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SPECIAL REPORT

WV DIVISION OF HIGHWAYS DISTRICTS 4 AND 5 MAINTENANCE FUNDING AND ALLOCATION, FISCAL YEARS 2009-2017

AUDIT OVERVIEW

The Methodology and Formula Used by West Virginia Division of Highways to Allocate Maintenance Funds to Its Districts, Specifically Districts 4 and 5.

Allocation of Maintenance Funding Within Districts 4 and 5 for Fiscal Years 2009 Through 2017.



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Note: On Monday, February 6, 2017, the Legislative Manager/Legislative Auditor's wife, Elizabeth Summit, began employment as the Governor's Deputy Chief Counsel. Most or all the actions discussed and work performed in this report occurred after this date. However, the Governor's Deputy Chief Counsel was not involved in the subject matter of this report, nor did the audit team have any communications with her regarding the report. As Deputy Chief Counsel, the Legislative Auditor's wife is not in a policy making position within the Executive Branch. Therefore, the Performance Evaluation and Research Division does not believe there are any threats to independence with regard to this report as defined in A3.06.a and A3.06.b of the Generally Accepted Government Auditing Standards. Furthermore, the Legislative Auditor has instructed the Director of Performance Evaluation and Research Division to document and discuss any issues he believes are a threat to the division's independence with the President of the Senate and the Speaker of the House due to Ms. Summit's position.

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EXECUTIVE SUMMARY

Per the requests of Senator Robert Beach and Delegate Isaac Sponaugle, the Legislative Auditor conducted an Agency Review of the West Virginia Division of Highways (DOH) maintenance funding allocations pursuant to W.Va. Code §4-2-5. As part of this review, we analyzed maintenance funding allocations of the 10 DOH designated districts. In particular, this report analyzed the allocations for District 4 and District 5. The objectives of this report are to:

1. explain the methodology and formula used by the DOH to allocate maintenance funds to its districts, specifically Districts 4 and 5; and
2. analyze the allocation of maintenance funding within Districts 4 and 5 for fiscal years 2009 to 2017.

Frequently Used Acronyms in This Report

DOH: West Virginia Division of Highways

CMP: Core Maintenance Plan

SRIC: Snow Removal and Ice Control FY: Fiscal Year

Report Highlights

Objective 1

- The DOH allocates its maintenance funding using the Annual Plan and the Core Maintenance Plan (CMP). Each maintenance organization within each designated district, namely, County, Expressway, Sign Shop, and Bridge Maintenance, is required to submit an Annual Plan.
- The Annual Plan consists of maintenance activities and budget allocations for each of those activities. The CMP consists of what the DOH establishes as “core” maintenance activities for any successful highway maintenance program. The CMP requires that core maintenance budget allocation comprise of 70 percent of the Annual Plan budget. The remaining 30 percent of the Annual Plan budget is devoted to other maintenance activities and responses to citizen’s request for assistance.

Objective 2

- Data show that 11 of the 13 counties of interest spent consistently less than the required 70 percent of their Annual Plan budget on core activities over the scope of the study. The exceptions were Hampshire County for FY 2015 and FY 2016 and Mineral County for FY 2016.

OBJECTIVE 1

The Methodology and Formula Used by West Virginia Division of Highways to Allocate Maintenance Funds to Its Districts, Specifically Districts 4 and 5.

The first objective of this report is to explain in detail the methodology and formula used by the West Virginia Division of Highways (DOH) to allocate maintenance funds within all of its maintenance organizations, including District 4 and District 5. According to the information provided to the Joint Committee on Government and Finance on maintenance funds allocation by the DOH, resources are distributed not necessarily to a specific District, but to each maintenance organization within the Districts. The maintenance organizations within each District are County, Expressway, Sign Shop, and Bridge Maintenance organizations. The allocation is made using, what the DOH specifies as, the Annual Plan Budget. Each maintenance organization within the Districts are required to submit an Annual Plan.

The following paragraphs list the step-by-step process that DOH utilizes to allocate its maintenance funding.¹ There are six steps in this process listed as: Business Manager, Budget Division, Maintenance Division, District/County Maintenance Management, Maintenance Division, and District Maintenance. The flow chart in Figure 1 represents the process.

1. Business Manager

The first step in the budget allocation process begins with the Business Manager. To set the budget for each maintenance organization for a fiscal year, the DOH Executive Management must know the overall projected budget for routine maintenance. The Business Manager projects the budget and works with Management to determine the routine maintenance budget each maintenance organization will receive in comparison to other DOH projects such as capital projects.

2. Budget Division

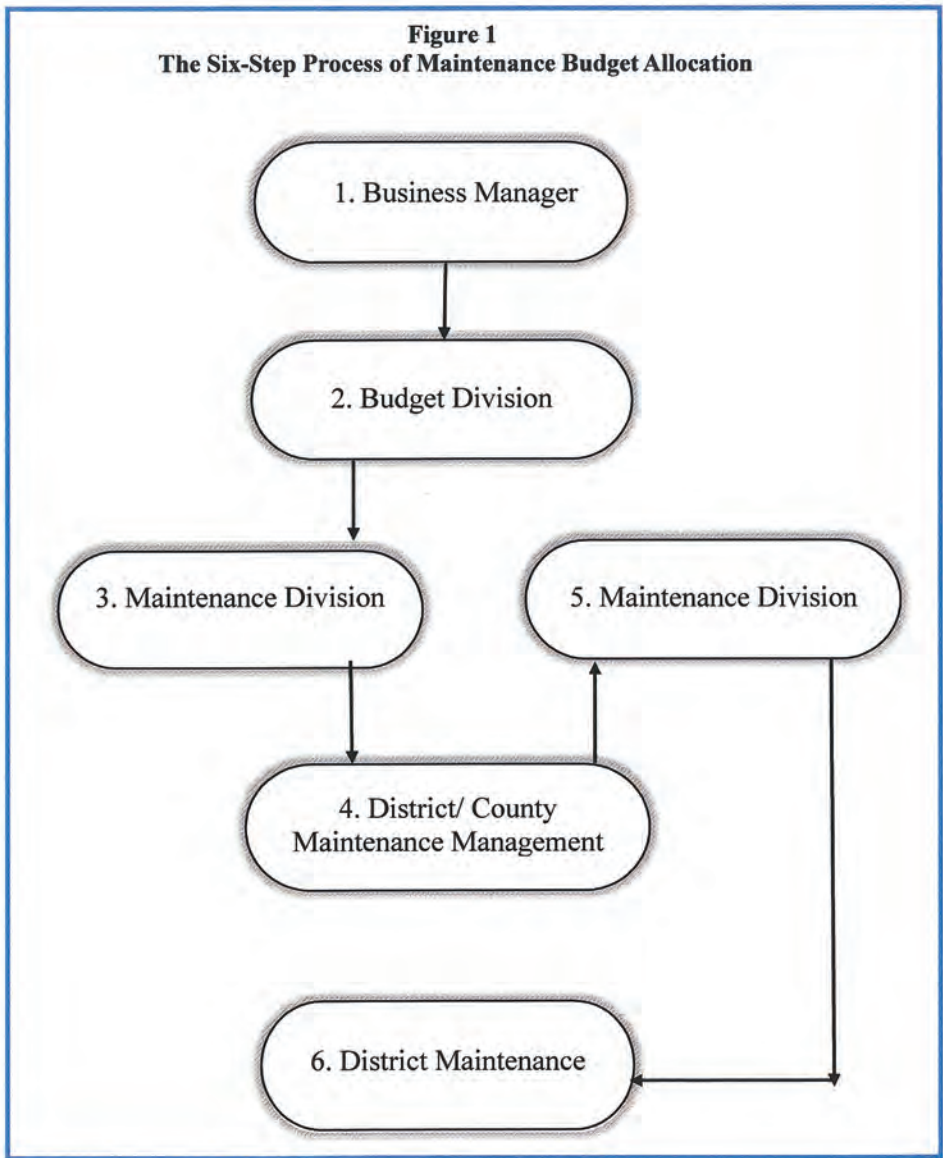
The second step involves the Budget Division. Once step one is complete, the Business Manager sends the Budget Division the total routine maintenance budget for the fiscal year under consideration. The

¹Note: DOH personnel provided the Joint Committee personnel the methodology and formula details that the organization uses to allocate its maintenance spending. The document will be explained in detail in this section.

Budget Division then divides the funds statewide among all maintenance organizations using the routine maintenance formula.

The 1998 Formula

The DOH implemented a routine maintenance formula for the first time in 1978. To review the 1978 formula, Management appointed a Maintenance Allocation Task Force 20 years later in 1998. The purpose of the Task Force was to review the 1978 formula, identify and weigh appropriate factors, and make recommendations to more accurately reflect uniform level of service for all areas. The 1998 Task Force’s report is available upon request.



The major findings included six factors that influenced maintenance expenditures, namely, climate- snow removal, truck density, vehicle density, cost of hot laid bituminous concrete, cost of aggregate, and geology (slips). The most recent study also considered factors from other past studies. A previous study had concluded that differences in rainfall and number of freeze-thaw cycles affected maintenance expenses significantly. The 1998 study found that snow and ice control in turn affected maintenance expenses.

The mathematical formulae the Task Force used to determine the amount of funding for county, expressway, sign shop, and other maintenance organizations such as District Heavy Maintenance Crews and Bridge Department are listed in detail in the report. The report claims that

“One pleasing aspect of it is that management can manipulate the weighing factors to allocate funds so as to be consistent with policies or philosophies of the Division. For example, it may be desirable to weight climate heavy in order to provide a policy of high level of service for snow removal or ice control.”

In addition to formulating the revised formula, the Task Force also made the following recommendations:²

- Establish a minimum of \$3,500 funding per Road Mile for all counties
- Establish a maximum of \$5,000 funding per Road Mile
- Do not reduce any county’s present funding level
- Those counties that will not realize an increase in funding from either the revised allocation or the recommend \$3,500 per mile minimum should receive an inflationary percentage increase. Due to increased labor expenses, this inflationary percentage was calculated as 6 percent for fiscal year 1999.
- Counties would receive the greater of:
 - i. the revised formula amounts,
 - ii. the minimum \$3,500 funding per road mile, or
 - iii. the 6 percent inflationary amount.
- Counties at or above the \$5,000 per road mile maximum would receive less than the 6 percent inflationary amount.

A previous study had concluded that differences in rainfall and number of freeze-thaw cycles affected maintenance expenses significantly. The 1998 study found that snow and ice control in turn affected maintenance expenses.

² The recommendations listed verbatim from that report.

Post 2005 and the Core Maintenance Plan

DOH Executive Management accepted the Task Force recommendation and the 1998 allocation formula was used until 2005. The Budget Division then reviewed the validity of annual plans and organizational equipment support quotas. This review resulted from the then governor's direction that the agency concentrates its county and expressway resources in four major areas, are snow removal and ice control (SRIC), ditching, pothole repair, and mowing. This led to the creation of the Core Maintenance Plan (CMP). The CMP is explained in detail in Section V, Chapter 15 of the DOH Administrative Operating Procedures. Appendix B contains a list of all "core" activities. There are 98 maintenance activities in total, of which 33 are core activities.

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The gist of the CMP is that it is essential for the success of any highway maintenance program and, according to the Procedures manual, "established to place emphasis on the performance for the essential "core" activities of road maintenance." The "core" activities in the CMP are the same four major areas mentioned in the previous paragraph. According to the CMP, at least 70 percent of the Annual Plan resources should be devoted to core maintenance activities with the remaining 30 percent to "other maintenance activities and responses to citizen's request for assistance."

In 2005, the Budget Division identified the most labor-intensive function in each Annual Plan organization and identified county and expressway maintenance organizations as such. The Budget Division referred to county and expressway maintenance organizations as SRIC. Using SRIC as the baseline, the Budget Division revised the equipment and labor quotas in each organization required to clear a set number of miles using a dump truck. The details of the Budget Division organizational quotas are listed in Budget Division's report and is available upon request. For counties, Scenario 1 consisted of 40 lane miles and Scenario 2 used 50 lane miles. For expressways, 32 lane miles were used. The Budget Division also developed criteria for other Annual Plan organizations such District Sign Shops, Bridge Department, and Equipment Shops quota and suggested a quote amount for each.

According to the CMP, at least 70 percent of the Annual Plan resources should be devoted to core maintenance activities with the remaining 30 percent to "other maintenance activities and responses to citizen's request for assistance."

