

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, 2023_____

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

Part of State Form 54400 (X-2018)

Section 1 Financial Statement

Section 1 - Financial Statement	Motor Vehicle Highway	Motor Vehicle Highway Restricted	Local Road & Street	Cumulative Bridge	Total Common Funds	Other Funds	Total All Funds
Cash - January 1	\$463,064.60	\$66,473.33	\$52,814.84	\$0.00	\$582,352.77		
Receipts							
Operating Receipts							
Taxes	\$536,384.36	\$0.00	\$0.00	\$0.00	\$536,384.36	\$1,309,070.21	\$1,845,454.57
Intergovernmental	\$514,519.57	\$514,519.57	\$498,523.38	\$0.00	\$1,527,562.52	\$1,877,967.95	\$3,405,530.47
Charges for Services	\$442,649.00	\$0.00	\$0.00	\$0.00	\$442,649.00	\$716,364.16	\$1,159,013.16
Other Operating Receipts	\$313,218.26	\$100,638.21	\$35,093.04	\$0.00	\$448,949.51	\$0.00	\$448,949.51
Total Operating Receipts	\$1,806,771.19	\$615,157.78	\$533,616.42	\$0.00	\$2,955,545.39	\$3,903,402.32	\$6,858,947.71
Other Financing Sources							
Bond Proceeds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,141,649.92	\$1,141,649.92
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	\$5,000.00	\$356,000.00	\$65,000.00	\$0.00	\$426,000.00	\$0.00	\$426,000.00
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	\$1,811,771.19	\$971,157.78	\$598,616.42	\$0.00	\$3,381,545.39	\$5,045,052.24	\$8,426,597.63
Disbursements							
Operating Disbursements							
General Administration & Unallocated	\$333,136.69	\$0.00	\$0.00	\$0.00	\$333,136.69	\$0.00	\$333,136.69
Construction, Reconstruction & Preservation	\$0.00	\$603,598.69	\$0.00	\$0.00	\$603,598.69	\$4,862,505.78	\$5,466,104.47
Maintenance & Repair	\$1,027,258.12	\$7,096.20	\$378,140.62	\$0.00	\$1,412,494.94	\$182,546.46	\$1,595,041.40
Total Operating Disbursements	\$1,360,394.81	\$610,694.89	\$378,140.62	\$0.00	\$2,349,230.32	\$5,045,052.24	\$7,394,282.56
Other Financing Sources							
Debt Service - Principal	\$21,986.91	\$0.00	\$0.00	\$0.00	\$21,986.91	\$0.00	\$21,986.91
Debt Service - Interest	\$800.35	\$0.00	\$0.00	\$0.00	\$800.35	\$0.00	\$800.35
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	\$568,824.02	\$425,638.21	\$92,908.11	\$0.00	\$1,087,370.34	\$0.00	\$1,087,370.34
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	\$1,952,006.08	\$1,036,333.10	\$471,048.73	\$0.00	\$3,459,387.91	\$5,045,052.24	\$8,504,440.15
Excess							
Over (Under) Total Disbursements	(\$140,234.89)	(\$65,175.32)	\$127,567.69	\$0.00	(\$77,842.52)		
Cash - December 31	\$322,829.71	\$1,298.01	\$180,382.53	\$0.00	\$504,510.25		
Investments - December 31	\$1,503,817.64	\$1,933,382.82	\$683,103.08		\$4,120,303.54		
Cash and Investments - December 31	\$1,826,647.35	\$1,934,680.83	\$863,485.61	\$0.00	\$4,624,813.79		

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

L1 L2 L3 L4 L5

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
\$509,427.70				\$3,412.15	\$512,839.85				
				\$0.00	\$0.00				
				\$207,133.06	\$207,133.06	\$207,133.06			
				\$1,096,537.18	\$1,096,537.18				
\$26,956.66				\$1,987.82	\$28,944.48				
\$536,384.36	\$0.00	\$0.00	\$0.00	\$1,309,070.21	\$1,845,454.57	\$207,133.06	\$0.00	\$0.00	\$0.00
\$514,519.57	\$514,519.57			\$0.00	\$1,029,039.14				
		\$498,523.38		\$0.00	\$498,523.38				
				\$0.00	\$0.00				
				\$0.00	\$0.00				
				\$1,573,209.49	\$1,573,209.49		\$1,573,209.49		
				\$0.00	\$0.00				
				\$304,758.46	\$304,758.46				\$84,219.46
\$514,519.57	\$514,519.57	\$498,523.38	\$0.00	\$1,877,967.95	\$3,405,530.47	\$0.00	\$1,573,209.49	\$0.00	\$84,219.46
				\$0.00	\$0.00				
\$442,649.00				\$716,364.16	\$1,159,013.16				
\$442,649.00	\$0.00	\$0.00	\$0.00	\$716,364.16	\$1,159,013.16	\$0.00	\$0.00	\$0.00	\$0.00
	\$100,638.21	\$32,908.11		\$0.00	\$133,546.32				
\$5,219.70		\$913.57		\$0.00	\$6,133.27				
				\$0.00	\$0.00				
				\$0.00	\$0.00				
\$307,998.56		\$1,271.36		\$0.00	\$309,269.92				
\$313,218.26	\$100,638.21	\$35,093.04	\$0.00	\$0.00	\$448,949.51	\$0.00	\$0.00	\$0.00	\$0.00
				\$1,141,649.92	\$1,141,649.92			\$1,141,649.92	
				\$0.00	\$0.00				
				\$0.00	\$0.00				
\$5,000.00	\$356,000.00	\$65,000.00		\$0.00	\$426,000.00				
				\$0.00	\$0.00				
				\$0.00	\$0.00				
\$5,000.00	\$356,000.00	\$65,000.00	\$0.00	\$1,141,649.92	\$1,567,649.92	\$0.00	\$0.00	\$1,141,649.92	\$0.00
\$1,811,771.19	\$971,157.78	\$598,616.42	\$0.00	\$5,045,052.24	\$8,426,597.63	\$207,133.06	\$1,573,209.49	\$1,141,649.92	\$84,219.46

