



# TRANSPARENCY IN CITY SPENDING

Rating the Availability of Online Government Data  
in America's Largest Cities

**Illinois PIRG**  
Education Fund

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Government Data in America's  
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# Executive Summary

**T**he ability to see how government uses the public purse is fundamental to democracy. Transparency in government spending checks corruption, bolsters public confidence, improves responsiveness, and promotes greater effectiveness and fiscal responsibility.

Cities across the country have been moving toward making their checkbooks transparent by creating transparency portals and posting recipient-specific spending data online. Currently, 17 of America's 30 most populous cities provide online databases of government expenditures with "checkbook-level" detail.\* Online checkbooks in most cities are searchable, making it easier for residents to follow the money and monitor government spending.

Following our earlier studies of government spending at the state level, this report evaluates the progress of America's 30 largest cities toward "Transparency 2.0" – a standard of encompassing, one-stop, one-click budget accountability and accessibility. Twelve scoring criteria were used to measure the breadth of information each city provides on-line and the information's searchability. Since the deployment of city resources is intimately linked to providing everyday quality-of-life services for constituents, these criteria also include how well cities enable residents to make and track service requests on-line. Based on these findings, we then assigned each city a number grade from zero to 100 and a corresponding letter

\* The online spending transparency for the most populous city in each of America's 30 most populous metropolitan areas was assessed. For an explanation of how these cities were derived, see Appendix D.

grade from “A” to “F.” (See Table ES-1 for the list of cities and grades. See Appendix D for the methodology.)

Out of America’s largest cities, three stand out as leaders in online transparency – earning “A” grades based on our criteria.

Over the next year, America’s other large cities should improve their trans-

parency websites, providing their residents with greater access to information about city spending decisions. Some cities may want to take advantage of New York City’s open code to adapt functionality without paying outside programmers.

Transparency 2.0 Standards: Encompassing, One-Stop, One-Click Budget Accountability and Accessibility	
Transparency 1.0	Transparency 2.0
<b>Incomplete:</b> Residents have access to only limited information about public expenditures. Information about contracts, subsidies or tax expenditures is not disclosed online and often not collected at all.	<b>Encompassing:</b> A user-friendly web portal provides residents the ability to search detailed information about government contracts, spending, subsidies and tax expenditures for all government entities. Tools also allow residents to track online how well public officials respond to requests about quality-of-life services.
<b>Scattered:</b> Determined residents who visit numerous agency websites or make public record requests may be able to gather information on government expenditures.	<b>One-Stop:</b> Residents can search all government expenditures on a single website.
<b>Tool for Informed Insiders:</b> Researchers who know what they are looking for and already understand the bureaucratic structure of government programs can dig through reports for data buried beneath layers of subcategories and jurisdictions.	<b>One-Click Searchable and Downloadable:</b> Residents can search data with a single query or browse common-sense categories. Residents can sort data on government spending by recipient, amount, granting agency, purpose or keyword. Residents can also download data to conduct detailed off-line analyses.

Note: The standards of Transparency 2.0 have been formulated by U.S PIRG Education Fund analysts and researchers through conversations with city and state officials, U.S. PIRG’s past work on government online transparency and accountability, and an inventory of current city transparency features across the country.

America's largest cities fall into five categories, based on the breadth, depth and searchability of government spending information:

- **Leading cities ("A" range):** Three cities lead the pack in delivering easy-to-access, encompassing information on government spending. Two of these cities – Chicago and New York – are models for how cities should make spending data accessible to the public. The other city – San Francisco – provides residents with a broad range of government spending data, yet needs to centralize all spending information and deepen its commitment to providing information on tax expenditures. These three cities allow residents to monitor their city's responses to all service requests submitted online and to access service request data through a download feature or application programming interface (API).
- **Advancing cities ("B" range):** Five cities – Baltimore, Cincinnati, Denver, San Antonio and Washington, DC – have made government spending information available online, but the data are either slightly more limited or more difficult to access than the spending data in Leading cities.
- **Emerging cities ("C" range):** Nine cities have made efforts to open the books on government spending, but have checkbook tools that lack the ease-of-use of Advancing and Leading cities and provide less information on spending through the tax code.
- **Lagging cities ("D" range):** Eight cities provide residents with basic spending documents, such

as the budget and Comprehensive Annual Financial Report (CAFR) – a document that reports on the city's actual spending and financial solvency. All lagging cities also provide residents with service request portals. However, these cities provide little other spending information.

- **Failing cities ("F" range):** Five cities have made minimal progress in meeting Transparency 2.0 standards. These cities provide very little information beyond the data on the budget and CAFR. No Failing city provides residents with an on-line checkbook of the city's expenses – keeping citizens in the dark on which companies and non-profits receive taxpayer funds.

Some cities have gone above and beyond basic Transparency 2.0 standards. They have developed new tools and posted new sets of information on government expenditures, giving residents the unprecedented ability to monitor and influence how their government allocates resources.

- **Tax revenue data:** A few cities have taken steps to disclose details on how much the city government collects in taxes from various sources. Tampa posts the amount of business tax paid by every company in the city and Portland (OR) posts property tax amounts for every parcel along with the property's worth.
- **Conflict of interest prevention:** Pittsburgh empowers watchdog groups and residents to prevent conflicts of interest by requiring mayors and city councilors to file reports – which are published online – detailing their connections to all businesses and corporate entities, properties, creditors and debtors.



- **Performance metrics:** Some cities, such as Boston, Minneapolis and Seattle, provide detailed performance evaluations of government services and departments to enable citizens to assess how citizen needs are being met and how city leaders are investing taxpayer dollars.

All cities, including Leading cities, have many opportunities to improve their online spending transparency.

- Thirteen of the cities have yet to provide online databases of government expenditures with “checkbook-level” detail. As checkbook-level spending information is a basic standard of Transparency 2.0, these cities should prioritize posting their checkbooks online.
- Out of the 17 cities that provide checkbook databases, six have not made their checkbooks searchable and eight have not made their checkbooks downloadable.
- Only five cities provide website visitors with copies of contracts between vendors and the city.
- Only five cities disclose the tax subsidies awarded to individual companies and recipients.
- Only 11 cities allow residents to view service requests submitted by other residents and the city’s responses to those requests.
- Only 10 cities have made service request data downloadable or available through an application programming interface.
- Only 13 cities maintain a centralized transparency portal that contains government spending tools and documents.

**Table ES-1: How America’s 30 Largest Cities Rate in Providing Online Access to Government Spending and Service Request Data**

City	Grade	Score
Chicago	A	98
New York	A	98
San Francisco	A-	90
Baltimore	B+	89
Cincinnati	B+	87
Denver	B	85
San Antonio	B	83
Washington, DC	B	83
Orlando	C+	79
Pittsburgh	C+	79
Seattle	C+	78
Miami	C+	76
Houston	C+	75
Kansas City (MO)	C	73
Philadelphia	C	72
San Diego	C-	69
Los Angeles	C-	68
Dallas	D+	64
Phoenix	D	58
Las Vegas	D	56
Tampa	D	56
Minneapolis	D-	54
Riverside	D-	54
Boston	D-	53
Portland (OR)	D-	50
Atlanta	F	46
Detroit	F	46
St. Louis	F	46
Sacramento	F	44
Cleveland	F	41



In the next year, city governments should launch and improve transparency websites that provide detailed information on government expenditures. With continued progress toward online transparency, citizens will be able to ac-

cess information on every dollar of their city's spending and how service requests are handled – so they can actively and constructively engage in public debates about how resources are allocated.

### **Confirmation of Findings with City Officials**

U.S. PIRG Education Fund researchers sent initial assessments and a list of questions to transparency website officials in the 30 assessed cities and received feedback from officials in 25 cities. These officials clarified the online transparency features of their websites, detailed their future transparency efforts, and discussed the benefits and challenges to achieving best practices in their city. Their comments on the challenges are discussed in the section entitled “Local Officials Face Obstacles and Challenges in Operating Transparency Websites.” For a list of questions posed to city officials, please see Appendix E.

# Introduction

**A**cross America, cities face excruciating choices as they balance community needs and aspirations with limited resources. As the recession has caused property values – and therefore property taxes – and state aid to fall, city officials have been left with fewer funds to work with. According to a report by the Rockefeller Institute of Government, the first quarter of 2012 marked the sixth consecutive quarterly decline in property tax revenue.<sup>1</sup>

The decline in revenue is causing many cities to cut public services – such as schools, fire and police – to raise taxes and fees, or to privatize assets. Between August 2008 and the end of 2012, local governments shed 546,000 jobs, a 3.7 percent reduction that was worse than the private sector over this period.<sup>2</sup> According to a 2011 survey conducted by the American Public Transporta-

tion Association, 79 percent of transit agencies have cut services, raised fares, or considered one of the actions.<sup>3</sup> As of October 2012, city officials in Los Angeles were considering a half-cent increase in sales tax to close the city's \$216 million budget shortfall, and as of December 2012, the superintendent in Philadelphia was considering closing one in six of the city's schools.<sup>4</sup> City governments in Indianapolis and Chicago have privatized parking meters and garages to gain short-term payouts in long-term leases.<sup>5</sup>

As cities are forced to make difficult budgetary decisions in tough economic times, it is even more important for the public to be able to understand how tax dollars are spent. This includes spending through the tax code and subsidies that would otherwise escape public scrutiny. Opening the government's

checkbook empowers citizens to involve themselves in budgetary debates and to act as watchdogs to ensure that the government spends money fairly and efficiently. Similarly, new online tools allow residents to hold public officials accountable for how well they respond to problems with quality-of-life services – and to organize around that information.

This report focuses on city government interactions with non-government entities: contracting, subsidies, financing and service requests. It does not focus on the performance or transparency of cities' transactions with other government bodies. Different cities have very different responsibilities and jurisdictional arrangements with their states, counties and schools. These differences make it difficult to draw direct comparisons about the online transparency of cities' intergovernmental transactions.

In our other research we have found that state governments have increasingly enabled residents to view spending information online, creating a standard

– known as Transparency 2.0 – in which governments post their checkbooks onto websites that are encompassing, one-stop and one click-searchable. Today, at least 46 states provide their residents with checkbook-level detail on individual payments made to vendors. These states have made a whole host of cost savings and efficiency gains and have benefited from empowering citizens to voice their opinions on government spending and subsidies.<sup>6</sup>

It is time for cities to provide the same level of online budget transparency provided by leading states – empowering residents to participate in spending decisions and enabling cities to save money and increase governmental efficiency. Some cities have already made progress toward opening their checkbooks to the public, while all cities have room for improvement. This report evaluates the progress of America's 30 biggest cities toward Transparency 2.0 and highlights the ways these cities should expand transparency in 2013.

## What Are America's 30 Largest Cities?

While an analysis of America's 50 states pertains to virtually every American, an analysis of America's largest cities pertains to only a portion of citizens. In choosing which cities to evaluate, our researchers wanted to select the set of cities whose government decisions affect the greatest number of people.

For this reason, our researchers chose to analyze the most populous city in each of America's 30 most populous metropolitan areas as opposed to the America's 30 most populous cities. Major metropolitan areas contain the vast majority of the nation's population and economic activity. The largest cities within each of these metropolitan areas typically represent the leading edge of governance, with the greatest need to manage complexity and concentrated resources. In addition, residents conceptualize city boundaries more in terms of the larger metropolitan area than the strict jurisdictional boundaries of the central city.

Furthermore, a tally of the 30 most populous city jurisdictions would exclude some of America's most major urban centers, such as Atlanta and Miami, which have small central city boundary areas with correspondingly small populations.

In determining the 30 most populous areas, we also excluded metropolitan areas outside the 50 states. Thus, we included the "Washington-Arlington-Alexandria, DC-VA-MD-WV Metro Area" – because some of the metropolitan area is located in states – and excluded the "San Juan-Caguas-Guaynabo, PR Metro Area."

# Transparency 2.0 Provides Citizens Detailed Information on Government Expenditures

**A**s leading cities have gained experience in Transparency 2.0 initiatives, they have produced a set of standards and best practices.<sup>7</sup> Cities at the cutting edge of Transparency 2.0 now offer transparency websites that are encompassing, one-stop and one-click.

## Encompassing

Transparency websites in the leading cities offer spending information that is both broad and detailed. In contrast to cities that offer only limited online information about government expenditures, cities that follow Transparency 2.0 standards provide historical, searchable and comprehensive data on a range of spending, including contracting and tax incentives.

**Budget priorities and financial standing:** Public expenditures are the most direct declaration of a community's priorities and its plans to balance competing values – articulated in dollars and cents. As cities grapple with difficult decisions in an effort to make fiscal ends meet, budget transparency provides an important tool to allow city officials and the public to make informed choices. Cities that follow Transparency 2.0 standards provide some basic information online:

- Budgets, which permit residents to observe and speak out on their government's spending priorities.
- Comprehensive Annual Financial Reports (CAFRs) – the official audit of the city's assets and future liabilities.

- Budgets and CAFRs from prior years, allowing residents and officials to track patterns in priorities and spending.

**Contracts, grants, subcontracts and discretionary spending:** Cities make agreements with private companies and non-profit organizations to provide many kinds of goods and services. It is important to disclose information about public dollars paid to these vendors, especially

since the recipients of these public dollars are subject to fewer public accountability rules and sunshine laws than are government agencies and civil servants.<sup>13</sup> Cities that follow Transparency 2.0 standards for this spending:

- Open their checkbooks to the public, allowing residents to view the value of payments made by city government to specific vendors. (See Figure 1.)

## Transparency Websites Cost Cities Few Resources to Launch

The benefits of transparency websites and other portals that shine a light on city spending have come with a surprisingly low price tag. Baltimore and San Francisco – with two of the most comprehensive and user-friendly transparency portals in the country – spent \$24,000 and \$30,000, respectively, on their transparency websites.<sup>8</sup> Sacramento and Seattle spent \$50,000 and \$45,000 respectively launching their sites.<sup>9</sup> In our survey of cities’ transparency efforts, Denver, Las Vegas and Phoenix stated that they did not know the monetary costs, but reported the cost of launching their sites was either “very little” or “minimal.”<sup>10</sup> Only New York reported having spent significant funds on its transparency portal,

which had a price tag of approximately \$2.4 million.<sup>11</sup> However, with New York’s large population, the total cost of the site translates to 29.2 cents per resident. (See Table 1.)