Management considered these data with mixed results. The recommendations could not be implemented in its entirety due to budget constraints for county maintenance organizations. After analyzing all available data, Management adjusted the proposed quota slightly. For expressway, District Sign Shop, District Bridge Departments, and District Equipment Shops, Management agreed and implemented the calculated quotas. References for the proposed and implemented quotas for are listed in Table 1 below.

<p style="text-align: center;">Table 1 Organization Name, Proposed Quota Attachment, and Implemented Quota Attachment</p>		
Maintenance Organization Name	Proposed Quota Attachment	Implemented Quota Attachment
Counties	Attachments A, B and D	Attachment B1
Expressways	Attachments C and I	Attachment C1
District Sign Shops	Attachment F	Attachment G
District Bridge Departments	Attachment H	Attachments I and J
District Equipment Shops	Attachment K	Attachment L

Since 2005, all adjustments in budget allocations have been equal- percentage raises or cuts. Appendix C reports fiscal year 2018 and fiscal year 2019 total maintenance budgets for all maintenance organizations that submitted the Annual Plan.

3. Maintenance Division

The third step in the maintenance funds allocation process involves the Maintenance Division. Once the Budget Division sets the Annual Plan allocations for all maintenance organizations, those numbers are provided to the Maintenance Division to prepare Annual Plan Worksheet templates. Each maintenance organization creates a worksheet template that involves all core and non-core activities and the expenditures. An example Worksheet template for each type of maintenance organization provided by DOH is attached in Appendix D. Page E-1 of the example Worksheet represents annual plan template for Berkeley County, page E-2 represents Route 9/340 expressway, page E-3 represents District 5 Sign Shop, and page E-4 represents District 5 Bridge Department organization worksheet templates. As can be seen towards the bottom of pages E-1 and E-2 of Appendix D, county and expressway organizations have allocated 73.2 percent and 72.7 percent of their Annual Plan budget for “core” activities.

Since 2005, all adjustments in budget allocations have been equal- percent- age raises or cuts.

The Annual Plan Worksheet costs portion consists of three parts, namely, Labor Cost, Equipment Cost, and Material Cost. While the Maintenance Division calculates the labor and equipment costs per accomplishment (productivity), the Districts provide the Maintenance Division the material cost per accomplishment. These three costs are referred to as Basic Expense Standards (BES). Labor costs per unit are calculated using an average salary for transportation workers, whereas

equipment costs per unit are calculated using an average rental rate for the equipment used to complete a specific activity. The numbers of transportation workers and equipment needed for an activity is detailed in the DOH Maintenance Management System Performance Standards available in DOH website. These numbers along with the expense data contained in BES are used to calculate a cost per unit of accomplishment, which is then multiplied by total number of accomplishments in the Annual Plan Worksheet to obtain the final cost for that particular input. For example, for Activity 201 Patch Bit Pavements in the Performance Standards document, the labor cost per accomplishment is 108 and the number of accomplishments is 1,000; therefore, the total labor cost for this activity is \$108,000.

4. District/County Maintenance Management

The fourth step of the allocation process involves District/County Maintenance Management. Once the costs for each activity in the Annual Plan Worksheet is calculated and assembled by the Maintenance Division, the worksheets are sent to the Districts. The District Maintenance Management then meets with each maintenance organization's supervisor (County, Expressway, Sign Shop, and Bridge Department supervisors) to begin the Annual Plan process for budgets. Once all planned accomplishments for each activity is accounted for in the Annual Plan Worksheet, the process is complete. The Core Maintenance Plans requires that at least 70 percent of the counties' and expressways' budget be allocated to "core" activities. In this sense, CMPs are a part of the Annual Plan budget but they apply only to the counties and expressway organizations and not the sign shop and bridge department organizations like in the Annual Plan.

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5. Maintenance Division

The fifth step of the process once again involves the Maintenance Division. Once the Annual Plan Worksheets are completed by the Districts, they are sent back to the Maintenance Division by the Districts for review and approval. The Maintenance Division reviews the Worksheets it receives from each Annual Plan organization and ensures that all allocated funds are accounted for. It also verifies that the Counties and Expressways organizations have dedicated at least 70 percent of those funds to core maintenance activities.

6. District Maintenance

The sixth and the final stage of the Annual Plan generating process involves the District Maintenance Management once more. The Maintenance-Division-approved Worksheets in step five are returned to District Maintenance in step six. The planned accomplishments in the Worksheets are then entered into the Mainframe's Maintenance Management system

and the Annual Plan generating process is complete. After the Annual Plan is complete, spending among the relevant organizations is tracked. The Maintenance Organizations track their spending throughout the fiscal year via an internal webpage maintained by the Maintenance Division. The available data have a 2-day lag. The lag is present because the data are extracted from the Mainframe and REMIS where work is entered the next day after it is completed and documented. An example of the internal webpage provided by DOH is reported in Appendix E.

OBJECTIVE 2

Allocation of Maintenance Funding Within Districts 4 and 5 for Fiscal Years 2009 Through 2017.

DOH divides WV counties into 10 districts and oversees their maintenance. This report focuses on Districts 4 and 5 and the counties within those districts. In particular, the report analyzes the division of maintenance funding within the districts. This report focuses on fiscal years 2009 through 2017. The time period was chosen as such because: 1) it focuses on the period after the revised allocation formula was implemented in 2005 and that allows settling of any volatility in implementation of the formula and, 2) consequently, it provides a reasonable amount of data to analyze. The report finds that a majority of the counties of interest, 11 out of 13 counties, spent consistently less than the required 70 percent of their Annual Plan budget on core activities over the course of the study. The exceptions were in FY 2015 for Hampshire County and in FY 2016 for Hampshire County and Mineral County.

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The following paragraphs analyze the DOH maintenance funding allocation in detail.

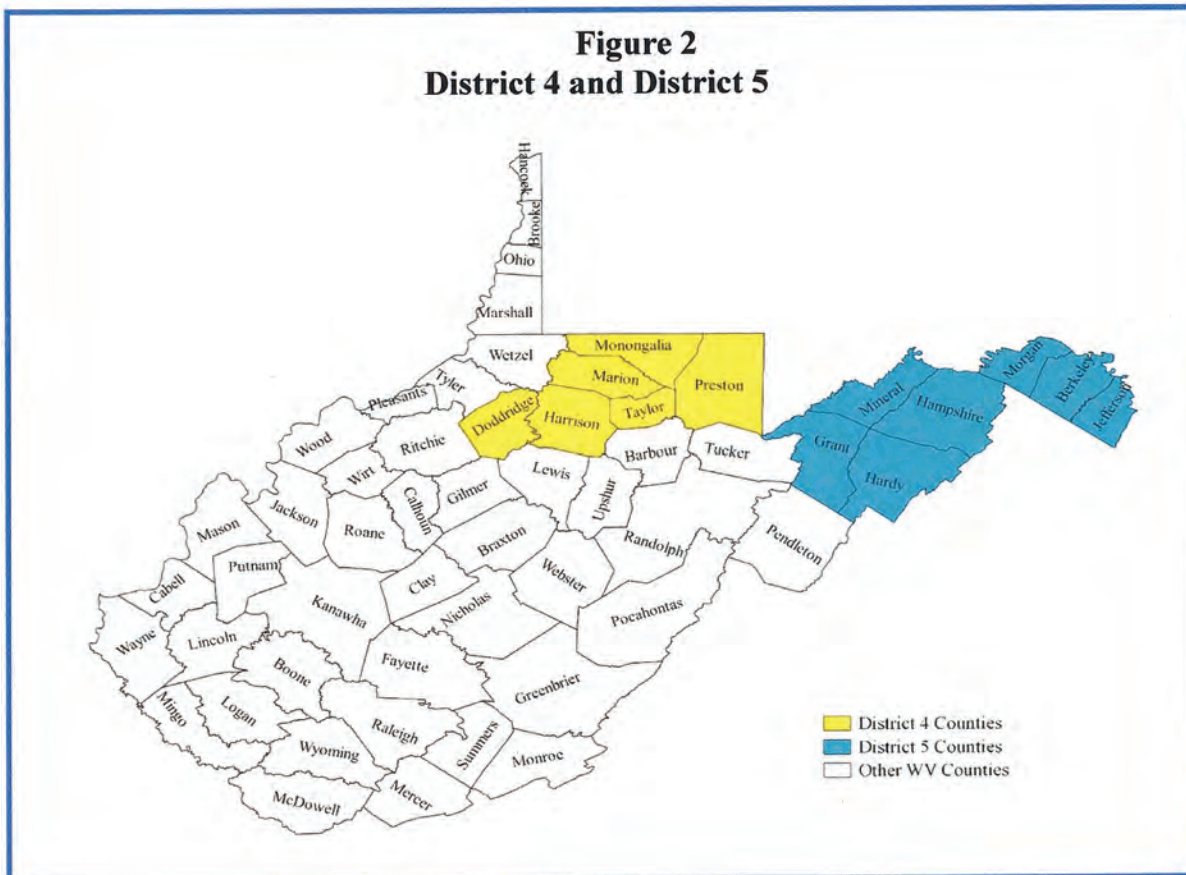
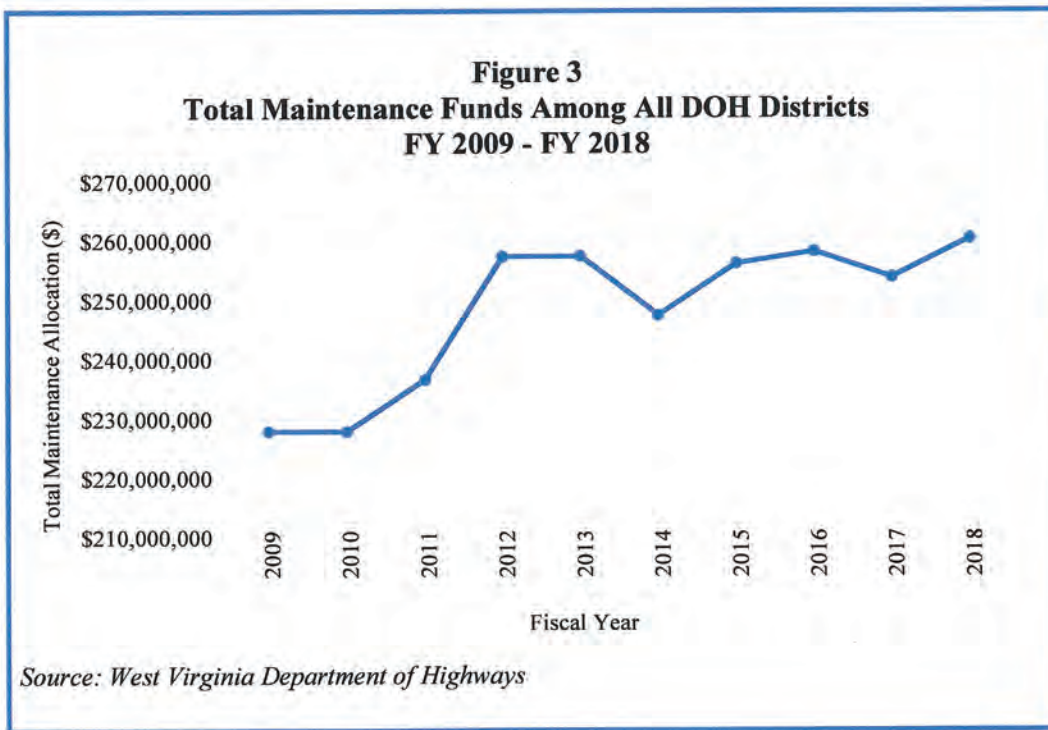


Figure 2 represents District 4 and District 5 counties as designated by the DOH. The color yellow represents District 4 and consists of Doddridge, Harrison, Marion, Monongalia, Preston, and Taylor counties. The color blue represents District 5 and consists of Berkeley, Grant, Hampshire, Hardy, Jefferson, Mineral, and Morgan counties.

Figure 3 represents the total maintenance allocation funds in nominal US dollars to all 10 districts from fiscal year 2009 to fiscal year 2018. Total maintenance funds increased from approximately \$230 million in 2009 to approximately \$260 million over the course of 10 fiscal years among all 10 Districts. While there was a sharp increase of the allocation dollars from FY 2010 to FY 2012 from approximately \$228 million to approximately \$257 million, there has been some volatility in the years following, with an increasing trend after 2014.

