

1 **SCHOOL BUILDING COSTS REPORTING AMENDMENTS**

2 2015 GENERAL SESSION

3 STATE OF UTAH

4 **Chief Sponsor: John Knotwell**

5 Senate Sponsor: Margaret Dayton

6 Cosponsor: Timothy D. Hawkes



8 **LONG TITLE**

9 **General Description:**

10 This bill amends requirements for reporting school building costs on the Utah Public
11 Finance Website.

12 **Highlighted Provisions:**

13 This bill:

14 ▶ clarifies that provisions related to requirements for reporting school building costs
15 on the Utah Public Finance Website apply to:

- 16 • the lease or purchase of an existing building to be used as a school; and
- 17 • the addition of a school facility to a school; and

18 ▶ makes technical changes.

19 **Money Appropriated in this Bill:**

20 None

21 **Other Special Clauses:**

22 None

23 **Utah Code Sections Affected:**

24 AMENDS:

25 **63A-3-402**, as last amended by Laws of Utah 2014, Chapters 64 and 185



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

28 Section 1. Section **63A-3-402** is amended to read:

29 **63A-3-402. Utah Public Finance Website -- Establishment and administration --**
30 **Records disclosure -- Exceptions.**

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

33 (2) The Utah Public Finance Website shall:

34 (a) permit Utah taxpayers to:

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

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

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

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

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

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

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

50 (g) include other links, features, or functionality that will assist the public in obtaining
51 and reviewing public financial information, as may be established by rule under Section
52 [63A-3-404](#); and

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

55 (3) The division shall:

56 (a) establish and maintain the website, including the provision of equipment, resources,
57 and personnel as necessary;

- 58 (b) maintain an archive of all information posted to the website;
- 59 (c) coordinate and process the receipt and posting of public financial information from
60 participating state entities;
- 61 (d) coordinate and regulate the posting of public financial information by participating
62 local entities and independent entities; and
- 63 (e) provide staff support for the advisory committee.
- 64 (4) (a) A participating state entity and each independent entity shall permit the public
65 to view the entity's public financial information via the website, beginning with information
66 that is generated not later than the fiscal year that begins July 1, 2008, except that public
67 financial information for an:
- 68 (i) institution of higher education shall be provided beginning with information
69 generated for the fiscal year beginning July 1, 2009; and
- 70 (ii) independent entity shall be provided beginning with information generated for the
71 entity's fiscal year beginning in 2014.
- 72 (b) No later than May 15, 2009, the website shall:
- 73 (i) be operational; and
- 74 (ii) permit public access to participating state entities' public financial information,
75 except as provided in Subsections (4)(c) and (d).
- 76 (c) An institution of higher education that is a participating state entity shall submit the
77 entity's public financial information at a time allowing for inclusion on the website no later
78 than May 15, 2010.
- 79 (d) No later than the first full quarter after July 1, 2014, an independent entity shall
80 submit the entity's public financial information for inclusion on the Utah Public Finance
81 Website or via a link to its own website on the Utah Public Finance Website.
- 82 (5) (a) The Utah Educational Savings Plan, created in Section [53B-8a-103](#), shall
83 provide the following financial information to the division for posting on the Utah Public
84 Finance Website:
- 85 (i) administrative fund expense transactions from its general ledger accounting system;
86 and
- 87 (ii) employee compensation information.
- 88 (b) The plan is not required to submit other financial information to the division,

89 including:

90 (i) revenue transactions;

91 (ii) account owner transactions; and

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

93 (6) (a) The following independent entities shall each provide administrative expense
94 transactions from its general ledger accounting system and employee compensation
95 information to the division for posting on the Utah Public Finance Website or via a link to a
96 website administered by the independent entity:

97 (i) the Utah Capital Investment Corporation, created in Section [63M-1-1207](#);

98 (ii) the Utah Housing Corporation, created in Section [35A-8-704](#); and

99 (iii) the School and Institutional Trust Lands Administration, created in Section
100 [53C-1-201](#).

