



243 High Street Room 110  
Morgantown, WV 26505  
(304) 291-9571  
[www.plantgether.org](http://www.plantgether.org)

### Agenda

MPO Policy Board Meeting  
Council Chambers  
389 Spruce Street  
Morgantown WV  
January 17, 2019  
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
    - 1) State Transportation Improvement Program
    - 2) Preliminary Investigation and Engineering Studies
    - 3) Bicycle and Pedestrian Plan Update
6. Audit
7. Highway Safety Performance Measures
8. Draft 2020 Unified Planning Work Program
9. Transportation Plan Tier One Projects List
10. Other Business
11. Meeting Adjournment



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### Memorandum

**Date:** January 10, 2019

**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 17<sup>th</sup> Policy Board Meeting.

**-Executive Session-**Executive Director's performance review.

**-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.

**-Highway Safety Improvement Program-**Please find enclosed with the agenda a memorandum on the WVDOH's Highway Safety Improvement Program Performance Measures. The measures developed for 2019 and 2020 used the same methodology and metrics to develop new targets for performance of the West Virginia roadway network as last year. It is respectfully requested that the Policy Board adopt the metrics shown on the attached memorandum. The TTAC and Citizens Advisory Committee unanimously recommended adoption of these metrics.

**-Draft Unified Planning Work Program (UPWP)- -FY 2019-2020 Work Program-**Please find enclosed the draft FY 2019-2020 Unified Planning Work Program (UPWP). In addition to the MPO's standing work program including traffic counts and MPO operations, the draft UPWP includes continuing the Bicycle and Pedestrian Study which should be completed by the fall of 2020. Staff will perform additional work on performance measures as data to evaluate the State's performance measures and to develop MPO specific performance measures. The draft UPWP also includes hiring a consultant to update Mountain Lines Plan to recognize the recently implemented service changes.

Finally, the draft UPWP includes adding a part-time employee at a cost of \$20,000 with proportional benefits who may be shared with Monongalia County. 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 current 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.

**-Transportation Plan Tier One Project List-**Staff has conducted a public outreach process concerning a possible amendment of the MPO's Tier One Project List. The potential amendment was advertised in accordance with the MPO's Public Participation process. Steps taken included placing an advertisement in the Dominion Post, notifying the media and stakeholders of the potential change. Public meetings were held on January 9<sup>th</sup> and 10<sup>th</sup> to explain the implications of amending the Tier One Project List to the public and to solicit public comment. The materials prepared for the public presentation are included in the transmittal of this agenda. These materials include the current Tier One Priority List and the Executive Summary of the Morgantown Industrial Park project. The public comments submitted to the MPO will be submitted to the Policy Board by separate email.

**Morgantown Monongalia  
Metropolitan Planning Organization Policy Board  
Nov 29, 2018 minutes**

**Members Present:**

Chairman Mike Kelly-Board of Education, Vice-chair Jennifer Selin-City of Morgantown, Treasurer Mayor Patricia Lewis-Granville, Mayor Bill Kawecki-City of Morgantown, Brian Carr-WV DOH, Dave Bruffy-Mountain Line, Delegate Joe Statler-Blacksville, Ron Justice-WVU, Commissioner, Sean Sikora-Monongalia County

**MPO Director:** Bill Austin

**Members Absent:**

Commissioner Tom Bloom-Monongalia County, Councilperson Ryan Wallace -City of Morgantown, Councilperson Janice Goodwin-City of Westover, Commissioner Edward Hawkins-Monongalia County, Dominick Claudio-Star City

**1. Call to Order**

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

**2. Public Comment Period**

No public comments.

**3. Committee Reports**

*a. Citizens Advisory Committee*

Bill Rice, Chairman of the CAC, noted that CAC did not have a quorum in the last meeting. The committee discussed the Metropolitan Transportation Plan First Tier Projects Amendment and recognized the value of Morgantown Industrial Park Access Project to the local economy. There was also a concern from the committee members that amending it as a Tier 1 project will undermine the MPO's planning process. Mr. Rice noted that the committee recommended to hire a part-time employee for the public outreach and supported the MPO's participation in the transportation equity group.

*b. Finance Report*

Treasurer Mayor Lewis noted the financial report as follows:

-- Beginning balance in October \$35,022.91 with expenditures of \$18,658.51 and two deposits of \$8,830.83, leaving a balance of \$25,195.23 at the beginning of November.

Mr. Justice moved to accept the Finance Report as presented; seconded by Mayor Kawecki. With no discussion, the motion unanimously passed.

*c. Executive Directors Report*

Mr. Austin noted that the MPO is working with consultants on several PIE studies, including West Run Rd project, Greenbag Rd project, Van Voorhis Rd project, and Beechurst Ave project. On the Richwood

Ave-Willey St intersection study, the MPO staff has completed the data collection and identified alternatives to improve the safety and operation of the intersection. The MPO staff was met the city staff and selected most viable options for further investigations.

#### **4. MPO Meeting Calendar**

Mr. Austin noted that the MMMPO Meeting calendar for 2019 is included in the agenda package. Mr. Austin noted that the calendar shows the June meeting on June the twenty seventh due to the regular meeting day being West Virginia Day. Commissioner Sikora moved to adopt the 2019 calendar as presented; seconded by Mr. Justice. With no discussion, the motion unanimously passed.

#### **5. Metropolitan Transportation Plan Tier One Project List**

Mr. Austin noted that MPO Staff has been contacted by a Policy Board Member who is requesting that the Policy Board consider amending the MPO's Tier One Projects to include the Morgantown Industrial Park Access Project. In order to meet Federal guidelines Tier One projects have to be fiscally constrained by the amount of Federal funding the MPO is anticipated to receive over the next 25 years. Including the Industrial Access project in the Tier One category will require removing one or more projects from the current Tier One List.

Mr. Austin noted that the TTAC expressed concern that the addition of the proposed project to the Tier One list would require the removal of a project or projects from the Tier One list. The projects on the Tier One list had recently been extensively reviewed with the public as part of the recent update of the Metropolitan Transportation Plan. To date there has not been a comparable public outreach on modifying the Tier One List to include this project. The TTAC recommended that the Policy Board consider adding the Morgantown Industrial Park Access Project to the list of projects to be funded by other sources or that the Policy Board could include the Project as a Tier Two project. Either designation would make the project eligible for additional study and other funding sources in the future. The CAC did not have a quorum. Several members of the CAC expressed concerns similar to the TTAC's.

Mr Austin noted that the Morgantown Industrial Park Access Project is included in the MPO's Metropolitan Transportation Plan as a project with no prioritization. It is eligible for funding as in current status. The MPO staff has no recommendation on this issue.

Chairman Kelly noted that the partial closure on River Rd increased the need for an additional access to the industrial park. A new access to the industrial park will also improve the bus service to the two schools located on River Rd.

Mr. Justice noted that an additional access to the industrial park will provide great opportunities of economic development for this regional, and the board should move it forward in a timely fashion.

Delegate Statler made a motion to amend the MPO's Metropolitan Transportation Plan to include the Morgantown Industrial Park Access project as a tier 1 project; seconded by by Mr. Justice.

Mr. Bruffy ask if the board should identify which project that is current listed as tier 1 project to be removed to make the Tier 1 project category fiscally constrained.

Delegate Statler noted that currently there is no available funding source for the access project. Moving the project to Tier 1 will facilitate its funding process. Delegate Statler pointed out that the project provides tremendous benefit to local economy by opening up prime land for industrial development and potentially adding hundreds of manufacturing jobs to sustain long term prosperity for this region.

Mr. Carr agreed that the access project brings great economic benefit to this region. He noted that the project is less beneficial to solving traffic issues. He suggested that a better approach to get funding for this project quickly is through the governor's office, emphasizing the significance of its economic benefit. He noted that adding the project to the Tier 1 list at this point undermines the established planning process, as it was not vetted through public participation process. The expedited process is unlikely to be accepted by the FHWA. Mr. Carr also noted that to get this project move quickly, the first step is to get consultants on board to identify the most desirable alternative. Hiring a consultant for such study is not relevant to the tier level of a project. Mr. Carr noted that from the WV DOH perspective, he disagrees with the project being amended in the Tier 1 project list.

