



To: President and Members of the Munster Town Council

From: Wendy Mis, IAMC *Wmis*
Clerk-Treasurer

Copy to: Patricia L. Abbott, IAMC, MMC, Controller
Dustin C. Anderson, Town Manager

Date: June 1, 2020

Re: Annual Operational Report for Local Roads and Streets

Indiana Code 8-17-4.1-1 requires an operational report to be prepared by all cities and towns having a population of 15,000 or more with road and street responsibilities. The report must be prepared on forms prescribed by the State Board of Accounts and must disclose all information considered necessary to reflect the financial condition and operations of the department.

Accordingly, the Clerk-Treasurer's Office and Public Works Department prepared the attached report, which was filed electronically on May 22, 2020, with the State Board of Accounts, the Indiana Department of Transportation, and the Purdue University Local Technical Assistance Program. The report is also to be filed with the governing body of the municipality and is available to the public and to the press in the Clerk-Treasurer's Office during regular business hours.

RECOMMENDED ACTION:

As an item on the Consent Agenda, receive the **Annual Operational Report for Local Roads and Streets** for the year ended December 31, 2019, and order it placed on file.

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, 2019_

**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	\$189,856.30	\$550,624.53	\$385,375.78	\$0.00	\$1,125,856.61		
Receipts							
Operating Receipts							
Taxes	\$127,909.57	\$0.00	\$0.00	\$0.00	\$127,909.57	\$1,743,113.58	\$1,871,023.15
Intergovernmental	\$515,686.21	\$507,949.49	\$442,594.32	\$0.00	\$1,466,230.02	\$363,720.50	\$1,829,950.52
Charges for Services	\$382,376.00	\$0.00	\$0.00	\$0.00	\$382,376.00	\$0.00	\$382,376.00
Other Operating Receipts	\$231,125.89	\$10,135.61	\$3,149.12	\$0.00	\$244,410.62	\$0.00	\$244,410.62
Total Operating Receipts	\$1,257,097.67	\$518,085.10	\$445,743.44	\$0.00	\$2,220,926.21	\$2,106,834.08	\$4,327,760.29
Other Financing Sources							
Bond Proceeds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$452,701.84	\$452,701.84
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	\$80,000.00	\$0.00	\$0.00	\$0.00	\$80,000.00	\$0.00	\$80,000.00
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	\$1,337,097.67	\$518,085.10	\$445,743.44	\$0.00	\$2,300,926.21	\$2,559,535.92	\$4,860,462.13
Disbursements							
Operating Disbursements							
General Administration & Unallocated	\$440,875.46	\$0.00	\$0.00	\$0.00	\$440,875.46	\$0.00	\$440,875.46
Construction, Reconstruction & Preservation	\$0.00	\$307,595.53	\$0.00	\$0.00	\$307,595.53	\$2,522,631.42	\$2,830,226.95
Maintenance & Repair	\$1,059,073.44	\$820.84	\$388,524.21	\$0.00	\$1,448,418.49	\$36,904.50	\$1,485,322.99
Total Operating Disbursements	\$1,499,948.90	\$308,416.37	\$388,524.21	\$0.00	\$2,196,889.48	\$2,559,535.92	\$4,756,425.40
Other Financing Sources							
Debt Service - Principal	\$12,978.50	\$0.00	\$0.00	\$0.00	\$12,978.50	\$0.00	\$12,978.50
Debt Service - Interest	\$2,213.00	\$0.00	\$0.00	\$0.00	\$2,213.00	\$0.00	\$2,213.00
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	\$7,362.42	\$660,135.61	\$0.00	\$0.00	\$667,498.03	\$0.00	\$667,498.03
Transfers Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$150.00	\$0.00	\$0.00	\$0.00	\$150.00	\$0.00	\$150.00
Total Disbursements	\$1,522,652.82	\$968,551.98	\$388,524.21	\$0.00	\$2,879,729.01	\$2,559,535.92	\$5,439,264.93
Excess							
Over (Under) Total Disbursements	-\$185,555.15	-\$450,466.88	\$57,219.23	\$0.00	-\$578,802.80		
Cash - December 31	\$4,301.15	\$100,157.65	\$442,595.01	\$0.00	\$547,053.81		
Investments - December 31	\$253,563.34	\$660,135.61	\$0.00	\$0.00	\$913,698.95		
Cash and Investments - December 31	\$257,864.49	\$760,293.26	\$442,595.01	\$0.00	\$1,460,752.76		

