Following the Money 2013

How the 50 States Rate in Providing Online Access to Government Spending Data

PennPIRG Education Fund

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Written by:

Benjamin Davis, Frontier Group

Phineas Baxandall and Ryan Pierannunzi,
U.S. PIRG Education Fund

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Executive Summary

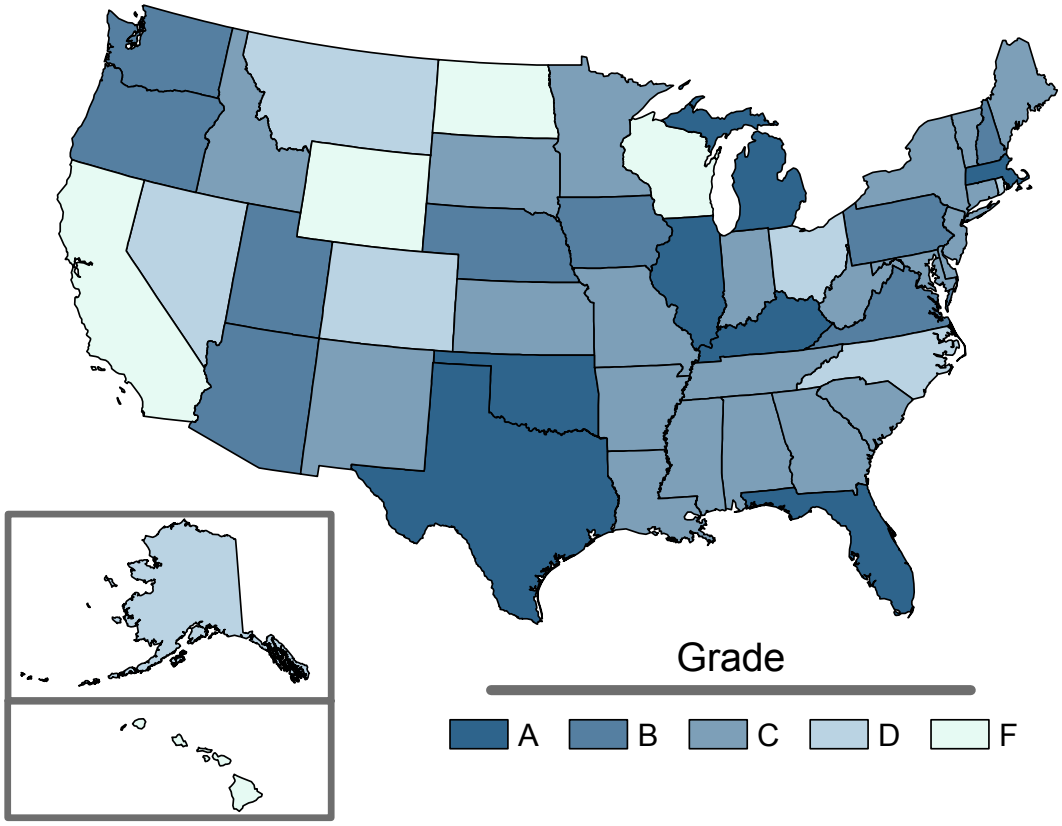
Every year, state governments spend tens of billions of dollars through contracts with private entities for goods and services, subsidies to encourage economic development, grants, and other forms of spending. Accountability and public scrutiny are necessary to ensure that state funds are well spent.

In recent years, state governments across the country have created transparency websites that provide checkbook-level information on government spending – meaning that users can view the payments made to individual companies and details about the goods or services purchased. These websites allow residents and watchdog groups to ensure that taxpayers get their money's worth from deals the state makes with companies.

In 2013, for the first time, all 50 states provide some checkbook-level information on state spending via the Internet. In 48 states – all except California and Vermont – this information is now searchable. Just four years ago, only 32 states provided checkbook-level information on state spending online, and only 29 states provided that information in searchable form.

This report, U.S. PIRG Education Fund's fourth annual evaluation of state transparency websites, finds that states are closer than ever before to meeting the standards of "Transparency 2.0" – encompassing, one-stop, one-click checkbook transparency and accountability. Over the past year, new states have opened the books on public spending and several states have pioneered new tools

Figure ES-1: How the 50 States Rate in Providing Online Access to Government Spending Data



to further expand citizens' access to critical spending information. Many states, however, still have a long way to go to provide taxpayers with the information they need to ensure that government is spending their money effectively.