Mr. Bruffy concurred with Mr. Carr and suggested to amend this project as a tier 2 project at this meeting.

Commissioner Sikora noted delaying the project may cost economic opportunities and amending this project as Tier 1 project will demonstrate the priority of the community for economic growth and long-term prosperity. Commissioner Sikora noted that a bureaucratic barrier should not prevent the community from the benefit of the project.

Mr. Austin noted that the MPO can hold public meetings for this amendment before the January policy board meeting, which will satisfy the requirement of the MPO's public involvement policy. The policy board can then make a decision on this issue in January with input from the community.

Chairman Kelly opened the floor to allow Mr. Adrian of the Morgantown Industrial Park to speak. Mr. Adrian noted that adding an access to the I-79 interstate from the park will make a large amount of land accessible for commercial development. The location is unique in West Virginia and the project will put the Industrial Park at an advantage in absorbing investment and business. He noted that WVU is doing an economic impact study on this issue.

Mayor Kawecki noted that the report of the economic impact study will be very helpful to demonstrate its economic benefit. He supported to amending this project as a tier 2 project at this meeting, since a tier 2 project is also eligible for funding and it sufficiently demonstrate its importance to the community without diminishing the integrity of the MPO's planning process.

Councilperson Selin agreed and suggested that MPO staff go through the public involvement process for this amendment in a timely fashion, so the board can make a decision on this issue at the January meeting.

Delegate Statler re-made a motion to amend the MPO's Metropolitan Transportation Plan to include the Morgantown Industrial Park Access project as a tier 2 project, and request the MPO staff to conduct public hearing on this issue before the MPO's January policy board meeting; seconded by Mr. Justice. With no further discussion, the motion unanimously passed.

## **6. Discussion of items for FY 2019-2020 Work Program**

Mr. Austin noted that MPO staff is preparing for the Unified Planning Working Program for FY 2019-2020. He asked the board to provide thoughts on items that should be included in the Program. Mr. Austin noted that so far in the current fiscal year the MPO has completed the Morgantown Industrial Park Study, collected data for the City of Morgantown's Willey Street/Richwood Avenue intersection study, worked with the transportation equity group to develop an outreach program for underserved individuals, and selected a firm to conduct the Bicycle and Pedestrian Study. MPO staff has also performed regular administrative duties as well as worked on federally mandated Performance Measures.

Mr. Austin noted that MPO is considering adding a part-time employee who may be shared with Monongalia County. The initial work anticipated for this employee would be website maintenance, the development of an ongoing newsletter, and data collection and aggregation.

This is an informational item and requires no formal actions.

#### **7. Update on Status of Bicycle and Pedestrian Study**

Mr. Austin noted that the MPO is pulling together a steering committee meeting for this study. An introductory meeting will be held in December to formalize goals and objectives. Mr. Austin noted that representatives from the WV DOH are actively participating with the projects and he expects a close collaboration of stakeholders on this project.

#### **8. Appointment of Officer Nominating Committee**

Mr. Austin noted that according to the MPO's bylaw, the policy board should establish an officer nominating committee to select the MPO officers for the next year. Mr. Justice, Delegate Statler, Mr. Bruffy, and Mr. Kelly volunteered to serve on this committee.

Mr. Austin noted that the annual evaluation form for the MPO's executive director will be distributed to policy board members after this meeting.

#### **11. Meeting Adjournment**

Meeting adjourned at 7:30 PM.

Morgantown - Mon County Trans. Planning Org.  
 Checking Account  
 As of December 31, 2018

9:07 AM  
 01/10/2019  
 Actual Bal

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance
Contra-Checking (voucher checks)									<b>47,262.47</b>
Deposi	12/12/2018		West Virginia University	Deposit-Bicycle Pedestrian Plan Study Match	*		PL Funds Match (Local Match for	8,853.53	56,116.00
Deposi	12/14/2018		WVDOH	Deposit October 2018	*		PL Funds (Funds)	16,522.57	72,638.57
Check	12/14/2018	9072	Brickstreet Mutual Insurance Company		*		Administrative Overhead	-895.00	71,743.57
Check	12/14/2018	9074	Public Employees Insurance Agency		*		Salary	-1,831.06	69,912.51
Check	12/14/2018	9075	Retiree Health Benefit Trust Fund		*		Salary	-366.00	69,546.51
Check	12/14/2018	9076	J. William B. Austin	Charleston Mileage West Run Road PIE Study	*		Salary	-172.22	69,374.29
Check	12/14/2018	5664	ICMA. Retirement Corp		*		Salary	-1,648.60	67,725.69
Check	12/14/2018	5661	Jing Zhang	Electronic Transfer	*		Salary	-1,528.43	66,197.26
Check	12/14/2018	5662	J. William B. Austin	Electronic Transfer	*		Salary	-2,150.16	64,047.10
Check	12/14/2018	5663	IRS	Electronic Transfer	*		Salary	-1,243.48	62,803.62
Check	12/28/2018	9077	Dominion Post				Public Notices	-673.04	62,130.58
Check	12/28/2018	9078	Service Plus				Accounting (Accounting Fees)	-448.20	61,682.38
Check	12/28/2018	9079	Fringe Benefits Management Company				Salary	-355.32	61,327.06
Check	12/28/2018	5665	J. William B. Austin	Electronic Deposit	*		Salary	-2,090.15	59,236.91
Check	12/28/2018	5668	Jing Zhang	Electronic Transfer	*		Salary	-771.89	58,465.02
Check	12/28/2018	5669	ICMA. Retirement Corp				Salary	-1,452.00	57,013.02
Check	12/28/2018	941	IRS	Electronic Transfer			Salary	-965.88	56,047.14
Check	12/28/2018	123118	WV Dept of Tax and Revenue				Salary	-426.00	55,621.14
Deposi	12/31/2018		Jing Zhang	Correction due to unpaid time off	*		Salary	1,528.44	57,149.58
Check	12/31/2018	5666	Jing Zhang	Electronic Transfer	*		Salary	-1,528.44	<u>55,621.14</u>
Total Contra-Checking (voucher checks)									<b>55,621.14</b>

TOTAL

Type	Date	Num	Name	Memo	Clr	Split	Amount	Balance
<b>Centra-Checking (voucher checks)</b>								
Deposit	11/07/2018		Monongalia County	Bike Ped Study Match	√	PL Funds Match (Local Match for F	8,871.24	34,066.47
Check	11/15/2018	5654	J. William B. Austin	Electronic Transfer	√	Salary	-2,150.16	31,916.31
Check	11/15/2018	5655	Jing Zhang	Electronic Transfer	√	Salary	-1,528.43	30,387.88
Check	11/15/2018	5656	ICMA. Retirement Corp		√	Salary	-1,648.60	28,739.28
Check	11/15/2018	941	IRS	Electronic Transfer	√	Salary	-1,243.46	27,495.82
Deposit	11/16/2018		WVDOH	Deposit August and September reimburse	√	PL Funds (Funds)	32,867.88	60,363.70
Check	11/16/2018	9064	American Planning Association	B. Austin Dues	√	Dues and Subscriptions	-520.00	59,843.70
Check	11/16/2018	9065	Public Employees Insurance Agency		√	Salary	-1,831.06	58,012.64
Check	11/16/2018	9066	Retiree Health Benefit Trust Fund		√	Salary	-366.00	57,646.64
Check	11/16/2018	9067	Transportation Research Board	JZ PTP Certification		Dues and Subscriptions	-315.00	57,331.64
Check	11/28/2018	9068	Alta Planning and Design	Bicycle and Pedestrian Plan Update		Consulting (Consulting Expense)	-1,395.68	55,935.96
Check	11/28/2018	9069	Centra Bank - Mastercard	Two new backup drives for JZ computer		Computer Hardware	-214.50	55,721.46
Check	11/28/2018	9070	Fringe Benefits Management Company			Salary	-355.32	55,366.14
Check	11/28/2018	9071	WV Board of Risk & Insurance Management	Insurance		Administrative Overhead	-1,045.00	54,321.14
Check	11/30/2018	5657	J. William B. Austin	Electronic Transfer	√	Salary	-2,150.14	52,171.00
Check	11/30/2018	5658	Jing Zhang	Electronic Transfer	√	Salary	-1,528.45	50,642.55
Check	11/30/2018	5659	ICMA. Retirement Corp			Salary	-1,648.60	48,993.95
Check	11/30/2018	941	Internal Revenue Service	Electronic Transfer	√	Salary	-1,243.48	47,750.47
Check	11/30/2018	113018	WV Dept of Tax and Revenue			Salary	-488.00	47,262.47
Total Centra-Checking (voucher checks)								<b>47,262.47</b>
<b>TOTAL</b>								