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 Development	State Grant	Municipal Bond Proceeds	Riverboat	TIF Allocation
Receipts											
Taxes											
General Property Taxes	\$127,909.57				\$1,486,324.86	\$1,614,234.43					
LIT - Certified Shares					\$0.00	\$0.00					\$1,486,324.86
LIT - Economic Development Income Tax					\$256,788.72	\$256,788.72	\$256,788.72				
Wheel and Sur Tax					\$0.00	\$0.00					
Other Taxes					\$0.00	\$0.00					
Total Taxes	\$127,909.57	\$0.00	\$0.00	\$0.00	\$1,743,113.58	\$1,871,023.15	\$256,788.72	\$0.00	\$0.00	\$0.00	\$1,486,324.86
Intergovernmental											
Motor Vehicle Highway Distribution	\$507,949.50	\$507,949.49			\$0.00	\$1,015,898.99					
Local Road and Street Distribution			\$442,594.32		\$0.00	\$442,594.32					
Financial Institution Tax Distribution	\$459.95				\$0.00	\$459.95					
Vehicle/Aircraft Excise Tax Distribution	\$7,276.76				\$0.00	\$7,276.76					
State Grants					\$326,816.00	\$326,816.00		\$326,816.00			
Federal Grants					\$0.00	\$0.00					
Other Intergovernmental					\$36,904.50	\$36,904.50				\$36,904.50	
Total Intergovernmental	\$515,686.21	\$507,949.49	\$442,594.32	\$0.00	\$363,720.50	\$1,829,950.52	\$0.00	\$326,816.00	\$0.00	\$36,904.50	\$0.00
Charges for Services											
Federal State and Local Reimbursement for Services					\$0.00	\$0.00					
Other Charges for Services	\$382,376.00				\$0.00	\$382,376.00					
Total Charges for Services	\$382,376.00	\$0.00	\$0.00	\$0.00	\$0.00	\$382,376.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Operating Receipts											
Interest	\$7,362.42	\$10,135.61			\$0.00	\$17,498.03					
Refunds/Reimbursements	\$19,363.62		\$307.14		\$0.00	\$19,670.76					
Contributions/Donations					\$0.00	\$0.00					
Transfers from Toll Facilities					\$0.00	\$0.00					
Miscellaneous	\$204,399.85		\$2,841.98		\$0.00	\$207,241.83					
Total Other Operating Receipts	\$231,125.89	\$10,135.61	\$3,149.12	\$0.00	\$0.00	\$244,410.62	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Financing Sources											
Bond Proceeds					\$452,701.84	\$452,701.84			\$452,701.84		
Note/Loan Proceeds					\$0.00	\$0.00					
Interfund Loan Proceeds					\$0.00	\$0.00					
Investments Matured or Sold	\$80,000.00				\$0.00	\$80,000.00					
Transfer In					\$0.00	\$0.00					
Other					\$0.00	\$0.00					
Total Other Financing Sources	\$80,000.00	\$0.00	\$0.00	\$0.00	\$452,701.84	\$532,701.84	\$0.00	\$0.00	\$452,701.84	\$0.00	\$0.00
Total Receipts	\$1,337,097.67	\$518,085.10	\$445,743.44	\$0.00	\$2,559,535.92	\$4,860,462.13	\$256,788.72	\$326,816.00	\$452,701.84	\$36,904.50	\$1,486,324.86

