



ILMCT / State Board of Accounts – August 12, 2025

Annual Operations Report

Patrick Conner, PE

Lead Asset Management Engineer

Jennifer Sharkey, PE, PMP, CPM

Assistant Director for Engineering

What is Indiana LTAP?

The Indiana Local Technical Assistance Program (LTAP) helps street departments, highway departments and local elected officials to better meet the needs of the public by acting as a resource for **training, technical assistance, and technology transfer**. Our reach extends throughout Indiana and across the nation.

Local public agencies oversee more than 80,000 miles of Indiana roadway. We provide these agencies better access to available resources by offering technical assistance and training for all counties, cities, and towns within the state. Some of LTAP's avenues for outreach include **workshops, conferences, training programs, and resources**.

Indiana LTAP is also part of a nationwide system of technology transfer centers, established by the Federal Highway Administration, that is designed to improve transportation department performance.

Indiana LTAP

Mission

Assist street departments, highway departments, and local elected officials to better meet the needs of the public by acting as a resource for training, technical assistance, and technology transfer.



Annual Operations Report (AOR)

- ▶ What is it and why are we discussing it?
- ▶ Overview and General Format
- ▶ Directions, Descriptions, and Definitions
- ▶ Example
- ▶ Submission Requirements
- ▶ How it is Used and Why it is Important





Annual Operations Report

***What is it and why
discuss it now?***

What is the Annual Operations Report?

AOR

IC 8-17-4.1

Accounting System for Local Roads and Streets

1. Applies:

- All Counties
- **Municipalities > 15,000 5,000 population**

2. Records:

- The governing body shall set up and maintain an adequate system of records as prescribed by the state board of accounts (SBOA), for their departments having road and street responsibilities.

What is the Annual Operations Report?

AOR

IC 8-17-4.1

Accounting System for Local Roads and Streets

3. Content of Report:

- The report shall be prepared on forms prescribed by the SBOA and must disclose all information considered necessary by the state board of accounts to reflect the financial condition and operations of the department.

4. Filing Report:

- The AOR must be completed and copy filed with the SBOA, the governing body, and the INDOT by **June 1st** following the operational year (calendar year).

What is the Annual Operations Report?

AOR

IC 8-17-4.1

Accounting System for Local Roads and Streets

5. Certified List; counties and municipalities; withholdings of distributions
 - **On June 15th**, the SBOA shall prepare a **certified list** of counties and municipalities that **have not complied**.
 - The SBOA shall apprise the State Comptroller when the certified list is initially certified or revised for an operational report year.
 - **The State Comptroller shall withhold the MVH distribution funds from any county or municipality on the Certified List until they are in compliance.**
 - The comptroller will distribute any MVH funds previously withheld when county/municipality is in compliance.

Annual Operations Report (AOR)

What is the Annual Operations Report?

Summary

- 1) Financial Report for Highway/Street Departments**
- 2) All Municipalities with a population greater than 5,000**
- 3) Submitted to LTAP Data Management System (DMS)**
- 4) Due Date June 1st every year**

Changes to the Law

- **2018** – Reduced the population requirement for municipalities from 20,000 to 15,000.
- **2025** - Reduced the population requirement for municipalities from 15,000 to 5,000.

Annual Operations Report

Overview & General Format



Annual Operations Report (AOR)

Content of Report State Form 54400 (8-19)

- Instructions
- Cover Sheet
- Section 1: Financial Statement
- Section 2: Receipts
- Section 3: Disbursements
- Section 4: Debt
- Section 5: Mileage Changes
- Section 6: Certification

Annual Operations Report (AOR)

A	B	C	D	E	F	G	H	I	J	K	L	M
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										\$0.00		
Receipts												
Operating Receipts												
Taxes						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Intergovernmental						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Charges for Services						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Operating Receipts						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Operating Receipts						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Financing Sources												
Bond Proceeds						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Disbursements												
Operating Disbursements												
General Administration & Unallocated						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Construction, Reconstruction & Preservation						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Maintenance & Repair						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Operating Disbursements						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Financing Sources												
Debt Service - Principal						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Debt Service - Interest						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Excess												
Over (Under) Total Disbursements						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Cash - December 31						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Investments - December 31												
Cash and Investments - December 31						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		

Section 1: Financial Statement

Provides an overview of receipts and disbursements for each dedicated area of reporting.

- Only **Edit** Cells in Yellow
- Do not change format or text
- All other Cells are referenced from subsequent excel worksheets

Annual Operations Report (AOR)

Section 1 - Financial Statement	Motor Vehicle Highway	Motor Vehicle Highway Restricted	Local Road & Street	Cumulative Bridge	Total Common Funds	Other Funds	Total All Funds
Receipts - Operating Receipts - Taxes - Intergovernmental - Charges for Services - Other Operating Receipts Total Operating Receipts Other Financing Sources - Bond Proceeds - Note/Loan Proceeds - Interfund Loan Proceeds - Investments Matured or Sold - Transfers In - Other Total Receipts Disbursements - Operating Disbursements - General Administration & Unallocated - Construction, Reconstruction & Preservation - Maintenance & Repair Total Operating Disbursements Other Financing Sources - Debt Service - Principal - Debt Service - Interest - Interfund Loan Payments - Interfund Loans Made - Investments Purchased - Transfers Out - Other Total Disbursements							

