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## Utah Public Finance Website

### Utah Public Finance Website – Posting of Financial Information by Participating Local Entities

Policy # 01-01.02

Effective: January 19, 2010

Revised:

#### *Purpose*

The purpose of this policy is to establish procedures related to the posting of Participating Local Entities' financial information to the Utah Public Finance Website (UPFW) or to their own website.

#### *Definitions*

##### *Utah Public Finance Website (UPFW):*

The website created in Utah Code Annotated (UCA) 63A-3-402 which is administered by the Division of Finance and which permits Utah taxpayers to view, understand, and track the use of taxpayer dollars by making public financial information available on the internet without paying a fee.

##### *Participating Local Entities:*

The following entities (see UCA 63A-3-401(3)), with annual budgets of \$1 million or more:

- (a) counties;
- (b) municipalities (cities and towns);
- (c) local districts under UCA Title 17B, Limited Purpose Local Government Entities – Local Districts;
- (d) special service districts under UCA Title 17D, Chapter 1, Special Service District Act;
- (e) school districts; and
- (f) charter schools.

##### *Board:*

The Utah Transparency Advisory Board created by UCA 63A-3-403(1).

##### *The Division of Finance:*

The Division of Finance of the Department of Administrative Services.

##### *Annual Budget:*

The total budget for of all the entity's revenues or expenditures, whichever is greater, for the most recent fiscal year.



## ***Policy***

### **A. Entity Size or Budget Threshold**

(1) At this time, local entities with an annual budget of less than \$1 million are not considered to be a Participating Local Entity for the purposes of this policy. Therefore, they are not required to post public financial information to the UPFW or to their own website. However, they are strongly encouraged to post public financial information to the UPFW or to their own website as outlined in this policy if they have the ability to do so. The Board may change or eliminate this threshold in the future.

### **B. Entities Using the UPFW - Required Public Financial Information.**

(1) Participating local entities shall submit detail revenue and expense transactions from their integrated financial accounting system to the UPFW at least quarterly and within one month after the end of the fiscal quarter.

(2) Participating local entities will submit employee compensation summary information on a basis consistent with its fiscal year to the UPFW at least once per year and within three months after the end of the fiscal year.

(a) Employee compensation summary information will, at a minimum, break out the following amounts separately for each employee:

(i) Total wages or salary

(ii) Total benefits only, benefit detail is not allowed

(iii) Incentive awards

(iv) Reimbursements, if recorded separately in the participating local entity's payroll system.

(v) Leave paid, if recorded separately from wages or salary in the participating local entity's payroll system.

(b) In addition, the following information will be submitted for each employee:

(i) Name

(ii) Hourly rate

(iii) Gender

(iv) Job title

(3) Entities must not submit any data to the UPFW that is classified as private, protected, or controlled by UCA 63G-2, Government Records Access and Management Act or restricted by any other state or federal statute or rule. All detail transactions or records are required to be submitted;



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however, the words “not provided” shall be inserted into any applicable data field in lieu of permanently private, protected, or controlled information. The UPFW provides an automated process for entities to use to protect and unprotect vendor names and other data which is temporarily protected. Information regarding this process is included in the detail file layout which is posted on the UPFW.

### **C. Entities Using the UPFW - Data Submission Procedures.**

(1) Entities must submit data to the UPFW according to the file specifications listed below.

(a) Public financial information will be submitted to the UPFW in a pipe delimited text file. The [detail file](#) layout is available from the Division and is also posted on the UPFW under the *Help & FAQs* tab.

(b) Data will be submitted to the UPFW at the detail transaction level. Transactions for compensation information for each employee may be summarized into transactions that represent an entire fiscal year.

(c) Each transaction submitted to the website must contain the information required in the detail file layout including:

(i) Organization – Classifies transactions within the entity’s organizational or functional structure. If available in the entity’s systems, at least 2 levels of organization will be submitted but not more than 10 levels.

(ii) Category – Classifies transactions and further describes the transaction type such as revenues or expenses. If available in the entity’s systems, at least 2 levels of category will be submitted but not more than 7 levels.

(iii) Fund – Classifies transactions by fund types and individual funds. At least 1 but not more than 4 levels of fund will be submitted.

(d) Each detail revenue and expense transaction record in file layout form should be constructed so as not to duplicate information from general and subsidiary ledgers for the same related transaction or summary general ledger posting. In order to construct the file layout record, it may be necessary to extract related detail transaction record information from integrated ledgers within a financial accounting system such as payee, vendor, contract name/number, etc. if such information is not available from the general ledger. Duplicate information resulting from separate transaction entries such as correcting or adjusting entries is permitted.

### **D. Entities Using their Own Website – Required Public Financial Information**

(1) Entities that wish to post public financial information to their own websites must post information similar to what is described in this policy for entities that are posting information to the UPFW. This includes searchable and downloadable information at the detail transaction level from their integrated



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financial accounting system and annual compensation information for each employee.

Each entity that wishes to use its own website must submit a proposal to the Division of Finance describing how the required public financial information will be posted to their website and how it will meet the requirements of this policy. The Division of Finance will review the proposal and make an initial determination on whether the entity's website meets the requirements of this policy. The Division of Finance will report its findings to the Board for final action. If the Division of Finance does not feel that the website meets the requirements of this policy, the entity may appeal the decision to the Board for further consideration and a final decision on whether the entity's website is adequate.