

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, 2022\_

**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	\$251,882.25	\$773,036.33	\$547,763.51	\$0.00	\$1,572,682.09		
Receipts							
Operating Receipts							
Taxes	\$1,326,281.73	\$0.00	\$0.00	\$0.00	\$1,326,281.73	\$479,244.85	\$1,805,526.58
Intergovernmental	\$503,026.62	\$503,026.61	\$485,425.84	\$0.00	\$1,491,479.07	\$583,160.94	\$2,074,640.01
Charges for Services	\$442,649.00	\$0.00	\$0.00	\$0.00	\$442,649.00	\$0.00	\$442,649.00
Other Operating Receipts	\$251,256.69	\$23,769.36	\$6,900.27	\$0.00	\$281,926.32	\$0.00	\$281,926.32
Total Operating Receipts	\$2,523,214.04	\$526,795.97	\$492,326.11	\$0.00	\$3,542,336.12	\$1,062,405.79	\$4,604,741.91
Other Financing Sources							
Bond Proceeds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$703,050.59	\$703,050.59
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	\$2,523,214.04	\$526,795.97	\$492,326.11	\$0.00	\$3,542,336.12	\$1,765,456.38	\$5,307,792.50
Disbursements							
Operating Disbursements							
General Administration & Unallocated	\$319,588.12	\$0.00	\$0.00	\$0.00	\$319,588.12	\$612,639.17	\$932,227.29
Construction, Reconstruction & Preservation	\$0.00	\$34,589.61	\$0.00	\$0.00	\$34,589.61	\$1,063,878.10	\$1,098,467.71
Maintenance & Repair	\$1,037,258.45	\$0.00	\$332,079.81	\$0.00	\$1,369,338.26	\$88,939.11	\$1,458,277.37
Total Operating Disbursements	\$1,356,846.57	\$34,589.61	\$332,079.81	\$0.00	\$1,723,515.99	\$1,765,456.38	\$3,488,972.37
Other Financing Sources							
Debt Service - Principal	\$14,335.83	\$0.00	\$0.00	\$0.00	\$14,335.83	\$0.00	\$14,335.83
Debt Service - Interest	\$855.67	\$0.00	\$0.00	\$0.00	\$855.67	\$0.00	\$855.67
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	\$939,993.62	\$1,198,769.36	\$655,194.97	\$0.00	\$2,793,957.95	\$0.00	\$2,793,957.95
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	\$2,312,031.69	\$1,233,358.97	\$987,274.78	\$0.00	\$4,532,665.44	\$1,765,456.38	\$6,298,121.82
Excess							
Over (Under) Total Disbursements	\$211,182.35	(\$706,563.00)	(\$494,948.67)	\$0.00	(\$990,329.32)		
Cash - December 31	\$463,064.60	\$66,473.33	\$52,814.84	\$0.00	\$582,352.77		
Investments - December 31	\$939,993.62	\$1,863,744.61	\$655,194.97		\$3,458,933.20		
Cash and Investments - December 31	\$1,403,058.22	\$1,930,217.94	\$708,009.81	\$0.00	\$4,041,285.97		

