
STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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TO: All Political Subdivisions

FROM: Courtney L. Schaafsma, Commissioner

RE: Legislative Changes Affecting Disclosure of Financial and Operational Data on Gateway

DATE: June 14, 2016

On March 24, 2016, Governor Pence signed into law Senate Enrolled Act 126-2016 (“SEA 126”), which introduces legislative changes concerning the posting of certain political subdivision financial and operational information on Gateway. This memorandum addresses these changes. Please note that this memorandum is intended to be an informative bulletin; it is not a substitute for reading the law.

I. Expenditure Information

SEA 126 amends IC 5-14-3.8-3 (effective January 1, 2017) so that the Department of Local Government Finance (“Department”) must include with its existing Gateway postings concerning political subdivisions a listing of expenditures specifically identifying those for personal services; other operating expenses or total operating expenses; debt service, including lease payments, related to debt; and a listing of fund balances, specifically identifying balances in funds that are being used for accumulation of money for future capital needs.

II. Financial and Operational Summary

Second, SEA 126 introduces IC 5-14-3.9 (effective July 1, 2016), which implements a “Financial and Operational Summary” for each political subdivision, meaning a county, township, city, town, school corporation, library district, fire protection district, public transportation corporation, local hospital authority or corporation, local airport authority district, special service district, special taxing district, or other separate local governmental entity that may sue and be sued.

After July 31, 2017, the Department must publish an annual summary of each political subdivision on Gateway on dates determined by the Department. A political subdivision must prominently display on the main page of the political subdivision’s Internet site the link provided by the Department to Gateway. **However, this obligation applies only to a political subdivision that has an Internet site. The law does NOT require a political subdivision to establish an Internet site.**

The Department will determine the information to be disclosed in the summary necessary to reflect the financial condition and operations of the political subdivision, which may include the following:

- (1) Information disclosed under IC 5-14-3.8 (see Section I of this memo).
- (2) Total operating budget.
- (3) Approximate number of full-time and part-time employees.
- (4) Outstanding indebtedness and interest paid on indebtedness.
- (5) Disbursements.
- (6) Assessed valuation and tax rates.
- (7) Revenue from all sources.

The Department will determine the form of the summary, which must be presented in a manner that:

- (1) can be conveniently and easily accessed from a single webpage; and
- (2) is commonly known as an Internet dashboard.

Moreover, the summary must be in a form that is concise and reasonably easy to understand.

For school corporations, the summary must include the educational performance information of each school in the school corporation, which will be derived from Department of Education data.

Within the next year, the Department will provide further information about the summary and corresponding dates.

III. Hospital Salary Information

Finally, SEA 126 amends several statutes concerning the reporting of certain hospital information to the State Board of Accounts (“SBOA”). Questions concerning these changes should be directed to SBOA at (317) 232-2513.

Contact Information

Questions may be directed to General Counsel Mike Duffy at (317) 233-9219 or mduffy@dlgf.in.gov.