# Morgantown Monongalia MPO

## Morgantown Industrial Park Access Study

### Executive Summary

#### Introduction

The Morgantown Industrial Park approached the Monongalia County Commission and the City of Westover to discuss the need for better access to the Industrial Park. The Industrial Parks concerns are based on the Industrial Parks plans to expand and the problems the Division of Highways has been having with maintaining River Road. The current closure of River Road has led to increased industrial traffic on DuPont Road in Westover. The closure also raises concerns about emergency services access to the industrial park in the event of an emergency.

The County Commission and the City of Westover asked MPO staff to study ways to improve access to the Industrial Park. The MPO staff proposed to identify possible ways to access the industrial park to ensure that as many cost effective means for addressing the concerns above are provided to future decision makers.

The purpose of the MPO Industrial Park Access Study is to identify and evaluate alternative ways to access the Morgantown Industrial Park. It is a planning level study focusing on assessing the viability of adding a Morgantown Industrial Park Access Project to the MPO's Metropolitan Transportation Plan.

The alternative access intends to address the following three issues:

- The negative impact to Westover caused by increasing truck traffic using DuPont Rd and Fairmont Rd to access I-79.
- DuPont Road is currently the only effective access to the park due to the closure of River Road between DuPont Rd and Holland Rd. Limited access raises concerns about accessibility to the park in event of an emergency.
- The future expansion of the park may require enhanced access from the park to I-79.

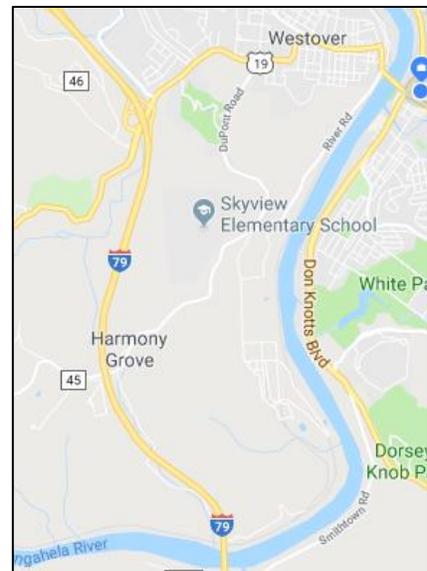
These concerns were validated at public meeting in Westover City Hall on September 20<sup>th</sup>.

Further public comment was gathered at the MPO's Citizens Advisory Committee meeting on October 11, 2018.

The study area includes the City of Westover, the Morgantown Industrial Park, and the west side of I-79 between the Exit 152 and Exit 148. The major street network consists of the following streets:

- River Rd from Price Hill Rd to Holland Ave
- Fairmont Rd from River Rd to the east of Mall Rd
- DuPont Rd
- S Dents Run Rd
- Westover Bridge

The study area is shown in the map on the right.

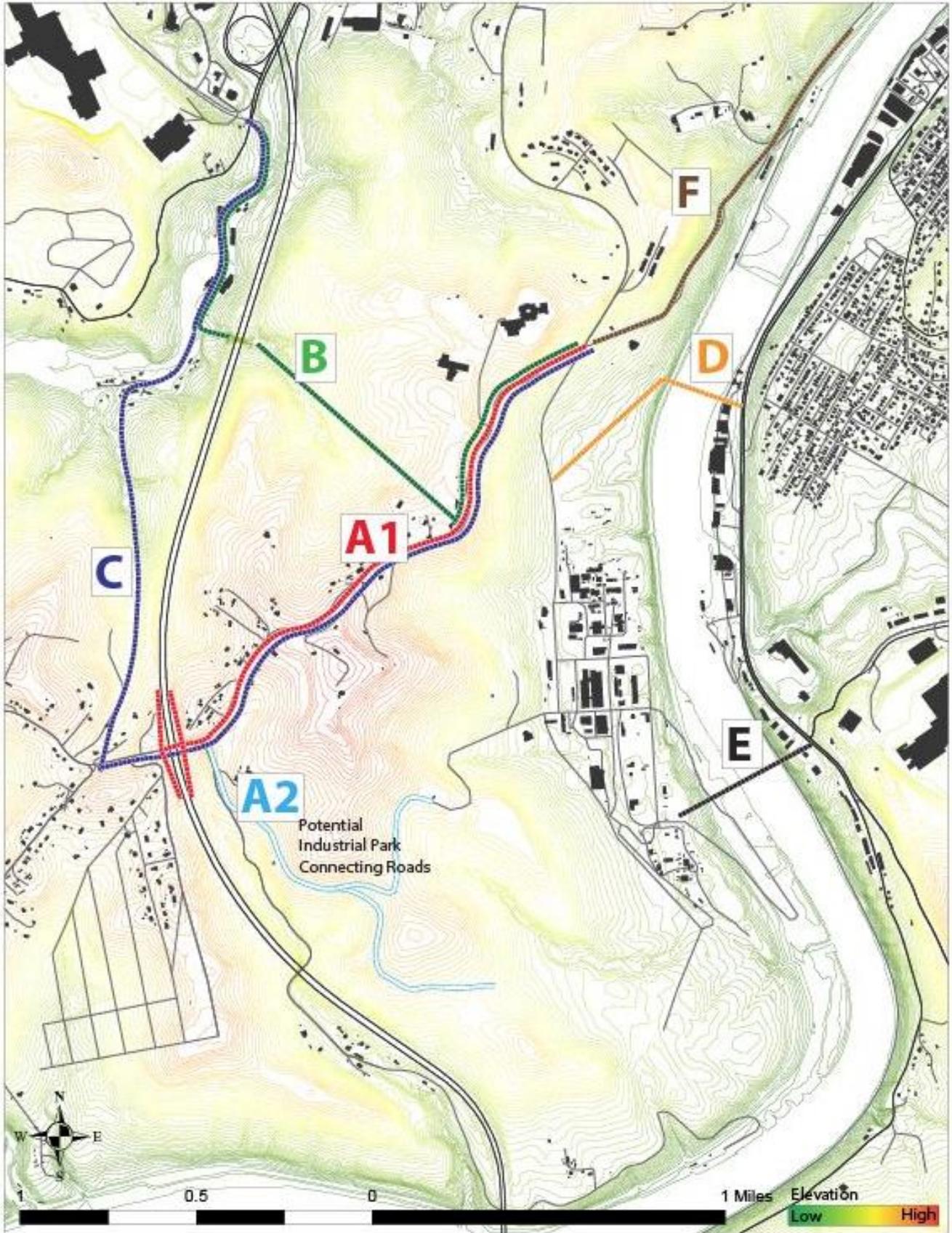


## Recommendations

This study identified and evaluated seven alternatives ways to access the Morgantown Industrial Park. Upon reviewing the findings from the study process, the MPO staff recommends amending the MPO’s Metropolitan Transportation Plan to include a project to enhance accessibility to the Morgantown Industrial Park. The MPO staff further recommends that all alternatives identified in the study should be considered in future access studies. The MPO staff does not recommend a preferred alternative in this study.

