund Accounting – The accounts of the Organization are organized on the basis of funds or groups of accounts, each of which is considered a separate accounting entity. The Organization has one fund (General Fund). The operations of the fund are accounted for by providing a separate set of self-balancing accounts, which comprise its assets and deferred outflows of resources, liabilities and deferred inflows of resources, fund balance, revenues and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in the fund based upon the purposes of which they are to be spent and the means by which spending activities are controlled.

The fund in this report is reported under the following broad fund category:

- 1) General Fund

Government-wide – The Government-wide is the general operating fund of the Organization. It is used to account for all financial resources.

Revenues – Non-Exchange Transactions – Non-exchange transactions, in which the Organization receives value without directly giving value in return, include grants and donations. On an accrual basis, revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the fiscal year when use is first permitted, matching requirements, in which the Organization must provide local resources to be used for those specific purposes, and expenditure requirements, in which the resources are provided to the Organization on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must be available before it can be recognized.

Expenses/Expenditures – On an accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable.

MORGANTOWN MONONGALIA METROPOLITAN PLANNING ORGANIZATION
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2019

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Capital Assets – The Organization capitalizes at cost purchased property and equipment (See Note 4) costing \$500 and greater and with a useful life greater than one year. Capital assets are depreciated using the straight-line method over the following estimated useful lives less any salvage value:

<u>Description</u>	<u>Estimated Lives</u>
Furniture and Equipment	5 years

Restricted Fund Balance – In the fund financial statements, governmental funds report restrictions of fund balance for amounts that are legally restricted by outside parties for use for a specific purpose or are not available for expenditure in the government fund balance sheet. Unreserved fund balance indicates that portion of fund equity, which is available for spending in future periods. If restricted and unrestricted assets are available for the same purpose, then restricted assets will be used before unrestricted assets.

Net Position – Net position represents the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources. Investments in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction, or improvement of those assets. Restricted net position would consist of monies and other resources, which are restricted to satisfy debt service requirements as specified in debt agreements.

Cash and Cash Equivalents – The investment and deposit of the Organization’s monies are governed by the provisions of the West Virginia Code. In accordance with these statutes, only banks located in West Virginia and domestic building and loan associations are eligible to hold public deposits. The statutes also permit the Organization to invest its monies in certificates of deposits, savings accounts, money market accounts, and obligations of the United States government and certain agencies thereof. The Organization may also enter into repurchase agreements with any eligible depository or any eligible dealer who is a member of the National Association of Securities Dealers for a period not exceeding 30 days.

The Organization is prohibited from investing in any financial instruments, contract, or obligation whose value or return is based upon or linked to another asset or index, or both, separate from the financial instruments, contracts, or obligation itself (commonly known as a “derivative”). The Organization is also prohibited from investing in reverse purchase agreements. Public depositories must give security for all public funds on deposit. These institutions may either specifically collateralize individual accounts in excess of amounts insured by the Federal Deposit Insurance Corporation (FDIC), or may pledge a pool of government securities valued at least 105 percent of the total value of public monies on deposit at the institution or may deposit surety company bonds which when executed shall be for an amount in excess of collateral requirements. Repurchase agreements must be secured by the specific government securities upon which the repurchase agreements are based. These securities must be obligations or of guaranteed by the United States and must mature or be redeemable within 5 years of the date of the related repurchase agreement. The market value of the securities subject to a repurchase agreement must exceed the value of the principal by 2 percent and be marked to market daily. State law does not require security for public deposits and investments to be maintained in the Organization’s name.

MORGANTOWN MONONGALIA METROPOLITAN PLANNING ORGANIZATION
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2019

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Income Taxes – The Organization is exempt from federal income tax under §501(c) (1) of the Internal Revenue Code of 1954.

Use of Estimates – The preparation of financial statements in conformity with auditing standards generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Budgets - Budgets for the general and special revenue fund are prepared annually on a modified accrual method by the staff and approved by the Organization. Budgets are reviewed on an ongoing basis and amendments are proposed as necessary. The amendments are approved by the Policy Board.

Pensions - The Organization does not participate in the West Virginia Consolidated Retirement System.

Other Post-Employment Benefit (OPEB) Liability - For purposes of measuring the net OPEB liability and deferred outflows/inflows of the resources related to OPEB expense, information about the fiduciary net position of the Board’s West Virginia Retiree Health Benefits Trust Fund (RHBT), and additions to/deductions from the RHBT’s fiduciary net position have been determined on the same basis as they are reported by the RHBT. RHBT recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value.

