

September 14, 2011

Mr. Jerry Halperin
MPO Coordinator
INDOT, IGC N955
100 N. Senate Avenue
Indianapolis, IN 46204

Dear Mr. Halperin:

Please amend the FY2012-2015 Transportation Improvement Program (TIP) and the FY2012-2015 Indiana Statewide Transportation Improvement Program (STIP) to include the following:

FORT WAYNE DISTRICT

Locally Initiated – Resolution 41-11

A. Elkhart Co Administrative Modification Exempt Project in Elkhart County, IN
Resolution 41-11 Decrease Federal Funds by \$63,663 Phase: CN
Des #: 1005941 **Location: CR 8/CR10 Bike/Ped from CR 17 to Pheasant Ridge Dr**
Bike/Ped Facilities SFY: 2013
Total: \$238,283 Federal: \$190,626 (MACOG TE) Local: \$47,657

Elkhart Co Administrative Modification Exempt Project in Elkhart County, IN
Resolution 41-11 Increase Federal Funds by \$51,453 Phase: PE
Des #: 1005941 **Location: CR 8/CR10 Bike/Ped from CR 17 to Pheasant Ridge Dr**
Bike/Ped Facilities SFY: 2012
Total: \$144,800 Federal: \$115,840 (MACOG TE) Local: \$28,960

Elkhart Co Administrative Modification Exempt Project in Elkhart County, IN
Resolution 41-11 Increase Federal Funds by \$12,210 Phase: RW
Des #: 1005941 **Location: CR 8/CR10 Bike/Ped from CR 17 to Pheasant Ridge Dr**
Bike/Ped Facilities SFY: 2012
Total: \$120,000 Federal: \$96,000 (MACOG TE) Local: \$24,000

The Michiana Area Council of Governments, as the designated Metropolitan Planning Organization for the South Bend and Elkhart/Goshen, Indiana Urbanized Areas, is hereby submitting an amendment to the FY2012-2015 TIP and the FY2012-2015 STIP for Intergovernmental Review under the provisions of Executive Order 1271. The document has been reviewed and endorsed by the MACOG Policy Board on September 14, 2011.

We are, therefore, offering our assurance that the document has been developed with and reviewed by the appropriate jurisdictions and governmental agencies within the South Bend and Elkhart/Goshen Urbanized Areas. This includes the Indiana Department of Transportation and member jurisdictions and governmental agencies of the MACOG Policy Board.

Thank you for your attention to this matter. Please contact this agency if you need further information.

Sincerely,



Sandra M. Seanor
Executive Director

SMS:cjk

Enclosure

Cc: Justin Sergent
Joyce Newland
Mike Rauch
David Armstrong

RESOLUTION NO. 41-11
A RESOLUTION ENDORSING AN AMENDMENT TO THE SOUTH BEND AND
ELKHART/GOSHEN FY2012-2015 TRANSPORTATION IMPROVEMENT
PROGRAM

WHEREAS, the SAFETEA-LU Safe, Accountable, Flexible, Efficient Transportation Equity Act: A Legacy of Users (2005) designating joint Federal Highway Administration/Federal Transit Administration rules and regulations, under Section 134, Title 23 of the US Code (h) and CFR, Part 450, Sub-part A, of the previous STAA act require the annual preparation of a Transportation Improvement Program by the designated Metropolitan Planning Organization(s) as a part of the transportation planning process in urbanized areas of 50,000 or more population; and

WHEREAS, the Michiana Area Council of Governments (MACOG) being the duly designated Metropolitan Planning Organization for the South Bend and Elkhart/Goshen Urbanized Areas, in cooperation with local governmental units and implementing agencies within the urbanized areas, has prepared a FY2012-2015 Transportation Improvement Program (TIP) which consists of improvements recommended in the MACOG Region.

WHEREAS, the MACOG Policy Board from time to time receives and amends/modifies its Transportation Improvement Programs.

WHEREAS, the MACOG consulted with the Interagency Consultation Group and the agencies concurred in the MPO finding that the TIP amendment projects are exempt, per 40 CFR 93.126 & 127, and there is no need to update the conformity analysis or issue a new conformity finding.