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Tables 2 and 3 represent the division of the total maintenance funds shown in Figure 3. Each data point in Figure 3 is divided among the 10 districts and is represented as dollar values in Table 2 and as percentages in Table 3. For example, the fiscal year 2009 data point \$227,939,204, is divided among the 10 districts of which, in fiscal year 2009, District 4 was allocated \$28,303,790, or, 12.42 percent. \$28,303,790 is listed in Table 2 and 12.42 percent is listed in Table 3 respectively.

Table 2
Allocation of Total Maintenance Funds for Each DOH District

Fiscal Year	District 1	District 2	District 3	District 4	District 5	
2009	\$27,154,277	\$21,569,329	\$25,281,328	\$28,303,790	\$23,201,072	
2010	\$27,154,277	\$21,569,329	\$25,281,328	\$28,303,790	\$23,201,072	
2011	\$29,031,757	\$22,450,388	\$25,362,746	\$29,584,881	\$24,452,160	
2012	\$31,372,949	\$25,124,540	\$27,881,259	\$30,849,537	\$28,120,827	
2013	\$31,373,849	\$25,124,540	\$27,882,820	\$30,860,537	\$28,185,827	
2014	\$30,159,738	\$24,152,957	\$26,804,574	\$29,667,139	\$27,095,864	
2015	\$30,495,515	\$24,457,821	\$27,109,743	\$29,987,193	\$28,268,738	
2016	\$31,257,904	\$25,153,361	\$27,787,513	\$30,738,358	\$28,993,811	
2017	\$30,632,615	\$24,574,355	\$27,231,735	\$30,122,106	\$29,117,225	
2018	\$31,257,907	\$25,127,636	\$27,787,486	\$30,737,121	\$30,615,259	
Fiscal Year	District 6	District 7	District 8	District 9	District 10	Total Allocation
2009	\$18,576,182	\$22,532,546	\$17,414,679	\$22,607,330	\$21,298,671	\$227,939,204
2010	\$18,576,182	\$22,532,546	\$17,414,679	\$22,607,330	\$21,298,671	\$227,939,204
2011	\$19,689,485	\$22,962,403	\$17,041,145	\$24,207,624	\$21,846,533	\$236,629,122
2012	\$20,201,417	\$24,657,446	\$18,484,105	\$26,508,798	\$24,140,742	\$257,341,620
2013	\$20,201,417	\$24,657,446	\$18,484,105	\$26,508,798	\$24,140,742	\$257,420,081
2014	\$19,420,216	\$23,703,927	\$17,769,313	\$25,483,686	\$23,207,204	\$247,464,618
2015	\$19,636,338	\$28,716,883	\$18,187,938	\$25,839,094	\$23,468,720	\$256,167,983
2016	\$20,127,246	\$24,707,328	\$18,841,921	\$26,544,070	\$24,057,151	\$258,208,663
2017	\$19,724,701	\$24,171,094	\$18,701,151	\$25,977,352	\$23,574,739	\$253,827,073
2018	\$20,127,246	\$24,661,123	\$19,473,934	\$26,507,347	\$24,055,440	\$260,350,499

Source: West Virginia Division of Highways.

Note: Total Allocation Dollars Reported in Nominal US Dollars for each Fiscal Year.

As can be seen in Table 3, the percentages vary for each district, but the percentages are virtually constant for each district over the fiscal years. For example, District 1 allocations range in the neighborhood of 12 percent over the years. In our areas of interest highlighted in yellow (District 4 and District 5), they range in the neighborhood of 12 percent for District 4 and between 10 percent and 12 percent in District 5. For District 4, 12.4 percent amounts to about \$28 million in FY 2009 and \$31 million in FY 2018. For District 5, it amounts to approximately \$23 million and \$30.5 million in FY 2009 and FY 2018 respectively.

Table 3
Allocation of Total Maintenance Funds for Each DOH District
FY 2009 - 2018

Fiscal Year	District 1	District 2	District 3	District 4	District 5	District 6	District 7	District 8	District 9	District 10	Total Allocation
2009	11.91%	9.46%	11.09%	12.42%	10.18%	8.15%	9.89%	7.64%	9.92%	9.34%	\$227,939,204
2010	11.91%	9.46%	11.09%	12.42%	10.18%	8.15%	9.89%	7.64%	9.92%	9.34%	\$227,939,204
2011	12.27%	9.49%	10.72%	12.50%	10.33%	8.32%	9.70%	7.20%	10.23%	9.23%	\$236,629,122
2012	12.19%	9.76%	10.83%	11.99%	10.93%	7.85%	9.58%	7.18%	10.30%	9.38%	\$257,341,620
2013	12.19%	9.76%	10.83%	11.99%	10.95%	7.85%	9.58%	7.18%	10.30%	9.38%	\$257,420,081
2014	12.19%	9.76%	10.83%	11.99%	10.95%	7.85%	9.58%	7.18%	10.30%	9.38%	\$247,464,618
2015	11.90%	9.55%	10.58%	11.71%	11.04%	7.67%	11.21%	7.10%	10.09%	9.16%	\$256,167,983
2016	12.11%	9.74%	10.76%	11.90%	11.23%	7.79%	9.57%	7.30%	10.28%	9.32%	\$258,208,663
2017	12.07%	9.68%	10.73%	11.87%	11.47%	7.77%	9.52%	7.37%	10.23%	9.29%	\$253,827,073
2018	12.01%	9.65%	10.67%	11.81%	11.76%	7.73%	9.47%	7.48%	10.18%	9.24%	\$260,350,499

Source: PERD analysis of data provided by the West Virginia Division of Highways.

Tables 4 and 5 represent District 4 and District 5 county maintenance organization total maintenance expenditures in nominal dollars along with total maintenance allocations for all Annual Plan organizations. The “District 4 (5) County Expenditures (\$)” columns in Tables 4 and 5 represent the summation of all county maintenance organization expenditures for District 4 (5) for each fiscal year. The “District 4 (5) Overall Allocation (\$)” columns represents the summation allocation dollars for all Annual Plan maintenance organizations for each fiscal year. For example, District 4 county organizations spent \$23,528,032 in maintenance activities in fiscal year 2009. District 4 allocated \$28,303,790 for all Annual Plan maintenance organizations in the same fiscal year. Similarly, in fiscal year 2009, District 5 county organizations spent \$20,590,629 and allocated \$23,201,072 for all Annual Plan organizations.³ As is evident from Tables 4 and 5, county maintenance organization expenditures represent a substantial portion of total maintenance allocations funding for all fiscal years reported in this study.

³It should be noted that color yellow represents the same dollar values for each corresponding District throughout this report.

Table 4
District 4 County Organizations Total Maintenance Expenditures
FY 2009 –2017

District 4 County Organizations								
Fiscal Year	Doddridge	Harrison	Marion	Monongalia	Preston	Taylor	District 4 County Expenditures	District 4 Overall Allocation
2009	\$2,343,311	\$4,548,143	\$3,957,528	\$3,986,806	\$6,167,405	\$2,524,840	\$23,528,032	\$28,303,790
2010	\$2,590,097	\$5,289,349	\$4,104,272	\$4,275,822	\$5,863,672	\$2,581,576	\$24,704,788	\$28,303,790
2011	\$2,508,899	\$5,269,085	\$4,017,634	\$4,054,694	\$7,100,515	\$2,951,691	\$25,902,517	\$29,584,881
2012	\$2,984,534	\$5,141,825	\$4,273,658	\$4,752,097	\$6,434,692	\$2,722,815	\$26,309,621	\$30,849,537
2013	\$3,108,129	\$4,628,693	\$5,357,055	\$4,720,206	\$7,718,962	\$2,809,707	\$28,342,752	\$30,860,537
2014	\$2,837,936	\$4,934,624	\$3,883,243	\$4,257,625	\$6,364,119	\$2,546,479	\$24,824,026	\$29,667,139
2015	\$2,698,530	\$4,484,165	\$3,824,137	\$4,542,424	\$6,992,997	\$2,655,666	\$25,197,920	\$29,987,193
2016	\$3,830,823	\$4,937,231	\$3,984,182	\$5,181,301	\$5,972,023	\$2,638,458	\$26,544,018	\$30,738,358
2017	\$2,476,710	\$4,273,061	\$3,577,665	\$3,769,387	\$5,875,081	\$2,654,597	\$22,626,501	\$30,122,106

Source: West Virginia Division of Highways.

Of the allocations each district, and by default, each maintenance organization receives, 70 percent of the resources are required to be assigned for “core” maintenance works of its county and expressway maintenance organizations. As a reminder, the maintenance organizations that are required to submit an Annual Plan Budget are the County, Expressway, Sign Shop, and Bridge Maintenance organizations. Additionally, “core” activities of road maintenance as defined in the CMP of the DOH Administrative Operating Procedures are mowing, patching, ditching, and snow removal (SRIC). A list of core and non-core activities are listed in Appendix B. The actual maintenance expenditures for District 4 and District 5 counties are available upon request.

Table 5
District 5 County Organizations
Total Maintenance Expenditures FY 2009 - 2017

District 5 County Organizations									
Fiscal Year	Berkeley	Grant	Hampshire	Hardy	Jefferson	Mineral	Morgan	District 5 County Expenditures	District 5 Overall Allocation
2009	\$3,347,494	\$2,856,002	\$3,278,518	\$2,936,904	\$3,119,404	\$2,479,204	\$2,573,102	\$20,590,629	\$23,201,072
2010	\$3,742,822	\$3,223,862	\$3,573,727	\$3,229,202	\$3,183,204	\$2,574,140	\$2,635,029	\$22,161,986	\$23,201,072
2011	\$3,810,845	\$3,337,219	\$4,493,015	\$3,469,368	\$3,470,426	\$3,179,787	\$3,350,927	\$25,111,588	\$24,452,160
2012	\$4,009,088	\$3,567,348	\$3,756,447	\$3,377,831	\$3,264,110	\$2,649,268	\$2,827,607	\$23,451,698	\$28,120,827
2013	\$4,066,604	\$3,584,979	\$3,800,606	\$3,600,005	\$3,405,944	\$2,979,933	\$2,707,953	\$24,146,024	\$28,185,827
2014	\$3,675,639	\$3,300,063	\$3,785,119	\$3,279,198	\$3,247,634	\$2,915,474	\$2,804,083	\$23,007,210	\$27,095,864
2015	\$3,758,453	\$3,673,209	\$3,820,924	\$3,295,595	\$3,354,931	\$2,980,097	\$2,904,372	\$23,787,582	\$28,268,738
2016	\$4,061,519	\$3,711,785	\$4,074,212	\$3,334,983	\$3,349,026	\$2,950,360	\$2,657,311	\$24,139,196	\$28,993,811
2017	\$3,561,924	\$3,409,534	\$3,724,258	\$3,117,512	\$3,198,068	\$2,999,710	\$2,545,041	\$22,556,045	\$29,117,225

Source: West Virginia Division of Highways

Table 6 and Table 7 represent the distribution of core maintenance expenditures between District 4 and District 5 counties from FY 2009 to FY 2017 in percentage terms. Table 6 represents the expenditures for County organizations in District 4, whereas, Table 7 represents County organizations for District 5. One should be mindful of the fact that these figures represent maintenance expenditures for just the counties maintenance organizations and do not represent other maintenance organizations such as Expressway, Sign Shop, and Bridge Maintenance.