101 (b) For purposes of this part, an independent entity described in Subsection (6)(a) is not
102 required to submit to the division, or provide a link to, other financial information, including:

103 (i) revenue transactions of a fund or account created in its enabling statute;

104 (ii) fiduciary or commercial information related to any subject if the disclosure of the
105 information:

106 (A) would conflict with fiduciary obligations; or

107 (B) is prohibited by insider trading provisions;

108 (iii) information of a commercial nature, including information related to:

109 (A) account owners, borrowers, and dependents;

110 (B) demographic data;

111 (C) contracts and related payments;

112 (D) negotiations;

113 (E) proposals or bids;

114 (F) investments;

115 (G) the investment and management of funds;

116 (H) fees and charges;

117 (I) plan and program design;

118 (J) investment options and underlying investments offered to account owners;

119 (K) marketing and outreach efforts;

- 120 (L) lending criteria;
- 121 (M) the structure and terms of bonding; and
- 122 (N) financial plans or strategies; and
- 123 (iv) information protected from public disclosure by federal law.
- 124 (7) (a) As used in this Subsection (7):
- 125 (i) "Local education agency" means a school district or a charter school.
- 126 (ii) "New school building project" means:
- 127 (A) the construction of a school or school facility that did not previously exist in a local
- 128 education agency[-]; or
- 129 (B) the lease or purchase of an existing building, by a local education agency, to be
- 130 used as a school or school facility.
- 131 (iii) "School facility" means a facility, including a pool, theater, stadium, or
- 132 maintenance building, that is built, leased, acquired, or remodeled by a local education agency
- 133 regardless of whether the facility is open to the public.
- 134 ~~[(iii)]~~ (iv) "Significant school remodel" means a construction project undertaken by a
- 135 local education agency with a project cost equal to or greater than \$2,000,000, including:
- 136 (A) the upgrading, changing, alteration, refurbishment, modification, or complete
- 137 substitution of an existing school or school facility in a local education agency [~~with a project~~
- 138 ~~cost equal to or in excess of \$2,000,000.]; or~~
- 139 (B) the addition of a school facility.
- 140 (b) For each new school building project or significant school remodel, the local
- 141 education agency shall:
- 142 (i) prepare an annual school plant capital outlay report; and
- 143 (ii) submit the report:
- 144 (A) to the division for publication on the Utah Public Finance Website; and
- 145 (B) in a format, including any raw data or electronic formatting, prescribed by
- 146 applicable division policy.
- 147 (c) The local education agency shall include in the capital outlay report described in
- 148 Subsection (7)(b)(i) the following information as applicable to each new school building
- 149 project or significant school remodel:
- 150 (i) the name and location of the new school building project or significant school

151 remodel;

152 (ii) construction and design costs, including:

153 (A) the purchase price or lease terms of any real property acquired or leased for the

154 project or remodel;

155 (B) facility construction;

156 (C) facility and landscape design;

157 (D) applicable impact fees; and

158 (E) furnishings and equipment;

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

160 (iv) the year construction was completed; and

161 (v) the final student capacity of the new school building project or, for a significant

162 school remodel, the increase or decrease in student capacity created by the remodel.

163 (d) (i) For a cost, fee, or other expense required to be reported under Subsection (7)(c),

164 the local education agency shall report the actual cost, fee, or other expense.

165 (ii) The division may require that a local education agency provide further itemized

166 data on information listed in Subsection (7)(c).

167 (e) (i) No later than May 15, 2015, a local education agency shall provide the division a

168 school plant capital outlay report for each new school building project and significant school

169 remodel completed on or after July 1, 2004, and before May 13, 2014.

170 (ii) For a new school building project or significant school remodel completed after

171 May 13, 2014, the local education agency shall provide the school plant capital outlay report

172 described in this Subsection (7) to the division annually by a date designated by the division.

173 (8) A person who negligently discloses a record that is classified as private, protected,

174 or controlled by Title 63G, Chapter 2, Government Records Access and Management Act, is

175 not criminally or civilly liable for an improper disclosure of the record if the record is disclosed

176 solely as a result of the preparation or publication of the Utah Public Finance Website.