



MEMORANDUM

TO: Mayor Laurel Lunt Prussing and Members of the City Council
FROM: Mike Monson, Chief of Staff
William R. Gray, Public Works Director
DATE: August 5, 2010
RE: Local Motor Fuel Tax Ordinance

Introduction

This proposed ordinance would implement a 2-cent per gallon local motor fuel tax (LMFT) on all retail sales of motor fuel, starting October 1, 2010. The tax would automatically increase by four-tenths of one cent each July 1st, unless the city council by ordinance waives or foregoes the increase prior to July 1st.

Issues

Estimated income: The LMFT would generate an estimated \$170,000 per one cent annually. Each additional four-tenths of one cent would generate an estimated \$68,000 annually.

These income estimates are projections. We won't know the actual amount of income received until the LMFT is imposed. However, a survey of several Central Illinois cities with a LMFT indicated \$170,000 is a conservative estimate. For example, Danville, with 33,000 residents (7,000 less than Urbana) and also located along Interstate 74, collects about \$161,000 per each one cent.

Applications: The proposed LMFT would apply to the retail sale of diesel fuel as well as unleaded gasoline, premium unleaded gasoline mixes and E-85 ethanol. However, bulk or wholesale gasoline purchases would be exempted from the LMFT. Local governments that purchase fuel at the retail pump level would have to pay the LMFT.

The LMFT will be locally collected. The ordinance allows retailers to retain one percent of the LMFT due as compensation for their services in collecting and paying the tax.

Competitive concerns: At least 11 downstate communities and 20 communities in Cook and DuPage counties impose a LMFT, as do four Chicago-area counties (Cook, DuPage, Kane and McHenry), according to the Illinois General Assembly Legislative Research Unit.

Given that the state Motor Fuel Tax rate (19 cents per gallon) has not increased in some 20 years and revenues are flat or declining, it appears likely that more Illinois communities will consider implementing a LMFT in the coming months and years.

Officials in the downstate communities of Danville, Tilton, Pekin, Galesburg and Carbondale told us that they had not seen a negative impact from their LMFT and, in fact, they indicated that gasoline prices in their communities were roughly the same as in nearby towns without a LMFT.

Council members will have the ability to suspend the annual four-tenths of one cent increase in the LMFT for whatever reasons.

Fiscal Impact

For the past several years the ten year Capital Improvement Plan has forecasted revenues not keeping up with costs of future projects. The primary reason is the revenues received from the state Motor Fuel Tax for the last decade have remained relatively flat or declined. This coupled with the almost doubling of construction costs in this time period have caused an inability to meet planned projects in order to maintain the city streets. A failure to increase revenues will cause major street construction projects like Windsor Road, east Washington Street, or west Green Street to fall further into disrepair and add to the burden of remedial street patches and pothole filling. Attached please find two cash flow scenarios and their corresponding impacts to the ten year Capital Improvement Plan.

Recommendation

It is recommended that an Ordinance Adopting a Motor Fuel Tax within the City of Urbana be approved.

ORDINANCE NO. 2010-08-070

**AN ORDINANCE AMENDING CHAPTER 22 OF THE URBANA CITY CODE
TO ESTABLISH A MOTOR FUEL TAX**

WHEREAS, the City of Urbana ("City") is an Illinois home rule unit of local government under the Illinois Constitution, 1970, Article VII, Section 6; and

WHEREAS, as an Illinois home rule unit of local government, the City may exercise any power and perform any function pertaining to its government and affairs, including the power to regulate for the protection of the public health and safety and to tax; and

WHEREAS, the Mayor and City Council find that the best interests of the City are served by adopting a tax upon the retail purchase of motor fuel within the City.

NOW, THEREFORE, BE IT ORDAINED by the Mayor and the City Council of the City of Urbana, Champaign County, Illinois, as follows:

Section 1.

Urbana City Code Chapter 22, "Taxation," is hereby amended by adding the following Article thereto:

ARTICLE III.

LOCAL MOTOR FUEL TAX

Sec. 22-30. Definitions.

For the purposes of this article, the following definitions shall apply:

Motor fuel means all volatile and inflammable liquid produced, blended, or compounded for the purpose of, or which are suitable or practicable for, operating motor vehicles.

Person means any natural person, trustee, court-appointed representative, syndicate, association, limited liability company, partnership, firm, club, company, corporation, business trust, institution, agency, contractor, supplier, vendor,

vendee, operator, user or owners, or any officer, agents, employees, or other representative, acting either for himself or for any other person in any capacity, or any other entity recognized by law as the subject of rights and duties. The masculine, feminine, singular, or plural is included in any and all circumstances.