**Table 6
District 4 Percentage of Core and Non-Core Maintenance Expenditures
In County Maintenance Organizations
FY 2009 - 2017**

County	2009		2010		2011		2012		2013	
	Core	Non-Core	Core	Non-Core	Core	Non-Core	Core	Non-Core	Core	Non-Core
Doddridge	57.31%	42.69%	57.05%	42.95%	51.19%	48.81%	58.37%	41.63%	42.83%	57.17%
Harrison	59.03%	40.97%	54.09%	45.91%	58.59%	41.41%	49.87%	50.13%	50.79%	49.21%
Marion	54.47%	45.53%	56.72%	43.28%	48.73%	51.27%	49.74%	50.26%	38.79%	61.21%
Monongalia	58.03%	41.97%	64.24%	35.76%	48.43%	51.57%	47.66%	52.34%	49.54%	50.46%
Preston	62.44%	37.56%	59.86%	40.14%	54.86%	45.14%	50.71%	49.29%	54.17%	45.83%
Taylor	56.99%	43.01%	57.77%	42.23%	53.05%	46.95%	47.51%	52.49%	49.41%	50.59%

County	2014		2015		2016		2017	
	Core	Non-Core	Core	Non-Core	Core	Non-Core	Core	Non-Core
Doddridge	52.25%	47.75%	46.46%	53.54%	43.63%	56.37%	50.94%	49.06%
Harrison	49.80%	50.20%	54.37%	45.63%	53.11%	46.89%	59.84%	40.16%
Marion	52.53%	47.47%	47.58%	52.42%	49.56%	50.44%	49.64%	50.36%
Monongalia	49.02%	50.98%	55.11%	44.89%	44.63%	55.37%	50.49%	49.51%
Preston	61.81%	38.19%	56.10%	43.90%	53.99%	46.01%	56.78%	43.22%
Taylor	50.54%	49.46%	50.50%	49.50%	50.00%	50.00%	51.00%	49.00%

Source: PERD analysis of West Virginia Division of Highways data.

One fact shown in from Table 6 is that none of the county organizations in District 4 have spent at least 70 percent on core maintenance activities as mentioned in the CMP of the DOH Administrative Operating Procedures. The percentages are consistently below the minimum requirement of 70 percent for the fiscal years under consideration in this report. However, the Administrative Operating Procedures manual also allows for changes to the allocation and spending depending on inclement weather, etc. The Procedure states that **“When prolonged inclement weather, the need to perform emergency work, or other external factors significantly interrupts or adversely affects an organization’s CMP, the Assistant District Engineer-Maintenance (ADEM) shall work with the County/Expressway Supervisor to revise the organization’s CMP. The revised CMP shall adhere to the guidelines contained herein and, once approved by the ADEM and submitted to the Director, Maintenance Division, will replace the existing CMP in its entirety.”**

The Administrative Operating Procedures manual also allows for changes to the allocation and spending depending on inclement weather, etc.

Table 7 represents the percentage allocation of core and non-core activities in District 5. Table 7 can be interpreted in the same manner as Table 6. For example, Berkeley County, expended 64.9 percent of its maintenance resources on core activities and 35.1 percent on non-core activities in fiscal year 2009. The same county spent 51.2 percent on core activities and 48.7 percent on non-core activities in fiscal year 2017.

Table 7

District 5 Percentage of Core and Non-Core Maintenance Expenditures in County Maintenance Organizations FY 2009 - 2017

County	2009		2010		2011		2012		2013	
	Core	Non-Core	Core	Non-Core	Core	Non-Core	Core	Non-Core	Core	Non-Core
Berkeley	64.90%	35.10%	64.42%	35.58%	43.20%	56.80%	64.97%	35.03%	65.60%	34.40%
Grant	63.78%	36.22%	64.48%	35.52%	62.28%	37.72%	61.92%	38.08%	65.14%	34.86%
Hampshire	56.18%	43.82%	61.64%	38.36%	58.61%	41.39%	65.46%	34.54%	68.41%	31.59%
Hardy	54.11%	45.89%	56.75%	43.25%	46.08%	53.92%	46.20%	53.80%	49.97%	50.03%
Jefferson	58.74%	41.26%	61.78%	38.22%	50.00%	50.00%	61.58%	38.42%	59.67%	40.33%
Mineral	63.35%	36.65%	60.76%	39.24%	67.40%	32.60%	58.60%	41.40%	61.87%	38.13%
Morgan	59.43%	40.57%	66.32%	33.68%	52.74%	47.26%	66.88%	33.12%	63.21%	36.79%
County	2014		2015		2016		2017			
	Core	Non-Core	Core	Non-Core	Core	Non-Core	Core	Non-Core		
Berkeley	58.73%	41.27%	66.25%	33.75%	57.02%	42.98%	51.21%	48.79%		
Grant	56.08%	43.92%	62.91%	37.09%	63.31%	36.69%	63.36%	36.64%		
Hampshire	68.16%	31.84%	70.88%	29.12%	73.66%	26.34%	69.33%	30.67%		
Hardy	49.82%	50.18%	48.11%	51.89%	51.05%	48.95%	46.87%	53.13%		
Jefferson	55.42%	44.58%	58.21%	41.79%	57.86%	42.14%	57.19%	42.81%		
Mineral	59.88%	40.12%	64.06%	35.94%	70.25%	29.75%	56.56%	43.44%		
Morgan	65.00%	35.00%	63.29%	36.71%	62.09%	37.91%	60.35%	39.65%		

Source: West Virginia Division of Highways

Similar to District 4, the majority of the counties in District 5 also spent consistently less than the 70 percent minimum requirement on core activities. However, there were two exceptions. The exceptions percentages are indicated by the color red in Table 7. Hampshire County in fiscal years 2015 and 2016 met the criteria and Mineral County in 2016 met the criteria.

The dollar amounts for each District's County maintenance organizations for the fiscal years from which percentages in Tables 6 and 7 were calculated are available upon request.

Possible Explanations for Not Meeting the 70 Percent Goal

In conversations with DOH personnel, there are 5 possible reasons for not meeting the 70 percent spending goal in Districts 4 and 5. The reasons are weather challenges, labor challenges, possible accounting issues, influx of supplemental/special funds, and extended use of roads with the sudden boom of the natural gas industry and subsequent truck traffic in the areas of study. Following paragraphs will explain the five reasons in detail.

The first reason stated were weather challenges. While weather is a factor that contributes to expenditures in SRIC-type activities (which is a part of the core activities), there are other weather conditions for which expenditures are not classified as core such as spending for flooding. For example, the flooding that occurred in fiscal year 2016 understandably required special attention and, in relation to this study, diverted resources away from the core activities. In addition, there were instances where in an emergency, one district expended their resources in another district, skewing expenditures.

The second reason detailed were labor challenges and there are 2 possible explanations under this issue. The first explanation is that state highways require 3 Regional Maintenance Engineers to oversee the smooth running of their systems. However, given challenges with hiring personnel they were unable to hire those personnel until August of this fiscal year. The second explanation was staffing problem in some of the counties in Districts 4 and

5. DOH personnel stated that, for example, Monongalia County in District 4 lacked half of the labor quota required to upkeep the system. This lack of labor might be due to competition from other state and federal highway agencies. The gist of this issue is that the core/ non-core percentages might be skewed because monies couldn't effectively be used for the specific purposes due to lack of labor.

The third reason specified was possible accounting issues. DOT -12 is a form DOH uses to record specific task performed. DOH personnel suspect that there might be issues with a core activity being recorded as non-core due to lack of sub-coding for some activities. The example given was flagging. While some flagging activities is recorded as core, other might not.

The fourth reason stated was the influx of supplemental or special funding for an activity in a given fiscal year. In fiscal year 2014 and 2015,

While weather is a factor that contributes to expenditures in SRIC-type activities (which is a part of the core activities), there are other weather conditions for which expenditures are not classified as core such as spending for flooding.

There were instances where in an emergency, one district expended their resources in another district, skewing expenditures.

DOH received special funds. For illustrative purposes, pothole repair, was given as an example. If the agency received monies for pothole repair and if pothole repair is classified as a core activity, it effectively lowers core activity expenditures for the fiscal year since these monies are not included in the Annual Plan budget. In other words, DOH suspects that core expenditures for some county organizations are more than they are shown in this report due to this reason.

The fifth and final reason described was the extended use of roads with the sudden boom of the natural gas industry and consequential truck traffic in the areas of study in the past 2 to 3 years. The increase in truck traffic caused plausible wear and tear on the road system which might have moved resources towards non-core activities away from core activities.

Appendix A

Objectives, Scope and Methodology

The Performance Evaluation and Research Division (PERD) within the Office of the Legislative Auditor produced this report of the West Virginia Division of Highways (DOH) maintenance allocation funding as part of the requests made by the Honorable Senator Robert D. Beach and the Honorable Delegate Isaac Sponaugle.

Objectives

The objectives of this report are to 1) Explain the methodology and formula used by DOH to allocate maintenance funds to its districts, specifically Districts 4 and 5, and 2) Analyze the allocation of maintenance funding within Districts 4 and 5 from fiscal years 2009 to 2017.

Scope

The scope of Objective 1 includes a detailed explanation of the methodology and formula used by the DOH for allocating maintenance funds within its districts, and the scope of Objective 2 includes analysis of the data provided by DOH in relation to Objective 1 for fiscal years 2009 through 2017.

Methodology

We requested an explanation for Objective 1 and data for Objective 2 from the DOH. Once the DOH provided raw data for counties within Districts 4 and 5, it was merged with activities in Appendix B to create a final dataset that contained fiscal years, counties, corresponding activities for each county for each fiscal year, and expenditures related to those counties.

Appendix B

List of All Core and Non-Core Maintenance Activities

Activity	Description	Type	Unit	Manual	Core/Non-Core
201	Patch Bit Pavements	TN	Tons	Yes	Core
202	Repair Base Failures	TN	Tons	Yes	Core
203	Skip Patching	TN	Tons	Yes	Core
204	Seal & Surf Treat.	TN	Tons	Yes	Core
205	Tack Coat	GL	Gallons	Yes	Non-Core
206	Po Contract Pave	DL	Dollars	Yes	Non-Core
207	Hand Pat/Seal Ap&Agg	TN	Tons	Yes	Core
208	Jnt/Crack Seal-Flex	FT	Feet	Yes	Core
209	Temp Patch-Cold Mix	TN	Tons	Yes	Non-Core
241	Patch Pcc Pavements	SF	Sq. Feet	Yes	Core
244	Jnt/Crk Seal Pcc Pvt	FT	Feet	Yes	Core
245	Surf Rep Of Pcc Pvmt	SF	Sq. Feet	Yes	Core
246	Pat Pcc Pvmt W/Premx	TN	Tons	Yes	Core
260	Stabilization-Sho	TN	Tons	Yes	Core
261	Stabilization-Rdwy	TN	Tons	Yes	Core
262	Dit/Blad Unpvd Rdwy	RM	Miles	Yes	Core
263	Blading-Unpvd Rdwy	MI	Miles	Yes	Core
281	Minor Drain Struct	EH	Employee Hours	Yes	Core
282	Install Pipe Culvert	FT	Feet	Yes	Non-Core
283	Subsurface Drains	FT	Feet	Yes	Non-Core
284	Dumped Rock Ditches	TN	Tons	Yes	Non-Core
285	Riprapping Embank	TN	Tons	Yes	Non-Core
286	Instal Non-Br Struct	EH	Employee Hours	Yes	Non-Core
287	Rem Ditch Obstacles	FT	Feet	Yes	Core
288	Pull Sho/Dit Pvd Rd	SM	Miles	Yes	Core
289	Dress Sho Under Guardrai	FT	Feet	Yes	Core
301	Guardrail Maint.	FT	Feet	Yes	Non-Core
302	Rep/Repl R/W Fence	FT	Feet	Yes	Non-Core
303	Mowing-Non Expresswa	SM	Acres	Yes	Core
304	Brush Control-Hand	EH	Employee Hours	Yes	Core
305	Brush Control-Mach	SM	Acres	Yes	Core
306	Wildflowers	AC	Acres	Yes	Non-Core
307	Herbicide Spraying	AC	Acres	Yes	Non-Core
308	Litter Pkup/Disposal	BG	Bags	Yes	Core
309	Rest Area Maint.	EH	Employee Hours	Yes	Non-Core
310	Dead An-Not-Deer-Rem	EH	Employee Hours	Yes	Non-Core
312	Litter Disp Non-Doh	EH	Employee Hours	Yes	Core
313	Con/Hired Maint	DL	Dollars	Yes	Non-Core