**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

L L2 L3 L4 L5

Receipts

Taxes

General Property Taxes
LIT - Certified Shares
LIT - Economic Development Income Tax
Wheel and Sur Tax
Other Taxes

TIF Allocation	Municipal Surtax Fund	Loit Special Distribution	Major Moves	Water Cash Operating	(Add columns to the left)
\$3,412.15					
	\$1,096,537.18				
		\$1,987.82			
\$3,412.15	\$1,096,537.18	\$1,987.82	\$0.00	\$0.00	\$0.00

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

			\$220,539.00		
\$0.00	\$0.00	\$0.00	\$220,539.00	\$0.00	\$0.00

Total Intergovernmental

Charges for Services

Federal State and Local Reimbursement for Services
Other Charges for Services

				\$716,364.16	
\$0.00	\$0.00	\$0.00	\$0.00	\$716,364.16	\$0.00

Total Charges for Services

Other Operating Receipts

Interest
Refunds/Reimbursements
Contributions/Donations
Transfers from Toll Facilities
Miscellaneous

\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Total Other Operating Receipts

Other Financing Sources

Bond Proceeds
Note/Loan Proceeds
Interfund Loan Proceeds
Investments Matured or Sold
Transfer In
Other

\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Total Other Financing Sources

Total Receipts

\$3,412.15 \$1,096,537.18 \$1,987.82 \$220,539.00 \$716,364.16 \$0.00

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

Part of State Form 54400 (X-2018)

Section 3 Disbursements

Section 3 - Detail of Disbursements	Motor Vehicle Highway	Motor Vehicle Highway Restricted	Local Road & Street	Cumulative Bridge	Total Other Funds	Total All Funds	LIT Economic Development	State Grant	Municipal Bond Proceeds	Riverboat
Disbursements										
General Administration & Unallocated										
Personal Services	\$69,917.14				\$0.00	\$69,917.14				
Supplies					\$0.00	\$0.00				
Other Services and Charges	\$263,219.55				\$0.00	\$263,219.55				
Capital Outlay					\$0.00	\$0.00				
Total General Administration & Unallocated	\$333,136.69	\$0.00	\$0.00	\$0.00	\$0.00	\$333,136.69	\$0.00	\$0.00	\$0.00	\$0.00
Construction, Reconstruction & Preservation										
Personal Services					\$0.00	\$0.00				
Supplies					\$0.00	\$0.00				
Other Services and Charges					\$298,253.40	\$298,253.40	\$207,133.06		\$76,890.84	
Capital Outlay		\$603,598.69			\$4,564,252.38	\$5,167,851.07		\$1,573,209.49	\$990,169.08	
Total Construction, Reconstruction & Preservation	\$0.00	\$603,598.69	\$0.00	\$0.00	\$4,862,505.78	\$5,466,104.47	\$207,133.06	\$1,573,209.49	\$1,067,059.92	\$0.00
Maintenance and Repair										
Winter Operations										
Personal Services	\$42,354.64				\$0.00	\$42,354.64				
Supplies			\$208,764.97		\$0.00	\$208,764.97				
Other Services and Charges					\$0.00	\$0.00				
Capital Outlay					\$74,590.00	\$74,590.00			\$74,590.00	
Total Winter Operations	\$42,354.64	\$0.00	\$208,764.97	\$0.00	\$74,590.00	\$325,709.61	\$0.00	\$0.00	\$74,590.00	\$0.00
Other Maintenance and Repair										
Personal Services	\$700,873.68				\$0.00	\$700,873.68				
Supplies	\$173,491.51	\$7,096.20			\$84,219.46	\$264,807.17				\$84,219.46
Other Services and Charges	\$110,538.29		\$169,375.65		\$0.00	\$279,913.94				
Capital Outlay					\$23,737.00	\$23,737.00				
Total Other Maintenance and Repair	\$984,903.48	\$7,096.20	\$169,375.65	\$0.00	\$107,956.46	\$1,269,331.79	\$0.00	\$0.00	\$0.00	\$84,219.46
Total Maintenance and Repair	\$1,027,258.12	\$7,096.20	\$378,140.62	\$0.00	\$182,546.46	\$1,595,041.40				
Other Financing Uses										
Debt Service - Principal	\$21,986.91				\$0.00	\$21,986.91				
Debt Service - Interest	\$800.35				\$0.00	\$800.35				
Interfund Loan Payments					\$0.00	\$0.00				
Interfund Loans Made					\$0.00	\$0.00				
Investments Purchased	\$568,824.02	\$425,638.21	\$92,908.11		\$0.00	\$1,087,370.34				
Transfer Out					\$0.00	\$0.00				
Other					\$0.00	\$0.00				
Total Other Financing Uses	\$591,611.27	\$425,638.21	\$92,908.11	\$0.00	\$0.00	\$1,110,157.59	\$0.00	\$0.00	\$0.00	\$0.00
Total Disbursements	\$1,952,006.08	\$1,036,333.10	\$471,048.73	\$0.00	\$5,045,052.24	\$8,504,440.15	\$207,133.06	\$1,573,209.49	\$1,141,649.92	\$84,219.46