Since the beginning of 2012, at least six states have created new transparency websites. For example:

- In January 2013, Maine launched its website, opening the books on $7 billion of expenditures in fiscal year 2012. The checkbook is searchable by 103 state agencies and offices, 43 spending categories, 33 purchasing funds and more than 58,000 vendors.
- In January 2013, Idaho launched a new website that enables users to view and download recipient-specific state expenditure information. The website also contains information on the state's tax expenditures, as well as financial information on local governments.

States have made varying levels of progress toward improved online spending transparency. (See Figure ES-1 and Table ES-1.)

- **Leading States ("A" range):** Seven states are leading in online spending transparency and have created user-friendly websites that provide visitors with an array of checkbook-level information about expenditures. In each of these states, users can monitor the payments made to

Confirmation of Findings with State Officials

To ensure that the information presented here is accurate and up-to-date, U.S. PIRG Education Fund researchers sent initial assessments and a list of questions to transparency website officials in all 50 states and received feedback from such officials in 48 states. Website officials were given the opportunity to alert us to possible errors, clarify their online features, discuss the benefits of transparency best practices in their states, and identify obstacles and challenges that they face. For a list of the questions posed to state officials, please see Appendix D.

Transparency 2.0 Is Encompassing, One-Stop, One-Click Budget Accountability and Accessibility

Transparency 1.0	Transparency 2.0
Incomplete: Residents only have access to limited information about public expenditures. Information about contracts, subsidies or tax expenditures is not disclosed online and often not collected at all.	**Encompassing:** 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.
Scattered: Determined residents who visit numerous agency websites or make public records requests may be able to gather information on government expenditures.	**One-Stop:** Residents can search all government expenditures on a single website.
Tool for Informed Insiders: Researchers who already know what they are looking for and understand the bureaucratic structure of government programs can dig through reports for data buried beneath layers of subcategories and jurisdictions.	**One-Click Searchable and Downloadable:** Residents can search data with a single query or browse common-sense categories. Residents can sort data on government spending by recipient, amount, legislative district, granting agency, purpose or keyword. Residents can also download data to conduct detailed off-line analyses.

vendors through contracts, grants, tax credits and other discretionary spending. All spending in these states – with the exception of subsidies in Texas – is accessible in a searchable database. All Leading States – except Florida – also provide users with copies of contracts, allowing residents to uncover details about the goods or services the government pays companies to provide.

- **Advancing States ("B" range):** Nine states are advancing in online spending transparency, with checkbooks that are easy to access and cover many of each state's expenditures. With the exception of spending on economic development tax

Table ES-1: How the 50 States Rate in Providing Online Access to Government Spending Data

State	Grade	Point Total
Texas	A	96
Massachusetts	A-	93
Florida	A-	92
Illinois	A-	92
Kentucky	A-	92
Michigan	A-	91
Oklahoma	A-	91
Oregon	B+	89
Utah	B+	88.5
Nebraska	B+	88
Arizona	B	86
Iowa	B	85
Pennsylvania	B	85
Washington	B-	81
New Hampshire	B-	80.5
Virginia	B-	80.5
Georgia	C+	77
Vermont	C+	77
Connecticut	C+	76
Indiana	C+	75
Missouri	C	74.5
West Virginia	C	74
Maryland	C	73
Mississippi	C	73
New Mexico	C	73

State	Grade	Point Total
New York	C	73
South Carolina	C	73
Tennessee	C	73
Idaho	C	72
Louisiana	C	71
Minnesota	C	71
New Jersey	C	71
South Dakota	C	70
Arkansas	C-	69
Delaware	C-	69
Kansas	C-	68
Maine	C-	68
Alabama	C-	66
Alaska	D+	64.5
Nevada	D+	62
Ohio	D+	61
Colorado	D+	60
North Carolina	D	58
Montana	D	57
Rhode Island	D-	54
Wyoming	F	48
Wisconsin	F	47
Hawaii	F	39
California	F	37
North Dakota	F	31

credits, all expenditures available online are searchable, allowing residents to easily locate specific spending data. All Advancing States provide checkbook-level information on grants, which are often awarded through processes separate from contract awards. Also, all Advancing States, with the exception of Washington, provide spending information from quasi-public agencies.