**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**

Receipts

Taxes

General Property Taxes

LIT - Certified Shares

LIT - Economic Development Income Tax

Wheel and Sur Tax

Other Taxes

Total Taxes

Intergovernmental

Motor Vehicle Highway Distribution

Local Road and Street Distribution

Financial Institution Tax Distribution

Vehicle/Aircraft Excise Tax Distribution

State Grants

Federal Grants

Other Intergovernmental

Total Intergovernmental

Charges for Services

Federal State and Local Reimbursement for Services

Other Charges for Services

Total Charges for Services

Other Operating Receipts

Interest

Refunds/Reimbursements

Contributions/Donations

Transfers from Toll Facilities

Miscellaneous

Total Other Operating Receipts

Other Financing Sources

Bond Proceeds

Note/Loan Proceeds

Interfund Loan Proceeds

Investments Matured or Sold

Transfer In

Other

Total Other Financing Sources

Total Receipts

Motor Vehicle Highway	Motor Vehicle Highway Restricted	Local Road & Street	Cumulative Bridge	Other Funds	Total All Funds	LIT Economic Development	State Grant	Municipal Bond Proceeds	Riverboat	TIF Allocation	Municipal Surtax Fund	Municipal Wheel Tax Fund
\$1,250,734.98				\$115,279.33	\$1,366,014.31					\$115,279.33		
				\$0.00	\$0.00							
				\$111,915.19	\$111,915.19	\$111,915.19						
				\$252,050.33	\$252,050.33						\$252,050.33	\$0.00
\$75,546.75				\$0.00	\$75,546.75							
\$1,326,281.73	\$0.00	\$0.00	\$0.00	\$479,244.85	\$1,805,526.58	\$111,915.19	\$0.00	\$0.00	\$0.00	\$115,279.33	\$252,050.33	\$0.00
\$503,026.62	\$503,026.61			\$0.00	\$1,006,053.23							
		\$485,425.84		\$0.00	\$485,425.84							
				\$0.00	\$0.00							
				\$0.00	\$0.00							
				\$494,221.83	\$494,221.83		\$494,221.83					
				\$0.00	\$0.00							
				\$88,939.11	\$88,939.11				\$88,939.11			
\$503,026.62	\$503,026.61	\$485,425.84	\$0.00	\$583,160.94	\$2,074,640.01	\$0.00	\$494,221.83	\$0.00	\$88,939.11	\$0.00	\$0.00	\$0.00
				\$0.00	\$0.00							
\$442,649.00				\$0.00	\$442,649.00							
\$442,649.00	\$0.00	\$0.00	\$0.00	\$0.00	\$442,649.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$23,769.36	\$5,194.97		\$0.00	\$28,964.33							
\$4,582.17		\$116.10		\$0.00	\$4,698.27							
				\$0.00	\$0.00							
				\$0.00	\$0.00							
\$246,674.52		\$1,589.20		\$0.00	\$248,263.72							
\$251,256.69	\$23,769.36	\$6,900.27	\$0.00	\$0.00	\$281,926.32	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
				\$703,050.59	\$703,050.59			\$703,050.59				
				\$0.00	\$0.00							
				\$0.00	\$0.00							
				\$0.00	\$0.00							
				\$0.00	\$0.00							
				\$0.00	\$0.00							
\$0.00	\$0.00	\$0.00	\$0.00	\$703,050.59	\$703,050.59	\$0.00	\$0.00	\$703,050.59	\$0.00	\$0.00	\$0.00	\$0.00
\$2,523,214.04	\$526,795.97	\$492,326.11	\$0.00	\$1,765,456.38	\$5,307,792.50	\$111,915.19	\$494,221.83	\$703,050.59	\$88,939.11	\$115,279.33	\$252,050.33	\$0.00

**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	\$70,460.82				\$0.00	\$70,460.82							
Supplies					\$0.00	\$0.00							
Other Services and Charges	\$249,127.30				\$0.00	\$249,127.30							
Capital Outlay					\$612,639.17	\$612,639.17			\$612,639.17				
Total General Administration & Unallocated	\$319,588.12	\$0.00	\$0.00	\$0.00	\$612,639.17	\$932,227.29	\$0.00	\$0.00	\$612,639.17	\$0.00	\$0.00	\$0.00	\$0.00
Construction, Reconstruction & Preservation													
Personal Services					\$0.00	\$0.00							
Supplies		\$34,589.61			\$0.00	\$34,589.61							
Other Services and Charges					\$111,915.19	\$111,915.19	\$111,915.19						
Capital Outlay					\$951,962.91	\$951,962.91		\$494,221.83	\$90,411.42		\$115,279.33	\$252,050.33	\$0.00
Total Construction, Reconstruction & Preservation	\$0.00	\$34,589.61	\$0.00	\$0.00	\$1,063,878.10	\$1,098,467.71	\$111,915.19	\$494,221.83	\$90,411.42	\$0.00	\$115,279.33	\$252,050.33	\$0.00
Maintenance and Repair													
Winter Operations													
Personal Services	\$107,360.25				\$0.00	\$107,360.25							
Supplies			\$205,871.55		\$0.00	\$205,871.55							
Other Services and Charges					\$0.00	\$0.00							
Capital Outlay					\$0.00	\$0.00							
Total Winter Operations	\$107,360.25	\$0.00	\$205,871.55	\$0.00	\$0.00	\$313,231.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Maintenance and Repair													
Personal Services	\$608,971.48				\$0.00	\$608,971.48							
Supplies	\$199,529.34				\$88,939.11	\$288,468.45				\$88,939.11			
Other Services and Charges	\$121,397.38		\$126,208.26		\$0.00	\$247,605.64							
Capital Outlay					\$0.00	\$0.00							
Total Other Maintenance and Repair	\$929,898.20	\$0.00	\$126,208.26	\$0.00	\$88,939.11	\$1,145,045.57	\$0.00	\$0.00	\$0.00	\$88,939.11	\$0.00	\$0.00	\$0.00
Total Maintenance and Repair	\$1,037,258.45	\$0.00	\$332,079.81	\$0.00	\$88,939.11	\$1,458,277.37							
Other Financing Uses													
Debt Service - Principal	\$14,335.83				\$0.00	\$14,335.83							
Debt Service - Interest	\$855.67				\$0.00	\$855.67							
Interfund Loan Payments					\$0.00	\$0.00							
Interfund Loans Made					\$0.00	\$0.00							
Investments Purchased	\$939,993.62	\$1,198,769.36	\$655,194.97		\$0.00	\$2,793,957.95							
Transfer Out					\$0.00	\$0.00							
Other					\$0.00	\$0.00							
Total Other Financing Uses	\$955,185.12	\$1,198,769.36	\$655,194.97	\$0.00	\$0.00	\$2,809,149.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Disbursements</b>	<b>\$2,312,031.69</b>	<b>\$1,233,358.97</b>	<b>\$987,274.78</b>	<b>\$0.00</b>	<b>\$1,765,456.38</b>	<b>\$6,298,121.82</b>	<b>\$111,915.19</b>	<b>\$494,221.83</b>	<b>\$703,050.59</b>	<b>\$88,939.11</b>	<b>\$115,279.33</b>	<b>\$252,050.33</b>	<b>\$0.00</b>