**Table 1: Transparency Websites’ Cost per Resident<sup>12</sup>**

City	Cost per Person (Cents)
Baltimore	3.9
New York	29.2
Sacramento	10.7
San Francisco	3.7
Seattle	7.4

## What is a CAFR?

Every city must prepare a Comprehensive Annual Financial Report (CAFR), an official document to comply with the accounting requirements set forth by the Governmental Accounting Standards Board (GASB). It typically runs hundreds of pages in length and is filled with accounting terminology that may be difficult for anyone unfamiliar with public finance to understand. Nonetheless, a CAFR contains a wealth of information on topics such as the value of a city’s financial holdings, its income from investment and its future liabilities such as bonds and pensions that must be paid off. It includes information about potentially risky financial investments such as swaps and hedges on derivatives. The CAFR can also provide information about how well the city has set aside funds to pay for future pension costs. Whereas a budget lists the financial flows over a year, the CAFR describes assets and liabilities accumulated over time.

Figure 1: Cincinnati's Online Checkbook<sup>16</sup>

Year	Department	Fund	Major Object	Expense Name	Vendor Name	Amount
2011	Finance, Purchasing	201 - PRINTING SERVICES/ STORES	Materials and Supplies	OTHER SUPPLIES FOR RESALE - STORES	Arwa	\$58,768.90
2012	Finance, Purchasing	201 - PRINTING SERVICES/ STORES	Payroll	REGULAR HOURS	CITY OF CINCINNATI	\$202,757.71
2011	Finance, Purchasing	201 - PRINTING SERVICES/ STORES	Payroll	SICK PAY	CITY OF CINCINNATI	\$16,418.04
2012	Finance, Purchasing	201 - PRINTING SERVICES/ STORES	Materials and Supplies	OFFICE, DRAFTING AND PHOTOGRAPHIC, N O C	Arwa	\$17,115.99
2012	Finance, Purchasing	201 - PRINTING SERVICES/ STORES	Contractual Services	EQUIPMENT REPAIR, N O C	PRESSTEX INC	\$5,301.61
2011	Finance, Purchasing	201 - PRINTING SERVICES/ STORES	Materials and Supplies	OFFICE, DRAFTING AND PHOTOGRAPHIC, N O C	INTL PAPER	\$18,969.03
2011	Finance, Purchasing	050 - GENERAL FUND	Fixed Costs	Software and license fees	DELL MARKETING L P	\$3,253.00
2012	Finance, Purchasing	201 - PRINTING SERVICES/ STORES	Contractual Services	PRINTING SERVICES, N O C	UNITED GRAPHICS	\$30,664.87
2011	Finance, Purchasing	302 - INCOME TAX - INFRASTRUCTURE	Payroll	REGULAR HOURS	CITY OF CINCINNATI	\$67,316.77
2012	Finance, Purchasing	201 - PRINTING SERVICES/ STORES	Materials and Supplies	Office supplies	WESTERN STATES ENVELOPE & LABEL - KENTUCKY	\$14,058.77
2012	Finance, Purchasing	302 - INCOME TAX - INFRASTRUCTURE	Fringe Benefits	CITY PENSION - EMPLOYER CONTRIBUTION	CITY OF CINCINNATI	\$6,533.94
2012	Finance, Purchasing	201 - PRINTING SERVICES/ STORES	Contractual Services	POSTAGE	U S POSTAL SERVICE	\$242,500.00

- Disclose details on the goods or services provided or a copy of the contract for each payment.
- Extend this disclosure to every city office, as opposed to a side project for a few departments.
- Disclose all spending, without a minimum or maximum threshold for the amount spent on the good or service.
- Disclose contracts and expenditures from previous years, allowing residents and officials to track patterns in awarding contracts and to measure current contracts against benchmarks.
- Disclose timely information. In cities such as New York City, transactions are posted online daily.<sup>14</sup>
- Disclose all bids for each contract rather than just the winning bid to give residents greater confidence in the awarding process. (See Figure 2.)
- Disclose spending information at the city's quasi-public agencies, such as water, transit or housing authorities. These entities are often chartered as legally independent entities in order to keep them technically "off the books" in terms of the city's bonding limits, but they are indisputably part of city government. The fact that they are exempt from other forms of public oversight is more reason for them to be included as part of city transparency systems.<sup>15</sup>

Figure 2: Sacramento Discloses Bids for Each Contract<sup>17</sup>

**Bid winners will be formally notified by the awarding department.**

Previous years of bid results are also available:  
[2008](#) [2009](#) [2010](#) [2011](#)

Project	Project Manager	Date Opened	Bid Responses	Bid Amount
Cosumnes River Blvd Extension I-5/Franklin Blvd (5 Bids Received)	Nader Kamal	11/14/2012	Teichert Construction	\$56,880,722.60
			DeSilva Gates	\$57,629,975.00
			O.C. Jones & Sons	\$58,493,694.55
			Granite Construction Co	\$60,593,616.00
			Bay Cities Paving	\$68,278,399.05
Armored Car Services (B13131061004) (2 Bids Received)	Marc Robles	11/14/2012	Garde	\$75,632.75
			Loomis Armored, US	\$112,090.00
Curtis Park and Oak Park Water Meter Retrofit Project (B13141321006) (6 Bids Received)	Inthira Mendoza	11/14/2012	Marques Pipeline	\$3,049,440.00
			GM Construction	\$3,188,927.00
			Navajo Pipelines	\$3,602,470.00
			Florez Paving	\$3,920,700.00
			Vulcan Construction	\$3,968,980.00

**Tax expenditures:** Each year, city governments award billions of dollars in tax-increment financing, tax credits, exemptions, incentive-based abatements and other tax subsidies. Initiatives that result in forgone tax revenue have the same bottom-line effect on a city budget as direct appropriations, yet most governments still don't disclose much information about how they spend through the tax code.<sup>18</sup> Many of these expenditures are created with the goal of growing the local economy or creating jobs, but lack the necessary reporting oversight to hold recipients accountable for delivering on their promises. Once created, these tax expenditures often escape scrutiny because they are not included in city budgets and do not require periodic renewal. To increase transparency, cities that follow Transparency 2.0 standards disclose details on all tax expenditures. These cities:

- Disclose the value awarded to each recipient. While disclosing the

aggregate value of a tax expenditure program or project enables residents to view the total tax revenue forgone though the tax code, disclosing the tax credits and exemptions awarded to individual companies and recipients fights corruption and helps ensure that each tax expenditure is a smart use of taxpayer dollars.

- Disclose tax expenditures from all programs and sources, including tax-increment financing districts, incentive-based property tax abatements, and subsidies for job creation and other economic growth.
- Specify the purpose of the expenditure and track its performance. For example, if the goal of a tax credit is to create jobs, a city following Transparency 2.0 standards will post online the number of jobs projected to be created and actually created.

**Service requests:** A rapidly expanding way that cities have become more trans-



parent and accountable is by providing online tools that allow residents to alert officials about quality-of-life problems and to track how the city responds to requests around the city. Residents interact with city governments most around solving quality-of-life problems, such as potholes, broken street lights, fallen trees, or missed garbage pick-ups. Yet many cities face two challenges in administering these services: first, cities have difficulty identifying where problems need to be addressed; and second, citizens have difficulty holding city governments accountable for providing these services.

Cities that follow Transparency 2.0 standards have taken steps to solve these problems by creating tools commonly called 311 websites because they often link with telephone centers that can be reached by dialing those numbers. These tools can simplify the process for

submitting service requests, increase government responsiveness to community needs, and allow residents to track how their government responds to requests for city services. In addition, comprehensive service request websites empower citizens to influence their city's spending in ways that are visible and directly affect them.

Cities that follow Transparency 2.0 standards create online service request systems that:

- Allow residents to file requests on numerous city problems – graffiti, streets in need of cleaning, overflowing trash cans, potholes, flickering streetlights, abandoned vehicles, dead animals, clogged storm drains and more.
- Allow users to check on the status of submitted service requests, enabling residents to hold their

Figure 3: Washington, D.C., 311 Map: Streets Reported to Need Cleaning Near Dupont Circle<sup>19</sup>

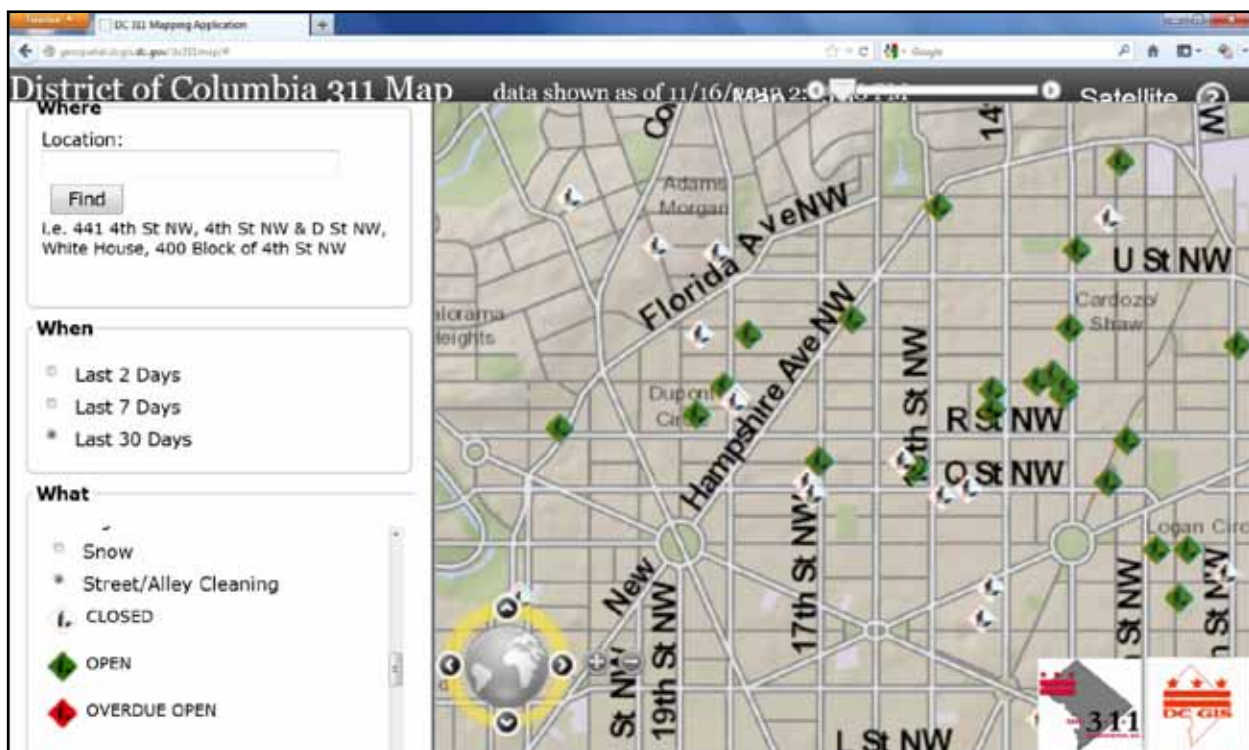
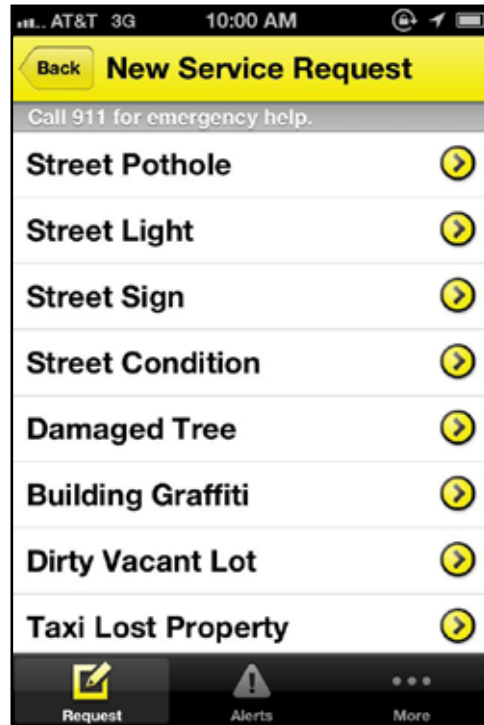


Figure 4: New York City's 311 Mobile Phone Application<sup>20</sup>



city officials accountable for having well-run city services and well-maintained assets. In a few of these cities, residents can access user-friendly interactive maps to view the locations of requests around the city. (See Figure 3.) This openness allows residents to uncover instances where the city continually falls short in providing services and maintaining public spaces – and to organize with their neighbors in pressing for change.

- Allow users to comment on the status of requests. That way if a city marks an issue as “completed” that has not been fixed, watchdog citizens can use the platform to further hold city officials accountable.
- Allow users to submit service requests with mobile phone applications to increase the ease-of-use.

Figure 5: Chicago's Central Transparency Portal



Not only can residents submit a picture of the places in need of service, but mobile apps automatically geocode their location, providing precise, real-time data to city workers. (See Figure 4.)

- Make service request data either downloadable or available through an application programming interface (API) to encourage citizens to take part in the debate over their government's spending priorities. By making details on each service request machine readable, non-governmental organizations can create ways to automatically track their municipality's performance in delivering public services, and organize their members to influence how their government prioritizes quality-of-life services.

## One-Stop

Leading cities offer a single central website where residents have an array of tools to review government expenditures. In many Transparency 1.0 cities, a patchwork of disclosure laws gives residents the right to obtain much information about government expenditures, but only by accessing numerous disconnected government websites, visiting several city offices, reading through dense reports, or perhaps making formal information requests. Cities following the standards of Transparency 2.0, by contrast, disclose all information about government expenditures through a single website that has the purpose of opening the books on all types of government expenditures. (See Figure 5.)