314	Supervision Of Wrp	EH	Employee Hours	Yes	Non-Core
315	Dead Deer-Pkup Rem	EH	Employee Hours	No	Non-Core
316	Hand Mow/Trimming	EH	Employee Hours	Yes	Core
317	Mowing-Expressway	AC	Employee Hours	Yes	Core
340	Brine Application	GL		No	Core
341	Mech Appl Sric Mat.	TN	Tons	Yes	Core
342	Snow Plowing/Blowing	EH	Employee Hours	Yes	Core
343	Snoe Fence	FT	Feet	Yes	Core
344	Post Storm Cleanup	EH	Employee Hours	Yes	Core
345	Sric Support Operat.	EH	Employee Hours	Yes	Core
361	Coding & Spotting	MI	Miles	Yes	Non-Core
363	Pavement Markings	EH	Employee Hours	Yes	Non-Core
364	Sign Install/Maint	EH	Employee Hours	Yes	Non-Core
365	Ill Devices/Signals	EH	Employee Hours	Yes	Non-Core
366	Impact Attenuators	EA	Each	Yes	Non-Core
368	Roadway Striping-Yellow	MI	Miles	Yes	Non-Core
369	Roadway Striping-White	MI	Miles	Yes	Non-Core
381	Brid Rep/Maint/Const	EH	Employee Hours	Yes	Non-Core
382	Bridge Inspect/Analy	EH	Employee Hours	Yes	Non-Core
383	Bridge Design	EH	Employee Hours	Yes	Non-Core
384	Cleaning & Painting	EH	Employee Hours	Yes	Non-Core
385	Rep & Realign Bearing Dv	EH	Employee Hours	Yes	Non-Core
386	Rep/Rpl Expan Dam Seals	EH	Employee Hours	Yes	Non-Core
387	Seal Conc Bridge Decks	EH	Employee Hours	Yes	Non-Core
388	Seal Brdg Conc Sub Unit	EH	Employee Hours	Yes	Non-Core
389	Bridge Washing	EH	Employee Hours	Yes	Non-Core
390	Open Drain Systems	EH	Employee Hours	Yes	Non-Core
391	Scour/Erosion&Reprap	EH	Employee Hours	Yes	Non-Core
401	Asphalt Pvmnt Grind/Rotomilling	SF	Sq. Feet	Yes	Core
402	Sweeping	EH	Employee Hours	Yes	Non-Core
403	Tunnel Maintenance	EH	Employee Hours	Yes	Non-Core
404	Emergency Services	EH	Employee Hours	Yes	Non-Core
405	Steel Piling Install	FT	Feet	Yes	Non-Core
406	Unclass Excavation	TN	Tons	Yes	Non-Core
407	Non-Annual Plain Eh	EH	Employee Hours	Yes	Non-Core
408	Misc. Maintenance	EH	Employee Hours	Yes	Non-Core
409	Placing Pcc	CY	Yards	Yes	Non-Core
410	Erosion/Pollut Cntrl	EH	Employee Hours	Yes	Non-Core

411	Hauling Materials	MI	Miles	Yes	Non-Core
412	Embank Stab(Doh)	TN	Tons	No	Non-Core
413	Embank Stab(Ct)	DL	Dollars	No	Non-Core
414	O & G Road Encr Perm	EH	Employee Hours	No	Non-Core
415	O & G Road Perm & Ad	EH	Employee Hours	No	Non-Core
416	Emer/Coop O & G Road	EH	Employee Hours	No	Non-Core
501	Equipment Downtime	DL	Employee Hours	No	Non-Core
535	Mount/Dismount Att	EH	Employee Hours	No	Non-Core
542	Equip Trans - All	EH	Employee Hours	No	Non-Core
550	Org Overhead	EH	Employee Hours	No	Non-Core
568	Misc Expenses	DL	Employee Hours	No	Non-Core
801	Organizational Ovhd	EH	Employee Hours	Yes	Non-Core
802	Misc Inv Exp - Maint	DL	Dollars	No	Non-Core
803	Leave Time	EH	Employee Hours	Yes	Non-Core
807	Grievance (Maint)	EH	Employee Hours	Yes	Non-Core
809	Training	EH	Employee Hours	Yes	Non-Core
811	Unproduct Equipment	DL	Dollars	Yes	Non-Core
812	Rent/Misc Expenses	DL	Dollars	Yes	Non-Core
813	Flagging	EH	Employee Hours	Yes	Core
814	Handl Mat Non-Sric	EH	Employee Hours	Yes	Non-Core
815	Cleaning Equipment	EH	Employee Hours	Yes	Non-Core
816	Buildings & Grounds	EH	Employee Hours	Yes	Non-Core

Appendix C 2019 District Allocations

Wv Department of Transportation FY2019 Annual Plan Allocations

Dist/Org	FY'18	FY 2019
0085	\$ 1,182,497	\$ 1,200,234
0103	\$ 3,391,202	\$ 3,442,070
0108	\$ 2,859,958	\$ 2,902,857
0121	\$ 2,499,087	\$ 2,536,573
0122	\$ 2,041,787	\$ 2,072,414
0123	\$ 2,313,902	\$ 2,348,611
0124	\$ 2,443,005	\$ 2,479,650
0127	\$ 3,945,592	\$ 4,004,776
0140	\$ 3,571,910	\$ 3,625,489
0164	\$ 670,547	\$ 680,605
0171	\$ 1,094,681	\$ 1,111,101
0172	\$ 1,253,496	\$ 1,272,298
0173	\$ 1,121,265	\$ 1,138,084
0174	\$ 1,112,046	\$ 1,128,727
0182	\$ 1,009,366	\$ 1,024,506
0197	\$ 627,849	\$ 637,267
0198	\$ 1,302,214	\$ 1,321,747
TOTAL	\$ 31,257,907	\$ 31,726,776
0206	\$ 4,198,749	\$ 4,261,730
0222	\$ 3,421,914	\$ 3,473,243
0223	\$ 4,163,314	\$ 4,225,764
0230	\$ 3,340,496	\$ 3,390,603
0250	\$ 5,309,407	\$ 5,389,048
0271	\$ 1,068,881	\$ 1,084,914
0281	\$ 869,371	\$ 882,412
0282	\$ 891,996	\$ 905,376
0297	\$ 550,827	\$ 559,089
0298	\$ 1,312,681	\$ 1,332,371
TOTAL	\$ 25,127,636	\$ 25,504,551
0307	\$ 2,539,502	\$ 2,577,595
0318	\$ 3,724,456	\$ 3,780,323
0337	\$ 2,299,546	\$ 2,334,039
0343	\$ 3,298,803	\$ 3,348,285
0344	\$ 3,552,922	\$ 3,606,216
0353	\$ 2,336,839	\$ 2,371,892
0354	\$ 4,271,785	\$ 4,335,862
0371	\$ 990,412	\$ 1,005,268
0372	\$ 1,010,070	\$ 1,025,221
0382	\$ 907,861	\$ 921,479
0383	\$ 1,121,134	\$ 1,137,951
0397	\$ 593,562	\$ 602,465
0398	\$ 1,140,594	\$ 1,157,703
TOTAL	\$ 27,787,486	\$ 28,204,298
0409	\$ 2,662,859	\$ 2,702,802
0417	\$ 4,261,075	\$ 4,324,991
0425	\$ 3,795,753	\$ 3,852,689
0431	\$ 4,353,619	\$ 4,418,923
0439	\$ 5,695,615	\$ 5,781,049
0446	\$ 2,599,519	\$ 2,638,512
0471	\$ 1,231,442	\$ 1,249,914
0472	\$ 1,345,701	\$ 1,365,887
0473	\$ 1,637,617	\$ 1,662,181

0482	\$ 1,162,121	\$ 1,179,553
0497	\$ 672,992	\$ 683,087
0498	\$ 1,318,808	\$ 1,338,590
TOTAL	\$ 30,737,121	\$ 31,198,178
0502	\$ 4,019,288	\$ 4,079,577
0512	\$ 3,576,213	\$ 3,629,856
0514	\$ 3,847,011	\$ 3,904,716
0516	\$ 3,207,562	\$ 3,255,675
0519	\$ 3,349,243	\$ 3,399,482
0529	\$ 2,760,856	\$ 2,802,269
0533	\$ 2,677,416	\$ 2,717,577
0564	\$ 1,436,493	\$ 1,458,040
0571	\$ 1,287,945	\$ 1,307,264
0582	\$ 1,215,582	\$ 1,233,816
0583	\$ 1,637,617	\$ 1,662,181
0597	\$ 708,807	\$ 719,439
0598	\$ 891,226	\$ 904,594
TOTAL	\$ 30,615,259	\$ 31,074,488
0605	\$ 2,496,022	\$ 2,533,462
0615	\$ 2,616,780	\$ 2,656,032
0626	\$ 3,958,980	\$ 4,018,365
0635	\$ 2,488,816	\$ 2,526,148
0648	\$ 2,624,830	\$ 2,664,202
0652	\$ 3,300,688	\$ 3,350,198
0671	\$ 1,168,216	\$ 1,185,739
0697	\$ 425,058	\$ 431,434
0698	\$ 1,047,856	\$ 1,063,574
TOTAL	\$ 20,127,246	\$ 20,429,155
0701	\$ 3,529,393	\$ 3,582,334
0704	\$ 3,866,022	\$ 3,924,012
0711	\$ 2,791,462	\$ 2,833,334
0721	\$ 2,998,967	\$ 3,043,952
0749	\$ 3,473,250	\$ 3,525,349
0751	\$ 3,127,261	\$ 3,174,170
0771	\$ 1,158,143	\$ 1,175,515
0772	\$ 1,196,758	\$ 1,214,709
0782	\$ 1,085,287	\$ 1,101,566
0797	\$ 531,896	\$ 539,874
0798	\$ 902,684	\$ 916,224
TOTAL	\$ 24,661,123	\$ 25,031,040
0836	\$ 3,327,554	\$ 3,377,467
0838	\$ 4,589,666	\$ 4,658,511
0842	\$ 5,683,166	\$ 5,768,413
0847	\$ 3,009,250	\$ 3,054,389
0882	\$ 792,301	\$ 804,186
0883	\$ 792,301	\$ 804,186
0897	\$ 589,034	\$ 597,870
0898	\$ 690,662	\$ 701,022
TOTAL	\$ 19,473,934	\$ 19,766,043
0910	\$ 5,568,039	\$ 5,651,560
0913	\$ 5,182,707	\$ 5,260,448
0932	\$ 3,327,751	\$ 3,377,667
0934	\$ 4,255,899	\$ 4,319,737
0945	\$ 3,122,393	\$ 3,169,229
0971	\$ 1,067,570	\$ 1,083,584
0982	\$ 1,014,938	\$ 1,030,162

0983	\$ 1,543,873	\$ 1,567,031
0997	\$ 507,184	\$ 514,792
0998	\$ 916,993	\$ 930,748
TOTAL	\$ 26,507,347	\$ 26,904,957
1024	\$ 4,164,267	\$ 4,226,731
1028	\$ 5,430,639	\$ 5,512,099
1041	\$ 5,757,819	\$ 5,844,186
1055	\$ 4,343,604	\$ 4,408,758
1071	\$ 1,307,506	\$ 1,327,119
1072	\$ 1,683,261	\$ 1,708,510
1097	\$ 441,071	\$ 447,687
1098	\$ 927,273	\$ 941,182
TOTAL	\$ 24,055,440	\$ 24,416,272
OVERALL	\$ 261,532,996	\$ 265,455,991

FISCAL YEAR 2018-19 ANNUAL PLAN WORKSHEET - IS/APD ORGANIZATIONS

ALLOCATION: ORGANIZATION : 0564
\$ 1,458,040 QUOTA: 12

Table with columns: ACT, DESCRIPTION, ACCOMP, UNIT, TOTAL CPU, LABOR (COST/ACC, TOTAL \$), EQUIPMENT (COST/ACC, TOTAL \$), MATERIAL (COST/ACC, TOTAL \$), TOTAL COST. Rows 201-816 listing various road maintenance tasks.

ORGANIZATION: 0564 ANNUAL PLAN SUMMARY

Summary table with columns: DOLLARS, PERCENT OF PLAN, L, E & M FOR 602 REPORT BASED ON, ACTUAL ALLOCATION \$ & % OF PLAN, CORE PLAN % OF AP, EMPLOYEE HOURS, NUMBER OF EMPLOYEES, QUOTA + OR -.