Annual Operations Report (AOR)

A	B	C	D	E	F	G	H	I	J	K	L	M
					Section 2 - Detail of Receipts	Motor Vehicle Highway	Motor Vehicle Highway Restricted	Local Road & Street	Cumulative Bridge	Other Funds	Total All Funds	(Insert Other Fund)
Receipts												
Taxes												
General Property Taxes										\$0.00	\$0.00	
LIT - Certified Shares										\$0.00	\$0.00	
LIT - Economic Development Income Tax										\$0.00	\$0.00	
Wheel and Sur Tax										\$0.00	\$0.00	
Other Taxes										\$0.00	\$0.00	
Total Taxes						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Intergovernmental												
Motor Vehicle Highway Distribution										\$0.00	\$0.00	
Local Road and Street Distribution										\$0.00	\$0.00	
Financial Institution Tax Distribution										\$0.00	\$0.00	
Vehicle/Aircraft Excise Tax Distribution										\$0.00	\$0.00	
State Grants										\$0.00	\$0.00	
Federal Grants										\$0.00	\$0.00	
Other Intergovernmental										\$0.00	\$0.00	
Total Intergovernmental						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Charges for Services												
Federal State and Local Reimbursement for Services										\$0.00	\$0.00	
Other Charges for Services										\$0.00	\$0.00	
Total Charges for Services						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Operating Receipts												
Interest										\$0.00	\$0.00	
Refunds/Reimbursements										\$0.00	\$0.00	
Contributions/Donations										\$0.00	\$0.00	
Transfers from Toll Facilities										\$0.00	\$0.00	
Miscellaneous										\$0.00	\$0.00	
Total Other Operating Receipts						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Financing Sources												
Bond Proceeds										\$0.00	\$0.00	
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	
Total Other Financing Sources						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Receipts						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Section 2: Receipts

Provides a detailed list of all monies received in each area of reporting.

- Only **Edit** Cells in Yellow or orange
- Orange cells indicate where the receipts should be reported
- “Other Funds”: General, Rainy Day, CCMG, EDIT, Federal Grants, Riverboat, ...

Annual Operations Report (AOR)

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

Motor Vehicle Highway Restricted	Local Road & Street	Cumulative Bridge	Other Funds	Total All Funds
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

Annual Operations Report (AOR)

B	C	D	E	F	G	H	I	J	K	L	M
				Section 3 - Detail of Disbursements	Motor Vehicle Highway	Motor Vehicle Highway Restricted	Local Road & Street	Cumulative Bridge	Total Other Funds	Total All Funds	(Insert Other Fund)
Disbursements											
General Administration & Unallocated											
Personal Services									\$0.00	\$0.00	
Supplies									\$0.00	\$0.00	
Other Services and Charges									\$0.00	\$0.00	
Capital Outlay									\$0.00	\$0.00	
Total General Administration & Unallocated					\$0.00	\$0.00	\$0.00	\$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									\$0.00	\$0.00	
Capital Outlay									\$0.00	\$0.00	
Total Construction, Reconstruction & Preservation					\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Maintenance and Repair											
Winter Operations											
Personal Services									\$0.00	\$0.00	
Supplies									\$0.00	\$0.00	
Other Services and Charges									\$0.00	\$0.00	
Capital Outlay									\$0.00	\$0.00	
Total Winter Operations					\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Maintenance and Repair											
Personal Services									\$0.00	\$0.00	
Supplies									\$0.00	\$0.00	
Other Services and Charges									\$0.00	\$0.00	
Capital Outlay									\$0.00	\$0.00	
Total Other Maintenance and Repair					\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Maintenance and Repair					\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other Financing Uses											
Debt Service - Principal									\$0.00	\$0.00	
Debt Service - Interest									\$0.00	\$0.00	
Interfund Loan Payments									\$0.00	\$0.00	
Interfund Loans Made									\$0.00	\$0.00	
Investments Purchased									\$0.00	\$0.00	
Transfer Out									\$0.00	\$0.00	
Other									\$0.00	\$0.00	
Total Other Financing Uses					\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Disbursements					\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Section 3: Disbursements

Provides a detailed list of all monies spent in each area of reporting.

- Only **Edit** Cells in Yellow or orange
- Light Green** cells indicate what cell MVH Restricted should be reported.

Annual Operations Report (AOR)

Section 3 - Detail of Disbursements	Motor Vehicle Highway	Motor Vehicle Highway Restricted	Local Road & Street	Cumulative Bridge	Total Other Funds	Total All Funds
<u>Disbursements</u>						
General Administration & Unallocated						
Personal Services						
Supplies						
Other Services and Charges						
Capital Outlay						
<u>Total General Administration & Unallocated</u>						
Construction, Reconstruction & Preservation						
Personal Services						
Supplies						
Other Services and Charges						
Capital Outlay						
<u>Total Construction, Reconstruction & Preservation</u>						
<u>Maintenance and Repair</u>						
Winter Operations						
Personal Services						
Supplies						
Other Services and Charges						
Capital Outlay						
<u>Total Winter Operations</u>						
Other Maintenance and Repair						
Personal Services						
Supplies						
Other Services and Charges						
Capital Outlay						
<u>Total Other Maintenance and Repair</u>						
Total Maintenance and Repair						

