

Representative Christine F. Watkins proposes the following substitute bill:

VOLUNTEER FIRE DEPARTMENT FINANCIAL REPORTING

AMENDMENTS

2018 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Christine F. Watkins

Senate Sponsor: David P. Hinkins

LONG TITLE

General Description:

This bill modifies financial reporting requirements for volunteer fire departments.

Highlighted Provisions:

This bill:

- ▶ defines terms;
- ▶ exempts certain financial information of a volunteer fire department from a requirement to report public financial information on the Utah Public Finance Website; and
- ▶ makes technical and conforming changes.

Money Appropriated in this Bill:

None

Other Special Clauses:

None

Utah Code Sections Affected:

AMENDS:

63A-3-403, as last amended by Laws of Utah 2016, Chapters 47 and 233



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

27 Section 1. Section **63A-3-403** is amended to read:

28 **63A-3-403. Utah Transparency Advisory Board -- Creation -- Membership --**
29 **Duties.**

30 (1) There is created within the department the Utah Transparency Advisory Board
31 [~~comprised~~] composed of members knowledgeable about public finance or providing public
32 access to public information.

33 (2) The board consists of:

34 (a) an individual appointed by the director of the Division of Finance;

35 (b) an individual appointed by the executive director of the Governor's Office of
36 Management and Budget;

37 (c) an individual appointed by the governor on advice from the Legislative Fiscal
38 Analyst;

39 (d) one member of the Senate, appointed by the governor on advice from the president
40 of the Senate;

41 (e) one member of the House of Representatives, appointed by the governor on advice
42 from the speaker of the House of Representatives;

43 (f) an individual appointed by the director of the Department of Technology Services;

44 (g) the director of the Division of Archives and Records Service created in Section
45 [63A-12-101](#) or the director's designee;

46 (h) an individual who is a member of the State Records Committee created in Section
47 [63G-2-501](#), appointed by the governor;

48 (i) an individual representing counties, appointed by the governor;

49 (j) an individual representing municipalities, appointed by the governor;

50 (k) an individual representing special districts, appointed by the governor;

51 (l) an individual representing the State Board of Education, appointed by the State
52 Board of Education; and

53 (m) two individuals who are members of the public and who have knowledge,
54 expertise, or experience in matters relating to the board's duties under Subsection (10),
55 appointed by the board members identified in Subsections (2)(a) through (l).

56 (3) The board shall:

57 (a) advise the division on matters related to the implementation and administration of
58 this part;

59 (b) develop plans, make recommendations, and assist in implementing the provisions
60 of this part;

61 (c) subject to Subsection (13), determine what public financial information shall be
62 provided by a participating state entity, independent entity, and participating local entity, if the
63 public financial information:

64 (i) only includes records that:

65 (A) are classified as public under Title 63G, Chapter 2, Government Records Access
66 and Management Act, or, subject to any specific limitations and requirements regarding the
67 provision of financial information from the entity described in Section [63A-3-402](#), if an entity
68 is exempt from Title 63G, Chapter 2, Government Records Access and Management Act,
69 records that would normally be classified as public if the entity were not exempt from Title
70 63G, Chapter 2, Government Records Access and Management Act;

71 (B) are an accounting of money, funds, accounts, bonds, loans, expenditures, or
72 revenues, regardless of the source; and

73 (C) are owned, held, or administered by the participating state entity, independent
74 entity, or participating local entity that is required to provide the record; and

75 (ii) is of the type or nature that should be accessible to the public via a website based
76 on considerations of:

77 (A) the cost effectiveness of providing the information;

78 (B) the value of providing the information to the public; and

79 (C) privacy and security considerations;

80 (d) evaluate the cost effectiveness of implementing specific information resources and
81 features on the website;

82 (e) require participating local entities to provide public financial information in
83 accordance with the requirements of this part, with a specified content, reporting frequency,
84 and form;

85 (f) require an independent entity's website or a participating local entity's website to be
86 accessible by link or other direct route from the Utah Public Finance Website if the
87 independent entity or participating local entity does not use the Utah Public Finance Website;

88 (g) determine the search methods and the search criteria that shall be made available to
89 the public as part of a website used by an independent entity or a participating local entity
90 under the requirements of this part, which criteria may include:

- 91 (i) fiscal year;
- 92 (ii) expenditure type;
- 93 (iii) name of the agency;
- 94 (iv) payee;
- 95 (v) date; and
- 96 (vi) amount; and

97 (h) analyze ways to improve the information on the Utah Public Finance Website so
98 the information is more relevant to citizens, including through the use of:

- 99 (i) infographics that provide more context to the data; and
- 100 (ii) geolocation services, if possible.

101 (4) The board shall annually elect a chair and a vice chair from its members.

102 (5) (a) Each member shall serve a two-year term.

103 (b) When a vacancy occurs in the membership for any reason, the replacement shall be
104 appointed for the remainder of the unexpired term.

105 (6) To accomplish its duties, the board shall meet as it determines necessary.

106 (7) Reasonable notice shall be given to each member of the board before any meeting.

107 (8) A majority of the board constitutes a quorum for the transaction of business.

108 (9) (a) A member who is not a legislator may not receive compensation or benefits for
109 the member's service, but may receive per diem and travel expenses as allowed in:

- 110 (i) Section [63A-3-106](#);
- 111 (ii) Section [63A-3-107](#); and
- 112 (iii) rules made by the Division of Finance according to Sections [63A-3-106](#) and
113 [63A-3-107](#).