## One-Click Searchable and Downloadable

Transparent information is only as useful as it is easily accessible, which means easily searchable. Transparency websites in the leading cities offer a range of search and sort functions that allow residents to navigate complex expenditure data with a single click of the mouse.

In Transparency 1.0 cities, residents who don't already know what they are searching for or where to search will tend to get stymied by inscrutable layers of subcategories, jurisdictions and data that can't be readily compared. Cities that follow Transparency 2.0 standards, by contrast, allow residents to browse checkbook-level spending information by recipient, category or purchasing office, and to make directed keyword and field searches. In New York City, for example, residents can search for spending in 226 different categories such as "Transportation Expenditures," "Office Furniture" and "Pensions – Head Start."<sup>21</sup>

Citizens who want to dig deeper into government spending typically need to download and analyze the data using a spreadsheet or similar tools. Downloading datasets can also give residents the ability to analyze the data without the time-consuming and error-prone process of retyping it themselves line by line. Cities that follow Transparency 2.0 standards enable citizens to download both bulk data – meaning the entire checkbook – and user-selected datasets from the online checkbook. Cities that follow the highest standards of Transparency 2.0 make their checkbooks downloadable in open formats – such as JSON, CSV, and XML, that are more versatile, but usually only accessible to experts – as well as more common formats such as XLSX that are more restrictive but easier for the general public to use.<sup>22</sup>

## Transparency 2.0 Standards: Encompassing, One-Stop, One-Click Budget Accountability and Accessibility

Transparency 1.0	Transparency 2.0
<p><b>Incomplete:</b> Residents have access to only limited information about public expenditures. Information about contracts, subsidies or tax expenditures is not disclosed online and often not collected at all.</p>	<p><b>Encompassing:</b> A user-friendly web portal provides residents the ability to search detailed information about government contracts, spending, subsidies and tax expenditures for all government entities. Tools also allow residents to track online how well public officials respond to requests about quality-of-life services.</p>
<p><b>Scattered:</b> Determined residents who visit numerous agency websites or make public record requests may be able to gather information on government expenditures.</p>	<p><b>One-Stop:</b> Residents can search all government expenditures on a single website.</p>
<p><b>Tool for Informed Insiders:</b> Researchers who know what they are looking for and already understand the bureaucratic structure of government programs can dig through reports for data buried beneath layers of subcategories and jurisdictions.</p>	<p><b>One-Click Searchable and Downloadable:</b> Residents can search data with a single query or browse common-sense categories. Residents can sort data on government spending by recipient, amount, granting agency, purpose or keyword. Residents can also download data to conduct detailed off-line analyses.</p>

# Transparency 2.0 Creates a More Effective and Accountable Government

Cities that follow Transparency 2.0 standards report a host of benefits. Citizens, watchdog groups, companies and government officials use spending websites to save taxpayer dollars and increase governments' responsiveness to constituents. Likewise, city governments use online service request websites to respond efficiently to community needs.

## Transparency Websites Increase Efficiency and Save Money

Transparency 2.0 cities tend to realize significant financial returns on their investment. The savings come from sources

big and small – reduced fraud, more efficient government administration, less staff time spent on information requests, and more competitive bidding for public projects, to name just a few – and can add up to millions of dollars.

**Transparency websites reduce abuse or waste because government officials, contractors and subsidy recipients know the public will be looking over their shoulder.** These savings are difficult to quantify, but are significant. According to an official in the New York City comptroller's office, the city's transparency website has improved decisions on budgetary matters and saved money, because "when [city] managers know that their budgetary

decisions will be made public within 24 hours, they make better decisions.”<sup>23</sup>

New York’s *Checkbook NYC* program was used by journalists, for instance, to detail which departments of city government were using limousine car services to get around town and how much each one of them was charging taxpayers for this service. The results, which were updated almost instantly, were defended by city officials who argued that it was cheaper to pay for employees leaving work after 8:30 to use the limo service than yellow cabs. City employees thereafter knew that they would need to answer for the extent to which they used such services.<sup>24</sup> Investigative journalists similarly used the website to audit the use of catered food at city agencies – shining a light on whether the city agencies were following guidelines for modest fare when employees were forced to forego lunch hour.<sup>25</sup>

While cities are just beginning to quantify the gains from opening the books on their spending, many state governments with transparency websites provide good examples of these increases in efficiency. For instance, the launch of South Dakota’s transparency website led to \$19 million per year in savings by eliminating redundancies in its economic development program.<sup>26</sup> Opening Utah’s checkbook caused the state to reduce its annual bottled water expenditure from \$294,000 to approximately \$85,000.<sup>27</sup>

**Transparency websites reduce costly information requests from residents, watchdog groups, government bodies and companies:**

- *Information requests from residents and watchdog groups:* In most cities, public officials are mandated to relinquish data on government expenditures and programs to inquiring citizens under freedom of information laws. These requests can take

weeks to process and consume large amounts of public employee time.

In recent years, many cities have reduced information requests by opening their checkbooks and other datasets to the public. For example, placing food inspection data online has reduced the Freedom of Information Act (FOIA) requests to Chicago’s Department of Public Health by approximately 50 percent.<sup>28</sup> Dallas, Portland (OR), Sacramento, San Diego and San Francisco have all reported similar reductions in information requests after posting details on government expenditures online.<sup>29</sup>

- *Information requests from government bodies:* Many city offices require information from other offices to distribute funds, manage programs and operate efficiently. Transparency 2.0 initiatives have helped streamline intra-governmental information sharing, reducing time-consuming information requests between government offices and saving resources. In Boston, for example, the city’s transparency program has helped make all document-sharing between the executive and legislative branches electronic, eliminating the need for paper copies of materials. Over a year, electronic copies will save approximately 312,000 sheets of paper – equivalent to a 104-foot stack. The project is predicted to save almost \$250,000 over five years.<sup>30</sup>
- *Information requests from vendors:* Companies conducting business with cities often request information on contracts, purchase orders and payments. City websites that provide payment information and other expenditure details can reduce the information requests made



by current and prospective vendors. According to Houston Chief Deputy Controller Chris Brown, the city's e-vendor website, which enables companies to view the status of payments and access historical spending information online, has greatly reduced the number of phone calls and emails received by Houston's vendor liaison.<sup>31</sup>

**Transparency websites increase the number of competing bidders for public projects.** According to Boston's Department of Innovation and Technology, the city's online supplier portal and automated bidding and contracting system – both aspects of the city's online transparency program – should increase competition and bidding, driving down the cost of procured goods and services. Online bidding portals make it easier for additional companies to submit bids. Posting information on past bid awards also enables new companies to identify when they might be able to offer lower prices. The City of Austin's online contract catalog – which enables vendors to view contract end dates and identify upcoming opportunities to enter into city contracts – was similarly created with these benefits in mind.<sup>32</sup>

## Transparency 2.0 Heightens Governments' Responsiveness to Constituents

Cities that follow Transparency 2.0 standards empower residents to weigh in on their governments' decisions. By supplying residents with an online checkbook and other expenditure reports, residents can advocate for their city government to appropriate resources on priorities

they view as necessary. Similarly, service request portals enable cities to improve public services that residents view as important.

**Transparency 2.0 websites promote community participation in creating spending priorities.** Cities that post spending information online enable citizens to have a voice in city-wide decisions. Instead of needing to visit city offices, attend council meetings, or submit formal information requests to uncover how their city spends taxpayer dollars, residents in Transparency 2.0 cities have access to government expenditure details at the click of a mouse. With this information, residents can advocate for budgetary priorities and improved contracting, and hold public leaders and recipients of economic development incentives accountable. In Fort Wayne, Indiana, the city decided to post all of its expenses on the city's website to allow residents to conduct their own analysis of city expenses. According to City Councilman Mitch Harper, who authored the transparency bill, the website "allows us to get some free consultation work from our citizens."<sup>33</sup>

**Transparency 2.0 websites enable cities to respond to communities' needs.** The simplicity and ease of online service request websites and smartphone applications encourage residents to voice improvements they would like to see in their neighborhoods, and advanced technology streamlines the city's maintenance and response to the request. According to Ben Berkowitz, a pioneer in making this technology accessible through SeeClick-Fix apps, service request websites "help to fix the physical space as well as social atmosphere in a community through the trust they build and participation they encourage."<sup>34</sup> For example:



- Since July 2011, Baltimore residents and visitors have submitted more than 26,000 service requests through the city’s service request smartphone application, with an almost-100 percent response rate from the city.<sup>35</sup>
- Boston’s “Citizens Connect” service request portal, which is integrated with Twitter, nearly doubled the number of service requests between 2009 and 2011.<sup>36</sup>
- The website SeeClickFix, which aggregates maintenance requests from across the country and submits the requests to cities – sometimes through e-mails and sometimes through APIs – has prompted cities to fix nearly 200,000 problems since 2008.<sup>37</sup>
- Community members have used online service request websites to organize neighbors to influence local policy and improve the responsiveness of city services.<sup>38</sup>
  - A Parent Teacher Student Association in Clarkston, Michigan, used the website SeeClickFix to bring attention to a dangerous intersection next to the high school. After a year of demonstrating to the city government that there was strong community support to make the intersection safer, the city installed a left turn signal to reduce the risk of collisions.<sup>39</sup>
  - The New Haven Safe Streets Coalition has submitted service requests to the city to advocate for infrastructure investments that create walkable, environmentally friendly and safe communities.<sup>40</sup>

# Making the Grade: Scoring 30 of America's Largest Cities on Online Spending Transparency

City governments across the country have been making municipal spending information accessible online. The most populous city in each of America's 30 most populous metropolitan areas was analyzed based on the city's progress toward encompassing, one-click and one-stop government expenditure transparency.<sup>41</sup> Currently, at least 17 of America's biggest cities provide online databases of government expenditures with "checkbook-level" detail – that is, they detail expenditures much like a household would on its checkbook with recipient and amount. Most of these websites are also searchable, making it easier for residents to follow the money and monitor government spending.

Twelve scoring criteria were used to measure the breadth of information each city provides online and the information's searchability. An initial inventory of each city's online spending transparency websites and a set of questions were sent to the administrative offices believed to be responsible for spending transparency in each city. (For a list of questions sent to city officials, see Appendix E.) Officials from 25 cities responded with substantive information, clarifying or confirming information about their websites.<sup>42</sup>

From this report's inventory of cities' online spending transparency and comments from city officials, each city was assigned a grade. (See Table 2 for a list of grades, Appendix A for a complete

**Table 2: How America's 30 Largest Cities Rate in Providing Online Access to Government Spending and Service Request Data**

City	Grade	Score
Chicago	A	98
New York	A	98
San Francisco	A-	90
Baltimore	B+	89
Cincinnati	B+	87
Denver	B	85
San Antonio	B	83
Washington, DC	B	83
Orlando	C+	79
Pittsburgh	C+	79
Seattle	C+	78
Miami	C+	76
Houston	C+	75
Kansas City (MO)	C	73
Philadelphia	C	72
San Diego	C-	69
Los Angeles	C-	68
Dallas	D+	64
Phoenix	D	58
Las Vegas	D	56
Tampa	D	56
Minneapolis	D-	54
Riverside	D-	54
Boston	D-	53
Portland (OR)	D-	50
Atlanta	F	46
Detroit	F	46
St. Louis	F	46
Sacramento	F	44
Cleveland	F	41

scorecard, and Appendix D for a full explanation of the methodology.) Based on the grades, cities can be grouped into five categories: Leading cities, Advancing cities, Emerging cities, Lagging cities and Failing cities.

The following sections summarize common traits shared by the cities in each of these categories to highlight the cities' strengths and weaknesses.

## Leading ("A") Cities

**Table 3: Leading Cities**

City	Score
Chicago	98
New York	98
San Francisco	90

Three cities lead the pack in delivering easy-to-access, comprehensive information on government spending. Two of these cities – Chicago and New York – are examples of how cities should make spending data accessible to the public. The other city – San Francisco – provides residents with a broad range of government spending data, yet needs to centralize all spending information and deepen its commitment to providing information on tax expenditures.

Citizens and watchdog groups can use the Chicago, New York, and San Francisco websites to monitor government spending and priorities quickly and easily. All of these cities provide online checkbooks that are searchable by the vendor's name, type of good or service purchased, and the purchasing office. In Chicago, in addition to providing a searchable list of payments made to vendors dating back to 1996, the city also provides details on recipients that receive tax benefits financed through tax-increment financ-

ing districts.<sup>43</sup> These Leading cities have all created a central transparency portal designed to open the books for residents on many different types of government expenditures. Through these cities' service request portals, residents can not only monitor their city's response to their

service requests, but they can also monitor their city's response to others' service requests as well. In addition, these three cities have made service request data both downloadable and available through an application programming interface (API), allowing individuals and non-government

## **Chicago's Tax-Increment Financing and Privatization Practices Fail to Match the City's High Marks in Spending Transparency**

*By Hailey Witt, Illinois PIRG Education Fund*

For years, Chicago has used tax-increment financing (TIF) and privatization to supplement its ordinary revenue stream and temporarily resolve some of the city's budgetary problems. Unfortunately, because Chicago doesn't subject TIF and privatization to the scrutiny they deserve, the implementation of these programs does not match the high level of transparency of Chicago's government expenditures assessed in this report.

Tax-increment financing allows municipalities to earmark increases in tax revenues within a designated district to finance projects that will help fight "blight." Chicago's TIF programs capture \$500 million of tax revenue each year which is then spent outside ordinary city budgeting processes.<sup>44</sup> In the past, much of this diversion and spending of money through TIF in Chicago was done behind closed doors.<sup>45</sup> The lack of public scrutiny has led to political horse-trading, a concentration of TIF spending authority in the mayor's office, and many TIF projects that appear unrelated to actual urban blight.<sup>46</sup>

In response, the Chicago City Council passed a "Sunshine Ordinance" in 2009 requiring a set of five documents to be made publicly available on the City's website for each TIF project. However, as of August 2012, not a single project had posted all five documents and most projects provided fewer than half. Without this transparency, these programs do not provide dependable measures of what recipients of public funds are expected to produce and what they deliver.