Annual Operations Report (AOR)

Section 3 - Detail of Disbursements	Motor Vehicle Highway	Motor Vehicle Highway Restricted	Local Road & Street	Cumulative Bridge	Total Other Funds	Total All Funds
Other Financing Uses						
Debt Service - Principal						
Debt Service - Interest						
Interfund Loan Payments						
Interfund Loans Made						
Investments Purchased						
Transfer Out						
Other						
Total Other Financing Uses						
Total Disbursements						

- Personal Services
- Supplies
- Other Services and Charges
- Capital Outlay

Annual Operations Report (AOR)

	A	B	C	D	E	F	G	H	I
1						Section 4 - Debt Information	(Description of Debt)	(Description of Debt)	(Amount)
2	Bonds								
3		Bonds - Outstanding Principal January 1							
4		New Bonds Issued During Year							
5		Principal Paid							
6		Interest Paid							
7		Total Principal & Interest Paid					\$0.00	\$0.00	
8		Bonds - Outstanding Principal December 31					\$0.00	\$0.00	
9	Notes/Loans								
10		Notes/Loans - Outstanding Principal January 1							
11		New Notes/Loans Issued During Year							
12		Principal Paid							
13		Interest Paid							
14		Total Principal & Interest Paid					\$0.00	\$0.00	
15		Notes/Loans - Outstanding Principal December 31					\$0.00	\$0.00	
16	Capital Leases								
17		Capital Leases - Outstanding Principal January 1							
18		New Capital Leases Entered Into During Year							
19		Principal Paid							
20		Interest Paid							
21		Total Principal & Interest Paid					\$0.00	\$0.00	
22		Capital Leases - Outstanding Principal December 31					\$0.00	\$0.00	

Section 4: Debt

Provides a detailed list of all debt utilized for street/highway department use.

- Only **Edit** Cells in Yellow

Annual Operations Report

Definitions



Annual Operations Report (AOR)

Definitions – Please refer to the “Instructions” Worksheet

<u>Instructions</u>	Cover Sheet	Section 1 Financial Statement	Section 2 Receipts	Section 3 Disbursements	Section 4 Debt	Section 5 Mileage Changes	Section 6 Certification
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The “Instructions” Worksheet gives **direction, descriptions, and definitions**

Annual Operations Report (AOR)

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	(Insert Other Fund)	(Insert Other Fund)	
Receipts										
Taxes										
General Property Taxes						\$0.00	\$0.00			
LIT - Certified Shares						\$0.00	\$0.00			
LIT - Economic Development Income Tax						\$0.00	\$0.00			
Wheel and Sur Tax										
Other Taxes						\$0.00	\$0.00			
Total Taxes		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

Taxes should include only those taxes that are levied directly by the unit and would include general property, local income tax (LIT), or any other taxes.

Annual Operations Report (AOR)

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	(Insert Other Fund)	(Insert Other Fund)
Intergovernmental										
Motor Vehicle Highway Distribution							\$0.00	\$0.00		
Local Road and Street Distribution							\$0.00	\$0.00		
Financial Institution Tax Distribution							\$0.00	\$0.00		
Vehicle/Aircraft Excise Tax Distribution							\$0.00	\$0.00		
State Grants							\$0.00	\$0.00		
Federal Grants							\$0.00	\$0.00		
Other Intergovernmental							\$0.00	\$0.00		
Total Intergovernmental			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Intergovernmental will include distributions from the Auditor of State, as well as grants, loans, and transfers from other government agencies related to road and bridge funding. Please note this is where MVH distributions received from the State will be reported.

Annual Operations Report (AOR)

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	(Insert Other Fund)	(Insert Other Fund)
Intergovernmental									
Motor Vehicle Highway Distribution						\$0.00	\$0.00		
Local Road and Street Distribution						\$0.00	\$0.00		
Financial Institution Tax Distribution						\$0.00	\$0.00		
Vehicle/Aircraft Excise Tax Distribution						\$0.00	\$0.00		
State Grants						\$0.00	\$0.00		
Federal Grants						\$0.00	\$0.00		
Other Intergovernmental						\$0.00	\$0.00		
Total Intergovernmental		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Intergovernmental will include distributions from the Auditor of State, as well as grants, loans, and transfers from other government agencies related to road and bridge funding. Please note this is where MVH distributions received from the State will be reported.

Annual Operations Report (AOR)

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	CCMG 2024	(Insert Other Fund)
Intergovernmental									
Motor Vehicle Highway Distribution						\$0.00	\$0.00		
Local Road and Street Distribution						\$0.00	\$0.00		
Financial Institution Tax Distribution						\$0.00	\$0.00		
Vehicle/Aircraft Excise Tax Distribution						\$0.00	\$0.00		
State Grants									
Federal Grants						\$0.00	\$0.00		
Other Intergovernmental						\$0.00	\$0.00		
Total Intergovernmental		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Intergovernmental will include distributions from the Auditor of State, as well as grants, loans, and transfers from other government agencies related to road and bridge funding. Please note this is where MVH distributions received from the State will be reported.

Annual Operations Report (AOR)

Section 2: Receipts

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

Charges for Services will include funds reimbursed by federal, state, or local governments. Other charges for services could include monies collected by the County Highway or City/Town Street Department for services rendered by the Department, such as permit fees, drive or field entrance construction fees, etc.