BE IT THEREFORE RESOLVED, that the South Bend and Elkhart/Goshen FY2012-2015 TIP will be amended to include the following:

Amend the FY2012-2015 Transportation Improvement Plan

FORT WAYNE DISTRICT

District Initiated – Resolution 41-11

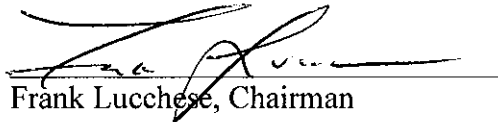
A. Elkhart Co Administrative Modification Exempt Project in Elkhart County, IN
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 Bike/Ped Facilities SFY: 2012
Total: \$120,000 Federal: \$96,000 (MACOG TE) Local: \$24,000

RESOLVED THIS 14th day of September, 2011.

Michiana Area Council of Governments


Frank Lucchese, Chairman

RESOLUTION 41-11

Des# / Grant #	Sponsor	Amendment	Road	Project Description / Location	Project Category	MACOG Letting Date	SFY	LRP Open to Traffic Date	Phase	Type I	Federal I	Type II	Federal II	State	Local	Total
1000002	Elkhart	Sept 55-09 p503		Hively Ave NS RR Grade Separation	RRxing Grade Seperation	-	2012		PE	Local					\$ 2,007,297	\$ 2,007,297
1000002	Elkhart	Sept 55-09 p503		Hively Ave NS RR Grade Separation	RRxing Grade Separation	-	2012		RW	Local					\$ 6,106,979	\$ 6,106,979
1000002	Elkhart	Sept 55-09 p503		Hively Ave NS RR Grade Separation	RRxing Grade Separation	April-16	2016	2020	CN	CHPP	\$ 350,000				\$20,118,919	\$20,468,919
0600463	Elkhart	Feb 02-10 p599		Prairie St and NS RR Grade Separation	New Road Construction	-	2012		PE	CHPP	\$ 2,072,436				\$ 255,038	\$ 2,327,474
0600463	Elkhart	Dec 83-10 p907		Prairie St and NS RR Grade Separation	New Road Construction	-	2012		RW	TCSP	\$ 660,253				\$ 5,195,567	\$ 5,855,820
0600463	Elkhart	Sept 40-11 p990		Prairie St and NS RR Grade Separation	New Road Construction	January-14	2014	2020	CN	CHPP	\$ 5,084,165	GrpII STP	\$ 6,591,000		\$ 5,354,835	\$17,030,000
Pending Grant	Elkhart	May 33-10 p 756		Flex CMAQ Funds from FHWA to FTA for Operating Assistance for the Interurban Trolley	Other Type Project	-	2012		OP	CMAQ	\$ 460,000				\$ -	\$ 460,000
1005591	Elkhart Co.	May 30-10 p750		Pumpkinvine - York Dr to 500' E of SR 13	Bike/Pedestrian Facilities	-	2012		RW	TE	\$ -				\$ 43,107	\$ 43,107
1005591	Elkhart Co.	May 30-10 p750		Pumpkinvine - York Dr to 500' E of SR 13	Bike/Pedestrian Facilities	TBA	2013		CN	TE	\$ 58,146				\$ 223,589	\$ 281,735
1173236	Elkhart Co.	Aug 35-11 p982		Pumpkinvine from 1,200' w of CR 37 to CR 35	Bike/Pedestrian Facilities				PE	RTP	\$ 10,000				\$ 2,500	\$ 12,500
1173236	Elkhart Co.	Aug 35-11 p982		Pumpkinvine from 1,200' w of CR 37 to CR 35	Bike/Pedestrian Facilities				RW	RTP	\$ 30,000				\$ 7,500	\$ 37,500
1173236	Elkhart Co.	Aug 35-11 p982		Pumpkinvine from 1,200' w of CR 37 to CR 35	Bike/Pedestrian Facilities				CN	RTP	\$ 110,000				\$ 27,500	\$ 137,500
NA	Elkhart Co.	Jan 05-09 p230		CR17 from CR38 to Leedy Ditch	New Road Construction	April-12	2013	2015	CN	Local	\$ -				\$10,000,000	\$10,000,000
0800725	Elkhart Co.	Nov 72-08 p 209		Bridge #189 - 0.5 miles E of CR43 on CR40 crossing Stony Crk	Bridge Rehabilitation	-	2012		PE	Bridge	\$ -				\$ 62,000	\$ 62,000
0800725	Elkhart Co.	Jul 45-08 p186		Bridge #189 - 0.5 miles E of CR43 on CR40 crossing Stony Crk	Bridge Rehabilitation	March-12	2013		CN	Bridge	\$ 448,000				\$ 154,000	\$ 602,000