The situation is similar for Chicago's controversial privatization of city assets. These long-term leases that convey rights tantamount to ownership offer a source of badly needed short-term revenue; but these deals create risk for taxpayers because private investors will pursue their own profit in ways that often conflict with the interest of residents. The additional risks and conflicts of interest make top-flight transparency – such as posting online privatization proposals, revenues from privatized assets, and operating budgets for companies in privatization deals – vitally important. Unfortunately, Chicago has been slow to follow these standards. In 2008 Mayor Daley pushed through City Council a complex parking privatization deal that few councilors and none of the public had the opportunity to consider.<sup>47</sup> The deal has turned out to be a loss financially and reduced the public's control of streets and trust in city government. More recently, Chicagoans have similarly felt that the city's public-private infrastructure trust plans have been secretive and questions remained unanswered about the basic business model moving forward.<sup>48</sup>

From the high marks received in this report, Chicago has proven itself to be a leader in making spending data accessible to the public. Unfortunately, Chicago's exceptional performance has not carried over to making TIF and privatization deals transparent. In the coming year, Chicago should build on the success of its spending transparency and launch programs to open the books on TIF and privatization deals.

organizations to easily track their municipality's responsiveness to improving certain public services.

Although Chicago, New York and San Francisco are the leaders in Transparency 2.0, they still have room to improve. While residents can view some details on payments made to vendors, they do not have access to copies of the contracts, keeping citizens partially in the dark on the goods and services purchased by their city.

## Advancing ("B") Cities

**Table 4: Advancing Cities**

City	Score
Baltimore	89
Cincinnati	87
Denver	85
San Antonio	83
Washington, DC	83

Five cities – Baltimore, Cincinnati, Denver, San Antonio and Washington, DC – are Advancing in Transparency 2.0. They have made government spending information available online, but the data are either more limited or harder to access than the data in Leading cities.

Residents in all these cities have access to their government's checkbook, and residents in Baltimore, Cincinnati and Denver can peruse the payments made to vendors through most or all types of searches offered by Leading cities. These Advancing cities allow residents to submit service requests and check to see if the city has fixed the problems, and three of the cities – Baltimore, Cincinnati and Washington, DC – allow residents to check on the status of service requests submitted by others. Cincinnati, San Antonio and Washington, DC, also pro-

vide the amounts paid to private entities through tax subsidies.

Advancing cities fall behind Leading cities in their efforts to make spending data accessible to the public. Cincinnati lacks a central portal that has the purpose of opening the books on government spending, forcing residents to search through the websites of different government agencies to find spending information. Baltimore, Denver and Washington, DC, operate central transparency websites, but limit the kinds of spending data accessible from these portals. For example, Baltimore's central portal, *data.baltimore.gov* provides visitors with access to the city's checkbook, but not to the city's budget, CAFR or tax expenditure information.<sup>49</sup> Only San Antonio provides a central transparency website that provides access to the checkbook, budget, CAFR and tax expenditure data.

## Emerging ("C") Cities

**Table 5: Emerging Cities**

City	Score
Orlando	79
Pittsburgh	79
Seattle	78
Miami	76
Houston	75
Kansas City (MO)	73
Philadelphia	72
San Diego	69
Los Angeles	68

These nine Emerging cities have made efforts to open the books on government spending, but have yet to launch centralized transparency websites or provide information on spending through the tax code.

## City Scores vs. Population

Is there a correlation between population size and performance in providing online transparency? Do highly populated urban areas have greater administrative complexity, increasing the need for transparency? Or do bigger populations make transparency harder to implement in the first place?

An analysis of population size and city scores shows that the largest cities generally have higher levels of transparency, but not always. The average score of cities with populations of fewer than 1 million residents is 65.2, while for cities with over 1 million residents, the average score comes in at 76.1.<sup>50</sup> Cincinnati serves as an example that small cities can nonetheless perform very well. Despite being the second-smallest city evaluated in this report with only 296,943 residents, Cincinnati comes in fifth out of the 30 cities.<sup>51</sup>

All Emerging cities have launched checkbooks that allow residents to view each payment made to city vendors. Eight of the checkbooks make spending data easily accessible to residents by listing each expenditure as a line item, while the checkbook in one city – Los Angeles – requires residents to download and decipher a copy of the contract to view the payment amount. Five of the cities' checkbooks enable residents to search by the vendor's name, type of good or service purchased, and the purchasing office. None of the Emerging cities provide residents with information about which companies and non-profits receive special tax subsidies, and only five of the cities even provide broad tax subsidy data aggregated by program or project. Six Emerging cities do not provide residents with a centralized transparency portal from which residents can access information on city expenditures, forcing residents to sift through myriad government sites to learn about their city's spending priorities.

## Lagging "D" Cities

**Table 6: Lagging Cities**

City	Score
Dallas	64
Phoenix	58
Las Vegas	56
Tampa	56
Minneapolis	54
Riverside	54
Boston	53
Portland (OR)	50

Eight cities provide residents with little information beyond basic spending documents, such as the budget and CAFR. The lagging cities all provide residents with service request portals, and a few of them – in Minneapolis, Riverside and Boston – are adept in enabling residents to track the responsiveness of their government to requests. Beyond these features, Lagging cities have much room

for improvement. Only two cities, Dallas and Phoenix, provide any information on the payments made to vendors, with only Phoenix providing searchability for those payments. Fewer than half of the Lagging cities provide residents with a central transparency portal with access to spending information.

the data on the budget and CAFR. No Failing city provides residents with a checkbook of the city’s outlays – keeping them in the dark about which companies and non-profits receive taxpayer funds. The majority of the Failing cities do not allow residents to submit service requests online, and none of the cities provide residents with a centralized transparency portal, discouraging users from accessing the few resources the cities make available online.

## Failing “F” Cities

Table 7: Failing Cities

City	Score
Atlanta	46
Detroit	46
St. Louis	46
Sacramento	44
Cleveland	41

Five cities are failing to meet most Transparency 2.0 standards. These cities provide very little information beyond



# Cities Develop New Cutting-Edge Transparency Features

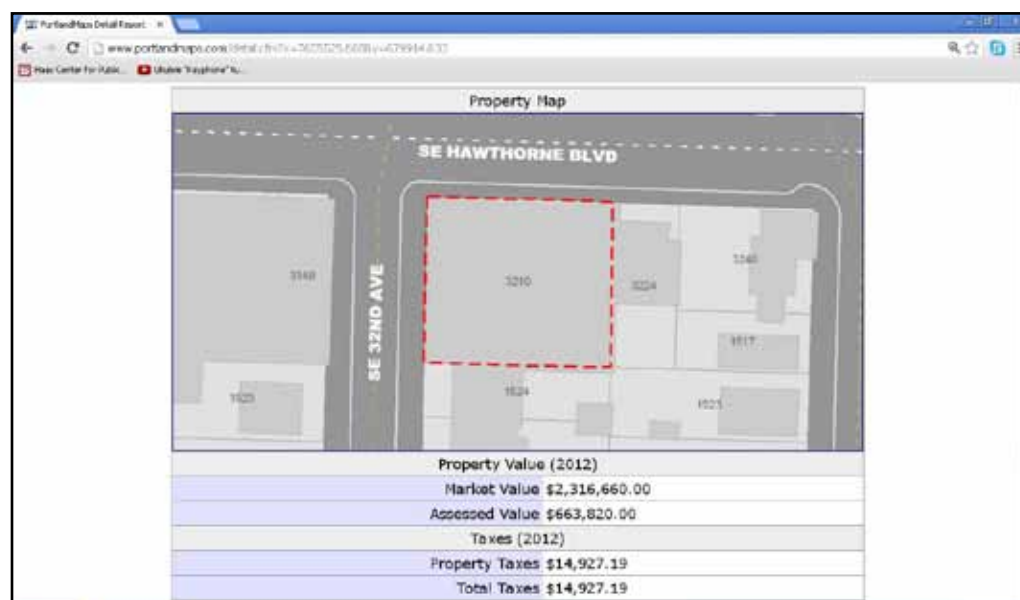
Some cities are pushing the envelope by innovating new online transparency features. They have developed new tools and posted new sets of information on government expenditures and revenues, giving residents new ability to monitor and influence how their government collects and allocates resources.

## Tax Revenue Data

While opening the books on government spending empowers citizens to participate in budgetary debates, opening the books on government revenue empowers residents to participate in important government decisions about where resources should come from. A

few cities have taken steps to disclose details on city government tax collections. Tampa posts business tax amounts paid by every company in the city and has made the data easily accessible by allowing users to search for specific businesses.<sup>52</sup> Portland (OR) posts property tax amounts for every parcel along with the property's estimated worth.<sup>53</sup> (See Figure 6.) This type of revenue data – coupled with online checkbooks – empowers residents and city leaders to have informed opinions during debates on tax increases and budget cuts. If businesses claim that their tax burdens in the city are too great and ask for special favors, then city officials and residents will have real facts to use when assessing whether businesses' tax burdens seem excessive.

Figure 6: Portland (OR) Posts Revenue Collected from Property Taxes<sup>54</sup>



## Conflict of Interest Prevention

When cities spend public resources to provide public services or seek to attract private investment, conflicts of interest can arise because city officials can face decisions that will significantly affect their own financial or business interests. Citizens and watchdog groups have a right to know when these conflicts arise and to demand that city leaders recuse themselves. Pittsburgh empowers its residents to prevent these conflicts by requiring the mayor and city councilors to file reports – which are published online – on their connections to all businesses and corporate entities (whether they are an employee, owner or board member), properties, creditors and debtors.<sup>55</sup>

## Performance Metrics

Some cities provide detailed performance evaluations of government offices

and departments to enable citizens to assess how city leaders spend taxpayer dollars.

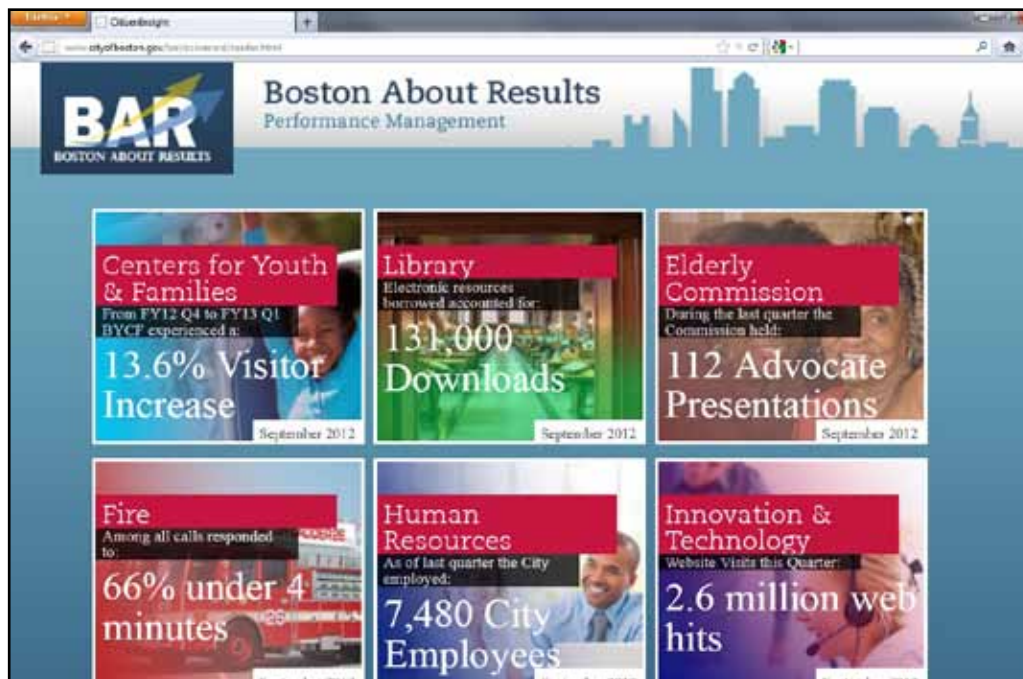
- The Boston About Results (BAR) program creates performance standards for city departments and assesses the departments' progress toward the standards.<sup>56</sup> (See Figure 7.) The city then posts the departments' performance evaluations online as well as details about departments' strategic goals, allowing citizens to hold offices accountable for how well they deliver results.<sup>57</sup>
- Seattle posts online the department goals set between the mayor and department directors, and then evaluates each department's progress ("On Track," "Completed/Met Target," "Missed Target/Behind Schedule," "Not Started," and "Data Not Available") in meeting its goals. The goals listed online are very detailed (e.g., "Increase the number of customers taking advantage of energy efficient retrofits via on-bill loan repayment services from 112

applicants to 300 applicants by year-end”), empowering citizens to hold government agencies accountable for performance and to ensure that the government is setting the right priorities.<sup>58</sup>

- Minneapolis posts reports on departments’ progress and achievement of

performance goals. Since Minneapolis began posting the performance reports in 2009, decision-makers and citizens have been able to use the reports to identify which programs are excelling and which need improvement as well as to increase departments’ effectiveness and efficiency.<sup>59</sup>

**Figure 7: Boston Tracks City Departments’ Performances**



## Performance Tracking in Boston

In December 2012, Boston launched an updated version of “Boston About Results” (BAR), a web application that contains useful statistics on the performance of government programs and services.<sup>60</sup> Each online BAR report gives details on departments’ performances compared with standards and goals. Visitors can view data illustrating trends in police response time to calls, the percentage of students meeting educational standards, the number of jobs created through economic development programs, and city expenses attributed to workers’ compensation claims.<sup>61</sup>

While government performance tracking is not part of the scoring criteria in this report, applications like BAR can promote efficiency and save taxpayer money. According to Boston officials, BAR has helped dramatically increase the percentage of permits issued on time from 55 percent to 78 percent over the course of three months.<sup>62</sup> Likewise, over the course of one year, BAR tracking helped more than double the percentage of reported potholes repaired within two days from 47 percent to 96 percent.<sup>63</sup>

# Case Study: New York City Pushes the Frontier of Transparency 2.0

New York City's transparency website – called *My Money NYC* – excels ahead of all other transparency websites assessed in this report. There is probably not a major corporation in America that keeps track of its own spending as comprehensively – much less as openly – as New York City.

