

LAKE COUNTY, INDIANA

TOWN OF MUNSTER  
(For City or Town Reports) (Name of Unit)  
(City and Town Form 225 Only)

ANNUAL OPERATIONAL REPORT  
FOR LOCAL ROADS AND STREETS AND BRIDGES  
(IC 8-17-4.1)

FOR THE YEAR ENDED  
DECEMBER 31, 2021\_

**ANNUAL OPERATIONAL REPORT  
FOR LOCAL ROADS AND STREETS AND BRIDGES**  
Part of State Form 54400 (X-2018)  
Section 1 Financial Statement

<b>Section 1 - Financial Statement</b>	<b>Motor Vehicle Highway</b>	<b>Motor Vehicle Highway Restricted</b>	<b>Local Road &amp; Street</b>	<b>Cumulative Bridge</b>	<b>Total Common Funds</b>	<b>Other Funds</b>	<b>Total All Funds</b>
Cash - January 1	\$29,506.28	\$305,842.38	\$503,566.06	\$0.00	\$838,914.72		
Receipts							
Operating Receipts							
Taxes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,511,729.18	\$1,511,729.18
Intergovernmental	\$495,102.72	\$495,102.71	\$464,764.48	\$0.00	\$1,454,969.91	\$722,971.19	\$2,177,941.10
Charges for Services	\$421,570.00	\$0.00	\$0.00	\$0.00	\$421,570.00	\$0.00	\$421,570.00
Other Operating Receipts	\$233,077.11	\$458.56	\$4,116.32	\$0.00	\$237,651.99	\$0.00	\$237,651.99
Total Operating Receipts	\$1,149,749.83	\$495,561.27	\$468,880.80	\$0.00	\$2,114,191.90	\$2,234,700.37	\$4,348,892.27
Other Financing Sources							
Bond Proceeds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$456,810.08	\$456,810.08
Note/Loan Proceeds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Loan Proceeds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Investments Matured or Sold	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Receipts	\$1,149,749.83	\$495,561.27	\$468,880.80	\$0.00	\$2,114,191.90	\$2,691,510.45	\$4,805,702.35
Disbursements							
Operating Disbursements							
General Administration & Unallocated	\$248,899.10	\$0.00	\$0.00	\$0.00	\$248,899.10	\$0.00	\$248,899.10
Construction, Reconstruction & Preservation	\$0.00	\$27,908.76	\$0.00	\$0.00	\$27,908.76	\$2,660,236.68	\$2,688,145.44
Maintenance & Repair	\$670,879.01	\$0.00	\$424,683.35	\$0.00	\$1,095,562.36	\$31,273.77	\$1,126,836.13
Total Operating Disbursements	\$919,778.11	\$27,908.76	\$424,683.35	\$0.00	\$1,372,370.22	\$2,691,510.45	\$4,063,880.67
Other Financing Sources							
Debt Service - Principal	\$6,934.21	\$0.00	\$0.00	\$0.00	\$6,934.21	\$0.00	\$6,934.21
Debt Service - Interest	\$661.54	\$0.00	\$0.00	\$0.00	\$661.54	\$0.00	\$661.54
Interfund Loan Payments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Loans Made	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Investments Purchased	\$0.00	\$458.56	\$0.00	\$0.00	\$458.56	\$0.00	\$458.56
Transfers Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Disbursements	\$927,373.86	\$28,367.32	\$424,683.35	\$0.00	\$1,380,424.53	\$2,691,510.45	\$4,071,934.98
Excess							
Over (Under) Total Disbursements	\$222,375.97	\$467,193.95	\$44,197.45	\$0.00	\$733,767.37		
Cash - December 31	\$251,882.25	\$773,036.33	\$547,763.51	\$0.00	\$1,572,682.09		
Investments - December 31	\$0.00	\$664,975.25			\$664,975.25		
Cash and Investments - December 31	\$251,882.25	\$1,438,011.58	\$547,763.51	\$0.00	\$2,237,657.34		

**Section 1 Financial Statement**

**ANNUAL OPERATIONAL REPORT  
FOR LOCAL ROADS AND STREETS AND BRIDGES**

Part of State Form 54400 (X-2018)