Other Operating Receipts would include items such as interest earned, refunds or reimbursements not listed previously, contributions/donations, transfers from a toll facility, or miscellaneous operating receipts.

Other Financing Sources includes (listed individually) proceeds from bonds, loans received, interfund receipts, the sale of investments, or any other financing source not attributed to a previously listed line item.

Annual Operations Report (AOR)

Section 3: Disbursements

The following are definitions of the subcategories within the four major categories:

Personal Services: This classification includes expenditures for salaries, wages, and related employee benefits provided to employees. Employee benefits could include employer contributions to a retirement system, group health and life insurance, unemployment compensation, uniform allowance, self insurance, and similar benefits.

Supplies: This classification includes commodities which are consumed or materially altered when used. Supplies would include general office supplies and operating supplies, such as gravel, stone, asphalt, culvert pipe, bridge steel, traffic paint, weed spray, salt, gasoline, motor oil, tires, etc. Administrative and unallocated supplies will be those not related to a project or a specific maintenance activity, such as office supplies. Supplies such as gravel, sand, and salt will go under the category for which they are used. An example would be salt under Winter Operations.
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Other Services and Charges: This classification includes expenditures for services other than personal services and supplies which are used in carrying out the functions of the department or which are legally required of it. Types of services and charges would include professional services, communication and transportation, printing and advertising, insurance (other than group health, life, and self-insurance), utility services, contracted repairs & maintenance, rentals, and other similar activities and charges.
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Capital Outlay: This classification should include expenditures for acquisition of, or addition to, assets such as land, buildings, improvements other than buildings, and machinery and equipment.
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Annual Operations Report (AOR)

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	(Insert Other Fund)	(Insert Other Fund)
Disbursements											
General Administration & Unallocated											
Personal Services								\$0.00	\$0.00		
Supplies								\$0.00	\$0.00		
Other Services and Charges								\$0.00	\$0.00		
Capital Outlay								\$0.00	\$0.00		
Total General Administration & Unallocated				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

General Administration & Unallocated

Costs of an administrative nature and not allocated to any specific road or bridge project. These expenses, commonly referred to as overhead, include supervisory and support staff personal services, supplies and equipment, general office expenses (rent, printing, utilities, insurance, etc.), facility expenses (repairs, maintenance, insurance), and vehicle expenses. Other type of general expenses would include utilities for traffic signals and street lights, capital outlays (acquisition of land, buildings, and improvements other than buildings including the acquisition of equipment) and annual pavement and bridge inspections. In the subcategory "Other Services and Charges", disbursements would include incidental expenses not associated with roads or bridges but performed by agency forces, such as mowing grass in a county or city park, or snow and ice removal at county or municipal facilities.

Annual Operations Report (AOR)

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	(Insert Other Fund)	(Insert Other Fund)
Construction, Reconstruction & Preservation								
Personal Services					\$0.00	\$0.00		
Supplies					\$0.00	\$0.00		
Other Services and Charges					\$0.00	\$0.00		
Capital Outlay					\$0.00	\$0.00		
Total Construction, Reconstruction & Preservation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Construction, Reconstruction & Preservation

Costs and expenses for work performed by internal forces or outside contractors that result in a new or improved roadway - paved or unpaved, including capacity enhancements. Activities result in the structural improvement of a roadway improving its ability to support vehicle traffic. Costs include personnel, material, and equipment expenses.

Construction, Reconstruction, Preservation

Preservation:

Is defined as actions or strategies applied to existing infrastructure that **prevent, delay or reduce further deterioration and maintain or improve the functional condition of the system without increasing structural capacity and extend the service life of the infrastructure.**

Preservation activities are intended to correct infrastructure problems before the structural integrity is impacted. Preservation is a **broad category** of treatments that include activities such as **thin overlays or micro surfacing**. Nonstructural preservation treatments are usually less than 2 inches in depth and are designed to address age-related problems (such as block cracking) or distress caused by exposure to the elements (such as transverse cracking).

Crack sealing and patching of pavement and deck patching for bridges would be included in this category. Costs include materials, personnel, contracted services and equipment rental/operation expenses.

Construction, Reconstruction, Preservation

Pavement:

Costs associated with activities that retain or extend the current roadway condition. Includes treatments to curbs, gutters, and paved shoulders and alleys. Pavement preservation is a broad category of treatments that include nonstructural treatments that are usually less than 2 inches in depth and are designed to address age-related problems (such as block cracking) or distress caused by exposure to the elements (such as transverse cracking). **Some examples of such treatments are thin overlays, wedge and leveling, mill and overlays, chip seals, fog seals, scrub seals, slurry seals, microsurfacing, and crack sealing. Activities such as grinding, grading unpaved sections, line striping, raised payment markers, and similar activities are also considered pavement preservation.**

Bridge:

Costs associated with activities that preserve a bridge and its approaches. Activities include: deck patching, sealing, painting, repairing and maintaining bearing assemblies and joints, clearing brush and debris accumulations at piers, deck overlays, scour repair, substructure repair, repairing approach slabs and guardrails, and repairing bridge railings. Work on culverts, pipes, and other small drainage structures underneath roads and streets are included in this category.