## History of *My Money NYC* and *Checkbook NYC 2.0*

New York City's path to top-flight transparency began after the city's near-

bankruptcy in 1975. To avoid similar problems in the future, the city embarked on a series of reforms including the integration of the accounting system for the city's departments. In recent years, the comptroller's office has taken advantage of the pooled data and launched transparency initiatives that can be models for other governments at all levels. The transparency features are housed in the Comptroller's *My Money NYC* website.<sup>64</sup>

The highlight of *My Money NYC* is the city's checkbook tool, *Checkbook NYC 2.0*, which – launched in January 2013 – is an improvement over its

already powerful *Checkbook NYC*. The system is innovative in its comprehensiveness, ease of use, and powerful tools for tracking contracts. Its open-source format also makes it easier for other cities to adopt New York's high degree of transparency while saving on IT programming costs.

While the original *Checkbook NYC* (version 1.0) already contained features worthy of receiving a 98 in this report, *Checkbook NYC 2.0* contains advanced features that go above and beyond our grading criteria. Launching *Checkbook NYC 2.0* cost \$2.4 million: \$300,000 for the original *Checkbook NYC* and approximately \$2.1 million for the upgrade.<sup>65</sup> Given the city's large volume of contracting, the comptroller's office – which developed and hosts the program – points out that, “if improved decision-making led to a one percent savings, or one dollar saved for every \$100 dollars spent, taxpayers would save \$700 million a year.”<sup>66</sup>

Additional impetus for enhanced transparency came from the city's desire to ferret out contracts going over budget in the wake of a fiasco with CityTime, a 1998 contract to modernize the city's payroll system that was supposed to last five years and cost \$63 million. When the plug was pulled in 2010 for the still-incomplete project, the cost had reached \$700 million. It took years to sort out how much money the city lost, and the resulting lawsuits charged the contracted consultants with multimillion-dollar fraud.<sup>67</sup>

According to the comptroller's office, “if *Checkbook NYC 2.0* would have existed at the time, it is hard to imagine how the now infamous CityTime contract could have slipped by without raising multiple red flags.”<sup>68</sup> The comptroller's office adds, “*Checkbook NYC 2.0* is designed to act as an ‘early-warning system’ by highlighting those contracts with the highest amount of cost overruns through a series of easy-to-understand ‘widgets.’ For example,

the ‘Top Contract Modifications’ widget will allow the public to see the five largest contract changes made by the City or any individual agency.”<sup>69</sup> While it's not possible to measure the funds saved as a result of the city's open checkbook system, *Checkbook NYC 2.0* will inevitably reduce waste and abuse because officials and contractors know that their transactions will be fully public within a few hours.

## Transparency of Economic Development Subsidies and Quasi-Public Agencies

In the area of economic development subsidies, the Mayoral-controlled Economic Development Corporation (EDC) has been more forthcoming than most cities in detailing its subsidies to individual businesses. The EDC's Annual Investment Projects Reports list companies receiving Industrial Incentives, Small Industry Incentives, Not For Profit Bonds, Liberty Bonds, loans and other economic development incentives, as well as the value of individual subsidies.<sup>70</sup> At the end of 2012, the EDC agreed to post its own disbursements – though unfortunately not tax incentives – on the comptroller-controlled transparency portal. The EDC also agreed to post details on the extent to which companies that receive subsidies deliver on their job-creation targets and how they have been penalized if they fail to deliver.<sup>71</sup> This exemplifies both steps toward operational best practices and a fine example of independently elected executives providing enhanced transparency to the public by overcoming past discord and cooperating across different departments.

The city's other quasi-public agencies such as the Metropolitan Transit Authority, utilities and housing entities, have not been so transparent. This is a significant

shortcoming because the various “other component units” outside of basic city departments – water, sewer, housing, hospital and others – summarized in the city’s CAFR show more than \$15.5 billion in expenses from the most recent year.<sup>72</sup> Like quasi-public agencies in most other cities, they do not yet participate in checkbook-level transparency.<sup>73</sup> These entities do not yet utilize the city’s centralized accounting system, but they should integrate their spending, as the EDC will begin to do, or step forward with their own transparency initiatives and link those through the central site.

## Features of My Money NYC

All parts of the *Checkbook NYC 2.0* allow deep drill downs. For each contract, it is possible to see the actual disbursements associated with a contract, making it easy to see when contracts go over budget. It is also possible to aggregate the contracts across the database and then compare totals to the amount of contracting that *should* be disclosed to make sure transactions are not missing from the system. The comptroller’s office also plans to upload past data going back more than two decades, giving visitors the ability to uncover contracting trends.<sup>74</sup> All data across the website can be downloaded in machine-readable formats and as easily presentable charts.

A special section of *My Money NYC* allows in-depth examination of the city’s \$100 billion plus pension system, and includes performance evaluations for money managers, and minutes and web-casting of pension board meetings.

In addition to providing raw service request data, which were evaluated in this

report, the city’s NYC Open Data system makes available online thousands of other datasets.<sup>75</sup> Much like an initiative in San Francisco mandating maximal posting of public datasets, New York City legislation signed in March 2012 requires all agencies to promptly convert their datasets into an open-source machine-readable format and creates a plan to ensure agencies comply.<sup>76</sup>

New York City has used transparency to advance a variety of contracting goals, including enhanced contracting with minority and women-owned business enterprises (M/WBE). The transparency website links to *mwbereportcardnyc.com* that tracks in real-time 144 agencies’ transactions with M/WBE-certified vendors. It allows New Yorkers to see where each agency ranks on M/WBE spending and which industries and M/WBE-certified companies conduct the most business with the city. Launched at the end of 2010, this tool documents how some departments, such as those for historic preservation and small business services, have contracted approximately one-quarter of their dollars to certified disadvantaged vendors, far more than the citywide average of just over 3 percent. Meanwhile, 52 other agencies did not contract a single dollar with certified businesses owned by women or minorities in 2012. The data also show city contracts with Asian-owned vendors total about ten times the funds spent with black-owned vendors and five times the funds spent with Hispanic-owned vendors. This kind of fine-tuned benchmarking has helped increase the city’s minority and women-owned contracting from 2.4 percent up to 3.1 percent over three years.<sup>77</sup>

The city has prioritized posting an increasing number of fields about each contract online in a way that is more

searchable and comparable than such information would be in posted PDF images of contracts. They agree that best practice will be achieved when such information is also accompanied by images of the full contract, when appropriate. Since the city is not yet doing so, New York lost two points in our scorecard.

## Open-Source Checkbook

Perhaps the most important feature of *Checkbook NYC 2.0* is how it may eventually help other governments enhance their own online transparency. Once *Checkbook NYC 2.0* is fully operational, it will allow visitors to download the background code behind any part of the web portal. Other cities can make use of this code, saving themselves the IT costs that went into creating the code, regardless of whether they have a centralized accounting system. In explaining the choice to go with open-source code, the comptroller's office says:

We believe that open-source software could be a 'game-changer' for governments throughout the country by offering better quality, lower cost, and an end to predatory vendor lock-in. Additionally, we do not view sharing software as a selfless act; on the contrary, distributing code as "open source" is a cost-effective way to identify and fix bugs and to leverage new features added by other developers. We look forward to other state and local governments adopting and enhancing Checkbook NYC 2.0 source code and are hopeful that this project will serve as a model for future open-source collaborations by governments.<sup>78</sup>

It is too soon to tell if New York's code will become the seed for other cities or if it jumpstarts a period of rapid innovation and improvement in city transparency. For most cities, being able to leapfrog to New York's current level of transparency would be a great leap indeed.



# Local Officials Face Obstacles and Challenges in Operating Transparency Websites

Officials in each of the 30 cities were asked by our researchers to describe the challenges and obstacles they faced in enhancing their city's online transparency. City officials identified a number of factors that impede increased transparency, including limited financial resources, staffing constraints, antiquated technology, privacy and legal concerns, and poor coordination between different departments.

- **Limited financial resources and staffing constraints:** In the wake of the recession, many local governments face budget shortfalls and understaffed departments, making

it difficult to fund and prioritize transparency initiatives. Los Angeles, Houston, Sacramento, Portland (OR) and San Diego all cited financial constraints as major obstacles to increased transparency. A Minneapolis official worried that only a small group of the city's citizens would directly utilize and benefit from launching a checkbook-level transparency website, and that "given the costs, it would not be in the best interest of our taxpayers to dramatically increase our level of transparency."<sup>79</sup> In Las Vegas, where the government laid off public employ-

ees in recent years, a lack of available staffing was cited as the main issue.<sup>80</sup>

- **Antiquated technology:** Some cities are operating on old systems that limit their ability to open the books on government spending. Although St. Louis is currently in the midst of a multi-year project to upgrade its purchasing and accounting systems, it continues to use the same systems that it has for close to 30 years.<sup>81</sup> Transparency in Phoenix is similarly limited by technology that, according to a city official, “require[s] manual and time-consuming processes to be used or created in order to take financial transparency to higher levels.”<sup>82</sup>
- **Privacy and legal concerns:** Officials in Portland (OR), New York, Seattle, Phoenix and Kansas City (MO) cite legal and privacy challenges in opening the books on government spending.<sup>83</sup> For example, due to concerns over the privacy and security of sensitive data – such as spending related to anti-terrorism efforts – New York City officials needed to develop a system in its online checkbook to omit the names of recipients in certain departments. According to the comptroller’s office, “because of privacy and security issues, some transactions in *Checkbook NYC* do not include the associated payee name. These include, but are not limited to, payments made by the New York City Police Department, the Department of Investigation, the District Attorney’s Office, as well as certain payments made to individuals, employees, and for health and social services.”<sup>84</sup> The comptroller’s Office needed to establish a system for omitting these fields from their public website, but the targeted omissions do not require ongoing additional staff time because they are automatically identified within the system software. A Seattle official cited

“data stewardship” as a primary concern requiring the government to make decisions “regarding which and how much data will be made available, what form will it take, and where will it live.”<sup>85</sup> In order to protect confidential information while furthering transparency, cities should develop IT systems that assign different protocols to sensitive fields such as medical information and bank accounts. Doing so will allow them to easily protect sensitive information without withholding useful data.

- **Poor coordination between departments:** Some city governments lack a central office or system for compiling data from the varying departments. In San Diego, where there is no central portal, each city department tracks its own data and maintains its own website without standard protocols to integrate data.<sup>86</sup> Cities should follow the example of most state governments that have created portal websites that centralize data for ease of access.

Some cities have overcome these obstacles by investing additional staff time and funds. For example, to improve coordination between departments, San Francisco created a new “Chief Data Officer” who is responsible for the city’s data website and will work with city agencies to increase the information available to the public.<sup>87</sup> Sacramento set aside \$250,000 in the city’s budget for technological improvement to increase transparency and create programs such as a service request smartphone application.<sup>88</sup> While many steps to increase spending transparency are taken with relatively little cost, some innovations and improvements can only be enacted if local governments properly invest in them.

# Room for Progress: How Cities Should Improve Their Online Spending Transparency Websites

While many cities have launched websites to shine a light on government spending, city officials still have a long way to go in ensuring that citizens have easy access to comprehensive information on how their taxpayer dollars are spent.

Many cities still have room for major improvement:

- Thirteen of the cities have yet to provide online databases of government expenditures with “checkbook-level” detail. As checkbook-level spending information is a basic standard of Transparency 2.0, these cities should prioritize posting their checkbooks online.
- Out of the 17 cities that provide checkbook databases, six have not made their checkbooks searchable and eight have not made their checkbooks downloadable, prohibiting residents from easily understanding their city’s expenditures.
- Only five cities provide citizens with online access to copies of contracts between vendors and the city. Without copies of all contracts, citizens are unable to determine whether the terms of those contracts are beneficial to the public.
- Only five cities disclose the tax breaks awarded to individual

companies and recipients. Without this information on spending through the tax code, residents cannot help ensure that each tax expenditure is a smart use of taxpayer dollars.

- Only 11 cities allow residents to view service requests submitted by other citizens and the city's response to the requests. Without this information, residents cannot uncover patterns in which the city continually falls short in providing services and maintaining public spaces.
- Only 10 cities have made service request data downloadable or available through an application programming interface. Without machine-readable data, it is onerous for non-government organizations and citizen watchdogs to analyze city responsiveness to improving public services the organization views as a priority and to organize their members to influence local policy.
- Only 13 cities maintain a central transparency portal that brings together multiple government spending tools and documents. Residents in the other 17 cities must sift through myriad government sites to learn about their city's spending priorities.

In the next year, city governments across the country should strive to improve government transparency. Leading cities should advance the Transparency 2.0 standard by developing innovative functions that elevate transparency and citizen involvement. Advancing and Emerging cities should make spending data accessible to the public by creating or improving their central transparency portals. Emerging cities should also provide residents with information on companies and non-profits receiving special tax breaks. Lagging and Failing cities should provide residents with checkbook-level detail on payments made to vendors.

Public budgets are the most concrete expressions of public values – articulated in dollars and cents. As cities grapple with difficult decisions in an effort to make budgetary ends meet, transparency websites provide an important tool to allow both citizens and civil servants to make informed choices.

With continued progress toward on-line transparency, citizens will be able to access information on every dollar of their city's spending – so they can actively and constructively engage in public debates about how these dollars are spent.

