

SENATE BILL No. 313

DIGEST OF INTRODUCED BILL

Citations Affected: IC 5-3-1-3; IC 36-6-4-13.

Synopsis: Publication of township abstract. Eliminates the requirement that a township publish its annual abstract of receipts and expenditures.

Effective: July 1, 2019.

Niemeyer

January 7, 2019, read first time and referred to Committee on Local Government.



Introduced

First Regular Session of the 121st General Assembly (2019)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2018 Regular and Special Session of the General Assembly.

SENATE BILL No. 313

A BILL FOR AN ACT to amend the Indiana Code concerning local government.

Be it enacted by the General Assembly of the State of Indiana:

- 1 SECTION 1. IC 5-3-1-3, AS AMENDED BY P.L.244-2017,
2 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 JULY 1, 2019]: Sec. 3. (a) Within sixty (60) days after the expiration
4 of each calendar year, the fiscal officer of each civil city and town in
5 Indiana shall publish an annual report of the receipts and expenditures
6 of the city or town during the preceding calendar year.
7 (b) Not earlier than August 1 or later than August 15 of each year,
8 the secretary of each school corporation in Indiana shall publish an
9 annual financial report.
10 (c) In the annual financial report the school corporation shall
11 include the following:
12 (1) Actual receipts and expenditures by major accounts as
13 compared to the budget advertised under IC 6-1.1-17-3 for the
14 prior calendar year.
15 (2) The salary schedule for all certificated employees (as defined
16 in IC 20-29-2-4) as of June 30, with the number of employees at
17 each salary increment. However, the listing of salaries of

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- 1 individual teachers is not required.
- 2 (3) The extracurricular salary schedule as of June 30.
- 3 (4) The range of rates of pay for all noncertificated employees by
4 specific classification.
- 5 (5) The number of employees who are full-time certificated,
6 part-time certificated, full-time noncertificated, and part-time
7 noncertificated.
- 8 (6) The lowest, highest, and average salary for the administrative
9 staff and the number of administrators without a listing of the
10 names of particular administrators.
- 11 (7) The number of students enrolled at each grade level and the
12 total enrollment.
- 13 (8) The assessed valuation of the school corporation for the prior
14 and current calendar year.
- 15 (9) The tax rate for each fund for the prior and current calendar
16 year.
- 17 (10) In the general fund, capital projects fund, and transportation
18 fund, a report of the total payment made to each vendor for the
19 specific fund in excess of two thousand five hundred dollars
20 (\$2,500) during the prior calendar year. However, a school
21 corporation is not required to include more than two hundred
22 (200) vendors whose total payment to each vendor was in excess
23 of two thousand five hundred dollars (\$2,500). A school
24 corporation shall list the vendors in descending order from the
25 vendor with the highest total payment to the vendor with the
26 lowest total payment above the minimum listed in this
27 subdivision.
- 28 (11) A statement providing that the contracts, vouchers, and bills
29 for all payments made by the school corporation are in its
30 possession and open to public inspection.
- 31 (12) The total indebtedness as of the end of the prior calendar
32 year showing the total amount of notes, bonds, certificates, claims
33 due, total amount due from such corporation for public
34 improvement assessments or intersections of streets, and any and
35 all other evidences of indebtedness outstanding and unpaid at the
36 close of the prior calendar year.
- 37 (d) The school corporation may provide an interpretation or
38 explanation of the information included in the financial report.
- 39 (e) The department of education shall do the following:
- 40 (1) Develop guidelines for the preparation and form of the
41 financial report.
- 42 (2) Provide information to assist school corporations in the



1 preparation of the financial report.

2 (f) The annual reports required by this section and IC 36-2-2-19 ~~and~~
 3 ~~the abstract required by IC 36-6-4-13~~ shall each be published one (1)
 4 time only, in accordance with this chapter.

5 (g) Each school corporation shall submit to the department of
 6 education a copy of the financial report required under this section. The
 7 department of education shall make the financial reports available for
 8 public inspection.

9 (h) As used in this subsection, "bonds" means any bonds, notes, or
 10 other evidences of indebtedness, whether payable from property taxes,
 11 other taxes, revenues, fees, or any other source. However, the term does
 12 not include notes, warrants, or other evidences of indebtedness that
 13 have a maturity of not more than five (5) years and that are made in
 14 anticipation of and to be paid from revenues of the school corporation.
 15 Notwithstanding any other law, a school corporation may not issue any
 16 bonds unless the school corporation has filed the annual financial
 17 report required under subsection (b) with the department of education.
 18 The requirements under this subsection for the issuance of bonds by a
 19 school corporation are in addition to any other requirements imposed
 20 under any other law. This subsection applies to the issuance of bonds
 21 authorized under any statute, regardless of whether that statute
 22 specifically references this subsection or the requirements under this
 23 subsection.

24 SECTION 2. IC 36-6-4-13, AS AMENDED BY P.L.127-2017,
 25 SECTION 157, IS AMENDED TO READ AS FOLLOWS
 26 [EFFECTIVE JULY 1, 2019]: Sec. 13. (a) When the executive prepares
 27 the annual report required by section 12 of this chapter, the executive
 28 shall also prepare, on forms prescribed by the state board of accounts,
 29 an abstract of receipts and expenditures:

- 30 (1) showing the sum of money in each fund of the township at the
 31 beginning of the year;
 32 (2) showing the sum of money received in each fund of the
 33 township during the year;
 34 (3) showing the sum of money paid from each fund of the
 35 township during the year;
 36 (4) showing the sum of money remaining in each fund of the
 37 township at the end of the year;
 38 (5) containing a statement of receipts, showing their source; and
 39 (6) containing a statement of expenditures, showing the combined
 40 gross payment, according to classification of expense, to each
 41 person.

42 (b) ~~Within four (4) weeks after the third Tuesday following the first~~



1 Monday in February, the executive shall publish the abstract prescribed
2 by subsection (a) in accordance with IC 5-3-1. The abstract must state
3 that a complete and detailed annual report and the accompanying
4 vouchers showing the names of persons paid money by the township
5 have been filed with the county auditor, and that the chair of the
6 township legislative body has a copy of the report that is available for
7 inspection by any taxpayer of the township.

8 (c) **(b)** An executive who fails to comply with this section commits
9 a Class C infraction.