NOTE 3 – DEPOSITS AND INVESTMENTS

Concentration of Credit Risk - Cash deposits were maintained in a checking account at United Bank. The deposit balance at June 30, 2019 was \$29,256 and the carrying amount was \$16,749. This amount was covered by the Federal Depository Insurance Corporation.

NOTE 4 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended June 30, 2019 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets being depreciated:				
Equipment and Furniture	\$ 50,896	\$ -	\$ -	\$ 50,896
Machinery and equipment				
Less: accumulated depreciation	(47,926)	(174)	-	(48,100)
Total capital assets being depreciated, net	<u>\$ 2,970</u>	<u>\$ (174)</u>	<u>\$ -</u>	<u>\$ 2,796</u>

MORGANTOWN MONONGALIA METROPOLITAN PLANNING ORGANIZATION
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2019

NOTE 4 – CAPITAL ASSETS (Continued)

Depreciation expense was charged to the funds of the Organization as follows:

Transportation Planning	\$ 174
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NOTE 5 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

The Organization prepares a yearly Unified Planning Work Program for the organization, which is reviewed by the participating agencies. Each task the Organization will undertake is included in this document along with the applicable budget for each identifying allowable expenditure and the source of funding.

NOTE 6 – RISK MANAGEMENT

The Organization is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the government carries insurance with the West Virginia State Board of Risk for umbrella (general liability) insurance for these various risks.

Workers' Compensation Fund (WCF): West Virginia utilizes a single private insurance company, Brick Street Insurance, to provide workers' compensation coverage to all employees in the state. Other private insurance companies may begin to offer coverage to private sector employees beginning July 1, 2008, and to government employers July 1, 2010. For the most part, all employers in the State, including governmental entities, must have coverage. The cost of all coverage, as determined by Brick Street, is paid for by the employers. The WCF risk pool retains the risk related to the compensation of injured employees under this program.

NOTE 7 – CONTINGENCIES

The Organization receives a majority of its support from the West Virginia Department of Highways, the West Virginia Department of Transit, the City of Morgantown, and the Monongalia County Commission. Any significant reductions in the level of support from the West Virginia Department of Highways, the West Virginia Department of Transit, the City of Morgantown, and the Monongalia County Commission could have a material effect on the Organization's programs and activities.

NOTE 8 – EMPLOYEE 401K PLAN

A. Plan Descriptions, Contribution Information and Funding Policies

The employees of the Organization may elect to participate in a self-directed Deferred Compensation Program (IRS 457) provided through ICMA-RC.

The employees contributed \$19,113 to the Deferred Compensation Program for the year ended June 30, 2019, and the employer contributed \$20,026.

MORGANTOWN MONONGALIA METROPOLITAN PLANNING ORGANIZATION
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2019

NOTE 9 – COMPENSATED ABSENCES

Compensated absences are those for which employees have a right to receive consideration for expected future absences. The amount of the liability is not considered to be material.

NOTE 10 - OTHER POST-EMPLOYMENT BENEFITS

General Information about the OPEB Plan

Plan description. The Board contributes to the West Virginia Postemployment Benefit Plan (the Plan), a cost-sharing, multiple-employer defined benefit postemployment healthcare plan. The financial activities of the Plan are accounted for in the West Virginia Retiree Health Benefit Trust Fund (RHBT), a fiduciary fund of the State of West Virginia. The Plan is administered by a combination of the West Virginia Public Employees Insurance Agency (PEIA) and the RHBT staff. Plan benefits are established and revised by PEIA and the RHBT management with approval of the Finance Board. The Finance Board is comprised of nine members. Finance Board members are appointed by the Governor, serve a term of four years and are eligible for reappointment. The State Department of Administration cabinet secretary serves as chairman of the Board. Four members represent labor, education, public employees and public retirees. The four remaining members represent the public at large. The Plan had approximately 43,000 policyholders and 63,000 covered lives at June 30, 2017. The RHBT audited financial statements and actuarial reports can be found on the PEIA website at www.peia.wv.gov. You can also submit your questions in writing to the West Virginia Public Employees Insurance Agency, 601 57th Street, SE, Suite 2, Charleston, WV 25304.

Benefits provided. The Plan provides medical and prescription drug insurance and life insurance. The medical and prescription drug insurance is provided through two options: 1) Self-Insured Preferred Provider Benefit Plan (primarily for non-Medicare-eligible retirees and spouses) and 2) External Managed Care Organizations (primarily for Medicare-eligible retirees and spouses).