# Appendix A: Transparency Scorecard *(Continued on page 41)*

Criteria	Grade	Point Total	Checkbook-level Spending Data	Contracts and Descriptions for Items in Checkbook	Historical Checkbook Expenditures	Checkbook Searchability	Downloadable Checkbook
Possible Points		100	15	4	3	9	3
Chicago	A	98	15	2	3	9	3
New York	A	98	15	2	3	9	3
San Francisco	A-	90	15	2	2	9	3
Baltimore	B+	89	15	2	2	9	3
Cincinnati	B+	87	15	2	3	6	3
Denver	B	85	15	2	3	9	0
San Antonio	B	83	15	0	3	0	3
Washington, DC	B	83	15	2	3	0	0
Orlando	C+	79	15	2	3	9	3
Pittsburgh	C+	79	15	2	3	9	0
Seattle	C+	78	15	2	3	9	0
Miami	C+	76	15	2	0	9	0
Houston	C+	75	15	2	3	6	3
Kansas City (MO)	C	73	15	2	3	0	3
Philadelphia	C	72	15	2	1	0	0
San Diego	C-	69	15	2	2	0	0
Los Angeles	C-	68	5	2	3	9	0
Dallas	D+	64	15	0	0	0	0
Phoenix	D	58	5	2	0	6	0
Las Vegas	D	56	0	0	0	0	0
Tampa	D	56	0	0	0	0	0
Minneapolis	D-	54	0	0	0	0	0
Riverside	D-	54	0	0	0	0	0
Boston	D-	53	0	0	0	0	0
Portland (OR)	D-	50	0	0	0	0	0
Atlanta	F	46	0	0	0	0	0
Detroit	F	46	0	0	0	0	0
St. Louis	F	46	0	0	0	0	0
Sacramento	F	44	0	0	0	0	0
Cleveland	F	41	0	0	0	0	0

<b>Criteria</b>	<b>Tax Expenditures</b>	<b>Municipal Budget</b>	<b>Historical Municipal Budgets</b>	<b>Comprehensive Annual Financial Report (CAFR)</b>	<b>Historical Comprehensive Annual Financial Reports (CAFR)</b>	<b>Service Request Center</b>	<b>Central Transparency Website</b>
<b>Possible Points</b>	<b>10</b>	<b>25</b>	<b>3</b>	<b>10</b>	<b>3</b>	<b>8</b>	<b>7</b>
Chicago	10	25	3	10	3	8	7
New York	10	25	3	10	3	8	7
San Francisco	5	25	3	10	3	8	5
Baltimore	5	25	3	10	3	8	4
Cincinnati	10	25	3	10	3	7	0
Denver	5	25	3	10	3	4	6
San Antonio	10	25	3	10	3	4	7
Washington, DC	10	25	3	10	3	8	4
Orlando	5	25	3	10	3	1	0
Pittsburgh	0	25	3	10	3	4	5
Seattle	0	25	3	10	3	4	4
Miami	5	25	3	10	3	4	0
Houston	0	25	3	10	3	5	0
Kansas City (MO)	5	25	3	10	3	4	0
Philadelphia	0	25	3	10	3	7	6
San Diego	5	25	3	10	3	4	0
Los Angeles	5	25	3	10	3	3	0
Dallas	5	25	3	10	3	3	0
Phoenix	0	25	3	10	3	4	0
Las Vegas	5	25	3	10	3	4	6
Tampa	5	25	3	10	3	4	6
Minneapolis	5	25	3	10	3	8	0
Riverside	5	25	3	10	3	8	0
Boston	0	25	3	10	3	8	4
Portland (OR)	5	25	3	10	3	4	0
Atlanta	5	25	3	10	3	0	0
Detroit	5	25	3	10	3	0	0
St. Louis	0	25	3	10	3	5	0
Sacramento	0	25	3	10	3	3	0
Cleveland	0	25	3	10	3	0	0

# Appendix B: Cities' Online Service Request Center Characteristics

Below is a list of features provided by cities' service request websites. Cities marked in gray do not have a service request website. For a description of features, see Table D-1 in the Methodology.

City	Users can submit service requests online.	Users can view others' service requests.	The status of each service request is available.	Raw data are downloadable or available through an API.
Atlanta				
Baltimore	Y	Y	Y	Y
Boston	Y	Y	Y	Y
Chicago	Y	Y	Y	Y
Cincinnati	Y	Y	Y	N
Cleveland				
Dallas	Y	N	N	N
Denver	Y	N	Y	N
Detroit				
Houston	Y	N	Y	Y
Kansas City (MO)	Y	N	Y	N
Las Vegas	Y	N	Y	N
Los Angeles	Y	N	N	N
Miami	Y	N	Y	N
Minneapolis	Y	Y	Y	Y
New York	Y	Y	Y	Y
Orlando	Y	N	N	N
Philadelphia	Y	Y	Y	N
Phoenix	Y	N	Y	N
Pittsburgh	Y	N	Y	N
Portland (OR)	Y	N	Y	N
Riverside	Y	Y	Y	Y
Sacramento	Y	N	N	N
San Antonio	Y	N	Y	N
San Diego	Y	N	Y	N
San Francisco	Y	Y	Y	Y
Seattle	Y	N	Y	N
St. Louis	Y	N	Y	Y
Tampa	Y	N	Y	N
Washington, DC	Y	Y	Y	Y

# Appendix C: Cities' Central Transparency Website Characteristics

Below is the list of Transparency 2.0 features accessible from each city's transparency website. Cities marked in gray lack a central transparency portal. For a description of the characteristics, see Table D-1 in the Methodology.

City	Checkbook	Tax Expenditure Information	Budget	CAFR	Website URL
Atlanta					
Baltimore	Y	N	N	N	<a href="http://data.baltimorecity.gov">data.baltimorecity.gov</a>
Boston	N	N	Y	N	<a href="http://www.cityofboston.gov/open">www.cityofboston.gov/open</a>
Chicago	Y	Y	Y	Y	<a href="http://www.cityofchicago.org/city/en/progs/transparency.html">www.cityofchicago.org/city/en/progs/transparency.html</a>
Cincinnati					
Cleveland					
Dallas					
Denver	Y	N	Y	Y	<a href="http://data.denvergov.org">data.denvergov.org</a>
Detroit					
Houston					
Kansas City (MO)					
Las Vegas	N	Y	Y	Y	<a href="http://www.lasvegasnevada.gov/Government/25713.htm">www.lasvegasnevada.gov/Government/25713.htm</a>
Los Angeles					
Miami					
Minneapolis					
New York	Y	Y	Y	Y	<a href="http://www.comptroller.nyc.gov/mymoneynyc">www.comptroller.nyc.gov/mymoneynyc</a>
Orlando					
Philadelphia	Y	N	Y	Y	<a href="http://opendataphilly.org">opendataphilly.org</a>
Phoenix					
Pittsburgh	Y	N	N	Y	<a href="http://www.openbookpittsburgh.com">www.openbookpittsburgh.com</a>
Portland (OR)					
Riverside					
Sacramento					
San Antonio	Y	Y	Y	Y	<a href="http://www.sanantonio.gov/opengovernment">www.sanantonio.gov/opengovernment</a>
San Diego					
San Francisco	Y	N	Y	N	<a href="http://data.sfgov.org">data.sfgov.org</a>
Seattle	N	N	Y	N	<a href="http://data.seattle.gov">data.seattle.gov</a>
St. Louis					
Tampa	N	Y	Y	Y	<a href="http://tampagov.net/information_resources/data_catalog">tampagov.net/information_resources/data_catalog</a>
Washington, DC	Y	N	N	N	<a href="http://data.dc.gov">data.dc.gov</a>



# Appendix D: Methodology

Grades for the scorecard were determined by assigning points for information on websites maintained by the city. (See Table D-1 for a detailed description of the grading system.)

## What We Graded

The online spending transparency for the most populous city in each of America's 30 most populous metropolitan areas was assessed. The list of cities was derived from U.S. Census dataset entitled: *GCT-P2: Age Groups and Sex: 2010 - United States -- Metropolitan and Micropolitan Statistical Area, in Principal City, Not in Principal City, and County; and for Puerto Rico*. In determining the 30 most populous areas, we excluded metropolitan areas outside the 50 states. Thus, we included the "Washington-Arlington-Alexandria, DC-VA-MD-WV Metro Area" – because some of the metropolitan area is located in states – and excluded the "San Juan-Caguas-Guaynabo, PR Metro Area."

The grades in this report reflect the status of city websites in September and October 2012. In our correspondence with city officials, some officials alerted us to oversights in our evaluation of their websites or informed us of changes they recently made to their websites. In these instances, we confirmed the presence of the information and gave appropriate credit in the scorecard. We were unable to consider features that may have been in late testing stage and were expected to be active by the time of report release, except in the case of New York. In December 2012, New York City's comptroller's office made unreleased websites with live data available to

our researchers. This did not affect New York's final score.

The methodology was designed to determine whether cities possess the online framework for transparency by posting certain datasets that open the books on government spending. By first creating the online infrastructure for opening the books, cities can then easily post accurate and complete datasets online. Ascertaining whether cities were posting complete or accurate datasets in the categories studied was beyond the scope of this report.

## How We Inventoried and Assessed the Websites

U.S. PIRG Education Fund researchers reviewed websites and corresponded with city officials as follows:

- During September and early October 2012, our researchers evaluated city websites based on the criteria laid forth in Table D-1.
- In early October, city officials were asked to review our evaluation for accuracy. A deadline of October 25, 2012, was set for cities to send comments. For a few cities who requested extensions, the deadline was extended.
- Approximately one week after the original email was sent to city officials, a second email was sent reminding officials to respond by the deadline.
- In November and early December 2012, U.S. PIRG Education Fund researchers reviewed the city officials' comments, followed up on potential discrepancies, and made adjustments to the scorecard as

warranted. In cases where website administrators misunderstood the grading criteria or our review of the website found that the site lacked information the city officials believed existed, the city official was sent an email clarifying the grading criteria.

We searched extensively through city websites for the Transparency 2.0 features assessed in this report. Although we asked city officials to verify our findings, it is possible that we missed some of this information.

## Calculating the Grades

Cities can receive a total of 100 points. Based on the points each city received, grades were assigned as follows:

Score	Grade
95 to 100 points	A
90 to 94 points	A-
87 to 89 points	B+
83 to 86 points	B
80 to 82 points	B-
75 to 79 points	C+
70 to 74 points	C
65 to 69 points	C-
60 to 64 points	D+
55 to 59 points	D
50 to 54 points	D-
1 to 49 points	F

Cities were given full credit for making particular categories of information available on their websites, regardless of whether we could ascertain that the data evaluated were complete. For example, if a city's checkbook contained only a portion of the payments the city made to vendors, full credit was awarded. Likewise, if a city's list of recipient-specific tax expenditures was only partially complete, full credit was also awarded. While it is obviously critical that cities post complete datasets through their online transparency tools, measuring the completeness of each city website is beyond the purview of this report and would require separate objective data sources on what information should be included. These sources do not currently exist. We look forward to future efforts to ascertain the degree to which cities are providing full and complete spending information to the public.

**Table D-1: Description of Point Allocation for the Scorecard** *(Continued on page 47)*

Criteria	Description	Points	Partial Credit
Checkbook-level Spending Data	A database, portal, or document that provides values of payments made by the city government to vendors. A list of pre-purchase or term orders is not eligible for credit.	15	<p><b>15 points</b> - The payment values are accessible without opening and reading copies of individual contracts.</p> <p><b>5 points</b> - The payment values are accessible only by opening and reading copies of individual contracts.</p>
Contracts and Descriptions for Items in Checkbook	Copies of contracts and individual descriptions for the goods and services purchased in the checkbook.	4	<p><b>Note:</b> partial credit is additive across the categories below</p> <p><b>2 points</b> - Copies of contracts for checkbook items procured through contracts.</p> <p><b>2 points</b> - Descriptions for checkbook items for either a) goods and services not procured through contracts, or b) goods and services procured through contracts if copies of the contracts are unavailable.</p>
Historical Checkbook Expenditures	Checkbook-level spending data from previous fiscal years. Contracts must be inactive.	3	<b>1 point</b> (up to three) for every fiscal year of checkbook-level spending data excluding the most recent year.
Checkbook Searchability	Ability to search checkbook-level spending data. Search features must be part of the checkbook tool.	9	<p><b>Note:</b> partial credit is additive across the categories below.</p> <p><b>3 points</b> - Ability to search by vendor or contractor name.</p> <p><b>3 points</b> - Ability to search by type of service or item purchased (either the website allows a keyword search or provides a list of categories) or the government fund paying for the good or service.</p> <p><b>3 points</b> - Ability to search by office or branch of the government purchasing the good or service.</p>
Downloadable Checkbook	Checkbook-level information, listing the price of goods and services purchased from each vendor, can be downloaded for data analysis (via xlsx, csv, etc.).	3	No partial credit.
Tax Expenditures	Details on expenditures through the tax code, including tax credits, deferments and exemptions.	10	<p><b>10 points</b> - Expenditure data are recipient-specific.</p> <p><b>5 points</b> - Expenditure data are not recipient-specific, but are aggregated by credit program or project.</p>

*Description of point allocation continued from page 46*

Criteria	Description	Points	Partial Credit
Municipal Budget	File document (e.g. PDF) of the approved budget.	25	No partial credit.
Historical Municipal Budgets	File document (e.g. PDF) of the approved budget from previous years.	3	<b>1 point</b> (up to three) for every budget file document available for previous years, excluding the most recent year.
Comprehensive Annual Financial Report (CAFR)	File document (e.g. PDF) of the city's CAFR.	10	No partial credit.
Historical Comprehensive Annual Financial Reports (CAFR)	File document (e.g. PDF) of the city's CAFR from previous years.	3	<b>1 point</b> (up to three) for every CAFR available for previous years, excluding the most recent year.
Service Request Center	Portal enables residents to notify public officials where repairs and other services are needed in the city.	8	<p><b>Note:</b> partial credit is additive across the categories below</p> <p><b>3 points</b> - Users can submit at least four types of service requests online. 1 point if users can submit at most three types of requests.</p> <p><b>3 points</b> - Users can view others' service requests. 1 point if service requests are limited to three types of problems.</p> <p><b>1 point</b> - The status (e.g. "completed," "fixed") of each service request is available.</p> <p><b>1 point</b> - Raw data for service requests submitted by all users, including status of the requests, are downloadable or available through an API.</p>
Central Transparency Website	City maintains a central portal that has the purpose of opening the books on government spending.	7	<p><b>Note:</b> partial credit is additive across the categories below</p> <p><b>3 points</b> - Website is packaged as a "transparency" website. The website title must contain one of the following words: "transparency," "checkbook," "open," or "data." One of the following features must be accessible from the transparency website without first linking to the city's central website: Checkbook, Tax Expenditure data, Municipal Budget data, or CAFR.</p> <p><b>4 points</b> - 1 point for each of the following features accessible from the transparency website: Checkbook, Tax Expenditure data, Municipal Budget data, and CAFR. Features must be accessible without first linking to the city's central website.</p>

## City-by-City Explanation of Scoring Choices

Many point allocations for the grading criteria require some explanation.