A project to enhance access to the Morgantown Industrial Park should address the following issues:

Project Name	Morgantown Industrial Park Access Improvements
Project Purpose	<ul style="list-style-type: none"> <li>• Reducing the impact of truck traffic on Fairmont Rd and DuPont Rd in Westover.</li> <li>• Supporting future expansion of the Morgantown Industrial Park.</li> <li>• Improving the accessibility to communities along River Rd in the west side of I-79.</li> <li>• Providing alternative access to the Morgantown Industrial Park in event of an emergency.</li> </ul>
Project Location	<p><b>Option A1-</b> uses existing overpass to create a full diamond interchange at River Rd on I-79 and use River Rd as the access to the Industrial Park.</p> <p><b>Option A2-</b> uses existing overpass to create a full diamond interchange at River Rd on I-79 and use River Rd as the access to the Industrial Park. Uses new access road in the park to provide a direct access to I-79.</p> <p><b>Option B-</b> construct a new connecting road between River Rd and S Dents Run Rd, using an existing under-pass under I-79. Specific roadway alignment requires future investigation for this option.</p> <p><b>Option C-</b> construct a new connecting road between River Rd and S Dents Run Rd on the west side of I-79 between the Price Hill Rd intersection and S Dents Run Rd.</p> <p><b>Option D-</b> construct a bridge across the Mon River connecting the DuPont Rd and the Don Knotts Blvd near the BFS gas station.</p> <p><b>Option E-</b> construct a bridge across the Mon River connecting connecting the Industrial Park to the Greenbag Rd/Don Knotts Blvd intersection.</p> <p><b>Option F-</b> Repair and improve the capacity of River Rd between DuPont Rd and the Westover Bridge</p>
First Implementation Action	Conduct a study to identify the preferred alternative. If a new interchange on I-79 is proposed, the study should fulfill the requirements of an Interchange Justification Report (IJR) as required by the Federal Highway Administration.
LRTP Goals Directly Supported	1, 2, 3, 4, 5, 6, 8
FHWA Planning Factors Supported	a, b, c, d, e, f, g
Estimated Cost	15 million to 40 million, depending on the Option.



The table below is a summary of alternative impact in the study area, compared with no-built option, future year daily total traffic volume. Actual traffic volumes are provided in the following pages.

Traffic Impact Key:

						
significant increase	moderate increase	slight increase	no major impact	slight decrease	moderate decrease	significant decrease

	River Rd, west of I-79	River Rd between DuPont Rd and River Rd Bridge over I-79	River Rd between DuPont Rd and the Westover Bridge	DuPont Rd	Fairmont Rd in between DuPont Rd and the I-79 interchange	Fairmont Rd, west of Mall Rd.	Fairmont Rd, between Westover Bridge and DuPont Rd	Westover Bridge	I-79, north of the exit at Fairmont Rd	I-79, south of the exit at Fairmont Rd, north of River Rd Bridge over I-79	I-79, south of River Rd Bridge over I-79	New Construction
Alt. A1-River Rd												
Alt. A2-MIP Connecting Rd												
Alt. B-Dents Run Tunnel												
Alt. C-S Dents Run Rd												
									Don Knotts Blvd, north of the proposed bridge	Don Knotts Blvd, south of the proposed bridge		
Alt. D-Bridge to Plaza												
Alt. E-Bridge to Greenbag Rd												

It is estimated that

- Alt. A1 and A2 will significantly the traffic on River Rd, west of I-79 and I-79, south of the River Rd Bridge, while decreasing or making no major impact on the traffic on other roads in the study area.
- Alt. B and C will generally decrease or making no major impact on the traffic on the roads in the study area.
- Alt. D will significantly increase the traffic on River Rd and DuPont Rd.
- Alt. E has less impact than Alt D, while will significantly increase traffic on DuPont Rd.
- In general, Fairmont Rd in Westover will not be significantly impact by the alternatives identified in the

## **Conclusion**

This study was conducted to determine the need for an amendment of the Morgantown Monongalia Metropolitan Planning Organizations Transportation Plan to include additional access to the Morgantown Industrial Park. The Study examined seven alternatives including the “no build” option of upgrading River Road to eliminate slides that have limited access to the Morgantown Industrial Park and forced all traffic including heavy truck traffic and emergency services vehicles to exclusively use DuPont Road.

The results of the Study show that there is a significant need to provide reliable access to the Industrial Park. This result is due to the need for reliable emergency services access from at least two different roads and to diffuse truck traffic in Westover proper as well as to accommodate future growth at Morgantown Industrial Park. Any of the “build alternatives” examined in this study could accommodate the future traffic projected for the area and either of the new bridges proposed over the Monongahela River could reduce projected traffic on the existing Westover Bridge. However all of the build alternatives also face concerns about the benefit provided in relation to the potentially high cost of construction. The cost benefit ratios for the new bridge alternatives are of particular concern. Similarly, the alternatives proposing a new interchange with I-79 have concerns with the spacing of the interchanges in the network- if the study area is not reclassified as urban in the next Census a proposed interchange will not meet AASHTO standards, there are also concerns with the potential grades of the ramps on the proposed interchanges.

The no-build alternative could also be made to work with future traffic. However, if the no-build alternative is determined to be the preferred alternative there is a very real concern that the intersection of River Road and Fairmont Road which is in very close proximity to the Monongahela River Bridge could become a serious choke point on the network because the intersection will most likely need to be signalized. This choke point could potentially impact the transportation network on both sides of the river including downtown Morgantown and traffic well into downtown Westover.

For the reasons noted above this study is recommending that the Metropolitan Transportation Plan be amended to include additional access to the Morgantown Industrial Park. The study does not recommend any particular alternative because all of the alternatives under consideration have significant concerns that can be addressed, but that are beyond the scope of this study to address. Therefore, this study recommends that a more detailed engineering study addressing these issues be performed to determine a preferred alternative.



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## **Memorandum**

**Date:** January 2, 2019  
**To:** Policy Board Members  
**From:** Bill Austin, AICP  
**Subject:** Highways Safety Improvement Program Performance Targets

The Fixing America's Surface Transportation (FAST) Act requires that as a part of the Highway Safety Improvement Program (HSIP) state departments of transportation (DOT) must establish and report on safety performance targets for the following minimum five safety performance areas:

- Number of fatalities;
- Number of serious injuries;
- Fatality rate per hundred million vehicle miles traveled (HMVMT);
- Serious Injury Rate per HMVMT; and
- Number of non-motorized fatalities and serious injuries.

Additionally, the FAST Act requires state DOTs to share their established five safety performance targets with the State's Metropolitan Planning Organizations (MPOs). The MPOs are given the flexibility of adopting the State's targets or establishing their own. As you will recall, last year Traffic Engineering met with the MPOs regarding the establishment of our baseline safety performance targets and the methodology that would be used to adjust these performance targets each year. At that time, each MPO was provided with data specific to their organization to enable them to select their targets should that elect to establish their own.

In compliance with the FAST Act, Secretary Smith officially approved the baseline safety performance targets for West Virginia and the methodology that would be used to determine future adjustments to them in a June 23, 2017 meeting. His verbal approval was followed by an official memo in July of 2017. Per the approved methodology, Traffic Engineering adjusted the safety performance targets in June of this year and they were subsequently reported in annual reports for both the Highway Safety Program (HSP) and the Highway Safety Improvement Program (HSIP).

As you may recall, West Virginia's Safety Performance Targets were established to correlate with the State's overall SHSP goals of cutting highway fatalities in half by the 2026-2030, 5 year average and reducing serious injuries by two-thirds at the same time. The 2005-2009 5-year average serves as the basis for the 2026-2030

fatality reduction goals, while the 2009-2013 5-year average serves as the basis for the 2026-2030 serious injury reduction goals. Retraining and changes in the definition of Serious Injury are the reason for the two different baselines. Per the methodology adopted for establishing Safety Performance Targets, the 2026-2030 end goal does not change however the targets along the way are adjusted annually.

Please see the WVDOH's 2019 adjusted goals for the Highway Safety Improvement Program's Performance Measures in the table on the following page.