Retail gasoline dealer means any person who engages in the business of selling motor fuel in the city, to a purchaser for use or consumption, and not for resale in any form.

Sale, resale, or selling means any transfer of ownership or possession, or both, exchange or barter, conditional or otherwise, in any manner or by any means whatsoever for a valuable consideration.

Sec. 22-31. Tax imposed.

(a)

- (1) There is levied and imposed upon the purchase of each gallon of motor fuel, or fraction thereof, sold at retail within the corporate limits of the city, irrespective of the unit of measure in which it is actually sold, a tax at the rate of two cents (\$0.02) per gallon from and after October 1, 2010.
- (2) Effective July 1, 2011, and on July 1 of each year thereafter, the tax imposed under this subsection shall be increased by four-tenths of one cent (\$0.004). Each increase shall be automatic unless the city council by ordinance foregoes or waives an increase prior to said July 1 date.
- (3) The tax herein levied shall be paid in addition to any and all other taxes and charges. The tax herein imposed is not based on the selling or purchase price or gross receipts from the sale or purchase of motor fuel.

(b) The ultimate incident of and liability for payment of the tax is to be borne by the retail purchaser of motor fuel. Nothing in this subchapter shall be construed to impose a tax upon the occupation of persons engaged in the retail sale of motor fuel.

(c) It shall be the duty of every retail gasoline dealer to secure the tax from the purchaser at the time the dealer

collects the purchase price for the motor fuel and to pay over the tax to the Finance Department, as provided in this subchapter.

Sec. 22-32. Tax and return transmittal.

(a) Every retail gasoline dealer shall transmit to the finance department for receipt by the department, no later than the 25th day of each calendar month, a sum of money equal to the amount of motor fuel tax imposed by this article and collected for the preceding calendar month, accompanied by a return upon forms supplied by the finance department, indicating the gross gallons of motor fuel sold for the preceding calendar month, and such other information as the department may require for enforcement of this article.

(b) In case any person who is required under this article to file a tax return with the city fails to file the return and pay the tax when and as required by this article, such person shall pay to the city, in addition to the amount of tax required to be transmitted, a penalty of two (2) percent per month, or part thereof, from the day of delinquency.

(c) Any officer, employee, partner, member or manager of any entity which is an owner subject to the provisions of this article, and who has the control, supervision or responsibility for collecting tax proceeds, filing returns, and transmitting collected tax proceeds of the tax imposed by this article, and who willfully fails to file such return or transmit to the city any tax proceeds so collected, shall be personally liable for any such amounts collected, including interest and penalties thereon, if after proper proceedings for the collection of such amounts such entity is unable to pay such amounts to the city, and the personal liability of such officer, employee, partner, member or manager, as provided in this article, shall survive dissolution of the entity. For purposes of this article, a person willfully fails to act if he takes any conscious and voluntary action intending not to perform any of the entity's duties hereunder, including but not limited to the utilizing of tax proceeds collected under this article to pay any other obligations of the entity.

(d) As compensation for services rendered in the collection and prompt payment of this tax, the person filing the tax return may retain an amount equal to 1% of the tax due.

(e) Any payment which is returned because of insufficient funds may result in the finance department requiring that all future payments be made by cashier's check or money order.

Sec. 22-33. Records; inspection.

(a) Every retail gasoline dealer shall keep complete and accurate records, including a daily sheet showing the gross gallons of motor fuel sold for each day, and the amount of motor fuel tax collected for each day.

(b) For the purpose of administering and enforcing this subchapter, the finance department shall have the right to inspect all books, records and reports of retail gasoline dealers and bulk users during their normal business hours.

Sec. 22-34. Motor fuel tax funds.

The finance department shall deposit the proceeds of the motor fuel tax imposed by this article, including penalties, into a separate fund designated as the "Infrastructure Development and Improvement Program Fund."

Sec. 22-35. Collection.

Whenever any person shall fail to file any return or pay any tax as provided in this article, the city attorney shall, upon the request of the city comptroller, bring or cause to be brought an action to enforce the filing of such return or payment of such tax on behalf of the city in any court of competent jurisdiction. Any judgment entered thereon shall include the city's reasonable attorney's fees and costs of litigation.

Sec. 22-36. Penalty.

(a) The penalties provided herein shall be in addition to and may be imposed in conjunction with any other penalty or action taken or which may be taken against the person.