**Atlanta:** (1) 5 points for “Tax Expenditures” because aggregate funds from tax-increment financing districts are available in the Tax Allocation Districts Quarterly Reports ([www.investatlanta.com/buildDev/taxAllocationDistricts.jsp](http://www.investatlanta.com/buildDev/taxAllocationDistricts.jsp)).

**Baltimore:** (1) 5 points for “Tax Expenditures” because aggregate spending data for tax credit programs are listed in the “Summary of Adopted Budget” documents ([finance.baltimorecity.gov/PublicInformation/DocumentsReports.aspx](http://finance.baltimorecity.gov/PublicInformation/DocumentsReports.aspx)).

**Chicago:** (1) 10 points for “Tax Expenditures” because recipient-specific tax expenditures available in the Housing and Economic Development Department’s District Annual Reports ([www.cityofchicago.org/city/en/depts/dcd/supp\\_info/district\\_annual\\_reports2011.html](http://www.cityofchicago.org/city/en/depts/dcd/supp_info/district_annual_reports2011.html)).

**Cincinnati:** (1) 10 points for “Tax Expenditures” because recipient-specific tax expenditures made through Equivalent Funds ([www.cincinnati-oh.gov/noncms/csextpay](http://www.cincinnati-oh.gov/noncms/csextpay)). (2) 6 points for “Checkbook Searchability” because the checkbook is searchable by type of service or item purchased and purchasing office, but not vendor name.

**Dallas:** (1) 5 points for “Tax Expenditures” because aggregate spending data by tax-increment financing district are available in the annual budget.

**Denver:** (1) 5 points for “Tax Expenditures” because aggregate spending data by tax-increment financing district are available on the Denver Urban Renewal Authority’s website ([www.renewdenver.org/redevelopment/dura-redevelopment-projects.html](http://www.renewdenver.org/redevelopment/dura-redevelopment-projects.html)).

**Detroit:** (1) 5 points for “Tax Expenditures” because the funds spent

on servicing debt from tax-increment financing are available in the budget.

**Houston:** (1) 6 points for “Checkbook Searchability” because checkbook is searchable by vendor name and keyword, but not purchasing office.

**Kansas City (MO):** (1) 0 points for “Checkbook Searchability” because although the checkbook is alphabetized by vendor name, the checkbook does not have a built-in search tool. (2) 5 points for Tax Expenditures because aggregate spending data for tax-increment financing funds are available in the Adopted Activity Budget ([www.kcmo.org/CKCMO/Depts/CityManagersOffice/Office%20of%20Management%20and%20Budget/index.htm](http://www.kcmo.org/CKCMO/Depts/CityManagersOffice/Office%20of%20Management%20and%20Budget/index.htm)).

**Las Vegas:** (1) 5 points for “Tax Expenditures” because aggregate spending data for tax-increment financing funds are available the Redevelopment Agency’s Final Budget ([www.lvrda.org/financials.php](http://www.lvrda.org/financials.php)).

**Los Angeles:** (1) 5 points for “Tax Expenditures” because aggregate spending data of tax-increment financing funds are available in the budget.

**Miami:** (1) 5 points for “Tax Expenditures” because tax increment revenue data are available in the Community Redevelopment Agency’s Annual Reports for development areas ([www.miamicra.com](http://www.miamicra.com)).

**Minneapolis:** (1) 5 points for “Tax Expenditures” because the funds spent on servicing debt from tax-increment financing are available in the budget.

**New York:** (1) 10 points for “Tax Expenditures” because recipient-specific data are available in the New York City Economic Development Corporation’s Annual Investment Project Reports ([www.nycedc.com/about-nycedc/financial-public-documents](http://www.nycedc.com/about-nycedc/financial-public-documents)).

**Orlando:** (1) 1 point for “Service Request Center” because users are limited to submitting three types of service

requests – graffiti, potholes, and sidewalks ([www.cityoforlando.net/services.htm](http://www.cityoforlando.net/services.htm)).

**Phoenix:** (1) 6 points for “Checkbook Searchability” because checkbook is searchable by vendor name and words in the description of the contract, but not purchasing office. (2) 1 point for “the status (e.g., “completed,” “fixed,” “closed”) of each service request is available” because the service request mobile phone application allows users to view the status of their service requests ([phoenix.gov/eservices/mobileapps/index.html](http://phoenix.gov/eservices/mobileapps/index.html)).

**Portland (OR):** (1) 5 points for “Tax Expenditures” for aggregate funds collected from tax-increment financing as laid out in Portland Development Commission’s Adopted Budget ([www.pdc.us/about-the-pdc/pdc-budget.aspx](http://www.pdc.us/about-the-pdc/pdc-budget.aspx)). (2) 1 point for “the status (e.g., “completed,” “fixed,” “closed”) of each service request is available” because the service request mobile phone application allows users to view the status of their service requests ([www.portlandonline.com/bts/index.cfm?c=53613](http://www.portlandonline.com/bts/index.cfm?c=53613)).

**Riverside:** (1) 5 points for “Tax Expenditures” because aggregate data on the funds generated from tax-increment financing and spent on redevelopment project areas are available in the annual budget. (2) 0 points for “Central Transparency Website” because, although Riverside maintains a data website ([www.riversideca.gov/data](http://www.riversideca.gov/data)), it neither contains nor links to the city’s checkbook, tax expenditure information, budget or CAFR.

**San Antonio:** (1) 10 points for “Tax Expenditures” because recipient-specific spending data available in documents about Tax Increment Reinvestment Zones ([www.sanantonio.gov/planning/TIF/tirz.aspx](http://www.sanantonio.gov/planning/TIF/tirz.aspx)). (2) 1 point for “the status (e.g., “completed,” “fixed,” “closed”) of each service request is available” because the online service request center implies that status of individuals’ requests is available to them: the webpage for the first step of submitting a service request prompts

users to input an e-mail address and states “Note: Remaining anonymous will limit your ability to track your request in the future.”

**San Diego:** (1) 5 points for “Tax Expenditures” because aggregate spending data for tax-increment financing funds are available in the Redevelopment Agency Annual Financial Reports ([www.sandiego.gov/comptroller/reports/index.shtml](http://www.sandiego.gov/comptroller/reports/index.shtml)). (2) 0 points for “users can view the status of other users’ service requests” because users can view the status of service requests only with the “Notification Number.”

**San Francisco:** (1) 5 points for “Tax Expenditures” for aggregate spending data on the Working Family tax credit in the Annual Appropriation Ordinance ([co.sfgov.org/webreports/details.aspx?id=1460](http://co.sfgov.org/webreports/details.aspx?id=1460)).

**St. Louis:** (1) 5 points for “Tax Expenditures” because the recipient and amount of total tax expenditure funds received across several tax credit programs in a development district is available on the Development Corporation’s website ([stlouis-mo.gov/government/departments/sldc/developemnt-activity.cfm](http://stlouis-mo.gov/government/departments/sldc/developemnt-activity.cfm)). (2) 25 points for “Municipal Budgets” because, although it appears that the city posts online only “recommended” budgets, the recommended budgets are almost always approved, unaltered, by the City Council. If the City Council alters or amends the budget, the new budget or amendment is made available online.<sup>89</sup>

**Tampa:** (1) 5 points for “Tax Expenditures” because aggregate data on funds spent through tax-increment financing are available in reports from the Community Redevelopment Agency ([www.tampagov.net/dept\\_economic\\_and\\_urban\\_development/information\\_resources/Annual\\_Budget\\_Archives.asp](http://www.tampagov.net/dept_economic_and_urban_development/information_resources/Annual_Budget_Archives.asp)).

**Washington, DC:** (1) 10 points for “Tax Expenditures” because recipient-specific data are available in the Office of the Chief Financial Officer’s Unified Economic Development Reports ([cfo.dc.gov/node/230922](http://cfo.dc.gov/node/230922)).

# Appendix E:

## List of Questions Posed to City Officials

U.S. PIRG Education Fund researchers sent a list of questions and an initial assessment of each city's online spending transparency to city officials responsible for posting their city's budget and expenditure information online and received responses from officials in 25 cities. Our researchers used the responses to ensure that the information gathered from the websites was up-to-date and to supplement the content of the report. Below is a list of questions posted to city officials:

- 1) The attached spreadsheet lists each item for which [City] can receive credit for transparency, followed by either a Y (Yes) or an N (No), indicating whether we found that feature on a city website. If you believe that our scoring has given credit where it was not due, please let us know. If you believe that our scoring has given less credit than appropriate, please explain to us how to find the feature(s). That way we can confirm that it is online.
- 2) Are there any transparency features that are not part of our inventory but which you believe add significant transparency functionality to [City]'s websites or are cutting edge?
- 3) What are the next frontiers of government spending transparency that are currently underway or being planned in [City]?
- 4) Please identify cost savings or efficiency gains that have resulted from the existing transparency features, such as reduced information requests, enlarged contracting pools, improved service quality, and elimination of redundancies. If possible, please include an estimate of the dollar value of those savings.
- 5) Does your city provide data on service requests in a format that can be used by outside web developers, such as XML or an API?
- 6) Please tell us about any special challenges you've had increasing online transparency, such as jurisdictional, technological or legal issues.
- 7) What was the cost of creating and launching your transparency website?<sup>90</sup>

# Notes

1. Rockefeller Institute of Government, University at Albany, State University of New York, *Local Property Taxes Decline After Period of Relative Stability* (press release), 16 July 2012; Decline is adjusted for inflation.

2. Lucy Dadayan and Donald J. Boyd, Rockefeller Institute of Government, University at Albany, State University of New York, *Issue Brief: The Depth and Length of Cuts in State-Local Government Employment Is Unprecedented*, January 2013.

3. American Public Transportation Association, *Impact of the Recession on Public Transportation Agencies 2011 Update*, August 2011.

4. Los Angeles: David Zahniser, "L.A. City Council President Herb Wesson Wants sales Tax Hike," *Los Angeles Times*, 30 October 2012; Philadelphia: Kristen A. Graham, "Philadelphia Superintendent Identifies Schools He Intends to Close," *The Philadelphia Inquirer*, 15 December 2012.

5. Rob Kerth, Frontier Group and Celeste Meiffren, Illinois PIRG Education Fund, *Cleaning Up Tax Increment Financing: Rethinking Chicago's Troubled Redevelopment Programs*, January 2012.

6. Benjamin Davis, Frontier Group, and Phineas Baxandall and Ryan Pierannunzi, U.S. PIRG Education Fund, *Following the Money 2012: How the 50 States Rate in Providing Online Access to Government Spending Data*, March 2012.

7. The standards of Transparency 2.0 have been formulated by U.S. PIRG Education Fund analysts and researchers through conversations with city and state officials, U.S. PIRG's past work on government online transparency and accountability, and the current level of city transparency across the country.

8. Baltimore: Chris Tonjes, City of Baltimore, personal communication, 22 October 2012; San Francisco: Wylie Timmerman, Performance Analyst, Controller's Office, City Services Auditor, City Performance Unit, City and County of San Francisco, personal communication, 25 October 2012.

9. Sacramento: Dawn Holm, Budget Manager, Finance Department, City of Sacramento, personal communication, 26 October 2012; Seattle: Beth Golderberg, City of Seattle, personal communication, 26 October 2012.

10. Denver: Carl Kennedy, Chief Financial Officer & Deputy Mayor, City/County of Denver, personal communication, 25 October 2012; Las Vegas: Mark Vincent, Chief Financial Officer, City of Las Vegas, personal communication, 24 October 2012; Phoenix: Mario Paniagua, Budget & Research Director, City of Phoenix, personal communication, 21 November 2012.

11. The cost of New York City's transparency portal was determined by combining the cost of *Checkbook NYC* and *Checkbook NYC 2.0*. Cost of *Checkbook NYC*: Adrissha Wimberly, Special Assistant to the Deputy Comptroller for Public Affairs, Office of the Comptroller, City of New York, personal communication, 25 October 2012. Cost of *Checkbook NYC 2.0*: Adrissha Wimberly, Special Assistant to the Deputy Comptroller for Public Affairs, Office of the Comptroller, City of New York, personal communication, 10 January 2013.

12. Population: U.S. Census, *GCT-P2: Age Groups and Sex: 2010 - United States -- Metropolitan and Micropolitan Statistical Area, in Principal City, Not in Principal City, and County; and for Puerto Rico*, downloaded from [factfinder2.census.gov](http://factfinder2.census.gov), 27 August 2012; Baltimore: Chris Tonjes, City of Baltimore, personal communication, 22 October 2012; New York: See Note 11; Sacramento: Dawn



Holm, Budget Manager, Finance Department, City of Sacramento, personal communication, 26 October 2012; San Francisco: Wylie Timmerman, Performance Analyst, Controller's Office, City and County of San Francisco, personal communication, 25 October 2012; Seattle: Beth Golderberg, City of Seattle, 26 October 2012.

13. In the Public Interest and The Partnership for Working Families, *Floodlights Instead of Flashlights: Sunshine Laws Out of Step with Government Contracting Leave Public and Lawmakers in the Dark*, March 2012.

14. Ari Hoffnung, Deputy Comptroller for Public Affairs, Office of the Comptroller, City of New York, personal communication, 27 December 2012.

15. Deirdre Cummings, MASSPIRG Education Fund; Phineas Baxandall, U.S. PIRG Education Fund; and Kari Wohlschlegel, Frontier Group, *Out of the Shadows: Massachusetts Quasi-Public Agencies and the Need for Transparency*, May 2010.

16. City of Cincinnati, *Searchable Expenditure Database*, downloaded from [www.cincinnati-oh.gov/noncms/csextpay](http://www.cincinnati-oh.gov/noncms/csextpay), 28 December 2012.