0902305	Elkhart Co.	Jun 35-10 p758		Prairie St. Bridge #363 (0.1 km N of Waterfall Dr) over the Elkhart River	Bridge Rehabilitation	January-12	2012		CN	GrpII STP	\$ 3,631,696				\$ 907,924	\$ 4,539,620
1005796	Elkhart Co.	Jun 42-10 p778		CR 20 at CR 111	Signal Installation - LSP	April-11	2012		CN	HSIP	\$ 81,000				\$ 9,000	\$ 90,000
1005799	Elkhart Co.	Jun 42-10 p779		County Wide Sign Replacement	Sign Replacement - LSP	March-11	2012		CN	HSIP	\$ 36,900				\$ 4,100	\$ 41,000
1005843	Elkhart Co.	Jul 55-10 p824		CR 20 from CR 7 to Minuteman Drive	Signal Upgrades - LSP	September-11	2012		CN	HSIP	\$ 81,000				\$ 9,000	\$ 90,000
1005941	Elkhart Co.	Sept 41-11 p991		CR 8/CR10 Bike/Ped Trail frm CR 17 to Pheasant Ridge Dr	Bike/Pedestrian Facilities	-	2012		PE	TE	\$ 115,840				\$ 28,960	\$ 144,800
1005941	Elkhart Co.	Sept 41-11 p992		CR 8/CR10 Bike/Ped Trail frm CR 17 to Pheasant Ridge Dr	Bike/Pedestrian Facilities	-	2012		RW	TE	\$ 96,000				\$ 24,000	\$ 120,000
1005941	Elkhart Co.	Sept 41-11 p993		CR 8/CR10 Bike/Ped Trail frm CR 17 to Pheasant Ridge Dr	Bike/Pedestrian Facilities	April-13	2013		CN	TE	\$ 190,626				\$ 47,657	\$ 238,283
1005994	Elkhart Co.	Sept 42-11 p994		CR 3 @ CR 32	Intersection Improvement	-	2012		PE	Grp IV STP	\$ 127,968				\$ 31,992	\$ 159,960
1005994	Elkhart Co.	Oct 66-10 p866		CR 3 @ CR 32	Intersection Improvement	-	2012		RW	Grp IV STP	\$ 54,400				\$ 13,600	\$ 68,000
1005994	Elkhart Co.	Sept 42-11 p995		CR 3 @ CR 32	Intersection Improvement	May-14	2014		CN	Grp IV STP	\$ 944,632				\$ 236,158	\$ 1,180,790
TBA	Elkhart Co.	Apr 12-11 p948		CR 38 @ CR 19	Intersection Improvement	April-14	2014		CN	CMAQ	\$ 800,000				\$ 660,000	\$ 1,460,000
1173077	Elkhart Co.	Apr 12-11 p948		Bridge 127 on CR 4 over Christiana Creek	Bridge Rehabilitation	May-13	2014		CN	GrpII STP	\$ 740,000				\$ 934,400	\$ 1,674,400
0600457	Goshen	Aug 56-10 p825		Winona Trail Bike & Ped Underpass RR near Goshen College	Bike/Pedestrian Facilities	November-11	2012		CN	CMAQ	\$ 1,671,662				\$ 1,104,984	\$ 2,776,646
1005734	Goshen	Apr 12-11 p948		South Link Road (Waterford Mills Pkwy) from SR15 to Regent St	New Road Construction	March-14	2013	2015	CN	GrpII STP	\$ 7,446,677				\$ 2,008,326	\$ 9,455,003
0902279	Goshen	Jul 25-11 p970		Monroe St from US 33 to east entrance of Fairgrounds	Enhancement	-	2012		RW	MACOG TE	\$ 232,000				\$ 58,000	\$ 290,000
0902279	Goshen	Jul 25-11 p971		Monroe St from US 33 to east entrance of Fairgrounds	Enhancement	October-12	2013		CN	MACOG TE	\$ 815,549				\$ 203,887	\$ 1,019,436
1005797	Goshen	Jun 42-10 p782		Various Signal Upgrades	Signal Upgrades - LSP	February-11	2012		CN	HSIP	\$ 66,330				\$ 7,370	\$ 73,700
1172535	Goshen	Apr 12-11 p948		College Ave @ 15th Street	Roundabout	February-15	2014		CN	CMAQ	\$ 800,000				\$ 1,450,000	\$ 2,250,000
NA	MACOG	Apr 12-11 p948		GIS Orthophotography-Pictometry-Planning Activities	Other Type Project		2012		PL	GrpII STP	\$ 182,400				\$ 45,600	\$ 228,000
N/A	MACOG	Apr 12-11 p948		Region-Wide Safety Program and Education Campaign	Other Type Project	2012	2012		PL	Grpl STP	\$ 45,000				\$ 11,250	\$ 56,250
0710989	Middlebury	Nov 72-10 p876		Middlebury Greenway, Phase II, US 20 to Wayne St	Bike/Pedestrian Facilities	-	2012		RW	Local	\$ -				\$ 357,779	\$ 357,779