(b) Any person found guilty of violating any provision of this article, upon conviction thereof, shall be punished by a fine of not less than \$50 nor more than \$750 and shall also be ordered to pay all of the costs and fees incurred by the city in prosecuting the violation, which shall include but shall not be limited to the costs of an administrative adjudication proceeding or court proceeding and reasonable attorney's fees.

A separate and distinct offense shall be regarded as committed each day on which a person shall continue any such violation.

Section 2.

Those sections, paragraphs, and provisions of the Urbana City Code that are not expressly amended or repealed by this Ordinance are hereby re-enacted, and it is expressly declared to be the intention of this Ordinance not to repeal or amend any portions of the Urbana City Code other than those expressly set forth as amended or repealed in this Ordinance. The invalidity of any section or provision of this Ordinance hereby passed and approved shall not invalidate other sections or provisions thereof.

Section 3.

This Ordinance shall not be construed to affect any suit or proceeding pending in any court, or any rights acquired, or a liability incurred, or any cause or causes of action acquired or existing prior to the effective date of this Ordinance; nor shall any right or remedy of any character be lost, impaired, or affected by this Ordinance.

Section 4.

The City Clerk is directed to publish this Ordinance in pamphlet form by authority of the corporate authorities, and this Ordinance shall be in full force and effect from and after its passage.

This Ordinance is hereby passed by the affirmative vote, the "ayes" and "nays" being called, of a majority of the members of the Council of the City of Urbana, Illinois, at a meeting of said Council.

PASSED BY THE CITY COUNCIL this ____ day of _____,
_____.

AYES:

NAYS:

ABSENT:

ABSTAINED:

Phyllis D. Clark, City Clerk

APPROVED BY THE MAYOR this ____ day of _____, _____.

Laurel Lunt Prussing, Mayor

**CAPITAL IMPROVEMENT PLAN 2010-2011 MOTOR FUEL TAX FUND CASH FLOW PROJECTIONS SHOWING THE IMPACT OF
A 2.0 CENTS/GALLON (\$170,000/CENT) LOCAL FUEL TAX WITH AN ANNUAL .4 CENT/GALLON INCREASE ON THE RECOMMENDED PROJECT SCHEDULE CASH FLOW**