FISCAL YEAR 2018-19 ANNUAL PLAN WORKSHEET - SIGN SHOP ORGANIZATIONS

ALLOCATION:
\$ 719,439

ORGANIZATION : 0597
QUOTA: 6

ACT	DESCRIPTION	ACCOMP	UNIT	TOTAL CPU	LABOR		EQUIPMENT		MATERIAL		TOTAL COST
					COST/ACC	TOTAL \$	COST/ACC	TOTAL \$	COST/ACC	TOTAL \$	
361	CODING & SPOTTING	180.00	MI	\$86.50	81.0000	\$14,580.00	\$5.5000	\$990.00	\$0.0000	\$0.00	\$15,570.00
363	PAVEMENT MARKINGS	2,500.00	EH	\$53.96	27.0000	\$67,500.00	\$1.9613	\$4,903.25	\$25.0000	\$62,500.00	\$134,903.25
364	SIGN INSTALL/MAINT	9,600.00	EH	\$47.50	27.0000	\$259,200.00	\$2.5000	\$24,000.00	\$18.0000	\$172,800.00	\$456,000.00
365	ILLUMINATION DEVICES	275.00	EH	\$35.50	27.0000	\$7,425.00	\$3.5000	\$962.50	\$5.0000	\$1,375.00	\$9,762.50
366	IMPACT ATTENUATORS	0.00	EA	\$645.17	540.0000	\$0.00	\$30.1720	\$0.00	\$75.0000	\$0.00	\$0.00
368	ROADWAY STRIPING-YELLOW	0.00	MI	\$46.08	34.8300	\$0.00	\$11.2500	\$0.00	\$0.0000	\$0.00	\$0.00
369	ROADWAY STRIPING-WHITE	0.00	MI	\$38.08	28.0800	\$0.00	\$10.0000	\$0.00	\$0.0000	\$0.00	\$0.00
404	EMERGENCY SERVICES	40.00	EH	\$30.75	27.0000	\$1,080.00	\$3.7500	\$150.00	\$0.0000	\$0.00	\$1,230.00
407	NON-ANNUAL PLAN EH	0.00	EH	\$0.00	0.0000	\$0.00	\$0.0000	\$0.00	\$0.0000	\$0.00	\$0.00
408	MISCELLANEOUS MAINT	0.00	EH	\$30.50	27.0000	\$0.00	\$3.5000	\$0.00	\$0.0000	\$0.00	\$0.00
410	EROSION/POLLUTION CNTRL	0.00	EH	\$31.75	27.0000	\$0.00	\$4.7500	\$0.00	\$0.0000	\$0.00	\$0.00
801	ORGANIZATIONAL OVHD	400.00	EH	\$41.25	39.0000	\$15,600.00	\$2.2500	\$900.00	\$0.0000	\$0.00	\$16,500.00
802	MISC. INVENTORY EXPENSES	4,500.00	DL	\$1.00	0.0000	\$0.00	\$0.0000	\$0.00	\$1.0000	\$4,500.00	\$4,500.00
803	LEAVE TIME	2,280.00	EH	\$0.00	0.0000	\$0.00	\$0.0000	\$0.00	\$0.0000	\$0.00	\$0.00
807	GRIEVANCE (MAINT)	10.00	EH	\$27.69	27.0000	\$270.00	\$0.6930	\$6.93	\$0.0000	\$0.00	\$276.93
809	TRAINING (MAINT)	90.00	EH	\$28.50	27.0000	\$2,430.00	\$1.5000	\$135.00	\$0.0000	\$0.00	\$2,565.00
811	UNPRODUCTIVE EQUIP	5,011.00	DL	\$1.00	0.0000	\$0.00	\$1.0000	\$5,011.00	\$0.0000	\$0.00	\$5,011.00
812	RENTS/MISC EXPENSES	13,500.00	DL	\$1.00	0.0000	\$0.00	\$0.0000	\$0.00	\$1.0000	\$13,500.00	\$13,500.00
813	FLAGGING	220.00	EH	\$29.00	27.0000	\$5,940.00	\$2.0000	\$440.00	\$0.0000	\$0.00	\$6,380.00
814	HANDLE MATL NON-SRIC	1,300.00	EH	\$36.00	27.0000	\$35,100.00	\$9.0000	\$11,700.00	\$0.0000	\$0.00	\$46,800.00
815	CLEANING OF EQUIP	120.00	EH	\$28.00	27.0000	\$3,240.00	\$1.0000	\$120.00	\$0.0000	\$0.00	\$3,360.00
816	BUILDINGS & GROUNDS	80.00	EH	\$38.50	27.0000	\$2,160.00	\$1.5000	\$120.00	\$10.0000	\$800.00	\$3,080.00

ORGANIZATION: 0597
ANNUAL PLAN SUMMARY

DOLLARS	PERCENT OF PLAN	L, E & M FOR 802 REPORT BASED ON ACTUAL ALLOCATION \$ & % OF PLAN	EMPLOYEE HOURS
LABOR: \$414,525	57.62%	LABOR: \$414,525	17,455
EQUIPMENT: \$49,439	6.87%	EQUIPMENT: \$49,439	NUMBER OF EMPLOYEES 8
MATERIAL: \$255,475	35.51%	MATERIAL: \$255,475	QUOTA + OR - 2
TOTAL: \$719,439		TOTAL: \$719,439	

\$0 OVER/UNDER ALLOCATION

FISCAL YEAR 2018-19 ANNUAL PLAN WORKSHEET - BRIDGE DEPARTMENT

ALLOCATION:
\$ 904,594

ORGANIZATION : 0598
QUOTA: 24

ACT	DESCRIPTION	ACCOMP	UNIT	TOTAL CPU	LABOR		EQUIPMENT		MATERIAL		TOTAL COST
					COST/ACC	TOTAL \$	COST/ACC	TOTAL \$	COST/ACC	TOTAL \$	
206	PURCHASE ORDER PAVE	0.00	DL	\$1.00	0.0000	\$0.00	\$0.0000	\$0.00	\$1.0000	\$0.00	\$0.00
313	CONTRACT/HIRED MAINT. EXP.	0.00	DL	\$1.00	0.0000	\$0.00	\$0.0000	\$0.00	\$1.0000	\$0.00	\$0.00
364	SIGN INSTALL/MAINT	0.00	EH	\$49.50	27.0000	\$0.00	\$2.5000	\$0.00	\$20.0000	\$0.00	\$0.00
381	BRIDGE REP/MAINT/CONST	7,824.00	EH	\$83.50	30.0000	\$234,720.00	\$3.5000	\$27,384.00	\$50.0000	\$381,200.00	\$653,304.00
382	BRIDGE INSP & ANALY	40.00	EH	\$29.25	28.0000	\$1,120.00	\$1.2500	\$50.00	\$0.0000	\$0.00	\$1,170.00
383	BRIDGE DESIGN	100.00	EH	\$31.50	31.0000	\$3,100.00	\$0.5000	\$50.00	\$0.0000	\$0.00	\$3,150.00
384	CLEANING & PAINTING	0.00	EH	\$59.19	27.0000	\$0.00	\$2.1900	\$0.00	\$30.0000	\$0.00	\$0.00
385	REP & REALIGN BEARING DV	0.00	EH	\$29.54	27.0000	\$0.00	\$2.5400	\$0.00	\$0.0000	\$0.00	\$0.00
386	REP/RPL EXPAN DAM SEALS	0.00	EH	\$54.25	27.0000	\$0.00	\$2.2500	\$0.00	\$25.0000	\$0.00	\$0.00
387	SEAL CONC BRIDGE DECKS	0.00	EH	\$48.57	27.0000	\$0.00	\$1.5700	\$0.00	\$20.0000	\$0.00	\$0.00
388	SEAL BRDG CONC SUB UNIT	0.00	EH	\$30.18	27.0000	\$0.00	\$3.1800	\$0.00	\$0.0000	\$0.00	\$0.00
389	BRIDGE WASHING	0.00	EH	\$30.72	27.0000	\$0.00	\$3.7200	\$0.00	\$0.0000	\$0.00	\$0.00
390	OPEN BRIDGE DRAIN SYS	0.00	EH	\$31.55	27.0000	\$0.00	\$4.5500	\$0.00	\$0.0000	\$0.00	\$0.00
391	SCOUR/EROSION CONTROL	0.00	EH	\$32.00	27.0000	\$0.00	\$5.0000	\$0.00	\$0.0000	\$0.00	\$0.00
404	EMERGENCY SERVICES	0.00	EH	\$30.75	27.0000	\$0.00	\$3.7500	\$0.00	\$0.0000	\$0.00	\$0.00
407	NON-ANNUAL PLAN EH	28,200.00	EH	\$0.00	0.0000	\$0.00	\$0.0000	\$0.00	\$0.0000	\$0.00	\$0.00
408	MISCELLANEOUS MAINT	0.00	EH	\$30.50	27.0000	\$0.00	\$3.5000	\$0.00	\$0.0000	\$0.00	\$0.00
410	EROSION/POLLUTION CNTRL	0.00	EH	\$31.75	27.0000	\$0.00	\$4.7500	\$0.00	\$0.0000	\$0.00	\$0.00
801	ORGANIZATIONAL OVHD	5,000.00	EH	\$43.25	41.0000	\$205,000.00	\$2.2500	\$11,250.00	\$0.0000	\$0.00	\$216,250.00
802	MISC. INVENTORY EXPENSES	5,460.00	DL	\$1.00	0.0000	\$0.00	\$0.0000	\$0.00	\$1.0000	\$5,460.00	\$5,460.00
803	LEAVE TIME	9,120.00	EH	\$0.00	0.0000	\$0.00	\$0.0000	\$0.00	\$0.0000	\$0.00	\$0.00
807	GRIEVANCE (MAINT)	0.00	EH	\$27.89	27.0000	\$0.00	\$0.6930	\$0.00	\$0.0000	\$0.00	\$0.00
809	TRAINING (MAINT)	360.00	EH	\$28.50	27.0000	\$9,720.00	\$1.5000	\$540.00	\$0.0000	\$0.00	\$10,260.00
811	UNPRODUCTIVE EQUIP	10,000.00	DL	\$1.00	0.0000	\$0.00	\$1.0000	\$10,000.00	\$0.0000	\$0.00	\$10,000.00
812	RENTS/MISC EXPENSES	5,000.00	DL	\$1.00	0.0000	\$0.00	\$0.0000	\$0.00	\$1.0000	\$5,000.00	\$5,000.00
813	FLAGGING	0.00	EH	\$29.00	27.0000	\$0.00	\$2.0000	\$0.00	\$0.0000	\$0.00	\$0.00
814	HANDLE MATL NON-SRIC	0.00	EH	\$36.00	27.0000	\$0.00	\$9.0000	\$0.00	\$0.0000	\$0.00	\$0.00
815	CLEANING OF EQUIP	0.00	EH	\$28.00	27.0000	\$0.00	\$1.0000	\$0.00	\$0.0000	\$0.00	\$0.00
816	BUILDINGS & GROUNDS	0.00	EH	\$33.50	27.0000	\$0.00	\$1.5000	\$0.00	\$5.0000	\$0.00	\$0.00

ORGANIZATION: 0598
ANNUAL PLAN SUMMARY

DOLLARS	PERCENT OF PLAN	L, E & M FOR 802 REPORT BASED ON ACTUAL ALLOCATION \$ & % OF PLAN		EMPLOYEE HOURS	NUMBER OF EMPLOYEES
LABOR:	\$453,660	50.15%	LABOR:	\$453,660	50,644
EQUIPMENT:	\$49,274	5.45%	EQUIPMENT:	\$49,274	24
MATERIAL:	\$401,660	44.40%	MATERIAL:	\$401,660	0
TOTAL:	\$904,594		TOTAL:	\$904,594	

\$0 OVER/UNDER ALLOCATION

Appendix E Tracking Website Printout

ANNUAL PLAN BY DIST AND ORG

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RETURN

DIST 00 WORK PLAN STATUS AS OF August 21, 2018

ORG NO.	COUNTY OR ORG.	ANNUAL ALLOCATION	WORK PLAN THIS MONTH			WORK PLAN TO DATE			BAL. OF ANN. ALLOCATION		
			ALLOC.	EXPEND.	% +OR- %	ALLOC.	EXPEND.	% +OR- %			
0000		0	0	104,548	0.00	-100.0	0	235,324	0.00	-100.0	-235,324
DISTRICT TOTALS			0	104,548			0	235,324			-235,324