### Number of fatalities

Safety Performance Measure	Goal	Safety Performance Target Year			2011	2012	2013	2014	2015	2016	2017	2018	2019
Fatalities	50% Reduction by 2030 (from 2009)	Actual Annual Number	390.2	378.4	364.0	345.4	336.2	319.2	309.8	296.0	288.6		
		Target to Reach Goal		380.9	369.2	355.1	337.1	327.9	311.4	302.2	288.8	281.4	274.2

### 1. Number of serious injuries

Safety Performance Measure	Goal	Safety Performance Target Year	2013	2014	2015	2016	2017	2018	2019
Serious Injuries	66% Reduction by 2030 (from 2013)	Actual Annual Number	1999.8	1791.4	1604.4	1448.0	1283.2		
		Target to Reach Goal		1921.4	1721.1	1541.9	1392.2	1235.8	1188.3

### 2. Fatality rate per hundred million vehicle miles traveled (HMVMT)

Safety Performance Measure	Goal	Safety Performance Target Year			2011	2012	2013	2014	2015	2016	2017	2018	2019
Fatality Rate	50% Reduction by 2030 (from 2009)	Avg Fatality Rate	1.980	1.935	1.887	1.809	1.782	1.694	1.637	1.555	1.517		
		Target Avg Fatality Rate		1.971	1.855	1.799	1.780	1.748	1.635	1.547	1.475	1.437	1.450

### 3. Injury rate per hundred million vehicle miles traveled (HMVMT)

Safety Performance Measure	Goal	Safety Performance Target Year	2013	2014	2015	2016	2017	2018	2019
Serious Injury Rate	66% Reduction by 2030 (from 2013)	Avg Serious Injury Rate	10.602	9.514	8.484	7.608	6.742		
		Avg Target Serious Injury Rate		9.592	8.549	7.644	6.817	6.302	5.877

### 4. Number of non-motorized fatalities & serious injuries

Safety Performance Measure	Goal	Safety Performance Target Year	2013	2014	2015	2016	2017	2018	2019
Bike & Ped Fatalities & Serious Injuries	66% Reduction by 2030 (from 2013)	Actual Annual Number		116.8	108.8	107.4	103.6	94.4	
		Target to Reach Goal			112.2	104.4	102.8	99.0	89.4



# Morgantown Monongalia MPO • 2017-2045 Metropolitan Transportation Plan Update

## Programmed and Proposed Transportation Improvement Projects

### Programmed Projects

Programmed projects have been funded through MPO's Transportation Improvement Program and/or local funding resources. They are expected to be constructed within the next six years. Programmed projects are not included in project prioritization.

### Tier 1 Projects

Tier 1 Projects are of the highest value to the region and should be advanced as soon as practicable. They could be funded with the currently forecasted state and federal funding for the region between now and the 2045 plan horizon.

### Ongoing Projects

Ongoing projects identify improvements at multiple, and in many case non-contiguous, locations and are best implemented through continuous effort. It could also be implemented as a component of another project. Ongoing projects primarily consist of pedestrians and bicycle facility improvements and Transportation Demand Management activities.

**ADA Compliance Projects \$2 M**

**Intersection Capacity/Safety Improvement \$31 M**

**Regional Bikeway Plan Implementation \$5 M**

**New Park and Ride Lots \$1 M**

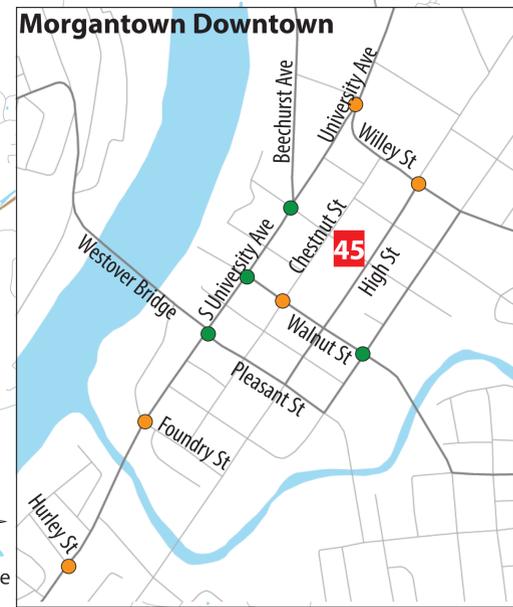
**School Route Improvements \$2 M**

**Access Management Improvements \$10 M**

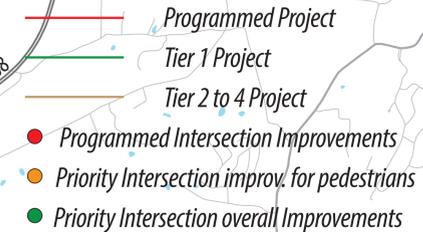
**TDM Program Expansion \$10 M**

**Pedestrian Safety/Sidewalk Connectivity \$33 M**

**Morgantown Industrial Access Project**  
Est. Cost 16 million



Project ID	Project Name	Estimated Cost
<b>7</b>	Van Voorhis Rd Improvements	\$10 million
<b>8</b>	Beechurst Ave Improvements	\$7 million
<b>11</b>	West Run Improvements-Western Section	\$12 million
<b>18</b>	Greenbag Rd Improvements Phase I	\$15 million
<b>45</b>	Downtown Signalization/Street Changes	\$2 million
<b>6</b>	I-79 Access Improvements Phase I	\$110-120 m
<b>33</b>	Grumbin's Island Grade Separation	\$3 million
<b>12</b>	Stewartstown Rd Improvements	\$12 million
<b>13</b>	West Run Rd Improvements-Eastern Section	\$3 million
<b>21</b>	Earl Core Road (WV 7) -Northern Section	\$9 million
<b>9</b>	University Ave Corridor Improvements Phase I	\$36 million
<b>17</b>	Fairmont Rd/Holland Ave Improvements Phase I	\$11 million
<b>26</b>	North Side Connector Bus Rapid Transit	\$1 million
<b>27</b>	Grant Ave Bicycle/Pedestrian Connector	\$0.9 million
<b>1</b>	WV 705 Corridor (spot improvements)	\$55 million
<b>6</b>	I-79 Access Improvements Phase II	\$25 million
<b>20</b>	Brockway Rodgers/Powell Ave (WV -7)	\$6 million
<b>28</b>	White Park/Caperton Trail Connection	\$0.5 million
<b>30</b>	Stewart Street Improvements	\$11 million
<b>9</b>	University Ave Improvements Phase II	\$10 million
<b>18</b>	Greenbag Rd Improvements Phase II	\$8 million
<b>47</b>	Smithtown Rd Improvements	\$12 million
<b>14</b>	Cheat Rd Improvements	\$6 million
<b>25</b>	Willey St Improvements	\$13 million
<b>15</b>	Willowdale Rd/North Av Sidewalk Improvements	\$4 million
<b>34</b>	Riddle Street/Pineview Dr Improvements	\$4 million
<b>17</b>	Fairmont Rd/Holland Ave Improvements Phase II	\$17-25 m
<b>19</b>	Dorsey Ave Sidewalk Improvements	\$4 million
<b>48</b>	I-79 Westover Section Improvements	\$4 million
<b>49</b>	I-79 Granville Section Improvements	\$15 million
<b>10</b>	Burroughs St Improvements	\$4 million
<b>4</b>	I-79/Chaplin Hill Rd Interchange Improvements	\$22 million
<b>3</b>	Lasselle Union Rd (WV-100) Improvements	\$22 million
<b>24</b>	Protzman/Falling Run Ped/Bicycle Connector	\$1 million
<b>23</b>	New Connection-Willey St to Downtown Campus	\$6 million
<b>36</b>	New Connection-Mileground to Hartman Run Rd	\$17 million
<b>29</b>	Grafton Rd (US 119)	\$5 million
<b>22</b>	Earl Core Road (WV 7) -Southern Section	\$9 million
<b>16</b>	Old Cheat Rd/Cheat Rd Bike Lanes	\$7 million





# MMMPO Metropolitan Transportation Plan | Tier 1 Project Amendment Public Meeting

The purpose of the meetings is to review the MPO's Tier One Priority List with the public and to request comments on the possibility of including improved access to the Morgantown Industrial Park in the fiscally constrained plan.

### Question 1

Do you agree that the MMMPO Metropolitan Transportation Plan be amended to include the Morgantown Industrial Park Access Project as a Tier 1 project?

