

CONSERVATION DISTRICT AMENDMENTS

2018 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Deidre M. Henderson

House Sponsor: _____

LONG TITLE

General Description:

This bill addresses a conservation district's financial reporting requirements.

Highlighted Provisions:

This bill:

- ▶ modifies the definition of "participating local entity" to include a conservation district;
- ▶ requires a conservation district to comply with Title 63A, Chapter 3, Part 4, 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:

17D-3-107, as enacted by Laws of Utah 2012, Chapter 103

63A-3-401, as last amended by Laws of Utah 2017, Chapters 221 and 363

63A-3-405, as last amended by Laws of Utah 2016, Chapter 233

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



28 Section 1. Section **17D-3-107** is amended to read:

29 **17D-3-107. Annual budget and financial reports requirements.**

30 (1) Upon agreement with the commission, the state auditor may modify:

31 [~~(1)~~] (a) for filing a budget, a requirement in Subsection **17B-1-614**(2) or

32 **17B-1-629**(3)(d); or

33 [~~(2)~~] (b) for filing a financial report, a requirement in Section **17B-1-639**.

34 (2) Beginning on July 1, 2019, a conservation district is a participating local entity, as

35 that term is defined in Section **63A-3-401**, and subject to Title 63A, Chapter 3, Part 4, Utah

36 Public Finance Website.

37 Section 2. Section **63A-3-401** is amended to read:

38 **63A-3-401. Definitions.**

39 As used in this part:

40 (1) "Board" means the Utah Transparency Advisory Board created under Section

41 **63A-3-403**.

42 (2) "Division" means the Division of Finance of the Department of Administrative

43 Services.

44 (3) (a) "Independent entity," except as provided in Subsection (3)(c), means the same

45 as that term is defined in Section **63E-1-102**.

46 (b) "Independent entity" includes an entity that is part of an independent entity

47 described in this Subsection (3), if the entity is considered a component unit of the independent

48 entity under the governmental accounting standards issued by the Governmental Accounting

49 Standards Board.

50 (c) "Independent entity" does not include the Utah State Retirement Office created in

51 Section **49-11-201**.

52 (4) "Participating local entity" means each of the following local entities:

53 (a) a county;

54 (b) a municipality;

55 (c) a local district under Title 17B, Limited Purpose Local Government Entities - Local

56 Districts;

57 (d) a special service district under Title 17D, Chapter 1, Special Service District Act;

58 (e) a housing authority under Title 35A, Chapter 8, Part 4, Housing Authorities;

- 59 (f) a school district;
- 60 (g) a charter school;
- 61 (h) except for a taxed interlocal entity as defined in Section 11-13-602;
- 62 (i) an interlocal entity as defined in Section 11-13-103;
- 63 (ii) a joint or cooperative undertaking as defined in Section 11-13-103; and
- 64 (iii) any project, program, or undertaking entered into by interlocal agreement in
- 65 accordance with Title 11, Chapter 13, Interlocal Cooperation Act; ~~and~~
- 66 (i) except for a taxed interlocal entity as defined in Section 11-13-602, an entity that is
- 67 part of an entity described in Subsections (4)(a) through (h), if the entity is considered a
- 68 component unit of the entity described in Subsections (4)(a) through (h) under the
- 69 governmental accounting standards issued by the Governmental Accounting Standards
- 70 Board[-]; and
- 71 (j) a conservation district under Title 17D, Chapter 3, Conservation District Act.
- 72 (5) (a) "Participating state entity" means the state of Utah, including its executive,
- 73 legislative, and judicial branches, its departments, divisions, agencies, boards, commissions,
- 74 councils, committees, and institutions.
- 75 (b) "Participating state entity" includes an entity that is part of an entity described in
- 76 Subsection (5)(a), if the entity is considered a component unit of the entity described in
- 77 Subsection (5)(a) under the governmental accounting standards issued by the Governmental
- 78 Accounting Standards Board.
- 79 (6) "Public financial information" means records that are required to be made available
- 80 on the Utah Public Finance Website, a participating local entity's website, or an independent
- 81 entity's website as required by this part, and as the term "public financial information" is
- 82 defined by rule under Section 63A-3-404.

83 Section 3. Section 63A-3-405 is amended to read:

84 **63A-3-405. Participation by local entities.**

- 85 (1) (a) ~~[Not later than]~~ On or before May 15, 2010, the following participating local
- 86 entities, in ~~[conformity]~~ accordance with the ~~[rules established under Section 63A-3-404]~~
- 87 board's policies, shall provide public financial information through the Utah Public Finance
- 88 Website or ~~[their]~~ the participating local entity's own website and provide a link to ~~[their]~~ the
- 89 participating local entity's website through the Utah Public Finance Website:

90 (i) school districts;
91 (ii) charter schools; and
92 (iii) public transit districts created under Title 17B, Chapter 2a, Part 8, Public Transit
93 District Act.

94 (b) Participating local entities subject to this Subsection (1) shall permit information
95 that is generated not later than the fiscal year that begins July 1, 2009, to be accessible via the
96 website.

97 (2) (a) ~~[Not later than]~~ On or before May 15, 2011, the following participating local
98 entities, in ~~[conformity]~~ accordance with the ~~[rules established under Section 63A-3-404]~~
99 board's policies, shall ~~[be required to]~~ provide public financial information through the Utah
100 Public Finance Website or ~~[their]~~ the participating local entity's own website and provide a link
101 to ~~[their]~~ the participating local entity's website through the Utah Public Finance Website:

102 (i) counties;
103 (ii) municipalities;
104 (iii) local districts under Title 17B, Limited Purpose Local Government Entities - Local
105 Districts, that are not already required to report; and

106 (iv) special service districts under Title 17D, Chapter 1, Special Service District Act.

107 (b) Participating local entities subject to this Subsection (2) shall permit information
108 that is generated not later than the fiscal year that begins July 1, 2010, to be accessible via the
109 website.

110 (3) (a) On or before May 15, 2013, an interlocal entity that is a participating local entity
111 in ~~[conformity]~~ accordance with the ~~[rules established under Section 63A-3-404]~~ board's
112 policies, shall, subject to Subsection (3)(b), provide public financial information through the
113 Utah Public Finance Website or the interlocal entity's own website and provide a link to ~~[their]~~
114 the interlocal entity's website through the Utah Public Finance Website.

115 (b) A participating local entity subject to this Subsection (3) shall provide public
116 financial information that is generated on or after the fiscal year that begins July 1, 2012, to be
117 accessible via the website.

118 (4) A participating local entity that makes public financial information accessible via
119 the Utah Public Finance Website on or after May 10, 2016, and that was not previously
120 required to make financial information accessible via the website shall permit information that

121 is generated on or after the first day of the participating local entity's fiscal year that includes
122 January 1, 2017, to be accessible via the website.

123 (5) (a) Except as provided in Subsection (5)(b), a participating local entity described in
124 Subsection (4) shall comply with the provisions of this part on or before January 1, 2017.

125 (b) A participating local entity described in Subsection (4) that has an annual budget of
126 \$100,000 or less shall comply with the provisions of this part on or before July 1, 2017.

127 (6) Beginning on July 1, 2019, in accordance with the board's policies, a conservation
128 district shall provide the district's public financial information that is generated for the district's
129 fiscal year which includes July 1, 2018, through the Utah Public Finance Website or the
130 district's own website and provide a link to the district's website through the Utah Public
131 Finance Website.

Legislative Review Note
Office of Legislative Research and General Counsel