RETURN

RETURN

DIST 01 WORK PLAN STATUS AS OF August 21, 2018

ORG NO.	COUNTY OR ORG.	ANNUAL ALLOCATION	WORK PLAN THIS MONTH			WORK PLAN TO DATE			BAL. OF ANN. ALLOCATION		
			ALLOC.	EXPEND.	% +OR- %	ALLOC.	EXPEND.	% +OR- %			
11-01	BRIDGE CO HIGHWAYS	3,442,072	187,076	175,671	93.90	-6.10	473,915	438,298	92.48	-7.52	3,003,774
11-02	CHATEL CO HIGHWAYS	2,902,857	157,770	212,626	134.77	34.77	399,676	457,857	114.56	14.56	2,445,000
11-03	FRANK CO HW - B BUREAU	2,536,573	137,863	135,330	98.16	-1.84	348,244	335,728	95.56	-4.44	2,202,845
11-04	FRANK CO HW - B WYOMING	2,072,415	112,636	122,119	108.42	8.42	285,337	309,301	108.05	8.05	1,784,114
11-05	FRANK CO HW - C BELLTAM	2,348,611	127,647	141,951	111.21	11.21	323,365	314,342	97.21	-2.79	2,034,269
11-06	FRANK CO HW - C F BASS	2,479,650	134,769	117,951	87.53	-12.48	341,407	303,217	88.81	-11.19	2,176,433
11-07	FRANK CO HIGHWAYS	4,004,776	217,659	234,979	107.96	7.96	551,390	584,613	106.03	6.03	3,420,163
11-08	FRANK CO HIGHWAYS	3,625,489	197,045	209,354	106.25	6.25	499,169	503,631	100.89	0.89	3,121,858
11-09	FRANK CO EXPRESSWAY	680,605	36,991	56,029	151.47	51.47	93,708	112,197	119.72	19.72	569,418
11-10	FRANK CO BRIDGE	1,111,101	60,389	72,321	119.76	19.76	152,981	165,224	108.00	8.00	945,877
11-11	FRANK CO BRIDGE	1,272,299	69,150	53,851	77.88	-22.12	175,175	134,646	76.86	-23.14	1,137,652
11-12	FRANK CO BRIDGE	1,138,084	61,855	59,455	96.44	-3.56	156,695	153,045	97.67	-2.33	985,039
11-13	FRANK CO BRIDGE	1,126,727	61,347	55,343	89.89	-10.11	155,408	139,319	89.85	-10.35	989,408
11-14	FRANK CO BRIDGE	1,024,506	55,692	86,933	156.12	56.12	141,059	175,590	124.48	24.48	848,916
11-15	FRANK CO BRIDGE	637,267	34,636	36,527	105.46	5.46	87,742	84,666	96.49	-3.51	552,601
11-16	FRANK CO BRIDGE DEPT	1,321,747	71,837	72,097	100.36	0.36	181,983	201,253	110.59	10.59	1,120,494
DISTRICT TOTALS		31,726,778	1,724,352	1,842,535	106.85	6.85	4,368,252	4,409,917	100.95	0.95	27,316,861

RETURN

ANNUAL PLAN BY DIST AND ORG

[RETURN](#)

DIST 02 WORK PLAN STATUS AS OF August 21, 2018

ORG NO.	COUNTY OR ORG.	ANNUAL ALLOCATION	WORK PLAN THIS MONTH				WORK PLAN TO DATE				BAL. OF ANN. ALLOCATION
			ALLOC.	EXPEND.	%	+OR- %	ALLOC.	EXPEND.	%	+OR- %	
0206	MARSHALL CO HIGHWAYS	4,261,730	231,625	255,084	110.13	10.13	586,769	556,607	94.86	-5.14	3,705,123
0222	LINCOLN CO HIGHWAYS	3,473,243	188,771	224,221	118.78	18.78	478,208	546,489	114.28	14.28	2,926,754
0223	SODAM CO HIGHWAYS	4,225,764	229,670	210,368	91.60	-8.40	581,817	557,274	95.78	-4.22	3,668,490
0230	MINGO CO HIGHWAYS	3,390,603	184,279	216,292	117.37	17.37	466,829	512,789	109.85	9.85	2,877,814
0231	MAYNE CO HIGHWAYS	5,389,048	292,895	268,001	91.50	-8.50	741,982	661,906	89.21	-10.79	4,727,142
0231	I-64 SECT 1 HIGHWAYS	1,084,914	58,965	62,971	106.79	6.79	149,375	169,122	113.22	13.22	915,792
0241	COBB-G SECT 1 HQ	882,412	47,959	39,263	81.87	-18.13	121,493	98,704	81.24	-18.76	783,708
0242	COBB-G SECT 2 HQ	905,376	49,207	34,450	70.01	-29.99	124,655	91,581	73.47	-26.53	813,795
0297	DIST-02 SIGN SHOP	559,089	30,387	28,418	93.52	-6.48	76,978	62,718	81.47	-18.53	496,371
0298	SECT-02 BRIDGE DEPT	1,332,371	72,414	92,488	127.72	27.72	183,445	190,113	103.63	3.63	1,142,259
DISTRICT TOTALS		25,504,550	1,386,172	1,431,556	103.27	3.27	3,511,551	3,447,303	98.17	-1.83	22,057,247

[RETURN](#)

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DIST 03 WORK PLAN STATUS AS OF August 21, 2018

ORG NO.	COUNTY OR ORG.	ANNUAL ALLOCATION	WORK PLAN THIS MONTH				WORK PLAN TO DATE				BAL. OF ANN. ALLOCATION
			ALLOC.	EXPEND.	%	+OR- %	ALLOC.	EXPEND.	%	+OR- %	
0307	CALHOUN CO HIGHWAYS	2,577,595	140,093	220,614	157.48	57.48	354,893	508,577	143.30	43.30	2,069,018
0318	JACKSON CO HIGHWAYS	3,780,323	205,461	213,183	103.76	3.76	520,488	725,220	139.33	39.33	3,055,103
0327	PREPACATE CO HIGHWAYS	2,334,039	126,855	233,908	184.39	84.39	321,359	506,406	157.58	57.58	1,827,633
0343	EFFINGER CO HIGHWAYS	3,348,265	181,979	202,492	111.27	11.27	461,003	467,201	101.34	1.34	2,881,084
0344	ROANE CO HIGHWAYS	3,606,216	195,998	276,421	141.03	41.03	496,516	648,205	130.55	30.55	2,958,011
0352	WIRT CO HIGHWAYS	2,371,892	128,913	127,250	98.71	-1.29	326,571	289,013	88.50	-11.50	2,082,879
0354	WOOD CO HIGHWAYS	4,335,862	235,654	287,263	121.90	21.90	596,976	659,875	110.54	10.54	3,675,987
0311	I-77 SECT 1 HIGHWAYS	1,005,268	54,636	40,068	73.34	-26.66	138,408	115,323	83.32	-16.68	889,945
0312	I-77 SECT 2 HIGHWAYS	1,025,221	55,721	47,575	85.38	-14.62	141,156	140,100	99.25	-0.75	885,121
0362	COBB-D SECT 0 HIGHWAYS	921,479	50,082	105,385	210.42	110.42	126,872	170,234	134.18	34.18	751,245
0383	COBB-D SECT 1 HIGHWAYS	1,137,951	61,847	37,818	61.15	-38.85	156,676	105,687	67.46	-32.54	1,032,264
0387	DIST-03 SIGN SHOP	602,465	32,744	57,151	174.54	74.54	82,949	106,489	128.38	28.38	495,976
0396	DIST-03 BRIDGE DEPT	1,157,703	62,921	85,294	135.56	35.56	159,396	201,251	126.26	26.26	956,452
DISTRICT TOTALS		28,204,299	1,532,904	1,934,422	126.19	26.19	3,883,262	4,643,581	119.58	19.58	23,560,718

[RETURN](#)

ANNUAL PLAN BY DIST AND ORG

RETURN

DIST 04 WORK PLAN STATUS AS OF August 21, 2018

ORG. NO.	COUNTY OR ORG.	ANNUAL ALLOCATION	WORK PLAN ALLOC.	THIS MONTH EXPEND.	%	+OR- %	WORK PLAN TO DATE ALLOC.	EXPEND.	%	+OR- %	BAL. OF ANN. ALLOCATION
0401	LEGISLATIVE CO. SERVICES	2,702,802	146,898	215,737	146.86	48.88	372,132	408,793	109.85	9.85	2,294,009
0410	ADULT PROB. SVCS. SERVICES	4,324,991	235,063	214,102	91.08	-8.92	595,479	537,852	90.32	-9.68	3,787,139
0420	MENTAL HEALTH SERVICES	3,852,689	209,393	227,436	108.63	8.62	530,450	589,945	111.22	11.22	3,262,744
0430	COMMUNITY CO. SERVICES	4,418,923	240,169	315,997	131.57	31.57	608,413	825,694	104.48	4.48	3,783,229
0440	RESTITUTION CO. SERVICES	5,781,049	314,200	340,441	108.35	9.35	795,954	716,537	90.02	-9.98	5,064,512
0445	TRIAL CO. SERVICES	2,638,512	143,403	157,442	109.79	9.79	363,279	331,344	91.21	-8.79	2,307,168
0471	1-76 SCHOOLS SERVICES	1,249,914	67,933	89,623	131.93	31.93	172,093	195,480	113.58	13.58	1,054,454
0472	1-76 SCHOOLS SERVICES	1,365,887	74,236	64,869	87.38	-12.62	188,050	164,814	87.64	-12.36	1,201,873
0473	1-76 SCHOOLS SERVICES	1,662,181	90,339	100,933	111.73	11.73	228,954	230,927	100.91	0.91	1,431,254
0474	1-76 SCHOOLS SERVICES	1,179,553	64,109	64,392	100.44	0.44	162,405	145,867	89.82	-10.18	1,033,686
0475	1-76 SCHOOLS SERVICES	683,087	37,126	27,623	74.40	-25.60	94,050	66,149	70.33	-29.67	616,938
0476	1-76 SCHOOLS SERVICES	1,338,530	72,752	80,138	110.15	10.15	184,301	235,459	127.76	27.76	1,103,131
DISTRICT TOTALS		31,198,178	1,695,621	1,898,733	111.98	11.98	4,295,470	4,258,941	99.15	-0.85	26,919,337

RETURN

RETURN

DIST 05 WORK PLAN STATUS AS OF August 21, 2018

ORG. NO.	COUNTY OR ORG.	ANNUAL ALLOCATION	WORK PLAN ALLOC.	THIS MONTH EXPEND.	%	+OR- %	WORK PLAN TO DATE ALLOC.	EXPEND.	%	+OR- %	BAL. OF ANN. ALLOCATION
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ANNUAL PLAN BY DIST AND ORG

0513 BERKELEY CO HIGHWS	4,079,577	221,725	156,140	70.42	-29.58	561,690	404,843	72.08	-27.92	3,674,734
0512 GRANT CO HIGHWS	3,629,856	197,283	257,654	130.60	30.60	499,771	454,449	90.93	-9.07	3,175,407
0514 HAMPSHIRE CO HIGHWS	3,904,716	212,221	-20,587	-9.70	-109.7	537,614	119,591	22.24	-77.76	3,785,125
0516 HARDY CO HIGHWS	3,255,675	176,946	167,941	94.91	-5.09	448,252	526,932	117.55	17.55	2,728,743
0519 JEFFERSON CO HIGHWS	3,399,482	184,762	140,383	75.98	-24.02	468,052	354,781	75.80	-24.20	3,044,701
0528 MINERAL CO HIGHWS	2,802,269	152,303	130,687	85.81	-14.19	385,825	303,050	78.55	-21.45	2,499,219
0518 MORGAN CO HIGHWS	2,717,577	147,700	53,683	36.35	-63.65	374,165	190,920	51.03	-48.97	2,526,657
0521 DIST 5 EXPRESSWAY	1,458,040	79,244	52,237	65.92	-34.08	200,747	123,014	61.28	-38.72	1,335,026
0511 1-81 SECT 1 HIGHWS	1,307,264	71,050	57,037	80.28	-19.72	179,989	124,392	69.11	-30.89	1,182,872
0520 CORR-H SECT 5	1,233,816	67,058	41,025	61.18	-38.82	169,876	93,871	55.26	-44.74	1,139,945
0521 NIMBLEY EXPRESSWAY	1,662,181	90,339	54,931	60.81	-39.19	228,854	132,515	57.90	-42.10	1,529,666
0517 DIST-05 SIGN SHGP	719,439	39,101	32,425	82.93	-17.07	99,054	78,631	79.38	-20.62	640,808
0528 DIST-05 BRIDGE DEPT	904,594	49,165	10,366	21.08	-78.92	124,548	60,312	48.42	-51.58	844,282
DISTRICT TOTALS	31,074,486	1,688,897	1,133,922	67.14	-32.86	4,278,437	2,967,301	69.35	-30.65	28,107,185