Section 3 Disbursements

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

Part of State Form 54400 (X-2018)

Section 3 Disbursements

**Section 3 - Detail of
Disbursements**

L L2 L3 L4 L5

TIF Allocation	Municipal Surtax Fund	Loit Special Distribution	Major Moves	Water Cash Operating	(Insert Other Fund)
General Administration & Unallocated					
Personal Services					
Supplies					
Other Services and Charges					
Capital Outlay					
Total General Administration & Unallocated	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Construction, Reconstruction & Preservation					
Personal Services					
Supplies					
Other Services and Charges	\$14,229.50				
Capital Outlay	\$3,412.15	\$1,058,570.68	\$1,987.82	\$220,539.00	\$716,364.16
Total Construction, Reconstruction & Preservation	\$3,412.15	\$1,072,800.18	\$1,987.82	\$220,539.00	\$716,364.16
Maintenance and Repair					
Winter Operations					
Personal Services					
Supplies					
Other Services and Charges					
Capital Outlay					
Total Winter Operations	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Maintenance and Repair					
Personal Services					
Supplies					
Other Services and Charges					
Capital Outlay	\$23,737.00				
Total Other Maintenance and Repair	\$0.00	\$23,737.00	\$0.00	\$0.00	\$0.00
Total Maintenance and Repair					
Other Financing Uses					
Debt Service - Principal					
Debt Service - Interest					
Interfund Loan Payments					
Interfund Loans Made					
Investments Purchased					
Transfer Out					
Other					
Total Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Disbursements	\$3,412.15	\$1,096,537.18	\$1,987.82	\$220,539.00	\$716,364.16

Section 3 Disbursements

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

Part of State Form 54400 (X-2018)

Section 4 Debt

Section 4 - Debt Information

	2019 GO Bond	2020 GO Bond	2021 GO Bond	2022 GO Bond	2023 GO Bond	Street Sweepers (AE)	Totals
Bonds							
Bonds - Outstanding Principal January 1	\$207,964.00	\$155,315.00	\$1,231,950.00	\$1,948,000.00	\$0.00		\$3,543,229.00
New Bonds Issued During Year	\$0.00	\$0.00	\$0.00	\$0.00	\$1,337,487.00		\$1,337,487.00
Principal Paid	\$207,964.00	\$155,315.00	\$410,650.00	\$487,000.00	\$0.00		\$1,260,929.00
Interest Paid	\$3,717.00	\$1,472.00	\$15,483.00	\$79,843.00	\$0.00		\$100,515.00
Total Principal & Interest Paid	\$211,681.00	\$156,787.00	\$426,133.00	\$566,843.00	\$0.00	\$0.00	\$1,361,444.00
Bonds - Outstanding Principal December 31	\$0.00	\$0.00	\$821,300.00	\$1,461,000.00	\$1,337,487.00	\$0.00	\$3,619,787.00
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						\$14,819.00	\$14,819.00
New Capital Leases Entered Into During Year						\$0.00	\$0.00
Principal Paid						\$14,819.00	\$14,819.00
Interest Paid						\$372.51	\$372.51
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	\$0.00	\$0.00

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

Part of State Form 54400 (X-2018)

Section 5 Mileage Changes

Section 5 - Mileage

	Actual Mileage (Dec 31)	Change from prior year	Reason(s)
Concrete			
Asphalt	104	0	
Chip Seal			
Composite			
Brick			
Gravel			
Unimproved			
Total Miles	104	0	

Part of State Form 54400 (8-10)

Submitted by:

DATE: _____ 20____

County Highway Supervisor

DATE: _____ 20____

Board of County Commissioners

Submitted by:

DATE: May 8, 20 24 Chris Spolnik - Interim Director of Public Works
Street Commissioner or Supervisor

DATE: May 8, 2024 David Nellans - President of Town Council
Mayor or President of Town Council