17. City of Sacramento, Department of General Services, *2012 Bid Results*, downloaded from [www.cityofsacramento.org/generalservices/procurement/bid-results/2012.cfm](http://www.cityofsacramento.org/generalservices/procurement/bid-results/2012.cfm), 28 December 2012.

18. Good Jobs First, *Subsidy Tracker*, downloaded from [www.goodjobsfirst.org/subsidy-tracker](http://www.goodjobsfirst.org/subsidy-tracker), 14 December 2012; Phineas Baxandall, U.S. PIRG Education Fund and Rob Kerth, Frontier Group, *Tax-Increment Financing: The Need for Increased Transparency and Accountability in Local Economic Development Subsidies*, October 2011.

19. District of Columbia, *311 Map*, downloaded from [geospatial.dcgis.dc.gov/dc311map](http://geospatial.dcgis.dc.gov/dc311map), 16 November 2012.

20. NYC 311, *New Service Request*, screenshot from New York City's 311 mobile phone application, 7 January 2012.

21. Data obtained from *Checkbook NYC 2.0* on 10 January 2013. At the time of research, although *Checkbook NYC 2.0* had yet to officially launch, the NYC Comptroller's office made the site available to our researchers.

22. This report's definition of "open formats" is informed by: Sunlight Foundation, *Guidelines for Open Data Policies*, downloaded from [sunlightfoundation.com/policy/opendata/#open-formats](http://sunlightfoundation.com/policy/opendata/#open-formats), 8 January 2013.

23. Adrissha Wimberly, Special Assistant to the Deputy Comptroller for Public Affairs, Office of the Comptroller, City of New York, personal communication, 25 October 2012.

24. "N.Y. Workers Spend \$100,000 on Limo Rides," *UPI*, 2 July 2010.

25. Tom Corrigan and Susan Edelman, "City Pigs Out – And You Pay!" *New York Post*, 1 August 2010.

26. Rep. Bernie Hunhoff, "Pierre Report: Open Government Saves \$10M," *Yankton Press and Dakotan* (South Dakota), 17 March 2010.

27. Brenda Lee, Utah State Division of Finance, personal communication, 27 January 2012.

28. Jennifer Hoyle, Office of Budget and Management, City of Chicago, personal communication, 25 October 2012.

29. Dallas: Jeanne Chipperfield, Chief Financial Officer, City of Dallas, personal communication, 25 October 2012; Portland (OR): Kezia Wanner, Financial Planning Division, Office of Management and Finance, City of Portland (OR), personal communication, 25 October 2012; Sacramento: Dawn Holm, Budget Manager, Finance Department, City of Sacramento, personal communication, 26

October 2012; San Diego: Benjamin Battaglia, Senior Budget Analyst, Financial Management, City of San Diego, personal communication, 25 October 2012; San Francisco: Wylie Timmerman, Performance Analyst, Controller's Office, City Services Auditor, City Performance Unit, City and County of San Francisco, personal communication, 25 October 2012.

30. Katherine Painter, Web Team, Department of Innovation and Technology, City of Boston, personal communication, 25 October 2012.

31. Chris Brown, Chief Deputy City Controller, City of Houston, personal communication, 23 October 2012.

32. City of Austin, *City Launches Online Contract Catalog* (press release), 22 June 2010.

33. Benjamin Lanka, "Council Backs Putting City Expenses Online," *Fort Wayne Journal Gazette*, 7 July 2010.

34. Ben Berkowitz, CEO, SeeClickFix, personal communication, 30 December 2012.

35. "Since July 2011": Sharon Rosenbaum, Baltimore 311 Call Center, personal communication, 9 January 2013; "Over 26,000": Baltimore 311, *Recent Reports*, downloaded from 311.baltimorecity.gov, 9 January 2013; "Almost 100 percent response rate": While researchers did not click through the webpages (totaling over 2,600) tallying the response rate, a short survey of some of the webpages shows that majority of requests have been "Closed."

36. William Oates, Chief Information Officer, City of Boston, personal communication, 13 December 2012.

37. Kevin Donohue, SeeClickFix, personal communication, 27 December 2012.

38. While the communities in Michigan and New Haven listed as examples do not necessarily use service request websites to

organize and influence their city services, the type of community involvement outlined in the examples is equally as possible using service request websites that make available APIs.

39. SeeClickFix, *TGIF(ixed): The Long-Awaited Left Turn*, downloaded from seeclickfix.blogspot.com/2012/04/tgifixed-long-awaited-left-turn.html, posted 13 April 2012; SeeClickFix, *Today's Lesson: Civic Engagement*, downloaded from seeclickfix.blogspot.com/2011/04/todays-lesson-civic-engagement.html, posted 14 April 2011.

40. New Haven Safe Streets Coalition, *New Haven Safe Streets Coalition*, downloaded from www.newhavensafestreets.org, 14 December 2012; SeeClickFix, *newhavensafestreets.org watch*, downloaded from www.seeclickfix.com/watch\_area/296, 14 December 2012.

41. The list of cities was derived from U.S. Census, *GCT-P2: Age Groups and Sex: 2010 - United States -- Metropolitan and Micropolitan Statistical Area, in Principal City, Not in Principal City, and County; and for Puerto Rico*, downloaded from factfinder2.census.gov, 27 August 2012. We chose not to simply examine the 30 most populous city jurisdictions because that list is much more an artifact of the boundaries of the central city jurisdiction than a representation of the size or significance of the metropolis. For instance, the 30 most populous cities includes relatively less populated metropolitan areas that have relatively large jurisdictions for their largest city, such as Jacksonville, Florida; and it excludes major cities such as Atlanta and Miami that are considered more major cities but the actual jurisdictional boundary of the city is a small part of the city area. In determining the 30 most populous areas, we excluded metropolitan areas outside the 50 states. Thus, we included the "Washington-Arlington-Alexandria, DC-VA-MD-WV Metro Area" – because some of the metropolitan area is located in states – and excluded the "San Juan-Caguas-Guaynabo, PR Metro Area."

42. No response with substantive information was received from Atlanta, Cleveland, Detroit, Pittsburgh, or Tampa.

43. “Grants Financed through Tax-Increment Financing Districts”: City of Chicago, *Small Business Improvement Fund (SBIF) Grant Agreements*, downloaded from data.cityofchicago.org, 26 December 2012.

44. See note 5.

45. Celeste Meiffren, Illinois PIRG Education Fund, *Shining A Light On Tax Increment Financing in Chicago*, August 2011.

46. See Note 44.

47. Office of the Inspector General, City of Chicago, *Report of Inspector General’s Findings and Recommendations: An Analysis of the Lease of the City’s Parking Meters*, 2 June 2009; Ellen Dannin, Penn State Law, *Crumbling Infrastructure, Crumbling Democracy: Infrastructure Privatization Contracts and Their Effects on State and Local Governance*, 1 March 2011.

48. John Schwartz, “\$7 Billion Public-Private Plan in Chicago Aims to Fix Transit, Schools and Parks,” *New York Times*, 29 March 2012; Matthew Blake, “Cloud of Skepticism Surrounds Chicago Infrastructure Trust,” *Progress Illinois*, 11 April 2012.

49. Open Baltimore, downloaded from data.baltimorecity.gov, 8 January 2013.

50. Population data accessed from: U.S. Census, *GCT-P2: Age Groups and Sex: 2010 - United States -- Metropolitan and Micropolitan Statistical Area, in Principal City, Not in Principal City, and County; and for Puerto Rico*, downloaded from factfinder2.census.gov, 27 August 2012.

51. Ibid.

52. City of Tampa, *Business Tax Receipts Search*, downloaded from www.tampagov.

net/Business\_Tax\_WebApp/Search.aspx, 29 November 2012.

53. City of Portland (OR), *PortlandMaps*, downloaded from www.portlandmaps.com, 29 November 2012.

54. City of Portland (OR), *PortlandMaps: 1520 SE 32<sup>ND</sup> AVE*, downloaded from www.portlandmaps.com/detail.cfm?x=7655525.668&y=679914.633, 26 November 2012.

55. City of Pittsburgh, *Disclosure of Interest Reports*, downloaded from pittsburghpa.gov/controller/disclosure-of-interest, 29 November 2012.

56. City of Boston, *Boston About Results (BAR)*, downloaded from www.cityofboston.gov/bar/home.asp, 30 November 2012.

57. City of Boston, *Performance Benchmark Reporting*, downloaded from www.cityofboston.gov/DoIT/Initiatives/performance.asp, 30 November 2012.

58. City of Seattle, *Department Performance Expectations*, downloaded from web1.seattle.gov/DPETS/DPETSWebHome.aspx, 30 November 2012.

59. Matt Lindstrom, Communications Department, City of Minneapolis, personal communication, 25 October 2012; City of Minneapolis, *Results Minneapolis Progress Conferences*, downloaded from www.minneapolismn.gov/coordinator/rm/results-oriented-minneapolis\_reports, 30 November 2012.

60. Michael B. Farrell, “Boston Unveils BAR App, or Boston About Results, a Virtual Score Card for City Services,” *Boston Globe*, 3 December 2012.

61. City of Boston, *Boston About Results*, downloaded from www.cityofboston.gov/bar, 2 January 2013.

62. William Oates, Chief Information Officer, City of Boston, personal communication, 13 December 2012.

63. Ibid.

64. *My Money NYC* is accessible at [www.comptroller.nyc.gov/mymoneynyc](http://www.comptroller.nyc.gov/mymoneynyc).

65. Cost of *Checkbook NYC*: Adrishha Wimberly, Special Assistant to the Deputy Comptroller for Public Affairs, Office of the Comptroller, City of New York, personal communication, 25 October 2012. Cost of upgrade to *Checkbook NYC 2.0*: Adrishha Wimberly, Special Assistant to the Deputy Comptroller for Public Affairs, Office of the Comptroller, City of New York, personal communication, 10 January 2013.

66. Adrishha Wimberly, Special Assistant to the Deputy Comptroller for Public Affairs, Office of the Comptroller, City of New York, personal communication, 27 December 2012.

67. New York Times, *Times Topics: CityTime*, downloaded from [topics.nytimes.com/top/reference/timestopics/organizations/o/office\\_of\\_payroll\\_administration\\_nyc/citytime/index.html](http://topics.nytimes.com/top/reference/timestopics/organizations/o/office_of_payroll_administration_nyc/citytime/index.html), updated on 14 March 2012.

68. See Note 66.

69. Ibid.

70. New York City Economic Development Corporation, *Annual Investment Projects Report: Pursuant to Local Law 62 – FY 2011: Volume 1*, 31 January 2012.

71. David Chen, “City’s Economic Development Corporation Agrees to More Openness,” *New York Times*, 10 December 2012.

72. John Liu, City of New York, *New York Comprehensive Annual Financial Report of the Comptroller for the Fiscal Year Ended June 30, 2012*.

73. For a further discussion of the impor-

tance of transparency for quasi-public agencies, see Deirdre Cummings, MASSPIRG Education Fund; Phineas Baxandall, U.S. PIRG Education Fund; and Kari Wohlschlegel, Frontier Group, *Out of the Shadows: Massachusetts Quasi-Public Agencies and the Need for Transparency*, Spring 2010.

74. Ari Hoffnung, Deputy Comptroller for Public Affairs, Office of the Comptroller, City of New York, personal communication, 4 December 2012.

75. Service request data: NYC OpenData, *311 Service Requests from 2010 to Present*, downloaded from [data.cityofnewyork.us/Social-Services/311-Service-Requests-from-2010-to-Present/erm2-nwe9](http://data.cityofnewyork.us/Social-Services/311-Service-Requests-from-2010-to-Present/erm2-nwe9), 7 January 2013; NYC Open Data: NYC OpenData, *Welcome to NYC Open Data*, downloaded from [data.cityofnewyork.us](http://data.cityofnewyork.us), 7 January 2013.

76. Elizabeth Montalbano, “NYC Passes Data Transparency Law,” *Information Week*, 8 March 2012.

77. Office of the Comptroller, City of New York, *M/WBE Minority/Women Owned Business Enterprise Report Card NYC*, downloaded from [mwbereportcardnyc.com](http://mwbereportcardnyc.com), 7 January 2013; Ari Hoffnung, Deputy Comptroller for Public Affairs, Office of the Comptroller, City of New York, personal communication, 4 December 2012.

78. See Note 66.

79. Matthew Lindstrom, City of Minneapolis Communications Department, personal communication, 25 October 2012.

80. Mark Vincent, Las Vegas Chief Financial Officer, personal communication, 24 October 2012.

81. Paul Payne, Budget Director, St. Louis Budget Division, personal communication, 23 October 2012.

82. Mario Paniagua, Budget & Research

Director, City of Phoenix, personal communication, 26 October 2012.

83. Portland (OR): Kezia Wanner, Financial Planning Division, City of Portland Office of Management and Finance, personal communication, 25 October 2012; New York: Adrissha Wimberley, Special Assistant to the Deputy Comptroller for Public Affairs, Office of the Comptroller, personal communication, 25 October 2012; Seattle: Beth Goldberg, Budget Director, City Budget Office, City of Seattle, personal communication, 26 October 2012; Phoenix: Mario Paniagua, Budget & Research Director, City of Phoenix, personal communication, 26 October 2012; Kansas City (MO): Dennis Gagnon, City Communications Office, City of Kansas City (MO), personal communication, 25 October 2012.

84. See Note 66.

85. Beth Goldberg, Budget Director, City Budget Office, City of Seattle, personal communication, 26 October 2012

86. Benjamin Battaglia, Senior Budget Analyst, Financial Management Department, City of San Diego, personal communication, 25 October 2012.

87. Wylie Timmerman, Performance Analyst, Controller's Office, City Services Auditor, City Performance Unit, City and County of San Francisco, personal communication, 25 October 2012.

88. Dawn Holm, Budget Director, Finance Department, City of Sacramento, personal communication, 2 January 2013.

89. Dennis Rogero, Jr., Budget and Neighborhood Empowerment Director, City of Tampa, personal communication, 2 January 2012.

90. This question was sent only to cities that maintain a central transparency portal. The URL of the website was included in the question.