MOTOR FUEL TAX (MFT)												
REVENUE	2008-09	2009-10	2010-11	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
BEGINNING BALANCE	2,012,331	2,176,969	1,151,108	278,428	-1,146,993	-1,221,366	-2,024,856	-2,715,795	-2,278,449	-1,785,708	-1,214,986	-564,950
REVENUE - STATE MFT	1,028,321	1,028,320	1,028,320	1,028,320	1,028,320	1,028,320	1,028,320	1,028,320	1,028,320	1,028,320	1,028,320	1,028,320
REVENUE - LOCAL MFT			255,000	408,000	476,000	544,000	612,000	680,000	748,000	816,000	884,000	952,000
REVENUE - MISCELLANEOUS		21,318										
REVENUE - COUNTY & STATE - WINDSOR ROAD COMBINED DESIGN REPORT	45,724	25,000										
REVENUE - MTD - GOODWIN AVENUE CONSTRUCTION		120,000										
REVENUE - U OF I-ILLINOIS;GOODWN;SPRNGFLD;OREGON/GREGORY;GREEN		417,500										
REVENUE - FEDERAL HSIP GRANT - GOODWIN AVENUE PROJECT	144,000		756,000									
REVENUE - HIGH CROSS SIDEPATH - FEDERAL"TEA 21"			558,000									
REVENUE - CNTY-WINDSOR RD MYRA RDGE TO HIGH CROSS CONST PYMNTS		288,000	880,000	460,000								
REVENUE - EAST GREEN STREET STATE & CDBG STIMULUS FUNDS		692,000										
2.5% INTEREST REVENUE	61,334	75,000	50,000	73,259	36,308	4,190	3,741	-10,973	-23,579	-13,598	-2,284	4,897
FUNDS AVAILABLE SUBTOTAL	3,291,710	4,844,107	4,678,428	2,248,007	393,634	355,144	-380,795	-1,018,449	-525,708	45,014	695,050	1,420,267
MOTOR FUEL TAX (MFT)												
PROJECTS	2008-09	2009-10	2010-11	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
STREET MAINTENANCE - WINDSOR W OF RACE TO WEST CITY LIMITS	15,000											
STREET MAINTENANCE - CONCRETE STREET/ CURB & GUTTER PATCHING	100,000											
ST. MNTN - FLORIDA AVE;HUNTER;JAMES CHERRY;LANORE;LIERMAN;McHENRY	470,000											
STREET MAINTENANCE - PHILO ROAD FLORIDA TO COL W/BIKE LANES	224,520											
STREET MAINTENANCE - GDWN AVE GRG DR TO SPRNG W/SIGNAL BK LNS		1,741,999										
STREET MAINTENANCE - LINCOLN FAIRVIEW TO S/WASCHER		100,000	50,000									
STREET MAINTENANCE - GOODWIN AVE SPRING-CLARK;UNIV-PARK		120,000										
STREET MAINTENANCE - PARK STREET CENTRAL TO BROADWAY		50,000										
STREET MAINTENANCE - SPRNGFLD GRGRY TO E/OF WRGHT&CDR-McCLLGH		155,000										
STREET RECONSTRUCTION - GREEN STREET E/OF VINE TO COTTAGE GROVE		750,000										
STREET MAINTENANCE - GREGORY MAIN TO S OF WESTERN				90,000								
STREET MAINTENANCE - MAIN HARVEY TO LINCOLN				150,000								
STREET MAINTENANCE - STOUGHTON HARVEY TO COLER				200,000								
STREET MAINTENANCE - MAIN GROVE TO UNIV AVE W/BIKE LANES				800,000								
ST MTN.-ASPHALT PTCH-WABASH/CRESTWOOD;W/GREEN;WEBBER S/MAIN				75,000								
OIL & CHIP STREET RECONSTRUCTION - PHILO ROAD;BRADLEY			300,000	410,000								
ST MTN - BRICK STREETS - CLRK;BUSEY;IND;MICH PAVEMENT & C&G				400,000								
ST MTN - BRICK STREETS - BROADWAY PAVEMENT & C&G				480,000								
STREET MAINTENANCE - WASHINGTON PHILO TO EAST OF DODSON			1,000,000									
ST MTN - WINDSOR PHILO TO RACE;COT. GROVE COLORADO TO MOMFORD			1,100,000			900,000			900,000			
STREET MAINTENANCE - BROADWAY CALTO ILL				100,000								
STREET MAINTENANCE - RACE WASHINGTON TO MICHIGAN				400,000								
STREET MAINTENANCE - WASHINGTON RACE TO WALNUT				80,000								
STREET MAINTENANCE - ANDERSON FLORIDA TO COLORADO					210,000							
STREET MAINTENANCE - ILLINOIS RACE TO ORCHARD				150,000								
STREET MAINTENANCE - LINCOLN S/KENYON-SALINE BRDG					650,000							
STREET MAINTENANCE - MUMFORD ANDERSON TO W/ZUPPKE				60,000								
STREET CONSTRUCTION - OLYMPIAN DRIVE						130,000	130,000	130,000	130,000	130,000	130,000	130,000
STREET MAINTENANCE - SUNNYCREST CT E & W/BURKWOOD CT E & W					325,000							
STREET MAINTENANCE - TRMNT, BRDSLY, CRVR, MTHWS, ERKA, ELLS					430,000							
STREET MAINTENANCE - BUSEY PENN-MICH;IND-WASH;NEV-ILL						400,000						
STREET MAINTENANCE - GREEN GREGORY TO WRIGHT						750,000						
STREET MNTN-FLORIDA LINCOLN TO W CITY LMNTS (INCLUDE LINC & FLO INT.)							1,100,000					
LINCOLN AVENUE WIDENING - BRADLEY TO KILLARNEY W/SIDEPATH							130,000	130,000	130,000	130,000	130,000	130,000
STREET MAINTENANCE - FAIRLAWN VINE TO ANDERSON							175,000					
STREET MAINTENANCE - LINCOLN N/WESTERN TO N/CLARK							350,000					
STREET MAINTENANCE - PENNSYLVANIA RACE TO ORCHARD							175,000					
STREET MAINTENANCE - SPRINGFIELD GREGORY TO McCULLOUGH							275,000					
STREET MAINTENANCE - ANNUAL ST RESURFACING PROGRAM								1,000,000	100,000		1,000,000	1,000,000
STREET RECONSTRUCTION -GREEN STREET LINCOLN TO RACE										1,000,000		
STREET MAINTENANCE - MISCELLANEOUS												
HIGH CROSS ROAD SIDEPATH WINDSOR TO N OF UNIVERSTY AVENUE			900,000									