**ANNUAL OPERATIONAL REPORT  
FOR LOCAL ROADS AND STREETS AND BRDIGES**  
Part of State Form 54400 (X-2018)  
**Section 4 Debt**

**Section 4 - Debt Information**

**Bonds**

	2017 GO Bond	2018 GO Bond	2019 GO Bond	2020 GO Bond	2021 GO Bond	Street Sweepers (AE)	Totals
Bonds - Outstanding Principal January 1	\$143,020.00	\$415,928.00	\$485,772.00	\$1,642,600.00	\$0.00		\$2,687,320.00
New Bonds Issued During Year	\$0.00	\$0.00	\$0.00	\$0.00	\$1,642,600.00		\$1,642,600.00
Principal Paid	\$143,020.00	\$207,964.00	\$165,228.00	\$410,650.00	\$0.00		\$926,862.00
Interest Paid	\$2,961.00	\$8,579.00	\$5,279.00	\$21,819.00	\$0.00		\$38,638.00
Total Principal & Interest Paid	\$145,981.00	\$216,543.00	\$170,507.00	\$432,469.00	\$0.00	\$0.00	\$965,500.00
Bonds - Outstanding Principal December 31	\$0.00	\$207,964.00	\$320,544.00	\$1,231,950.00	\$1,642,600.00	\$0.00	\$3,403,058.00

**Notes/Loans**

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

**Capital Leases**

Capital Leases - Outstanding Principal January 1						\$29,154.83	\$29,154.83
New Capital Leases Entered Into During Year						\$0.00	\$0.00
Principal Paid						\$14,335.83	\$14,335.83
Interest Paid						\$855.67	\$855.67
Total Principal & Interest Paid	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,191.50	\$15,191.50
Capital Leases - Outstanding Principal December 31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14,819.00	\$14,819.00

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

Part of State Form 54400 (X-2018)

**Section 5 Mileage Changes**

**Section 5 - Mileage**

Concrete  
Asphalt  
Chip Seal  
Composite  
Brick  
Gravel  
Unimproved  
**Total Miles**

<b>Actual Mileage (Dec 31)</b>	<b>Change from prior year</b>	<b>Reason(s)</b>
103.557	-	
103.56	0	



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

FOR COUNTIES	
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DATE: \_\_\_\_\_ 20\_\_\_\_ County Highway Supervisor

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

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

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Board of County Commissioners

FOR CITIES AND TOWNS	
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DATE: April 10, 20 23 Stephen Gunty - Director of Public Works  
Street Commissioner or Supervisor

DATE: April 10, 2023

Approved: Chuck Gardiner - President of Town Council  
Mayor or President of Town Council