Annual Operations Report (AOR)

Construction, Reconstruction, Preservation

Right of Way:

Costs associated with activities that occur in the area **between pavement (including paved shoulders) and right-of-way boundaries**. This would include, but not be limited to, preservation, **replacement and repair of standard MUTCD signs, traffic signals, barriers, guardrails, sidewalks and ramps, unpaved shoulders (e.g. berming), vegetation control for infrastructure preservation purposes only** and inspection of roadside assets for the purpose of asset management planning. It would also include **work performed on drainage assets** such as ditches, pipes, catch basins, underdrains and their outlets, etc.

Pro-Active activities based on Asset Management Plans

Annual Operations Report (AOR)

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	(Insert Other Fund)	(Insert Other Fund)
Maintenance and Repair								
Winter Operations								
Personal Services					\$0.00	\$0.00		
Supplies					\$0.00	\$0.00		
Other Services and Charges					\$0.00	\$0.00		
Capital Outlay					\$0.00	\$0.00		
Total Winter Operations	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Maintenance and Repair								
Personal Services					\$0.00	\$0.00		
Supplies					\$0.00	\$0.00		
Other Services and Charges					\$0.00	\$0.00		
Capital Outlay					\$0.00	\$0.00		
Total Other Maintenance and Repair	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Maintenance and Repair	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		

Annual Operations Report (AOR)

Section 3: Disbursements

Maintenance & Repair:

Expenses are disbursements associated with the routine maintenance and repair of paved and unpaved roads, streets, bridges and highways. Maintenance & Repair disbursements retain the asset above a certain condition level established by a unit and encompasses work that is performed **in reaction to an event, season, or activities** that are done for short-term operational need that do not have preservation value. Costs include materials, personnel, and equipment rental/operation expenses.

Winter Operations:

Costs associated prior to, during, and following winter events, such as planning, material purchases, and management, equipment preparation and usage, and human resources. Also includes the use of external resources and services contracted in winter operations.

Annual Operations Report (AOR)

Section 3: Disbursements

Pavement:

Pavement maintenance includes activities such as graffiti removal, cleaning, **pothole filling and patching, event cleanup, repairs due to vehicular accidents or storm damage to roadways.**

Bridges:

Bridge maintenance includes activities such as graffiti removal, deck cleaning, **repairs due to vehicular accidents or storm damage to bridges.**

Right of Way Operations:

Costs associated with routine activities that occur in the area between pavement (including paved shoulders) and right-of-way boundaries. This would include, but not be limited to **maintenance and repair** of signs **damaged from accidents, grass cutting, tree trimming**, litter control (including dead animal removal), and inspection of resident complaints.

Re-Active

Annual Operations Report

Example



Section 2 - Detail of Receipts										
	Motor Vehicle Highway	Motor Vehicle Highway Restricted	Local Road & Street	Cumulative Bridge	Other Funds	Total All Funds	CEDIT	LIT	General	CCMG
Receipts										
Taxes										
General Property Taxes				\$498,942.60	\$1,263,789.00	\$1,762,731.60			\$1,263,789.00	
LIT - Certified Shares					\$0.00	\$0.00				
LIT - Economic Development Income Tax					\$1,398,578.08	\$1,398,578.08	\$233,343.08	\$1,165,235.00		
Wheel and Sur Tax	\$400,777.42				\$0.00	\$400,777.42				
Other Taxes					\$0.00	\$0.00				
Total Taxes	\$400,777.42	\$0.00	\$0.00	\$498,942.60	\$2,662,367.08	\$3,562,087.10	\$233,343.08	\$1,165,235.00	\$1,263,789.00	\$0.00
Intergovernmental										
Motor Vehicle Highway Distribution	\$2,031,845.02	\$2,031,845.02			\$0.00	\$4,063,690.04				
Local Road and Street Distribution			\$668,469.01		\$0.00	\$668,469.01				
Financial Institution Tax Distribution				\$1,558.57	\$0.00	\$1,558.57				
Vehicle/Aircraft Excise Tax Distribution				\$32,209.80	\$0.00	\$32,209.80				
State Grants					\$1,210,944.60	\$1,210,944.60				\$1,210,944.60
Federal Grants					\$0.00	\$0.00				
Other Intergovernmental					\$0.00	\$0.00				
Total Intergovernmental	\$2,031,845.02	\$2,031,845.02	\$668,469.01	\$33,768.37	\$1,210,944.60	\$5,976,872.02	\$0.00	\$0.00	\$0.00	\$1,210,944.60
Charges for Services										
Federal State and Local Reimbursement for Services					\$8,036.38	\$8,036.38	\$5,581.98	\$2,454.40		
Other Charges for Services					\$0.00	\$0.00				
Total Charges for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$8,036.38	\$8,036.38	\$5,581.98	\$2,454.40	\$0.00	\$0.00
Other Operating Receipts										
Interest	\$20,347.11				\$0.00	\$20,347.11				
Refunds/Reimbursements	\$705,516.82	\$172,299.78		\$126,440.73	\$0.00	\$1,004,257.33				
Contributions/Donations					\$0.00	\$0.00				
Transfers from Toll Facilities					\$0.00	\$0.00				
Miscellaneous	\$17,616.23				\$0.00	\$17,616.23				
Total Other Operating Receipts	\$743,480.16	\$172,299.78	\$0.00	\$126,440.73	\$0.00	\$1,042,220.67	\$0.00	\$0.00	\$0.00	\$0.00
Other Financing Sources										
Bond Proceeds					\$0.00	\$0.00				
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				
Total Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Receipts	\$3,176,102.60	\$2,204,144.80	\$668,469.01	\$659,151.70	\$3,881,348.06	\$10,589,216.17	\$238,925.06	\$1,167,689.40	\$1,263,789.00	\$1,210,944.60