0710989	Middlebury	Nov 72-10 p876		Middlebury Greenway, Phase II, US 20 to Wayne St	Bike/Pedestrian Facilities	October-11	2012		CN	TE	\$ 853,456				\$ 213,364	\$ 1,066,820
0101501	INDOT		SR 19	over Christopher Ditch	Small Structure Replacement		2013		PE	ST STP	\$ 16,000			\$ 4,000		\$ 20,000
0101501	INDOT		SR 19	over Christopher Ditch	Small Structure Replacement		2013		RW	ST STP	\$ 24,000			\$ 6,000		\$ 30,000
0101501	INDOT		SR 19	over Christopher Ditch	Small Structure Replacement		2015		CN	ST STP	\$ 640,000			\$ 160,000		\$ 800,000
0101525	INDOT		US 33	Bridge over Elhart River, 4.44 mi N of SR13	Bridge Rehabilitation		2012		RW	ST STP	\$ 72,000			\$ 18,000		\$ 90,000
0101525	INDOT		US 33	Bridge over Elkhart River, 4.44 miles N of SR 13	Bridge Rehabilitation		2015		CN	ST STP	\$ 800,000			\$ 200,000		\$ 1,000,000
0201001	INDOT		SR 13	SR 4 to 2.01 miles N of US 20 (near North City Limits of Middlebury)	HMA Overlay, Functional		2013		CN	MPP	\$ 3,420,000			\$ 380,000		\$ 3,800,000
0301141	INDOT		SR 19	Over Miller Ditch, 0.5 miles N of SR19	Small Structure Replacement		2013		CN	ST STP	\$ 675,200			\$ 168,800		\$ 844,000
0301142	INDOT		SR 19	Township Ditch - 2.56 mile N of SR 119	Small Structure Replacement		2012		PE	ST STP	\$ 16,000			\$ 4,000		\$ 20,000
0301142	INDOT		SR 19	Township Ditch - 2.56 mile N of SR 119	Small Structure Replacement		2012		RW	ST STP	\$ 96,000			\$ 24,000		\$ 120,000
0301142	INDOT		SR 19	Township Ditch - 2.56 mile N of SR 119	Small Structure Replacement		2013		CN	ST STP	\$ 640,000			\$ 160,000		\$ 800,000
0301143	INDOT		SR 19	Nunemaker Ditch - 4.63 mile N of SR119	Small Structure Replacement		2012		PE	ST STP	\$ 16,000			\$ 4,000		\$ 20,000
0301143	INDOT		SR 19	Nunemaker Ditch - 4.63 mile N of SR119	Small Structure Replacement		2012		RW	ST STP	\$ 32,000			\$ 8,000		\$ 40,000
0301143	INDOT		SR 19	Nunemaker Ditch - 4.63 mile N of SR119	Small Structure Replacement		2013		CN	ST STP	\$ 640,000			\$ 160,000		\$ 800,000
0401113	INDOT		US 6	Over Wagner Ditch, 3.86 mi W of SR15	Bridge Replacement		2012		RW	ST STP	\$ 16,000			\$ 4,000		\$ 20,000
0401113	INDOT		US 6	Over Wagner Ditch, 3.86 mi W of SR15	Bridge Replacement		2013		CN	ST STP	\$ 720,000			\$ 180,000		\$ 900,000
0500328	INDOT		US 20	.75 miles E of CR 17 to SR 15	Added Travel Lanes		2012		CN	ST STP	\$ 80,000			\$ 20,000		\$ 100,000
0500328	INDOT		US 20	.75 miles E of CR 17 to SR 15	Added Travel Lanes		2012		PE	ST STP	\$ 80,000			\$ 20,000		\$ 100,000
0500328	INDOT		US 20	.75 miles E of CR 17 to SR 15	Added Travel Lanes		2012		RW	ST STP	\$ 1,248,000			\$ 312,000		\$ 1,560,000
0500328	INDOT		US 20	.75 miles E of CR 17 to SR 15	Added Travel Lanes		2013		PE	ST STP	\$ 80,000			\$ 20,000		\$ 100,000
0500328	INDOT		US 20	.75 miles E of CR 17 to SR 15	Added Travel Lanes		2013		CN	ST STP	\$ 1,200,000			\$ 300,000		\$ 1,500,000
0500328	INDOT		US 20	.75 miles E of CR 17 to SR 15	Added Travel Lanes		2013		CN	ST STP	\$ 9,740,489			\$2,435,122		\$12,175,611
0600549	INDOT		SR 19	at the intersection at CR 28	Intersection Improvement		2012		PE	ST STP	\$ 92,000			\$ 23,000		\$ 115,000
0600549	INDOT		SR 19	at the intersection at CR 28	Intersection Improvement		2013		PE	ST STP	\$ 16,000			\$ 4,000		\$ 20,000