Contributions. Paygo premiums are established by the Finance Board annually. All participating employers are required by statute to contribute this premium to the RHBT at the established rate for every active policyholder per month. The active premiums subsidized the retirees' health care by approximately \$150 million for both fiscal years ending June 30, 2017 and June 30, 2018. Contributions to the OPEB plan from the Organization were \$4,392 for the current fiscal year.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At fiscal year-end, the Organization reported the liability shown below for its proportionate share of the net OPEB liability. The net OPEB liability, deferred inflows and deferred outflows of resources and OPEB expense were determined by an actuarial valuation date as of June 30, 2017, rolled forward to June 30, 2018, which is the measurement date. The Organization's proportion of the net OPEB liability was based on a projection of the Organization's long-term share of contributions to the OPEB plan relative to the projected contributions of all participating governments, actuarially determined. NOTE: These amounts differ from the net OPEB liability reported on the Statement of Net Position due to rounding and changes to the allocation schedules: however the differences in these amounts are considered immaterial. At June 30, 2019, the Organization's proportion, and the change from its proportion measured as of June 30, 2018 are shown below.

MORGANTOWN MONONGALIA METROPOLITAN PLANNING ORGANIZATION
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2019

NOTE 10 - OTHER POST-EMPLOYMENT BENEFITS (Continued)

	<u>OPEB</u>
Amount for proportionate share of net OPEB liability	\$44,599
Percentage for proportionate share of net OPEB liability	0.002078792%
Increase/(decrease)% from prior proportion measured	(0.000144989)%

For the year ended June 30, 2019, the Organization recognized the following OPEB expenses:

	<u>OPEB</u>
OPEB Expense	<u>\$4,392</u>

The Organization reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ 660
Differences between expected and actual earnings on plan investments	-	826
Changes in Assumptions	-	4,453
Changes in proportion and differences between government contributions and proportionate share of contributions	2,796	5,047
Contributions subsequent to the measurement date	4,392	-
	<u>\$7,188</u>	<u>\$10,986</u>

The amount reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended June 30</u>	
2019	\$(3,446)
2020	(3,446)
2021	(3,445)
2022	(3,445)

Actuarial Assumptions

The net OPEB liability was determined by an actuarial valuation as of June 30, 2017, rolled forward to June 30, 2018, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

MORGANTOWN MONONGALIA METROPOLITAN PLANNING ORGANIZATION
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2019

NOTE 10 - OTHER POST-EMPLOYMENT BENEFITS (Continued)

<i>Inflation</i>	2.75%
<i>Salary increases</i>	Dependent upon pension system. Ranging from 3.0% to 6.5% including inflation
<i>Investment rate of return</i>	7.15%, net of OPEB plan investment expense, including inflation
<i>Discount rate</i>	7.15%
<i>Healthcare cost trend rates</i>	Actual trend used for fiscal year 2017. For fiscal years on or after 2018, trend starts at 8.5% and 9.75% for pre and post-Medicare, respectively, and gradually decreases to an ultimate trend rate of 4.5%. Excess trend rate of 0.14% and 0.29% for pre and post-Medicare, respectively, is added to healthcare trend rates pertaining to per capita claims costs beginning in 2020 to account for the Excise Tax.
<i>Mortality rates</i>	Rates were based on the RP-2000 Healthy Annuitant Mortality Table projected with Scale AA on a fully generational basis. Pre-Retirement: RP-2000 Non-Annuitant Mortality Table projected with Scale AA on a fully generational basis.

The actuarial assumptions used in the June 30, 2017 valuation were based on the results of an actuarial experience study for the period July 1, 2010 through June 30, 2015.

Investment Asset Allocation

The long-term rates of return on OPEB plan investments are determined using a building-block method in which estimates of expected future real rates of returns (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentages and by adding expected inflation. The strategic asset allocation consists of 55% equity, 15% fixed income, 10% private equity, 10% hedge fund and 10% real estate invested. Short-term assets used to pay current year benefits and expenses are invested with the WVBTI. Best estimates of long-term geometric rates are summarized in the following table:

MORGANTOWN MONONGALIA METROPOLITAN PLANNING ORGANIZATION
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2019

NOTE 10 - OTHER POST-EMPLOYMENT BENEFITS (Continued)

Asset Class	Long-term Expected Real Rate of Return
Large Cap Domestic	17.0%
Non-Large Cap Domestic	22.0%
International Qualified	24.6%
International Non-Qualified	24.3%
International Equity	26.2%
Short-Term Fixed	0.5%
Total Return Fixed Income	6.7%
Core Fixed Income	0.1%
Hedge Fund	5.7%
Private Equity	19.6%
Real Estate	8.3%
Opportunistic Income	4.8%

Discount Rate

The discount rate used to measure the OPEB liability was 7.15 percent. The projection of cash flows used to determine the discount rate assumed that contributions would be made at rates equal to the actuarially determined contribution rates, in accordance with prefunding and investment policies. The OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability. Discount rates are subject to change between measurement dates.