Section 3 - Detail of Disbursements		Motor Vehicle Highway	Motor Vehicle Highway Restricted	Local Road & Street	Cumulative Bridge	Total Other Funds	Total All Funds	CREDIT	LIT	General	CCMG
Disbursements											
General Administration & Unallocated											
Personal Services	\$998,952.13					\$96,782.56	\$1,095,734.69			\$96,782.56	
Supplies	\$540,502.80					\$0.00	\$540,502.80				
Other Services and Charges	\$236,244.92					\$0.00	\$236,244.92				
Capital Outlay	\$854.97					\$0.00	\$854.97				
Total General Administration & Unallocated	\$1,776,554.82	\$0.00	\$0.00	\$0.00	\$0.00	\$96,782.56	\$1,873,337.38	\$0.00	\$0.00	\$96,782.56	\$0.00
Construction, Reconstruction & Preservation											
Personal Services	\$569,557.70	\$568,754.19			\$0.00	\$1,138,311.89					
Supplies		\$352,897.36	\$20,138.75	\$87,734.26	\$251,177.68	\$711,948.05	\$14,395.20	\$236,782.48			
Other Services and Charges				\$43,900.00	\$312,251.58	\$356,151.58	\$182,251.58			\$130,000.00	
Capital Outlay		\$1,128,976.25	\$84,797.00		\$1,250,000.00	\$2,463,773.25					\$1,250,000.00
Total Construction, Reconstruction & Preservation	\$569,557.70	\$2,050,627.80	\$104,935.75	\$131,634.26	\$1,813,429.26	\$4,670,184.77	\$196,646.78	\$236,782.48	\$130,000.00	\$1,250,000.00	
Maintenance and Repair											
Winter Operations											
Personal Services	\$92,989.02				\$0.00	\$92,989.02					
Supplies	\$9,600.51		\$60,285.62		\$0.00	\$69,886.13					
Other Services and Charges					\$0.00	\$0.00					
Capital Outlay			\$84,797.00		\$0.00	\$84,797.00					
Total Winter Operations	\$102,589.53	\$0.00	\$145,082.62	\$0.00	\$0.00	\$247,672.15	\$0.00	\$0.00	\$0.00	\$0.00	
Other Maintenance and Repair											
Personal Services	\$499,815.94				\$0.00	\$499,815.94					
Supplies	\$268,843.86				\$0.00	\$268,843.86					
Other Services and Charges	\$38,339.11			\$111,256.53	\$0.00	\$149,595.64					
Capital Outlay	\$32,496.86		\$231,797.00		\$0.00	\$264,293.86					
Total Other Maintenance and Repair	\$839,495.77	\$0.00	\$231,797.00	\$111,256.53	\$0.00	\$1,182,549.30	\$0.00	\$0.00	\$0.00	\$0.00	
Total Maintenance and Repair	\$942,085.30	\$0.00	\$376,879.62	\$111,256.53	\$0.00	\$1,430,221.45					
Other Financing Uses											
Debt Service - Principal					\$0.00	\$0.00					
Debt Service - Interest					\$0.00	\$0.00					
Interfund Loan Payments					\$0.00	\$0.00					
Interfund Loans Made					\$0.00	\$0.00					
Investments Purchased					\$0.00	\$0.00					
Transfer Out					\$0.00	\$0.00					
Other					\$0.00	\$0.00					
Total Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Disbursements	\$3,288,197.82	\$2,050,627.80	\$481,815.37	\$242,890.79	\$1,910,211.82	\$7,973,743.60	\$196,646.78	\$236,782.48	\$226,782.56	\$1,250,000.00	