LEGEND:

RED=PROJECTED NEGATIVE BALANCES

GREEN=PREVIOUS NEGATIVE BALANCES POSITIVE WITH LOCAL FUEL TAX

BLUE=PROJECTED 2.0 CENTS/GALLON LOCAL FUEL TAX +.4/CENT/GALLON INCREASE

**CAPITAL IMPROVEMENT PLAN 2010-2011 MOTOR FUEL TAX FUND CASH FLOW PROJECTIONS SHOWING THE IMPACT OF
A 2.0 CENTS/GALLON (\$170,000/CENT) LOCAL FUEL TAX WITH AN ANNUAL .4 CENT/GALLON INCREASE ON THE RECOMMENDED PROJECT SCHEDULE CASH FLOW**

LIERMAN AVENUE PAYMENTS TO COUNTY	255,851												
NORTH LINCOLN AVENUE BRIDGE	49,370	200,000											
PHILO ROAD RECONSTRUCTION													
TRAFFIC SIGNALS - FLORIDA & PHILO; WINDSOR AND RACE			200,000			200,000							
WINDSOR RECONST MYRA RIDGE TO HIGH CROSS RD - COUNTY SHARE		288,000	425,000										
WINDSOR RECONST MYRA RIDGE TO HIGH CROSS RD - CITY SHARE		288,000	425,000										
EXPENDITURE SUBTOTAL	1,114,741	3,692,999	4,400,000	3,395,000	1,615,000	2,380,000	2,335,000	1,260,000	1,260,000	1,260,000	1,260,000	1,260,000	1,260,000
BALANCE	2,176,969	1,151,108	278,428	-1,146,993	-1,221,366	-2,024,856	-2,715,795	-2,278,449	-1,785,708	-1,214,986	-564,950	160,267	

LEGEND:
 RED=PROJECTED NEGATIVE BALANCES
 GREEN=PREVIOUS NEGATIVE BALANCES POSITIVE WITH LOCAL FUEL TAX
 BLUE=PROJECTED 2.0 CENTS/GALLON LOCAL FUEL TAX +.4/CENT/GALLON INCREASE

**CAPITAL IMPROVEMENT PLAN 2010-2011 MOTOR FUEL TAX FUND CASH FLOW PROJECTIONS SHOWING THE IMPACT OF
A 2.5 CENTS/GALLON (\$170,000/CENT) LOCAL FUEL TAX WITH AN ANNUAL .4 CENT/GALLON INCREASE ON THE RECOMMENDED PROJECT SCHEDULE CASH FLOW**