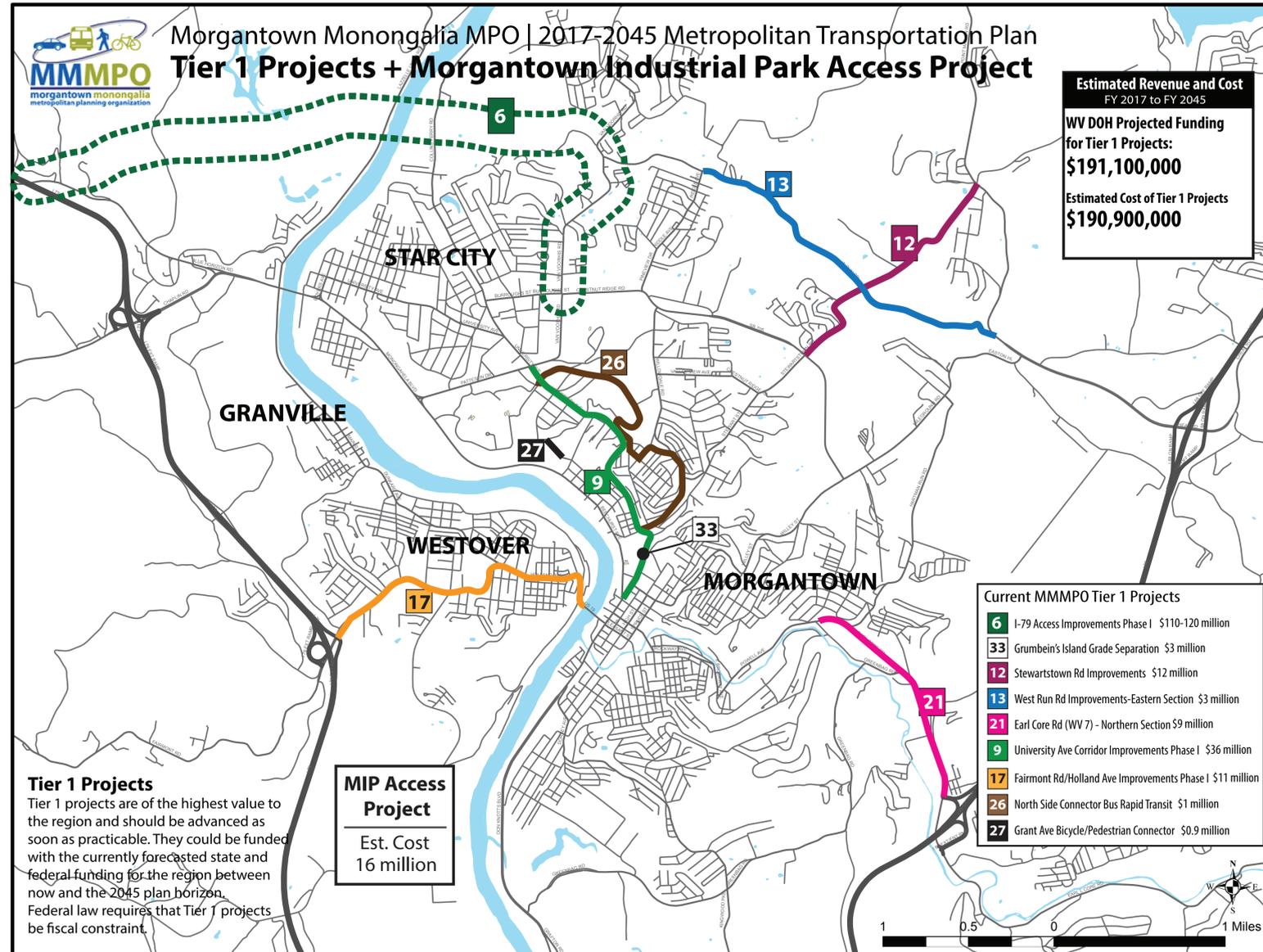
Yes, I agree.

No, I do not agree.

### If you agree, question 2

Do you have any suggestions on which tier 1 project(s) be removed from the current Tier 1 project list, to make the amended Tier 1 project category fiscal constraint?

Suggested project(s) to be removed from the current Tier 1 project list. (total cost ≥ 15.8 million)



Project ID	Project Name	Estimated Cost	Priority
6	I-79 Access Improvements Phase I	\$110-120 million	1
33	Grumbein's Island Grade Separation	\$3 million*	2
12	Stewartstown Rd Improvements	\$12 million	3
13	West Run Rd Improvements-Eastern Section	\$3 million	4
21	Earl Core Road (WV 7)-Northern Section	\$9 million	5
9	University Ave Complete Street Improvements Phases I	\$36 million	6
17	Fairmont Rd/Holland Ave Improvements Phases I	\$11 million	7
26	North Side Connector Bus Rapid Transit	\$1 million	8
27	Grant Ave Bicycle/Pedestrian Connector	\$0.9 million	9

Range	185.9 million – 195.9 million
Average	190.9 million
<b>2016-2045 Forecasted Revenue for Tier 1 Projects</b> (Forecasted revenue – Est. cost of programmed projects)	\$191.1 million
<b>Current Balance</b> (Revenue – Estimated Average Project Cost)	<b>0.2 million</b>
Morgantown Industrial Park Access (MIP) Project	16 million
<b>Balance After Proposed Amendment</b> (Revenue – Estimated Average Project Cost – MIP Project)	<b>-15.8 million</b>

\*Estimated cost is based on Option #3: Pedestrian "Raised Intersection" Gateway



## MMMPO Metropolitan Transportation Plan Tier 1 Project Amendment Public Meeting

Training Room  
Mountain Line Transit  
420 DuPont Road Westover WV  
January 9, 2019, 4 to 7 PM

MMMPO Offices  
Monongalia County Courthouse 243 High Street Room  
110, Morgantown WV  
January 10, 2019, 6 PM

### -- Purpose --

The purpose of the meetings will be to review the MPO's Tier One Priority List with the public and to request comments on the possibility of including improved access to the Morgantown Industrial Park in the fiscally constrained plan. Including improved access to the Industrial Park will require the MPO to remove or reduce funding for projects from the existing fiscally constrained "Tier One" Plan.

We need your input for the following questions

- **Question 1:**  
*Do you agree that the MMMPO Metropolitan Transportation Plan be amended to include the Morgantown Industrial Park Access Project as a Tier 1 project?*
- **If you agree, question 2:**  
*Do you have any suggestions on which tier 1 project(s) be removed from the current Tier 1 project list, to make the amended Tier 1 project category fiscal constraint?*

The MPO Policy Board will consider this item at a regularly scheduled meeting on January 17 at 6 PM at the City of Morgantown Council Chambers 389 Spruce Street Morgantown WV.

### -- MMMPO Metropolitan Transportation Plan Tier 1 Projects and Budget --

Project ID	Project Name	Estimated Cost	Priority
6	I-79 Access Improvements Phase 1	\$110-120 million	1
33	Grumbein's Island Grade Separation	\$3 million*	2
12	Stewartstown Rd Improvements	\$12 million	3
13	West Run Rd Improvements-Eastern Section	\$3 million	4
21	Earl Core Road (WV 7)-Northern Section	\$9 million	5
9	University Ave Complete Street Improvements Phases I	\$36 million	6
17	Fairmont Rd/Holland Ave Improvements Phases I	\$11 million	7
26	North Side Connector Bus Rapid Transit	\$1 million	8
27	Grant Ave Bicycle/Pedestrian Connector	\$0.9 million	9
Range		185.9 million – 195.9 million	
Average		190.9 million	
<b>2016-2045 Forecasted Revenue for Tier 1 Projects</b> <i>(Forecasted revenue – Est. cost of programmed projects )</i>		\$191.1 million	
<b>Current Balance</b> <i>(Revenue – Estimated Average Project Cost)</i>		<b>0.2 million</b>	
Morgantown Industrial Park Access (MIP) Project		16 million	
<b>Balance After Proposed Amendment</b> <i>(Revenue – Estimated Average Project Cost – MIP Project)</i>		<b>-15.8 million</b>	

\*Estimated cost is based on Option #3: Pedestrian "Raised Intersection" Gateway

Project information are available on the back side of the page.