**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	TIF Allocation
Disbursements											
General Administration & Unallocated											
Personal Services	\$233,472.35				\$0.00	\$233,472.35					
Supplies					\$0.00	\$0.00					
Other Services and Charges	\$207,403.11				\$0.00	\$207,403.11					
Capital Outlay					\$0.00	\$0.00					
Total General Administration & Unallocated	\$440,875.46	\$0.00	\$0.00	\$0.00	\$0.00	\$440,875.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Construction, Reconstruction & Preservation											
Personal Services					\$0.00	\$0.00					
Supplies		\$49,989.03			\$0.00	\$49,989.03					
Other Services and Charges		\$257,606.50			\$256,788.72	\$514,395.22	\$256,788.72				
Capital Outlay					\$2,265,842.70	\$2,265,842.70		\$326,816.00	\$452,701.84		\$1,486,324.86
Total Construction, Reconstruction & Preservation	\$0.00	\$307,595.53	\$0.00	\$0.00	\$2,522,631.42	\$2,830,226.95	\$256,788.72	\$326,816.00	\$452,701.84	\$0.00	\$1,486,324.86
Maintenance and Repair											
Winter Operations											
Personal Services	\$108,784.90				\$0.00	\$108,784.90					
Supplies			\$248,767.22		\$0.00	\$248,767.22					
Other Services and Charges					\$0.00	\$0.00					
Capital Outlay					\$0.00	\$0.00					
Total Winter Operations	\$108,784.90	\$0.00	\$248,767.22	\$0.00	\$0.00	\$357,552.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Maintenance and Repair											
Personal Services	\$637,560.53				\$0.00	\$637,560.53					
Supplies	\$138,762.79	\$820.84			\$36,904.50	\$176,488.13				\$36,904.50	
Other Services and Charges	\$173,965.22		\$139,756.99		\$0.00	\$313,722.21					
Capital Outlay					\$0.00	\$0.00					
Total Other Maintenance and Repair	\$950,288.54	\$820.84	\$139,756.99	\$0.00	\$36,904.50	\$1,127,770.87	\$0.00	\$0.00	\$0.00	\$36,904.50	\$0.00
Total Maintenance and Repair	\$1,059,073.44	\$820.84	\$388,524.21	\$0.00	\$36,904.50	\$1,485,322.99					
Other Financing Uses											
Debt Service - Principal	\$12,978.50				\$0.00	\$12,978.50					
Debt Service - Interest	\$2,213.00				\$0.00	\$2,213.00					
Interfund Loan Payments					\$0.00	\$0.00					
Interfund Loans Made					\$0.00	\$0.00					
Investments Purchased	\$7,362.42	\$660,135.61			\$0.00	\$667,498.03					
Transfer Out					\$0.00	\$0.00					
Other	\$150.00				\$0.00	\$150.00					
Total Other Financing Uses	\$22,703.92	\$660,135.61	\$0.00	\$0.00	\$0.00	\$682,839.53	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Disbursements	\$1,522,652.82	\$968,551.98	\$388,524.21	\$0.00	\$2,559,535.92	\$5,439,264.93	\$256,788.72	\$326,816.00	\$452,701.84	\$36,904.50	\$1,486,324.86

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

Part of State Form 54400 (X-2018)

Section 4 Debt

Section 4 - Debt Information

Bonds

	2015 GO Bond	2016 GO Bond	2017 GO Bond	2018 GO Bond	2019 GO Bond	Street Sweepers (AE)	Totals
Bonds - Outstanding Principal January 1	\$296,317.00	\$237,753.00	\$655,324.00	\$572,081.00	\$0.00		\$1,761,475.00
New Bonds Issued During Year	\$0.00	\$0.00	\$0.00	\$0.00	\$832,700.00		\$0.00
Principal Paid	\$296,317.00	\$122,553.00	\$222,899.00	\$143,993.00	\$0.00		\$785,762.00
Interest Paid	\$3,306.00	\$3,293.00	\$12,292.00	\$14,297.00	\$0.00		\$33,188.00
Total Principal & Interest Paid	\$299,623.00	\$125,846.00	\$235,191.00	\$158,290.00	\$0.00	\$0.00	\$818,950.00
Bonds - Outstanding Principal December 31	\$0.00	\$115,200.00	\$432,425.00	\$428,088.00	\$832,700.00	\$0.00	\$975,713.00
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						\$69,418.00	\$69,418.00
New Capital Leases Entered Into During Year						\$0.00	\$0.00
Principal Paid						\$12,979.00	\$12,979.00
Interest Paid						\$2,213.00	\$2,213.00
Total Principal & Interest Paid	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,192.00	\$15,192.00
Capital Leases - Outstanding Principal December 31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$56,439.00	\$56,439.00

Section 4 Debt

**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

Actual Mileage (Dec 31)	Change from prior year	Reason(s)
1		
1	0	

**ANNUAL OPERATIONAL REPORT
FOR LOCAL ROADS AND STREETS AND BRIDGES
SECTION 6 - CERTIFICATION**

Part of State Form 54400 (8-10)

FOR COUNTIES

Submitted by:

DATE: 20
Engineer/Director (if applicable)

DATE: 20
County Highway Supervisor

Approved:

DATE: 20
Board of County Commissioners

FOR CITIES AND TOWNS

Submitted by:

DATE: 20
City Engineer (if applicable)

DATE: May 21, 20 20 Stephen Gunty - Director of Public Works
Street Commissioner or Supervisor

Approved:

DATE: May 21, 20 20 Lee Ann Mellon - President of Town Council
Mayor or President of Town Council