

1                                   **SCHOOL BUILDING COSTS REPORTING**

2                                                           2014 GENERAL SESSION

3                                                           STATE OF UTAH

4                                   **Chief Sponsor: John Knotwell**

5                                   Senate Sponsor: Deidre M. Henderson

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7 **LONG TITLE**

8 **General Description:**

9           This bill enacts language to require a local education agency to submit a capital outlay  
10 report for publication on the Utah Public Finance Website.

11 **Highlighted Provisions:**

12           This bill:

- 13           ▶ defines terms;
- 14           ▶ requires a local education agency to submit a capital outlay report for publication on  
15 the Utah Public Finance Website;
- 16           ▶ requires a local education agency to include certain information in the capital outlay  
17 report and in a format set forth by the Division of Finance;
- 18           ▶ requires a local education agency to submit a capital outlay report for each new  
19 school building project and significant school remodel since July 1, 2004; and
- 20           ▶ makes technical corrections.

21 **Money Appropriated in this Bill:**

22           None

23 **Other Special Clauses:**

24           None

25 **Utah Code Sections Affected:**

26 AMENDS:

27           **53A-20-103**, as last amended by Laws of Utah 2002, Chapter 301



28 [63A-3-402](#), as last amended by Laws of Utah 2011, Chapters 46 and 417



30 *Be it enacted by the Legislature of the state of Utah:*

31 Section 1. Section **53A-20-103** is amended to read:

32 **53A-20-103. School plant capital outlay report.**

33 (1) The State Board of Education shall prepare an annual school plant capital outlay  
34 report of all school districts, which includes information on the number and size of building  
35 projects completed and under construction.

36 (2) A school district or charter school shall prepare and submit an annual school plant  
37 capital outlay report in accordance with Section [63A-3-402](#).

38 Section 2. Section **63A-3-402** is amended to read:

39 **63A-3-402. Utah Public Finance Website -- Establishment and administration --**  
40 **Records disclosure.**

41 (1) There is created the Utah Public Finance Website to be administered by the  
42 Division of Finance with the technical assistance of the Department of Technology Services.

43 (2) The Utah Public Finance Website shall:

44 (a) permit Utah taxpayers to:

45 (i) view, understand, and track the use of taxpayer dollars by making public financial  
46 information available on the Internet for participating state entities' and participating local  
47 entities, using the Utah Public Finance Website; and

48 (ii) link to websites administered by participating local entities that do not use the Utah  
49 Public Finance Website for the purpose of providing participating local entities' public  
50 financial information as required by this part and by rule under Section [63A-3-404](#);

51 (b) allow a person who has Internet access to use the website without paying a fee;

52 (c) allow the public to search public financial information on the Utah Public Finance  
53 Website using those criteria established by the board;

54 (d) provide access to financial reports, financial audits, budgets, or other financial  
55 documents that are used to allocate, appropriate, spend, and account for the government funds,  
56 as may be established by rule under Section [63A-3-404](#);

57 (e) have a unique and simplified website address;

58 (f) be directly accessible via a link from the main page of the official state website;

59 (g) include other links, features, or functionality that will assist the public in obtaining  
60 and reviewing public financial information, as may be established by rule under Section  
61 [63A-3-404](#); and

62 (h) include a link to school report cards published on the State Board of Education's  
63 website pursuant to Section [53A-1-1112](#).

64 (3) The division shall:

65 (a) establish and maintain the website, including the provision of equipment, resources,  
66 and personnel as is necessary;

67 (b) maintain an archive of all information posted to the website;

68 (c) coordinate and process the receipt and posting of public financial information from  
69 participating state entities;

70 (d) coordinate and regulate the posting of public financial information by participating  
71 local entities; and

72 (e) provide staff support for the advisory committee.

73 (4) (a) A participating state entity shall permit the public to view the participating  
74 entity's public financial information via the website, beginning with information that is  
75 generated not later than the fiscal year that begins July 1, 2008, except that public financial  
76 information for an institution of higher education shall be provided beginning with information  
77 generated for the fiscal year beginning July 1, 2009.

78 (b) Not later than May 15, 2009, the website shall:

79 (i) be operational; and

80 (ii) permit public access to participating state entities' public financial information,  
81 except as provided in Subsection (4)(c).

82 (c) An institution of higher education that is a participating state entity shall submit the  
83 entity's public financial information at a time allowing for inclusion on the website no later  
84 than May 15, 2010.

85 (5) (a) The Utah Educational Savings Plan, created in Section [53B-8a-103](#), shall  
86 provide the following financial information to the division for posting on the Utah Public  
87 Finance Website:

88 (i) administrative fund expense transactions from its general ledger accounting system;  
89 and

90 (ii) employee compensation information.

91 (b) The plan is not required to submit other financial information to the division,  
92 including:

93 (i) revenue transactions;

94 (ii) account owner transactions; and

95 (iii) fiduciary or commercial information, as defined in Section [53B-12-102](#).

96 (6) (a) As used in this Subsection (6):

97 (i) "Local education agency" means a school district or a charter school.

98 (ii) "New school building project" means the construction of a school that did not  
99 previously exist in a local education agency.

100 (iii) "Significant school remodel" means the upgrading, changing, alteration,  
101 refurbishment, modification, or complete substitution of an existing school in a local education  
102 agency with a project cost equal to or in excess of \$2,000,000.

103 (b) For each new school building project or significant school remodel, the local  
104 education agency shall:

105 (i) prepare an annual school plant capital outlay report; and

106 (ii) submit the report:

107 (A) to the division for publication on the Utah Public Finance Website; and

108 (B) in a format, including any raw data or electronic formatting, required by rule made  
109 by the division in accordance with Section [63A-3-404](#).

110 (c) The local education agency shall include in the capital outlay report described in  
111 Subsection (6)(b)(i) the following information as applicable to each new school building  
112 project or significant school remodel:

113 (i) the name and location of the project or remodel;

114 (ii) construction and design costs, including:

115 (A) the purchase price or lease terms of any real property acquired or leased for the  
116 project or remodel;

117 (B) facility construction;

118 (C) facility and landscape design;

119 (D) applicable impact fees; and

120 (E) furnishings and equipment;

121 (iii) the gross square footage of the project or remodel;  
122 (iv) the year construction was completed; and  
123 (v) the final student capacity of the new school building project or, for a significant  
124 school remodel, the increase or decrease in student capacity created by the remodel.  
125 (d) (i) For a cost, fee, or other expense required to be reported under Subsection (6)(c),  
126 the local education agency shall report the actual cost, fee, or other expense.  
127 (ii) The division may adopt by rule a requirement that a local education agency provide  
128 further itemized data on information listed in Subsection (6)(c).  
129 (e) (i) No later than May 15, 2015, a local education agency shall provide the division a  
130 school plant capital outlay report for each new school building project and significant school  
131 remodel completed on or after July 1, 2004, and before May 13, 2014.  
132 (ii) For a new school building project or significant school remodel completed after  
133 May 13, 2014, the local education agency shall provide the school plant capital outlay report  
134 described in this Subsection (6) to the division annually by a date designated by the division.  
135 ~~[(6)]~~ (7) A person who negligently discloses a record that is classified as private,  
136 protected, or controlled by Title 63G, Chapter 2, Government Records Access and  
137 Management Act, is not criminally or civilly liable for an improper disclosure of the record if  
138 the record is disclosed solely as a result of the preparation or publication of the Utah Public  
139 Finance Website.

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**Legislative Review Note**  
**as of 1-22-14 3:14 PM**

**Office of Legislative Research and General Counsel**