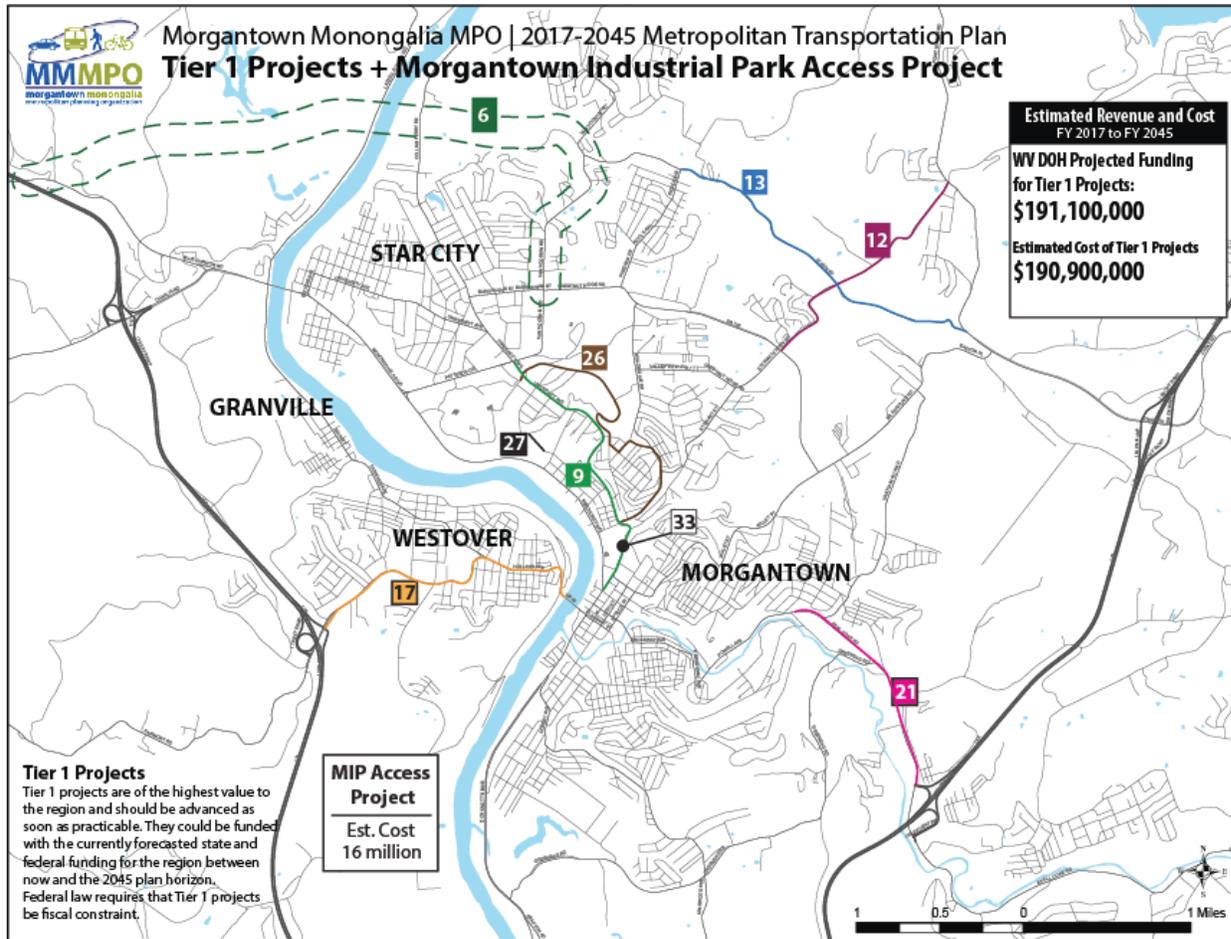
**-- Morgantown Industrial Park Access Project --**

*Project Purpose*

- Reducing the impact of truck traffic on Fairmont Rd and DuPont Rd in Westover
- Supporting future expansion of the Morgantown Industrial Park
- Improving the accessibility to communities along River Rd in the West side of I-79
- Providing alternative access to the Morgantown Industrial Park in event of an emergency

*Estimated Cost:* The estimated cost for this project ranges from 15 million to 40 million, depending on the actual project location. For the purpose of this amendment proposal, 16 million will be used as the estimated project cost.

**-- Tier 1 Projects + Morgantown Industrial Park Access Project Map --**



<b>6</b>	I-79 Access Improvements Phase I	\$110-120 million	<b>9</b>	University Ave Corridor Improvements Phase I	\$36 million
<b>33</b>	Grumbein's Island Grade Separation	\$3 million	<b>17</b>	Fairmont Rd/Holland Ave Improvements Phase I	\$11 million
<b>12</b>	Stewartstown Rd Improvements	\$12 million	<b>26</b>	North Side Connector Bus Rapid Transit	\$1 million
<b>13</b>	West Run Rd Improvements-Eastern Section	\$3 million	<b>27</b>	Grant Ave Bicycle/Pedestrian Connector	\$0.9 million
<b>21</b>	Earl Core Rd (WV 7) - Northern Section	\$9 million			

Questions or comments? Details of the proposed amendments are available at the MPO Office at 243 High Street Room 110 Morgantown WV 26505 or call (304) 291-9571. Written comments should be received on or before January 16, 2019.



**MMMPO Metropolitan Transportation Plan  
Tier 1 Project Amendment Public Meeting**

Training Room  
Mountain Line Transit  
420 DuPont Road Westover WV  
January 9, 2019, 4 to 7 PM

MMMPO Offices  
Monongalia County Courthouse 243 High Street Room  
110, Morgantown WV  
January 10, 2019, 6 PM

**-- Public Comment --**

*Do you agree that the MMMPO Metropolitan Transportation Plan be amended to include the Morgantown Industrial Park Access Project as a Tier 1 project?*

*If you agree with the proposed amendment. Do you have any suggestions on which tier 1 project(s) be removed from the current Tier 1 project list, to make the amended Tier 1 project category fiscal constraint?*

*Other comments*

Name:	Contact Information (phone number/email):	Affiliation (optional)
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**bhm cpa group, inc.**  
CERTIFIED PUBLIC ACCOUNTANTS

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MORGANTOWN MONONGALIA  
METROPOLITAN PLANNING ORGANIZATION

REGULAR AUDIT

For the Year Ended June 30, 2018  
Fiscal Year Audited Under GAGAS: 2018

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MORGANTOWN MONONGALIA  
METROPOLITAN PLANNING ORGANIZATION  
YEAR ENDED JUNE 30, 2018

BOARD OFFICERS

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

MORGANTOWN MONONGALIA  
METROPOLITAN PLANNING ORGANIZATION  
YEAR ENDED JUNE 30, 2018

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**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, 2018 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, 2018, 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.

***Emphasis of Matter***

As described in Note 10 to the financial statements, during the year ended June 30, 2018, the Organization adopted the provisions of Governmental Accounting Standards Organization Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. We did not modify our opinion regarding this matter.

