

1 **SCHOOL BUILDING COSTS REPORTING**

2 2014 GENERAL SESSION

3 STATE OF UTAH

4 **Chief Sponsor: John Knotwell**

5 Senate Sponsor: Deidre M. Henderson

6 Cosponsors: Ken Ivory Earl D. Tanner
7 Jim Bird Daniel McCay
8 Rich Cunningham

9 **LONG TITLE**

10 **General Description:**

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

13 **Highlighted Provisions:**

14 This bill:

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

23 **Money Appropriated in this Bill:**

24 None

25 **Other Special Clauses:**

26 None

27 **Utah Code Sections Affected:**

28 AMENDS:

29 [53A-20-103](#), as last amended by Laws of Utah 2002, Chapter 301

30 [63A-3-402](#), as last amended by Laws of Utah 2011, Chapters 46 and 417

31

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

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

34 **53A-20-103. School plant capital outlay report.**

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

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

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

41 **63A-3-402. Utah Public Finance Website -- Establishment and administration --**
42 **Records disclosure.**

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

45 (2) The Utah Public Finance Website shall:

46 (a) permit Utah taxpayers to:

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

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

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

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

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

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

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

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

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

66 (3) The division shall:

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

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

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

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

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

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

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

81 (i) be operational; and

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

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

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

90 (i) administrative fund expense transactions from its general ledger accounting system;
91 and

92 (ii) employee compensation information.

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

95 (i) revenue transactions;

96 (ii) account owner transactions; and

97 (iii) fiduciary or commercial information, as defined in Section 53B-12-102.

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

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

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

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

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

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

108 (ii) submit the report:

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

110 (B) in a format, including any raw data or electronic formatting, prescribed by
111 applicable division policy.

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

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

116 (ii) construction and design costs, including:

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

119 (B) facility construction;

120 (C) facility and landscape design;

121 (D) applicable impact fees; and

122 (E) furnishings and equipment;

123 (iii) the gross square footage of the project or remodel;

124 (iv) the year construction was completed; and

125 (v) the final student capacity of the new school building project or, for a significant
126 school remodel, the increase or decrease in student capacity created by the remodel.

127 (d) (i) For a cost, fee, or other expense required to be reported under Subsection (6)(c),
128 the local education agency shall report the actual cost, fee, or other expense.

129 (ii) The division may require that a local education agency provide further itemized
130 data on information listed in Subsection (6)(c).

131 (e) (i) No later than May 15, 2015, a local education agency shall provide the division a
132 school plant capital outlay report for each new school building project and significant school
133 remodel completed on or after July 1, 2004, and before May 13, 2014.

134 (ii) For a new school building project or significant school remodel completed after
135 May 13, 2014, the local education agency shall provide the school plant capital outlay report
136 described in this Subsection (6) to the division annually by a date designated by the division.

137 ~~[(6)]~~ (7) A person who negligently discloses a record that is classified as private,
138 protected, or controlled by Title 63G, Chapter 2, Government Records Access and
139 Management Act, is not criminally or civilly liable for an improper disclosure of the record if

140 the record is disclosed solely as a result of the preparation or publication of the Utah Public
141 Finance Website.