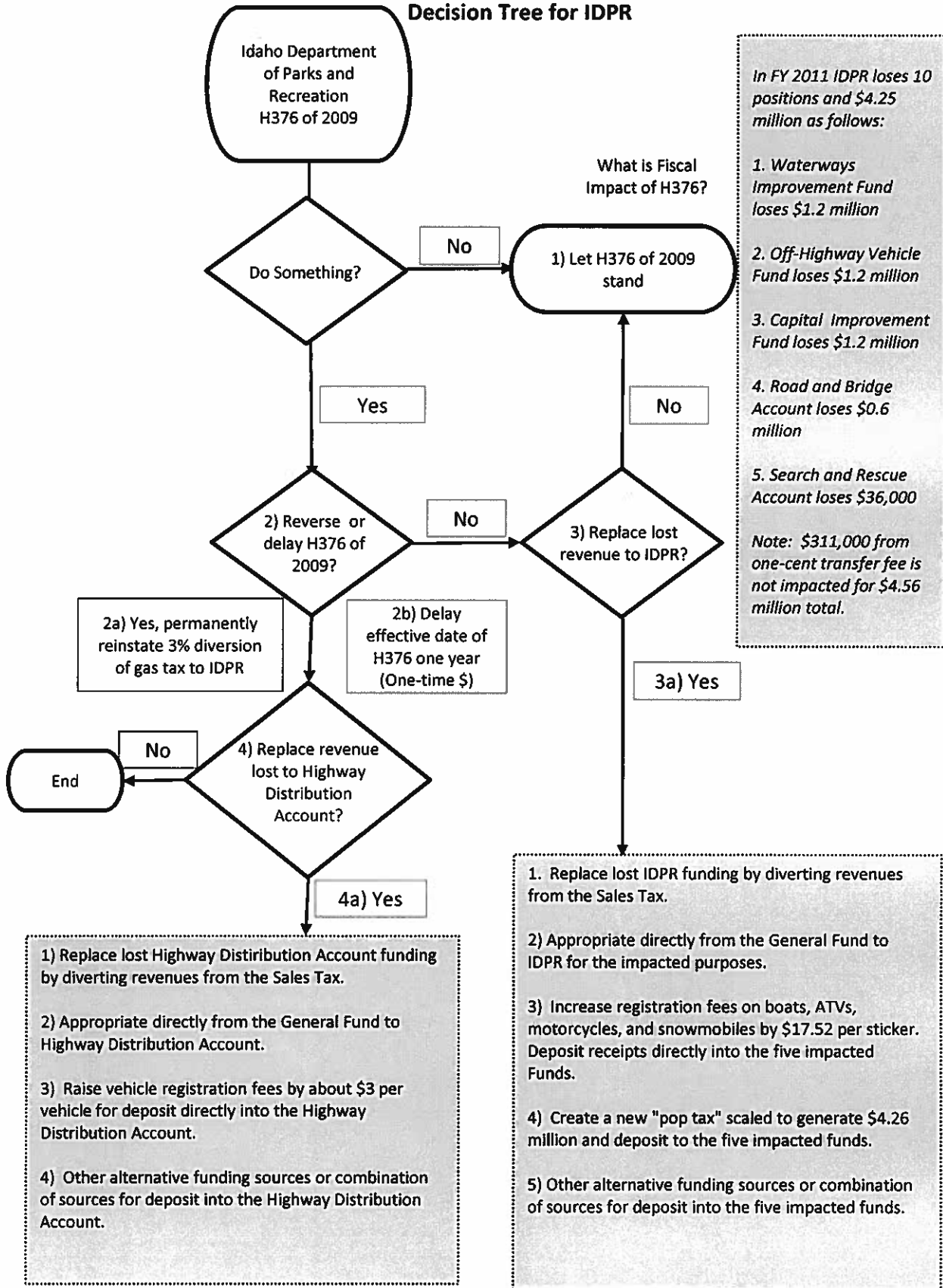


Alternative Funding Task Force Decision Tree for IDPR



**Off-Road Gas Tax and Transfer Fee Distribution
Current Law until June 30, 2010 and Tax Commission Distribution**

| | §63-2412(1)(e)1 | §63-2412(1)(e)2 | §63-2412(1)(e)3 | As % of Gas Tax | As % of 3% | Agency * | Fund detail | FY 2009 Distribution | What if 3% of FY 2009 Transfer Fee | What if FY 2011 Fiscal Impact same as FY 2009 |
|--|-----------------|-----------------|-----------------|-----------------|------------|----------|-------------|----------------------|------------------------------------|---|
| From Balance of Gas Revenues & Transfer Fee | 1.28 | 1.28 | 0.44 | | | | | | \$ 311,097.07 | \$ 4,253,662.40 |
| Waterways improvement fund §57-1501 | 0.66 | | | 0.8448 | 28.160% | 340 | 0247-02 | \$ 1,285,436.27 | \$ 87,604.94 | \$ 1,197,831.33 |
| Off-road motor vehicle account §57-1901 | | 0.66 | | 0.8448 | 28.160% | 340 | 0247-03 | \$ 1,285,436.27 | \$ 87,604.94 | \$ 1,197,831.33 |
| Park and recreation capital improvement account §57-1801 | 0.33 | 0.33 | | 0.8448 | 28.160% | 340 | 0247-01 | \$ 1,285,436.27 | \$ 87,604.94 | \$ 1,197,831.33 |
| Park and recreation capital improvement account §57-1801 for roads and bridges | | | 1.00 | 0.4400 | 14.667% | 340 | 0247-04 | \$ 669,498.06 | \$ 45,627.57 | \$ 623,870.49 |
| Search & rescue fund §67-2913 | 0.01 | 0.01 | | 0.0256 | 0.853% | 330 | 0266-00 | \$ 38,952.60 | \$ 2,654.70 | \$ 36,297.92 |
| | | | | 3.0000 | 100.000% | | | \$ 4,564,759.47 | \$ 311,097.07 | \$ 4,253,662.40 |

* Administrating agency 340 is Parks and Recreation, agency 330 is Law Enforcement