***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 21, 2018, 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*

BHM CPA Group, Inc  
Huntington, West Virginia  
December 21, 2018

**MORGANTOWN MONONGALIA  
METROPOLITAN PLANNING ORGANIZATION**

**STATEMENT OF NET POSITION  
JUNE 30, 2018**

	<b>Governmental Activities</b>
<b>Assets</b>	
<b>Current Assets:</b>	
Equity in Pooled Cash and Cash Equivalents	\$ (266)
<b>Capital Assets:</b>	
Equipment and Furniture	50,896
Accumulated Depreciation	(47,926)
Total Capital Assets Net of Depreciation	2,970
<b>Total Assets</b>	\$ 2,704
<b>Deferred Outflows</b>	
OPEB Related	\$ 4,248
<b>Total Assets and Deferred Outflows</b>	\$ 6,952
<b>Liabilities</b>	
<b>Current Liabilities:</b>	
Accounts Payable	\$ 4,785
Payroll Liability	665
<b>Non-Current Liabilities:</b>	
OPEB Liability	47,552
Total Liabilities	\$ 53,002
<b>Deferred Inflows</b>	
OPEB Related	\$ 7,825
<b>Net Position</b>	
<b>Net Position:</b>	
Net Investment in Capital Assets	\$ 2,970
Unrestricted	(56,845)
Total Net Position	\$ (53,875)
<b>Total Liabilities, Deferred Inflows and Net Position</b>	\$ 6,952

*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, 2018**

	<b>Program Revenues</b>	<b>Operating Grants and Contributions</b>	<b>Net (Expenses) Revenues Changes in Net Position</b>
<b>Governmental Activities</b>	<b>Expenses</b>	<b>Governmental Activities</b>	
Transportation Planning	\$ 303,361	\$ 286,863	\$ (16,498)
Total Governmental Activities	\$ 303,361	\$ 286,863	(16,498)
Change in Net Position			(16,498)
Net Position Beginning of Year, Restated, See Note 10			(37,377)
Net Position End of Year			\$ (53,875)

*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, 2018**

	<u>General Fund</u>
<b>Assets</b>	
Equity in Pooled Cash and Cash Equivalents	\$ (266)
Total Assets	<u>\$ (266)</u>
<b>Liabilities</b>	
Accounts Payable	\$ 4,785
Payroll Liability	665
Total Liabilities	<u>\$ 5,450</u>
<b>Fund Balances</b>	
Unassigned	<u>\$ (5,716)</u>
Total Liabilities and Fund Balance	<u>\$ (266)</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, 2018**

<b>Total Governmental Fund Balances</b>		\$	(5,716)
 <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			(47,926)
			2,970
 Total capital assets			
 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			4,248
Net OPEB Liability			(47,552)
Deferred Inflows - OPEB			(7,825)
			(51,129)
 Total OPEB			
		<b>\$</b>	<b>(53,875)</b>

*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, 2018**

	<b>General Fund</b>
<b>Revenues</b>	
Grants PL Funds	\$ 286,863
Total Receipts	286,863
 <b>Expenditures</b>	
Salaries and Related Expenditures	189,437
Equipment and Internet	1,200
Public Notices	681
Travel	8,087
Professional Services	97,877
Administrative Overhead	7,653
Total Disbursements	304,935
Net Change in Fund Balances	(18,072)
Fund Balances Beginning of Year	12,356
Fund Balances End of Year	\$ (5,716)

*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, 2018**

**Net Change in Fund Balance - Governmental Fund** \$ (18,072)

*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)

Except for the amounts reported as deferred inflows/deferred outflows, changes in net OPEB liability are reported as expenditures in the governmental funds 1748

**Change in Net Position of Governmental Activities** \$ (16,498)

*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, 2018**

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**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, 2018**

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**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, 2018**

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**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, 2018**

**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, 2018 was \$5,783 and the carrying amount was \$(266). This amount was covered by the Federal Depository Insurance Corporation.

**NOTE 4 – CAPITAL ASSETS**

Capital asset activity for the fiscal year ended June 30, 2018 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	(47,752)	(174)	-	(47,926)
Total capital assets being depreciated, net	<u>\$ 3,144</u>	<u>\$ (174)</u>	<u>\$ -</u>	<u>\$ 2,970</u>

**MORGANTOWN MONONGALIA METROPOLITAN PLANNING ORGANIZATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Fiscal Year Ended June 30, 2018**

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**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, 2018, and the employer contributed \$20,026.

**MORGANTOWN MONONGALIA METROPOLITAN PLANNING ORGANIZATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Fiscal Year Ended June 30, 2018**

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**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 – CHANGE IN ACCOUNTING PRINCIPLES AND RESTATEMENT OF NET POSITION**

Effective July 1, 2017, the Organization adopted Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. The objective of the requirements of this statement is to improve accounting and financial reporting by state and local governments for postemployment benefits other than pensions (OPEB). This Statement establishes standards for recognizing and measuring liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures. For defined benefit OPEB, this Statement identifies the methods and assumptions that are required to be used to project benefit payments, discount projected benefit payments to their actuarial present value, and attribute that present value to periods of employment service.

The following restatement was performed to net position at the beginning of the year do the adoption of GASB Statement No. 75:

	Government
	Wide
Net Position, beginning	\$15,500
Implementation of GASB 75	(52,877)
Net position, beginning, restated	\$(37,377)

**NOTE 11 - 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](http://www.peia.wv.gov). You can also submit your questions in writing to the West Virginia Public Employees Insurance Agency, 601 57<sup>th</sup> Street, SE, Suite 2, Charleston, WV 25304.

**MORGANTOWN MONONGALIA METROPOLITAN PLANNING ORGANIZATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Fiscal Year Ended June 30, 2018**

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**NOTE 11 - OTHER POST-EMPLOYMENT BENEFITS (Continued)**

*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, 2016 and June 30, 2017. Contributions to the OPEB plan from the Organization were \$4,248 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, 2016, rolled forward to June 30, 2017, 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, 2017, the Organization's proportion, and the change from its proportion measured as of June 30, 2016 are shown below.

	<u>OPEB</u>
Amount for proportionate share of net OPEB liability	\$47,552
Percentage for proportionate share of net OPEB liability	0.001933803%
Increase/(decrease)% from prior proportion measured	(0.000353028)%

For the year ended June 30, 2018, the Organization recognized the following OPEB expenses:

	<u>OPEB</u>
OPEB Expense	<u>\$2,550</u>

**MORGANTOWN MONONGALIA METROPOLITAN PLANNING ORGANIZATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Fiscal Year Ended June 30, 2018**

**NOTE 11 - OTHER POST-EMPLOYMENT BENEFITS (Continued)**

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 159
Differences between expected and actual earnings on plan investments	-	759
Changes in proportion and differences between government contributions and proportionate share of contributions	-	6,907
Contributions subsequent to the measurement date	4,248	-
	\$4,248	\$7,825

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:

Year Ended June 30	
2019	\$(2,043)
2020	(2,043)
2021	(2,043)
2022	(1,696)

**Actuarial Assumptions**

The total OPEB liability was determined by an actuarial valuation as of June 30, 2016, using the following actuarial assumptions. These assumptions were based on the results of an actuarial experience study for the period July 1, 2010 to June 30, 2015 and apply 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, 2018**

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**NOTE 11 - 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 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, 2018**

**NOTE 11 - 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	\$55,369	\$47,552	\$41,054

**MORGANTOWN MONONGALIA METROPOLITAN PLANNING ORGANIZATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Fiscal Year Ended June 30, 2018**

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**NOTE 11 - 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	\$39,944	\$47,552	\$56,857

**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](http://peia.wv.gov). That information can also be obtained by writing to the West Virginia Public Employee Insurance Agency, 601 57<sup>th</sup>. Street, Suite 2, Charleston, WV 25304.

**NOTE 12 – SUBSEQUENT EVENTS**

The Organization has considered all subsequent events through December 21, 2018, 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 Year \**

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	<b>2018</b>
Total plan OPEB liability	\$ 3,282,900,408
Plan net position	823,911,315
Net OPEB liability	\$ 2,458,989,093
Organization's proportion of the net OPEB liability	0.00193380%
Organization's proportionate share of the net OPEB liability	\$ 47,552
Organization's covered-employee payroll	\$ 41,135
Organization's proportionate share of the net OPEB liability as a percentage of its covered-employee payroll	115.60%
Plan fiduciary net position as a percentage of the total OPEB liability	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 Year \**

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	<u><b>2018</b></u>
Contractually required contribution	\$ 4,248
Contributions in relation to the contractually required contribution	<u>(4,248)</u>
Contribution deficiency (excess)	<u>\$ -</u>
Organization's covered-employee payroll	\$ 41,135
Contributions as a percentage of covered-employee payroll	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, 2018, 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 21, 2018, wherein we noted the Organization adopted new accounting guidance in Governmental Accounting Standards Organization Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*.

***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.

*BHM CPA Group*

BHM CPA Group, Inc  
Huntington, West Virginia  
December 21, 2018