**Section 2 Receipts**

**Section 2 - Detail of Receipts**

	Motor Vehicle Highway	Motor Vehicle Highway Restricted	Local Road & Street	Cumulative Bridge	Other Funds	Total All Funds	LIT Economic Developmen t	State Grant	Municipal Bond Proceeds	Riverboat	TIF Allocation	Municipal Surtax Fund	Municipal Wheel Tax Fund
<b>Receipts</b>													
<b>Taxes</b>													
General Property Taxes					\$489,856.24	\$489,856.24					\$489,856.24		
LIT - Certified Shares					\$0.00	\$0.00							
LIT - Economic Development Income Tax					\$577,166.68	\$577,166.68	\$577,166.68						
Wheel and Sur Tax					\$444,706.26	\$444,706.26						\$399,706.26	\$45,000.00
Other Taxes					\$0.00	\$0.00							
<b>Total Taxes</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$1,511,729.18	\$1,511,729.18	\$577,166.68	\$0.00	\$0.00	\$0.00	\$489,856.24	\$399,706.26	\$45,000.00
<b>Intergovernmental</b>													
Motor Vehicle Highway Distribution	\$495,102.72	\$495,102.71			\$0.00	\$990,205.43							
Local Road and Street Distribution			\$464,764.48		\$0.00	\$464,764.48							
Financial Institution Tax Distribution					\$0.00	\$0.00							
Vehicle/Aircraft Excise Tax Distribution					\$0.00	\$0.00							
State Grants					\$691,697.42	\$691,697.42		\$691,697.42					
Federal Grants					\$0.00	\$0.00							
Other Intergovernmental					\$31,273.77	\$31,273.77				\$31,273.77			
<b>Total Intergovernmental</b>	\$495,102.72	\$495,102.71	\$464,764.48	\$0.00	\$722,971.19	\$2,177,941.10	\$0.00	\$691,697.42	\$0.00	\$31,273.77	\$0.00	\$0.00	\$0.00
<b>Charges for Services</b>													
Federal State and Local Reimbursement for Services					\$0.00	\$0.00							
Other Charges for Services	\$421,570.00				\$0.00	\$421,570.00							
<b>Total Charges for Services</b>	\$421,570.00	\$0.00	\$0.00	\$0.00	\$0.00	\$421,570.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Other Operating Receipts</b>													
Interest		\$458.56			\$0.00	\$458.56							
Refunds/Reimbursements	\$2,756.48		\$1,972.41		\$0.00	\$4,728.89							
Contributions/Donations					\$0.00	\$0.00							
Transfers from Toll Facilities					\$0.00	\$0.00							
Miscellaneous	\$230,320.63		\$2,143.91		\$0.00	\$232,464.54							
<b>Total Other Operating Receipts</b>	\$233,077.11	\$458.56	\$4,116.32	\$0.00	\$0.00	\$237,651.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Other Financing Sources</b>													
Bond Proceeds					\$456,810.08	\$456,810.08			\$456,810.08				
Note/Loan Proceeds					\$0.00	\$0.00							
Interfund Loan Proceeds					\$0.00	\$0.00							
Investments Matured or Sold					\$0.00	\$0.00							
Transfer In					\$0.00	\$0.00							
Other					\$0.00	\$0.00							
<b>Total Other Financing Sources</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$456,810.08	\$456,810.08	\$0.00	\$0.00	\$456,810.08	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Receipts</b>	\$1,149,749.83	\$495,561.27	\$468,880.80	\$0.00	\$2,691,510.45	\$4,805,702.35	\$577,166.68	\$691,697.42	\$456,810.08	\$31,273.77	\$489,856.24	\$399,706.26	\$45,000.00

**ANNUAL OPERATIONAL REPORT  
FOR LOCAL ROADS AND STREETS AND BRIDGES**  
Part of State Form 54400 (X-2018)  
Section 3 Disbursements

<b>Section 3 - Detail of Disbursements</b>	<b>Motor Vehicle Highway</b>	<b>Motor Vehicle Highway Restricted</b>	<b>Local Road &amp; Street</b>	<b>Cumulative Bridge</b>	<b>Total Other Funds</b>	<b>Total All Funds</b>	<b>LIT Economic Development</b>	<b>State Grant</b>	<b>Municipal Bond Proceeds</b>	<b>Riverboat</b>	<b>TIF Allocation</b>	<b>Municipal Surtax Fund</b>	<b>Municipal Wheel Tax Fund</b>
<b>Disbursements</b>													
General Administration & Unallocated													
Personal Services	\$222,583.81				\$0.00	\$222,583.81							
Supplies					\$0.00	\$0.00							
Other Services and Charges	\$26,315.29				\$0.00	\$26,315.29							
Capital Outlay					\$0.00	\$0.00							
Total General Administration & Unallocated	\$248,899.10	\$0.00	\$0.00	\$0.00	\$0.00	\$248,899.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Construction, Reconstruction & Preservation													
Personal Services					\$0.00	\$0.00							
Supplies		\$27,908.76			\$0.00	\$27,908.76							
Other Services and Charges		\$0.00			\$577,166.68	\$577,166.68	\$577,166.68						
Capital Outlay		\$0.00			\$2,083,070.00	\$2,083,070.00		\$691,697.42	\$456,810.08		\$489,856.24	\$399,706.26	\$45,000.00
Total Construction, Reconstruction & Preservation	\$0.00	\$27,908.76	\$0.00	\$0.00	\$2,660,236.68	\$2,688,145.44	\$577,166.68	\$691,697.42	\$456,810.08	\$0.00	\$489,856.24	\$399,706.26	\$45,000.00
Maintenance and Repair													
Winter Operations													
Personal Services	\$106,687.48				\$0.00	\$106,687.48							
Supplies			\$280,136.44		\$0.00	\$280,136.44							
Other Services and Charges					\$0.00	\$0.00							
Capital Outlay					\$0.00	\$0.00							
Total Winter Operations	\$106,687.48	\$0.00	\$280,136.44	\$0.00	\$0.00	\$386,823.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Maintenance and Repair													
Personal Services	\$341,355.03				\$0.00	\$341,355.03							
Supplies	\$152,559.52				\$31,273.77	\$183,833.29				\$31,273.77			
Other Services and Charges	\$70,276.98		\$144,546.91		\$0.00	\$214,823.89							
Capital Outlay					\$0.00	\$0.00							
Total Other Maintenance and Repair	\$564,191.53	\$0.00	\$144,546.91	\$0.00	\$31,273.77	\$740,012.21	\$0.00	\$0.00	\$0.00	\$31,273.77	\$0.00	\$0.00	\$0.00
Total Maintenance and Repair	\$670,879.01	\$0.00	\$424,683.35	\$0.00	\$31,273.77	\$1,126,836.13							
Other Financing Uses													
Debt Service - Principal	\$6,934.21				\$0.00	\$6,934.21							
Debt Service - Interest	\$661.54				\$0.00	\$661.54							
Interfund Loan Payments					\$0.00	\$0.00							
Interfund Loans Made					\$0.00	\$0.00							
Investments Purchased		\$458.56			\$0.00	\$458.56							
Transfer Out					\$0.00	\$0.00							
Other					\$0.00	\$0.00							
Total Other Financing Uses	\$7,595.75	\$458.56	\$0.00	\$0.00	\$0.00	\$8,054.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Disbursements</b>	<b>\$927,373.86</b>	<b>\$28,367.32</b>	<b>\$424,683.35</b>	<b>\$0.00</b>	<b>\$2,691,510.45</b>	<b>\$4,071,934.98</b>	<b>\$577,166.68</b>	<b>\$691,697.42</b>	<b>\$456,810.08</b>	<b>\$31,273.77</b>	<b>\$489,856.24</b>	<b>\$399,706.26</b>	<b>\$45,000.00</b>