MOTOR FUEL TAX (MFT)												
REVENUE	2008-09	2009-10	2010-11	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
BEGINNING BALANCE	2,012,331	2,176,969	1,151,108	342,178	-996,756	-983,139	-1,696,894	-2,296,321	-1,765,650	-1,177,737	-509,958	239,059
REVENUE - STATE MFT	1,028,321	1,028,320	1,028,320	1,028,320	1,028,320	1,028,320	1,028,320	1,028,320	1,028,320	1,028,320	1,028,320	1,028,320
REVENUE - LOCAL MFT			318,750	493,000	561,000	629,000	697,000	765,000	833,000	901,000	969,000	1,037,000
REVENUE - MISCELLANEOUS		21,318										
REVENUE - COUNTY & STATE - WINDSOR ROAD COMBINED DESIGN REPORT	45,724	25,000										
REVENUE - MTD - GOODWIN AVENUE CONSTRUCTION		120,000										
REVENUE - U OF I-ILLINOIS;GOODWIN;SPRNGFLD;OREGON/GREGORY;GREEN		417,500										
REVENUE - FEDERAL HSIP GRANT - GOODWIN AVENUE PROJECT	144,000		756,000									
REVENUE - HIGH CROSS SIDEPAH - FEDERAL"TEA 21"			558,000									
REVENUE - CNTY-WINDSOR RD MYRA RDGE TO HIGH CROSS CONST PYMNTS		288,000	880,000	460,000								
REVENUE - EAST GREEN STREET STATE & CDBG STIMULUS FUNDS		692,000										
2.5% INTEREST REVENUE	61,334	75,000	50,000	74,746	39,297	8,924	10,253	-2,649	-13,407	-1,541	11,696	19,866
FUNDS AVAILABLE SUBTOTAL	3,291,710	4,844,107	4,742,178	2,398,244	631,861	683,106	38,679	-505,650	82,263	750,042	1,499,059	2,324,245
MOTOR FUEL TAX (MFT)												
PROJECTS	2008-09	2009-10	2010-11	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
STREET MAINTENANCE - WINDSOR W OF RACE TO WEST CITY LIMITS	15,000											
STREET MAINTENANCE - CONCRETE STREET/ CURB & GUTTER PATCHING	100,000											
ST. MNTN - FLORIDA AVE;HUNTER;JAMES CHERRY;LANORE;LIERMAN;McHENRY	470,000											
STREET MAINTENANCE - PHILO ROAD FLORIDA TO COL W/BIKE LANES	224,520											
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STREET MAINTENANCE - GREGORY MAIN TO S OF WESTERN				90,000								
STREET MAINTENANCE - MAIN HARVEY TO LINCOLN				150,000								
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STREET MAINTENANCE - MAIN GROVE TO UNIV AVE W/BIKE LANES				800,000								
ST MTN - ASPHALT PTCH-WABASH/CRESTWOOD;W/GREEN;WEBBER S/MAIN				75,000								
OIL & CHIP STREET RECONSTRUCTION - PHILO ROAD;BRADLEY			300,000	410,000								
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STREET MAINTENANCE - WASHINGTON PHILO TO EAST OF DODSON			1,000,000									
ST MTN - WINDSOR PHILO TO RACE;COT. GROVE COLORADO TO MOMFORD			1,100,000			900,000			900,000			
STREET MAINTENANCE - BROADWAY CALTO ILL				100,000								
STREET MAINTENANCE - RACE WASHINGTON TO MICHIGAN				400,000								
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STREET MAINTENANCE - LINCOLN S/KENYON-SALINE BRDG					650,000							
STREET MAINTENANCE - MUMFORD ANDERSON TO W/ZUPPKE			60,000									
STREET CONSTRUCTION - OLYMPIAN DRIVE						130,000	130,000	130,000	130,000	130,000	130,000	130,000
STREET MAINTENANCE - SUNNYCREST CT E & W/BURKWOOD CT E & W					325,000							
STREET MAINTENANCE - TRMNT. BRDSLY. CRVR. MTHWS. ERKA. ELLS					430,000							
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STREET MNTN-FLORIDA LINCOLN TO W CITY LMTS (INCLUDE LINC & FLO INT.)							1,100,000					
LINCOLN AVENUE WIDENING - BRADLEY TO KILLARNEY W/SIDEPAH							130,000	130,000	130,000	130,000	130,000	130,000
STREET MAINTENANCE - FAIRLAWN VINE TO ANDERSON							175,000					
STREET MAINTENANCE - LINCOLN N/WESTERN TO N/CLARK							350,000					
STREET MAINTENANCE - PENNSYLVANIA RACE TO ORCHARD							175,000					
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STREET MAINTENANCE - ANNUAL ST RESURFACING PROGRAM								1,000,000	100,000		1,000,000	1,000,000
STREET RECONSTRUCTION -GREEN STREET LINCOLN TO RACE										1,000,000		
STREET MAINTENANCE - MISCELLANEOUS												
HIGH CROSS ROAD SIDEPAH WINDSOR TO N OF UNIVERSTY AVENUE			900,000									
LIERMAN AVENUE PAYMENTS TO COUNTY	255,851											
NORTH LINCOLN AVENUE BRIDGE	49,370	200,000										
PHILO ROAD RECONSTRUCTION												
TRAFFIC SIGNALS - FLORIDA & PHILO; WINDSOR AND RACE			200,000			200,000						
WINDSOR RECONST MYRA RIDGE TO HIGH CROSS RD - COUNTY SHARE		288,000	425,000									
WINDSOR RECONST MYRA RIDGE TO HIGH CROSS RD - CITY SHARE		288,000	425,000									
EXPENDITURE SUBTOTAL	1,114,741	3,692,999	4,400,000	3,395,000	1,615,000	2,380,000	2,335,000	1,260,000	1,260,000	1,260,000	1,260,000	1,260,000
BALANCE	2,176,969	1,151,108	342,178	-996,756	-983,139	-1,696,894	-2,296,321	-1,765,650	-1,177,737	-509,958	239,059	1,064,245

LEGEND:
 RED=PROJECTED NEGATIVE BALANCES
 GREEN=PREVIOUS NEGATIVE BALANCES POSITIVE WITH LOCAL FUEL TAX
 BLUE=PROJECTED 2.5 CENTS/GALLON LOCAL FUEL TAX +.4 CENT/GALLON INCREASE