



MVH DIRECTIVE

Commonly Asked Questions



**Denali National
Park, Alaska**



MVH Directive 2018-2



“The purpose of this Directive is to authorize and require counties, cities, and towns that receive distributions from the State Motor Vehicle Highway Account to create a new sub-fund within the MVH Fund to properly manage and account for the usage restrictions that were included in House Enrolled Act 1002-2017 and House Enrolled Act 1290-2018.”

Overview



+ **Fund 1176 – MVH**
 + **Fund 1173 – MVH Restricted**
 = **MVH FUND**

>>>>> One Fund = One Budget <<<<<<<
 >>>>> No Ordinance or approval needed to create Sub-Fund 1173<<<<<<<



Alaska

BUDGET AND APPROPRIATIONS

Question:

Do we need an additional appropriation for MVH Restricted (Fund 1173) since not included in the budget?

Answer:

There is only on budget for MVH (MVH Restricted 1173 is a sub fund of MVH 1176) The budget adopted for MVH needs to be allocated between # 1173 and # 1176. Additional appropriations will only be needed if the appropriation is running out.

KEY POINTS

- ✓ MVH 1176 and 1173 are budgeted as one fund
- ✓ MVH Budget Appropriations can be allocated between 1176 and 1173 without Council approval, but total of the two funds does not exceed the appropriation approved for any line item.
- ✓ Additional appropriations beyond the approved budget for MVH fund or to transfer appropriations between lines items, you would need to follow the procedures for additional appropriations and would require council approval for any transfers.



Britain

PAYROLL

Question:

Are we expected to keep daily time records showing that time being charged to MVH (1176) and MVH Restricted (1173)?

Answer:

Yes – Time charged to the MVH Restricted (1173) will have to have supporting documentation for the time charged.

KEY POINTS

- ✓ Determining salaries by project has always been required, especially when salaries are being charged to cumulative bridge as only direct costs may be charged.
- ✓ Related project costing salaries is one of the cost criteria recognized in the annual highway report for project costs
- ✓ Daily time records should be maintained.



Payroll Supporting Documentation Example

PAYROLL SCHEDULE AND VOUCHER

Highway
(Office, Board, Department, or Institute)

NOTE: Total hours or days to be paid shall equal the days or hours worked plus authorized leave to which an employee might be entitled by law and under the leave policies established by the governing body. The Days lost column will apply only to salaried employees (not hourly) not entitled to pay for such days.

Page 1 5 Pages

For Period Beginning 5/5/2019 and Ending 5/18/2019

1176- Fund

**** HOURLY ****

Name of Employee	Approp. No. or Class Title	C O D E	Hrs. Date	DAYS OR HOURS IN PERIOD					Total Days or Hours to be Paid	Rate of Pay	Gross Pay	Total	DEDUCTIONS					1173 Restricted - Adjustment																					
				Worked	Sick Leave	Vaca-tion Leave	Lost Days	Other Leaves					Fed W/H Tax	S.S. Tax	Med- ican Tax	State W/H Tax	County W/H Tax	H O U S E	1173	PERF	FICA-SS	FICA-Mc	FT Health																
Rogers, Lori	15858.0531		3/11/2002	72		8			78.00	20,300	1,583.40	1,644.30																											
	17101.0531								2.00	30,450	60.90												16	324.80	46.12														
	17101.0531										40,600		0.00										1	30.45	4.32														
Heath, Stephanie	15833.0531		7/17/2017						79.00	18,740	1,480.46	1,508.57																											
	17101.0531			45		35			1.00	28,110	28.11													32	599.68	85.15													
	17101.0531										37,480		0.00											5	140.55	19.96													
Hofherr, Ricci	15850.0531		4/30/1990	80					80.00	21,500	1,720.00	1,720.00																											
	17101.0531										32,250		0.00											5	107.50	15.27													
	17101.0531										43,000		0.00																										

COMMUNITY CROSSINGS GRANT

Question:

Can MVH Restricted (1173) be used as the local match for the Community Crossings Grant?

Answer:

Yes – A grant fund should be set up and the local match transferred from 1173 to the new Community Crossing Grant fund.

**The assumption here is that all projects approved by INDOT for Community Crossing Grant would meet the definition of Construction, Reconstruction, and Preservation projects.





Hot Springs, California

MISCELLANEOUS

- ✓ Method of allocation must be reasonable
 - ❖ Example: The crew is in the middle of preserving a road, a dead animal laying there is picked up. This would not be isolated for costing purposes and all would go to preservation of the road.

- ✓ Overhead is an administrative cost paid from 1176 (unrestricted)
 - ❖ Example: Phone calls – Generally the Highway Superintendent is overseeing the whole department

RESOURCE



MVH DIRECTIVE TRAINING WEBINAR

<https://icemiller.webex.com/icemiller/ldr.php?RCID=664aeee702ea674d748ef76bde4daa94>



I hope that the information is a little more clear than this road sign!



QUESTIONS?