114 (b) Compensation and expenses of a member who is a legislator are governed by
115 Section [36-2-2](#) and Legislative Joint Rules, Title 5, Legislative Compensation and Expenses.

116 (10) (a) As used in Subsections (10) and (11):

117 (i) "Information website" means a single Internet website containing public information
118 or links to public information.

119 (ii) "Public information" means records of state government, local government, or an
120 independent entity that are classified as public under Title 63G, Chapter 2, Government
121 Records Access and Management Act, or, subject to any specific limitations and requirements
122 regarding the provision of financial information from the entity described in Section
123 [63A-3-402](#), if an entity is exempt from Title 63G, Chapter 2, Government Records Access and
124 Management Act, records that would normally be classified as public if the entity were not
125 exempt from Title 63G, Chapter 2, Government Records Access and Management Act.

126 (b) The board shall:

127 (i) study the establishment of an information website and develop recommendations for
128 its establishment;

129 (ii) develop recommendations about how to make public information more readily
130 available to the public through the information website;

131 (iii) develop standards to make uniform the format and accessibility of public
132 information posted to the information website; and

133 (iv) identify and prioritize public information in the possession of a state agency or
134 political subdivision that may be appropriate for publication on the information website.

135 (c) In fulfilling its duties under Subsection (10)(b), the board shall be guided by
136 principles that encourage:

137 (i) (A) the establishment of a standardized format of public information that makes the
138 information more easily accessible by the public;

139 (B) the removal of restrictions on the reuse of public information;

140 (C) minimizing limitations on the disclosure of public information while appropriately
141 safeguarding sensitive information; and

142 (D) balancing factors in favor of excluding public information from an information
143 website against the public interest in having the information accessible on an information
144 website;

145 (ii) (A) permanent, lasting, open access to public information; and

146 (B) the publication of bulk public information;

147 (iii) the implementation of well-designed public information systems that ensure data
148 quality, create a public, comprehensive list or index of public information, and define a process
149 for continuous publication of and updates to public information;

150 (iv) the identification of public information not currently made available online and the
151 implementation of a process, including a timeline and benchmarks, for making that public
152 information available online; and

153 (v) accountability on the part of those who create, maintain, manage, or store public
154 information or post it to an information website.

155 (d) The department shall implement the board's recommendations, including the
156 establishment of an information website, to the extent that implementation:

157 (i) is approved by the Legislative Management Committee;

158 (ii) does not require further legislative appropriation; and

159 (iii) is within the department's existing statutory authority.

160 (11) The department shall, in consultation with the board and as funding allows,
161 modify the information website described in Subsection (10) to:

162 (a) by January 1, 2015, serve as a point of access for Government Records Access and
163 Management requests for executive agencies;

164 (b) by January 1, 2016, serve as a point of access for Government Records Access and
165 Management requests for:

166 (i) school districts;

167 (ii) charter schools;

168 (iii) public transit districts created under Title 17B, Chapter 2a, Part 8, Public Transit
169 District Act;

170 (iv) counties; and

171 (v) municipalities;

172 (c) by January 1, 2017, serve as a point of access for Government Records Access and
173 Management requests for:

174 (i) local districts under Title 17B, Limited Purpose Local Government Entities - Local
175 Districts; and

176 (ii) special service districts under Title 17D, Chapter 1, Special Service District Act;

177 (d) except as provided in Subsection (12)(a), provide link capabilities to other existing
178 repositories of public information, including maps, photograph collections, legislatively
179 required reports, election data, statute, rules, regulations, and local ordinances that exist on
180 other agency and political subdivision websites;

181 (e) provide multiple download options in different formats, including nonproprietary,
182 open formats where possible;

183 (f) provide any other public information that the board, under Subsection (10),
184 identifies as appropriate for publication on the information website; and

185 (g) incorporate technical elements the board identifies as useful to a citizen using the
186 information website.

187 (12) (a) The department, in consultation with the board, shall establish by rule any
188 restrictions on the inclusion of maps and photographs, as described in Subsection (11)(d), on
189 the website described in Subsection (10) if the inclusion would pose a potential security
190 concern.

191 (b) The website described in Subsection (10) may not publish any record that is
192 classified as private, protected, or controlled under Title 63G, Chapter 2, Government Records
193 Access and Management Act.

194 (13) (a) As used in this Subsection (13):

195 (i) "Volunteer administrator" means an individual:

196 (A) whom a volunteer fire department employs; and

197 (B) who donates administrative services without pay or other compensation except
198 expenses actually and reasonably incurred as approved by the volunteer fire department.

199 (ii) "Volunteer fire department" means a participating local entity that:

200 (A) is a local district under Title 17B, Limited Purpose Local Government Entities -

201 Local Districts, or a special service district under Title 17D, Chapter 1, Special Service District
202 Act;

203 (B) provides fire protection services; and

204 (C) is composed of a majority of volunteer administrators and volunteer firefighters.

205 (iii) "Volunteer firefighter" means the same as that term is defined in Section

206 [49-16-102](#).

207 (b) A volunteer fire department's revenue and expense transactions do not constitute
208 public financial information under Subsection (3)(c) or rules the board makes under Section

209 [63A-3-404](#).