Des# / Grant #	Sponsor	Amendment	Road	Project Description / Location	Project Category	MACOG Letting Date	SFY	LRP Open to Traffic Date	Phase	Type I	Federal I	Type II	Federal II	State	Local	Total
0600549	INDOT		SR 19	at the intersection at CR 28	Intersection Improvement		2014		RW	ST STP	\$ 16,000			\$ 4,000		\$ 20,000
0600549	INDOT		SR 19	at the intersection at CR 28	Intersection Improvement		2015		CN	ST STP	\$ 600,000			\$ 150,000		\$ 750,000
0600630	INDOT		SR 19	at the intersection with CR 38	Intersect Improv w/ ATL		2012		PE	ST STP	\$ 92,000			\$ 23,000		\$ 115,000
0600630	INDOT		SR 19	at the intersection with CR 38	Intersect Improv w/ ATL		2013		PE	ST STP	\$ 16,000			\$ 4,000		\$ 20,000
0600630	INDOT		SR 19	at the intersection with CR 38	Intersect Improv w/ ATL		2014		RW	ST STP	\$ 64,000			\$ 16,000		\$ 80,000
0600630	INDOT		SR 19	at the intersection with CR 38	Intersect Improv w/ ATL		2015		CN	ST STP	\$ 960,000			\$ 240,000		\$ 1,200,000
0600705	INDOT		SR 19	at CR 52 (Woodlawn Dr), 1.07 mi N of US 6	Inters. Improv. w/ ATL		2012		PE	ST STP	\$ 140,000			\$ 35,000		\$ 175,000
0600705	INDOT		SR 19	at CR 52 (Woodlawn Dr), 1.07 mi N of US 6	Inters. Improv. w/ ATL		2013		PE	ST STP	\$ 16,000			\$ 4,000		\$ 20,000
0600705	INDOT		SR 19	at CR 52 (Woodlawn Dr), 1.07 mi N of US 6	Inters. Improv. w/ ATL		2014		RW	ST STP	\$ 32,000			\$ 8,000		\$ 40,000
0600705	INDOT		SR 19	at CR 52 (Woodlawn Dr), 1.07 mi N of US 6	Inters. Improv. w/ ATL		2015		CN	ST STP	\$ 960,000			\$ 240,000		\$ 1,200,000
0810098	INDOT		SR 15	from US 33 North Jct to 0.34 miles S of US 20	HMA Overlay, Functional		2015		CN	ST STP	\$ 1,360,000			\$ 340,000		\$ 1,700,000
0901755	INDOT		US 33	US33 at Peddlers Village Road in Goshen	Traffic Signal Modification		2012		CN	ST STP	\$ 140,000			\$ 35,000		\$ 175,000
1005366	INDOT			East Beardsley Street at Elkhart and Western Railroad in Elkhart	Railroad Protection		2012		PE	STP	\$ 15,000			\$ -		\$ 15,000
1005366	INDOT			East Beardsley Street at Elkhart and Western Railroad in Elkhart	Railroad Protection		2012		CN	STP	\$ 250,000			\$ -		\$ 250,000
1005367	INDOT			Division Street at NS Railroad in New Paris	Railroad Protection		2012		PE	STP	\$ 15,000			\$ -		\$ 15,000
1005367	INDOT			Division Street at NS Railroad in New Paris	Railroad Protection		2012		CN	STP	\$ 250,000			\$ -		\$ 250,000
1005368	INDOT			CR #142 in NS Railroad in New Paris	Railroad Protection		2012		PE	STP	\$ 15,000			\$ -		\$ 15,000