RETURN

RETURN

DIST 06 WORK PLAN STATUS AS OF August 21, 2018

ORG NO.	COUNTY OR ORG.	ANNUAL ALLOCATION	WORK PLAN ALLOC.	THIS MONTH EXPEND.	%	+OR- %	WORK PLAN ALLOC.	TO DATE EXPEND.	%	+OR- %	BAL. OF ANN. ALLOCATION
0601	BROOKE CO HIGHWS	2,533,462	137,694	106,744	77.52	-22.48	348,816	234,460	67.22	-32.78	2,299,002
0615	HANDOCK CO HIGHWS	2,656,032	144,355	105,311	72.95	-27.05	365,691	239,353	65.45	-34.55	2,416,679
0626	MARSHALL CO HIGHWS	4,018,365	218,398	184,201	84.34	-15.66	553,262	416,171	75.22	-24.78	3,602,194
0635	OHIO CO HIGHWS	2,526,148	137,296	146,183	106.47	6.47	347,808	330,149	94.92	-5.08	2,199,999
0646	TRIPER CO HIGHWS	2,664,202	144,799	148,748	102.73	2.73	366,816	387,568	105.66	5.66	2,276,634
0638	WHEELER CO HIGHWS	3,350,198	182,083	265,361	145.74	45.74	461,266	560,650	121.55	21.55	2,789,548
0671	1-10 SECT 1 HIGHWS	1,185,739	64,445	55,068	85.45	-14.55	163,257	119,113	72.96	-27.04	1,066,626
0697	DIST-06 SIGN SHGP	431,434	23,449	39,690	169.26	69.26	59,402	76,912	129.48	29.48	354,522
0688	DIST-06 BRIDGE DEPT	1,063,574	57,805	58,600	101.38	1.38	146,436	119,875	81.86	-18.14	943,699
DISTRICT TOTALS		20,429,154	1,110,324	1,109,906	99.96	-0.04	2,812,754	2,484,251	88.32	-11.68	17,944,903

RETURN

ANNUAL PLAN BY DIST AND ORG

RETURN

DIST 07 WORK PLAN STATUS AS OF August 21, 2018

ORG NO.	COUNTY OR ORG.	ANNUAL				WORK PLAN THIS MONTH				WORK PLAN TO DATE				BAL. OF ANN. ALLOCATION
		ALLOCATION	ALLOC.	EXPEND.	%	+OR-	ALLOC.	EXPEND.	%	+OR-	ALLOC.	EXPEND.	%	
0701	BARBOUR CO HIGHWAYS	3,582,334	194,700	335,047	172.08	72.08	493,228	797,076	161.60	61.60	2,785,258			
0704	BRANTON CO HIGHWAYS	3,924,012	213,270	270,931	127.04	27.04	540,271	568,565	105.24	5.24	3,355,447			
0707	CLIFTON CO HIGHWAYS	2,833,334	153,992	158,010	102.61	2.61	390,103	377,198	96.69	-3.31	2,456,136			
0711	LEWIS CO HIGHWAYS	3,043,952	165,439	216,462	130.84	30.84	419,102	451,795	107.80	7.80	2,592,157			
0716	HEPNER CO HIGHWAYS	3,525,349	191,603	191,326	99.86	-0.14	485,382	440,196	90.69	-9.31	3,085,153			
0751	WEBSTER CO HIGHWAYS	3,174,170	172,516	179,883	104.27	4.27	437,030	457,193	104.61	4.61	2,716,977			
0771	E-74 SECT 5 HIGHWAYS	1,175,515	63,890	70,297	110.03	10.03	161,850	158,042	97.65	-2.35	1,017,473			
0772	E-70 SECT 4 HIGHWAYS	1,214,709	66,020	44,959	68.10	-31.90	167,246	117,505	70.26	-29.74	1,087,204			
0783	CORR-H SECT 0 HIGHWAYS	1,101,566	59,870	48,984	81.82	-18.18	151,667	108,985	71.86	-28.14	932,581			
0797	DIST-07 SIGN SHOP	539,874	29,342	32,453	110.60	10.60	74,332	78,053	105.01	5.01	461,821			
0798	DIST-07 BRIDGE DEPT	916,224	49,797	64,052	128.63	28.63	126,149	183,537	145.49	45.49	732,687			
DISTRICT TOTALS		25,031,039	1,360,439	1,612,404	118.52	18.52	3,446,360	3,738,145	108.47	8.47	21,292,894			

RETURN

RETURN

DIST 08 WORK PLAN STATUS AS OF August 21, 2018

ORG NO.	COUNTY OR ORG.	ANNUAL				WORK PLAN THIS MONTH				WORK PLAN TO DATE				BAL. OF ANN. ALLOCATION
		ALLOCATION	ALLOC.	EXPEND.	%	+OR-	ALLOC.	EXPEND.	%	+OR-	ALLOC.	EXPEND.	%	
0816	PENNINGTON CO HIGHWAYS	3,377,467	183,566	153,278	83.50	-16.50	465,022	405,133	87.12	-12.88	2,912,334			
0818	POCAHONTAS CO HIGHWAYS	4,658,511	253,190	218,140	86.16	-13.84	641,399	523,751	81.66	-18.34	4,134,760			
0842	PANHANDLE CO HIGHWAYS	5,768,413	313,513	337,397	107.62	7.62	794,214	849,590	106.97	6.97	4,918,823			
0847	TUCKER CO HIGHWAYS	3,054,389	166,006	167,682	101.01	1.01	420,538	494,682	117.63	17.63	2,559,707			
0882	CORR-H SECT 1 HIGHWAYS	804,186	43,708	41,495	94.94	-5.06	110,724	84,832	76.62	-23.38	719,354			
0883	THOMAS SUBSTATION	804,186	43,708	12,684	29.02	-70.98	110,724	29,626	26.76	-73.24	774,560			
0887	DIST-08 SIGN SHOP	597,870	32,495	42,687	131.36	31.36	82,318	108,721	132.07	32.07	489,149			
0894	DIST-08 BRIDGE DEPT	701,022	38,101	47,264	124.05	24.05	96,520	137,025	141.96	41.96	563,997			
DISTRICT TOTALS		19,766,044	1,074,287	1,020,627	95.01	-4.99	2,721,459	2,633,360	96.76	-3.24	17,132,684			

RETURN

ANNUAL PLAN BY DIST AND ORG

RETURN

DIST 09 WORK PLAN STATUS AS OF August 21, 2018

ORG NO.	COUNTY OR ORG.	ANNUAL WORK PLAN THIS MONTH				WORK PLAN TO DATE				BAL. OF ANN. ALLOCATION	
		ALLOCATION	ALLOC.	EXPEND.	% +OR- %	ALLOC.	EXPEND.	% +OR- %			
0910	PAYETTE CO HWYRS	5,651,560	307,162	350,737	114.19	14.19	778,125	787,971	101.27	1.27	4,863,589
0913	GREENBRIER CO HWYRS	5,260,448	285,906	323,170	113.03	13.03	724,277	780,992	107.83	7.83	4,479,456
0922	MORGAN CO HWYRS	3,377,667	183,576	184,854	100.70	0.70	865,048	475,390	102.22	2.22	2,902,277
0944	HITCHCOCK CO HWYRS	4,339,737	234,778	209,138	89.05	-10.92	594,756	513,007	86.26	-13.74	3,805,730
0945	SUMMERS CO HWYRS	3,169,229	172,247	222,039	128.91	28.91	436,349	520,267	119.23	19.23	2,648,962
0971	I-64 SECT 8 HWYRS	1,083,584	58,893	48,856	82.96	-17.04	149,192	126,622	84.87	-15.13	956,962
0993	CORR-I SECT 1 HWYRS	1,030,162	55,989	51,245	91.53	-8.47	141,836	129,843	91.54	-8.46	900,319
0993	CORR-I SECT 2 HWYRS	1,567,031	85,168	65,800	77.26	-22.74	215,754	150,297	69.66	-30.34	1,416,734
0997	DIST-09 SIGN SHOP	514,792	27,979	32,940	117.73	17.73	70,878	80,136	113.06	13.06	434,656
0998	DIST-09 BRIDGE DEPT	930,748	50,586	88,184	174.32	74.32	128,148	178,737	139.48	39.48	752,011
DISTRICT TOTALS		26,904,958	1,462,284	1,576,963	107.84	7.84	3,704,363	3,743,262	101.05	1.05	23,161,696

RETURN

RETURN

DIST 10 WORK PLAN STATUS AS OF August 21, 2018

ORG NO.	COUNTY OR ORG.	ANNUAL WORK PLAN THIS MONTH				WORK PLAN TO DATE				BAL. OF ANN. ALLOCATION	
		ALLOCATION	ALLOC.	EXPEND.	% +OR- %	ALLOC.	EXPEND.	% +OR- %			
1024	MCDONELL CO HWYRS	4,226,731	229,723	250,552	109.07	9.07	581,951	553,411	95.10	-4.90	3,673,320
1028	WEBSTER CO HWYRS	5,512,099	299,583	311,734	104.06	4.06	758,925	788,802	103.93	1.30	4,743,297
1041	DELEWARE CO HWYRS	5,844,186	317,632	286,059	90.06	-9.94	804,648	670,776	83.36	-16.64	5,173,410
1065	WYOMING CO HWYRS	4,408,758	239,616	205,451	85.74	-14.26	607,013	485,798	80.03	-19.97	3,922,960
1091	I-77 SECT 3 HWYRS	1,327,119	72,129	55,481	76.92	-23.08	182,722	144,828	79.26	-20.74	1,182,291
1092	I-64 SECT 3 HWYRS	1,708,510	92,858	81,756	88.04	-11.96	235,234	190,177	80.85	-19.15	1,518,333
1097	DIST-10 SIGN SHOP	447,687	24,332	28,780	118.28	18.28	61,639	67,546	109.58	9.58	380,141
1098	DIST-10 BRIDGE DEPT	941,182	51,153	84,157	164.52	64.52	129,585	214,325	165.39	65.39	726,857

ANNUAL PLAN BY DIST AND ORG

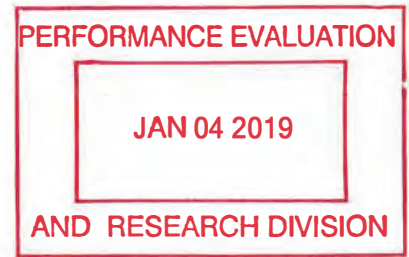
DISTRICT TOTALS 24,816,272 | 1,327,026 1,903,970 99.26 -1.74 | 2,365,733 3,095,663 20.09 -7.91 | 21,520,609

RETURN

STATE WIDE TOTALS 264,255,758 | 14,362,306 14,969,586 104.23 4.23 | 36,383,625 35,656,948 98.00 -2.00 | 228,598,810

END OF REPORT - RETURN

Appendix F Agency Response



John Sylvia

From: Hodges, Lorrie A <Lorrie.A.Hodges@wv.gov>
Sent: Friday, January 4, 2019 11:58 AM
To: John Sylvia
Subject: RE: Findings per Senator Beach and Delegate Sponaugle D-4/D-5 Audit

Good morning John,
Secretary Tom Smith, P.E. will be present at both committee meetings.

Please note the WVDOH written response below in bold:

The WVDOH has reviewed the draft audit report and believe that it portrays an accurate and thorough description of the history of WVDOH's allocation process and the way that the funding process occurs each year.

We have reviewed the supplemental information provided later that provide five issues that could in fact, affect the WVDOH's ability to meet its core maintenance plan goals. We believe that at least three of these five definitely affected the ability to meet the goals in the given timeframe of the audit:

- 1) Weather in the associated period,**
- 2) Labor supply in some of the counties,**
- 3) Additional deterioration due to higher truck volumes associated with the natural gas industry in several of the counties.**

We have not been able to examine data to determine if the other two factors, incorrect coding or the impact of additional funding, may have had on the accomplishments. However, we are fairly confident that these have had at least some impact on the Districts' accomplishments.

If you have any questions, please let me know.
Thank you.
Lorrie



WEST VIRGINIA LEGISLATIVE AUDITOR

PERFORMANCE EVALUATION & RESEARCH DIVISION

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