Sensitivity of the Organization's proportionate share of the net OPEB liability to changes in the discount rate.

The following chart presents the Organization's proportionate share of the net OPEB liability, as well as what the proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1 – percentage point lower or 1 – percentage point higher than the current rate:

	1% Decrease	Discount Rate	1% Increase
	6.15%	7.15%	8.15%
Net OPEB liability	\$52,417	\$44,599	\$38,082

MORGANTOWN MONONGALIA METROPOLITAN PLANNING ORGANIZATION
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2019

NOTE 10 - OTHER POST-EMPLOYMENT BENEFITS (Continued)

Sensitivity of the Organization’s proportionate share of the Net OPEB liability to changes in the healthcare cost trend rates.

The following chart presents the Organization’s proportionate share of the net OPEB liability, as well as what the proportionate share of the net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 – percentage point lower or 1 – percentage point higher than the current healthcare cost trend rates described in the actuarial assumptions:

	1% Decrease 6.15%	Healthcare Cost Trend Rate 7.15%	1% Increase 8.15%
Net OPEB liability	\$36,903	\$44,599	\$53,976

OPEB plan fiduciary net position

Detailed information about the OPEB plan’s fiduciary net position is available in the separately issued financial report available at the West Virginia Public Employee Insurance Agency’s website at peia.wv.gov. That information can also be obtained by writing to the West Virginia Public Employee Insurance Agency, 601 57th. Street, Suite 2, Charleston, WV 25304.

NOTE 11 – SUBSEQUENT EVENTS

The Organization has considered all subsequent events through December 18, 2019, the date the financial statements were made available.

MORGANTOWN MONONGALIA METROPOLITAN PLANNING ORGANIZATION
Required Supplementary Information
Schedule of Organization's Proportionate Share of the Net OPEB Liability
West Virginia Retiree Health Benefit Trust Fund
*Last two Years **

	<u>2019</u>	<u>2018</u>
Total plan OPEB liability	\$ 3,108,550,896	\$ 3,282,900,408
Plan net position	<u>963,115,000</u>	<u>823,911,315</u>
Net OPEB liability	\$ 2,145,435,896	\$ 2,458,989,093
Organization's proportion of the net OPEB liability	0.00207879%	0.00193380%
Organization's proportionate share of the net OPEB liability	\$ 44,599	\$ 47,552
Organization's covered-employee payroll	\$ 43,920	\$ 41,135
Organization's proportionate share of the net OPEB liability as a percentage of its covered-employee payroll	101.50%	115.60%
Plan fiduciary net position as a percentage of the total OPEB liability	31.0%	25.1%

* - Information for years prior to 2018 was not available.

MORGANTOWN MONONGALIA METROPOLITAM PLANNING ORGANIZATION

*Required Supplementary Information
Schedule of Organization Contributions
West Virginia Retiree Health Benefit Trust Fund
Last two Years **

	<u>2019</u>	<u>2018</u>
Contractually required contribution	\$ 4,392	\$ 4,248
Contributions in relation to the contractually required contribution	<u>(4,392)</u>	<u>(4,248)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>
Organization's covered-employee payroll	\$ 43,920	\$ 41,135
Contributions as a percentage of covered-employee payroll	10.00%	10.30%

* - Information for years prior to 2018 was not available.



**Report on Internal Control Over Financial Reporting and on Compliance
and Other Matters Required by *Government Auditing Standards***

Morgantown Monongalia Metropolitan Planning Organization
243 High Street, Room 110
Morgantown, West Virginia 26508

To the Members of the Organization:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities and the major fund of the Morgantown Monongalia Metropolitan Planning Organization (the Organization) as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Organization's basic financial statements and have issued our report thereon dated December 18, 2019.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the Organization's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the Organization's internal control. Accordingly, we have not opined on it.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the Organization's financial statements. A *significant deficiency* is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, unidentified material weaknesses or significant deficiencies may exist.

Compliance and Other Matters

As part of reasonably assuring whether the Organization's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the Organization's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "BHM CPA Group". The letters are cursive and somewhat stylized.

BHM CPA Group, Inc
Huntington, West Virginia
December 18, 2019