1005368	INDOT			CR #142 in NS Railroad in New Paris	Railroad Protection		2012		CN	STP	\$ 250,000			\$ -		\$ 250,000
8351220	INDOT		SR 19	at SR119 and CR44 / at SR 119	Intersection Improvement		2012		PE	ST STP	\$ 169,600			\$ 42,400		\$ 212,000
8351220	INDOT		SR 19	at SR119 and CR44 / at SR 119	Intersection Improvement		2013		RW	ST STP	\$ 56,000			\$ 14,000		\$ 70,000
8351220	INDOT		SR 19	at SR119 and CR44 / at SR 119	Intersection Improvement		2015		CN	ST STP	\$ 872,000			\$ 218,000		\$ 1,090,000
8914295	INDOT		US 6	Over Kieter Ditch, 1.96 miles E of SR 15	Small Structure, Replacet		2012		PE	ST STP	\$ 56,000			\$ 14,000		\$ 70,000
8914295	INDOT		US 6	Over Kieter Ditch, 1.96 miles E of SR 15	Small Structure, Replacet		2013		RW	ST STP	\$ 48,000			\$ 12,000		\$ 60,000
8914295	INDOT		US 6	Over Kieter Ditch, 1.96 miles E of SR 15	Small Structure, Replacet		2014		CN	ST STP	\$ 640,000			\$ 160,000		\$ 800,000
8914305	INDOT		US 6	Over Blue Ditch, 0.6 mile E of SR 13/ US 33	Small Structure, Replacet		2012		PE	ST STP	\$ 67,200			\$ 16,800		\$ 84,000
8914305	INDOT		US 6	Over Blue Ditch, 0.6 mile E of SR 13/ US 33	Small Structure, Replacet		2013		RW	ST STP	\$ 48,000			\$ 12,000		\$ 60,000
8914305	INDOT		US 6	Over Blue Ditch, 0.6 mile E of SR 13/ US 33	Small Structure, Replace		2014		CN	ST STP	\$ 640,000			\$ 160,000		\$ 800,000
9222426	INDOT		US 33	from College Ave (CR 36) to Monroe St	Added Travel Lanes		2013		RW	NHS	\$ 1,350,000			\$ 150,000		\$ 1,500,000
9222426	INDOT		US 33	from College Ave (CR 36) to Monroe St	Added Travel Lanes		2015		RW	NHS	\$11,700,000			\$1,300,000		\$13,000,000
970112A	INDOT	May 17-11 p956	SR 19	Bridge over St Joseph R 3.39 mile N of US 20	Bridge Rehabilitation		2012		CN	MMP	\$ 1,050,400			\$ 262,600		\$ 1,313,000
9712450	INDOT	May 17-11 p954	SR 19	at Franklin St, Bypass Rd, Indiana Ave, & Lexington Ave	Traffic Signals Modernization		2012		CN	MMP	\$ 465,048			\$ 51,672		\$ 516,720
9801130	INDOT	May 17-11 p955	SR 19	from 2.6 mi N (Lusher Ave) to 4.1 mi N of US 20 (Bypass Rd/Old US 20) (Phs II)	Road Reconstruction		2012		PE	MMP	\$ 1,600,000			\$ 400,000		\$ 2,000,000
9801130	INDOT		SR 19	from 2.6 mi N (Lusher Ave) to 4.1 mi N of US 20 (Bypass Rd/Old US 20) (Phs II)	Road Reconstruction		2012		CN	MMP	\$ 9,979,424			\$ 2,494,856		\$12,474,280
980113X	INDOT		SR 19	2.6 mi N of US 33 (Lusher Av) - 4.1mi N of US 20 (Bypass Rd)	Sign Modernization		2012		CN	MMP	\$ 32,400			\$ 3,600		\$ 36,000