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				\$3,251,041.38	\$179,774.98	\$1,481,917.64	\$2,441,504.43	\$7,354,238.43		
Receipts										
Operating Receipts										
Taxes				\$400,777.42	\$0.00	\$0.00	\$498,942.60	\$899,720.02	\$2,662,367.08	\$3,562,087.10
Intergovernmental				\$2,031,845.02	\$2,031,845.02	\$668,469.01	\$33,768.37	\$4,765,927.42	\$1,210,944.60	\$5,976,872.02
Charges for Services				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,036.38	\$8,036.38
Other Operating Receipts				\$743,480.16	\$172,299.78	\$0.00	\$126,440.73	\$1,042,220.67	\$0.00	\$1,042,220.67
Total Operating Receipts				\$3,176,102.60	\$2,204,144.80	\$668,469.01	\$659,151.70	\$6,707,868.11	\$3,881,348.06	\$10,589,216.17
Other Financing Sources										
Bond Proceeds				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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				\$3,176,102.60	\$2,204,144.80	\$668,469.01	\$659,151.70	\$6,707,868.11	\$3,881,348.06	\$10,589,216.17
Disbursements										
Operating Disbursements										
General Administration & Unallocated				\$1,776,554.82	\$0.00	\$0.00	\$0.00	\$1,776,554.82	\$96,782.56	\$1,873,337.38
Construction, Reconstruction & Preservation				\$569,557.70	\$2,050,627.80	\$104,935.75	\$131,634.26	\$2,856,755.51	\$1,813,429.26	\$4,670,184.77
Maintenance & Repair				\$942,085.30	\$0.00	\$376,879.62	\$111,256.53	\$1,430,221.45	\$0.00	\$1,430,221.45
Total Operating Disbursements				\$3,288,197.82	\$2,050,627.80	\$481,815.37	\$242,890.79	\$6,063,531.78	\$1,910,211.82	\$7,973,743.60
Other Financing Sources										
Debt Service - Principal				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Debt Service - Interest				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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				\$3,288,197.82	\$2,050,627.80	\$481,815.37	\$242,890.79	\$6,063,531.78	\$1,910,211.82	\$7,973,743.60
Excess										
Over (Under) Total Disbursements				-\$112,095.22	\$153,517.00	\$186,653.64	\$416,260.91	\$644,336.33		
Cash - December 31				\$3,138,946.16	\$333,291.98	\$1,668,571.28	\$2,857,765.34	\$7,998,574.76		
Investments - December 31				\$500,000.00						
Cash and Investments - December 31				\$3,638,946.16	\$333,291.98	\$1,668,571.28	\$2,857,765.34	\$7,998,574.76		

Boiler

COUNTY, INDIANA

Town

OF

Purdue

(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, 20_24

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:

County Highway Supervisor

Approved:

DATE:

Board of County Commissioners

FOR CITIES AND TOWNS

Submitted by:

DATE: May 5, 20 25

Rowdy

City Engineer (if applicable)

DATE: May 5, 20 25

Boilermaker Special

Street Commissioner or Supervisor

Approved:

DATE: May 5, 20 25

Purdue Pete

Mayor or President of Town Council

Annual Operations Report

Submission



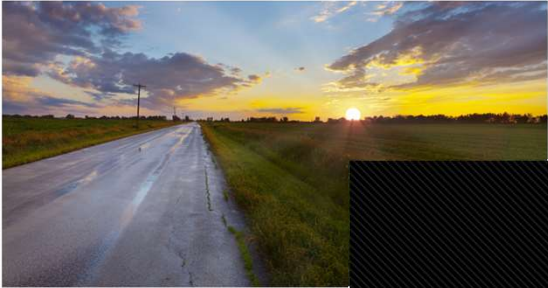
Annual Operations Report (AOR)

**PURDUE**
UNIVERSITY

LTAP Data Management Portal
Data Management System (DMS)



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Submission:
Indiana LTAP DMS
<https://ltapdms.itap.purdue.edu/>

Welcome to the Indiana LTAP Management System

Indiana LTAP, or the Local Technical Assistance Program, provides technical assistance to counties, cities, and towns in Indiana where local government agencies are located. The System provides entry and maintenance of road data with reporting and

**PURDUE**
UNIVERSITY

LTAP Data Management Portal
Data Management System (DMS)



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Agency Data Submission

Agency	Reporting Year	Data Request Name	Due Date	Status
Lafayette	2024	2024 (CY) Annual Operations Report	6/1/2025	Processed

Data Request Document Name	Document File Name	Status	Notes Summary
2024 Annual Operations Report	Submit_2024-Annual-Operational-Report_City of Lafayette.xlsx	Processed	

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Annual Operations Report

How is it Used?

Why is it Important?



Annual Operations Report (AOR)

How is it Used?

Locally

- *Budget Planning*: Helps local officials allocate future funds based on historical costs
- *Capital Planning*: Identifies needs for major purchases or long-term investments (e.g., new equipment, bridges)
- *Performance Tracking*: Compares year-to-year productivity and investment levels.
- *Transparency*: Shows taxpayers and elected officials how highway funds are being spent.

State

- *Compliance Monitoring*: Ensures compliance with **Indiana Code IC 8-17-4.1** and SBOA standards.
- *Funding Evaluation*: Helps state elected officials how local units use state-distributed road funds (MVH, LRS, etc.).
- *Program Development*: Guides LTAP in shaping training, research, and policy support based on local needs and trends.
- *Asset Management*: Contributes to statewide data on road mileage, equipment age, and maintenance activities.

Helps tell the Local Transportation Condition and Funding Story!
Helps Develop Confidence in your work and what you are doing!