**ANNUAL OPERATIONAL REPORT  
FOR LOCAL ROADS AND STREETS AND BRIDGES**

Part of State Form 54400 (X-2018)

**Section 4 Debt**

**Section 4 - Debt Information**

	2017 GO Bond	2018 GO Bond	2019 GO Bond	2020 GO Bond	2021 GO Bond	Street Sweepers (AE)	Totals
<b>Bonds</b>							
Bonds - Outstanding Principal January 1	\$209,525.00	\$287,014.00	\$624,314.00	\$651,000.00	\$0.00		\$1,771,853.00
New Bonds Issued During Year	\$0.00	\$0.00	\$0.00	\$0.00	\$1,642,600.00		\$1,642,600.00
Principal Paid	\$209,525.00	\$143,993.00	\$208,386.00	\$165,228.00	\$0.00		\$727,132.00
Interest Paid	\$3,153.00	\$6,758.00	\$13,343.00	\$8,827.00	\$0.00		\$32,081.00
Total Principal & Interest Paid	\$212,678.00	\$150,751.00	\$221,729.00	\$174,055.00	\$0.00	\$0.00	\$759,213.00
Bonds - Outstanding Principal December 31	\$0.00	\$143,021.00	\$415,928.00	\$485,772.00	\$1,642,600.00	\$0.00	\$2,687,321.00
<b>Notes/Loans</b>							
Notes/Loans - Outstanding Principal January 1							\$0.00
New Notes/Loans Issued During Year							\$0.00
Principal Paid							\$0.00
Interest Paid							\$0.00
Total Principal & Interest Paid	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Notes/Loans - Outstanding Principal December 31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Capital Leases</b>							
Capital Leases - Outstanding Principal January 1						\$43,023.25	\$43,023.25
New Capital Leases Entered Into During Year						\$0.00	\$0.00
Principal Paid						\$13,868.43	\$13,868.43
Interest Paid						\$1,323.08	\$1,323.08
Total Principal & Interest Paid	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,191.51	\$15,191.51
Capital Leases - Outstanding Principal December 31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$29,154.82	\$29,154.82

**ANNUAL OPERATIONAL REPORT  
FOR LOCAL ROADS AND STREETS AND BRIDGES**  
Part of State Form 54400 (X-2018)  
**Section 5 Mileage Changes**

**Section 5 - Mileage**

	<b>Actual Mileage (Dec 31)</b>	<b>Change from prior year</b>	<b>Reason(s)</b>
Concrete			
Asphalt	1.64		
Chip Seal			
Composite			
Brick			
Gravel			
Unimproved			
<b>Total Miles</b>	1.64	0	



## Part of State Form 54400 (8-10)

## Submitted by:

DATE: \_\_\_\_\_ 20\_\_\_\_

County Highway Supervisor

DATE:                      20      

Approved: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Board of County Commissioners

## Submitted by:

DATE: May 10, 20 22 Stephen Gunty - Director of Public Works  
Street Commissioner or Supervisor

DATE: May 10, 20 22 Chuck Gardiner - President of Town Council  
Mayor or President of Town Council