INDIANA LTAP LOCAL ROAD & BRIDGE REPORT

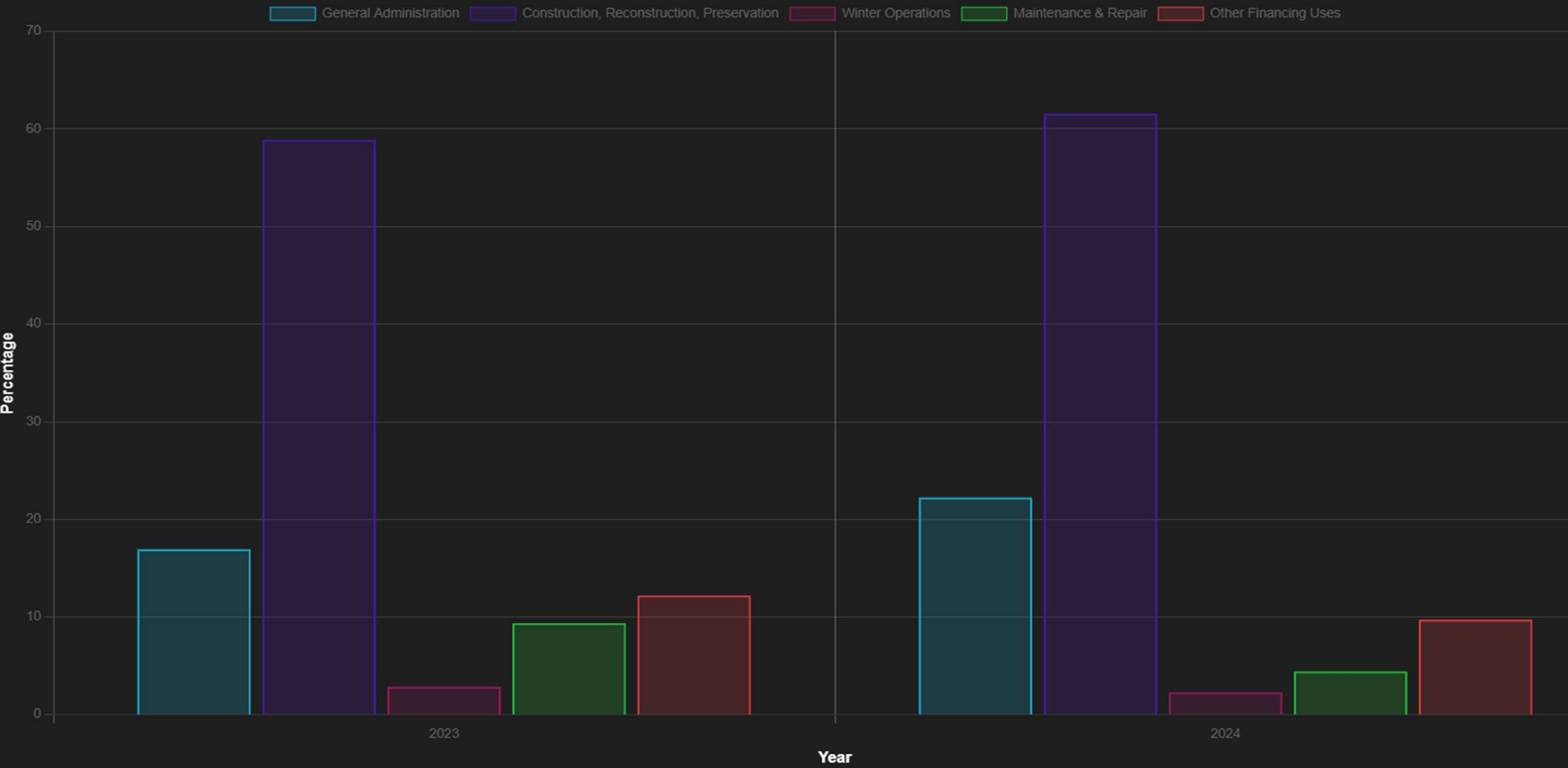
TECHNICAL REPORT

2024

Local Agency Fiscal Year 2023			
Dedicated Revenue Source	City/Town	County	Total
Local Road & Street (LRS)	\$ 74,748,811	\$ 78,254,175	\$ 153,002,985
MVH Restricted	\$ 93,004,853	\$ 192,431,314	\$ 285,436,167
MVH Unrestricted	\$ 93,004,853	\$ 192,431,314	\$ 285,436,167
Local Road and Bridge (CCMG)	\$ 142,992,978	\$ 82,016,036	\$ 225,009,013
County Wheel Tax	\$ 39,630,512	\$ 66,918,219	\$ 106,548,731
Municipal Wheel Tax	\$ 16,211,000	-	\$ 16,211,000
Total Dedicated Funds	\$ 459,593,007	\$ 612,051,058	\$ 1,071,644,063
Supplemental Revenue Source	City/Town	County	Total
'Other Local Funds'	\$ 1,002,086,350	\$ 576,224,245	\$ 1,578,310,595
Total Dedicated + Supplemental Funds	\$ 1,461,679,357	\$ 1,188,275,303	\$ 2,649,954,658

Annual Local Funding Required for Construction, Reconstruction, & Preservation over a Ten-Year Period					
Investment Levels	Local Road Need	Local Bridge Need	Total Local Network Need	Available Dedicated Funding*	Funding Gap
Preserve Network Conditions	\$ 1,260,000,000	\$ 579,800,000	\$ 1,839,800,000	\$ 853,217,940	\$ (986,582,060)
Improve Network Conditions	\$ 2,035,000,000	\$ 579,800,000	\$ 2,614,800,000	\$ 853,217,940	\$ (1,761,582,060)
Eliminate Poor & Failed Roads	\$ 2,685,000,000	\$ 579,800,000	\$ 3,264,800,000	\$ 853,217,940	\$ (2,411,582,060)

📍 All Towns in Indiana



🎯 All Towns in Indiana



QUESTIONS?

Patrick Conner, PE
Lead Asset Management Engineer
connerp@purdue.edu
765-494-4971

Jennifer Sharkey, PE, PMP, CPM
Assistant Director for Engineering
jlsharke@purdue.edu
260-316-1006