- **Emerging States ("C" range):** Twenty-two states are emerging in online spending transparency and have launched transparency websites with checkbook-level information on contracts and some other expenditures. However, Emerging States

provide minimal information on expenditures outside states' usual accounting systems.

- **Lagging States ("D" range):** Seven Lagging States maintain transparency websites but are missing important pieces of their checkbooks and fail to provide other spending data that are available on most other websites. While these Lagging States provide checkbook-level detail on the payments made to vendors through contracts and grants, only one state – Ohio – provides information on economic development tax credits.
- **Failing States ("F" range):** Five states are failing in online spending transparency, and maintain websites that are checkbook-level, but are limited and hard to use. Not a single Failing State provides information on the public benefits of economic development subsidies broken down by recipient or makes its tax expenditure report available. Only one state – Wyoming – provides spending information on off-budget agencies.

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

- **Shining a Light on Pay-to-Play Practices:** Illinois has launched a tool – called *Open Book* – that empowers the public and watchdog groups to explore contracts awarded to corporations side-by-side with electoral contributions those corporations have made.
- **Integration of Local Government Data into Checkbook Tool:** Utah's checkbook allows users to view expenditures by city, and Arizona's checkbook allows users to view expenditures made by two county governments.
- **Mapping Tools:** Oregon provides interactive maps that allow users to view where taxpayer dollars are spent. For example, the Watershed Enhancement Board map pinpoints project locations and provides the same checkbook-level detail as payments in Oregon's main spending database.

All states, including Leading States, have many opportunities to improve their transparency.

- Thirty states do not post checkbook-level information on economic development tax credits.
- Only eight states provide information on both the projected number of jobs to be created and actual number of jobs (or other public benefits) created by economic development subsidies.
- Eleven states' checkbooks on contracts cannot be searched by all assessed categories – vendor, keyword and purchasing agency.
- Sixteen states do not provide any information about the expenditures or revenues collected from quasi-public agencies or public-private partnerships, prohibiting citizens from monitoring such "off budget" state expenditures.

Introduction

Up until a few years ago, most citizens were completely in the dark about the details of how their state government spent taxpayer dollars. Journalists, watchdog groups and the most persistent citizens could find expenditure data through official information requests or by exploring the nooks and crannies of certain government websites, but for the most part, Americans' knowledge of government spending was limited to what they heard in the news.

Recently, however, the spending data disclosed by states online has multiplied and improved. Hundreds of billions of dollars in checkbook-level detail are now accessible at the click of the mouse. The scope – ranging from contracts and grants to tax credits and refunds – and accessibility of the data have followed an emerging set of best practices. Citizens have greater opportunity than ever before to monitor government spending, evaluate budgetary decisions, and ensure that contracts to private companies are smart choices for the state.

Even though states have all begun to adopt these standards, there remain major discrepancies in the comprehensiveness and user-friendliness of government spending data available online.

This report is U.S. PIRG Education Fund's fourth annual assessment of each state's online spending transparency. In the following pages, we highlight states excelling in opening their books and call attention to ways states can improve. In doing so, we hope to encourage states to make all spending data available.

Transparency 2.0 Websites Empower Citizens to Track Government Spending

Practically speaking, public information is not truly accessible unless it is online. Government spending transparency websites that meet the standards of "Transparency 2.0" give citizens and government officials the ability to monitor many aspects of state spending – saving money, preventing corruption, reducing potential waste and abuse of taxpayer dollars, and encouraging the achievement of a wide variety of public policy goals.

Transparency 2.0 Makes Government More Effective and Accountable

States with good transparency websites have experienced a wide variety of benefits for state residents and the government. Transparency websites have helped governments find ways to save money and meet other public policy goals.

Transparency Websites Save Money

Transparency 2.0 states often realize significant financial returns on their investment. The savings come from sources big and small – more efficient government administration, more competitive bidding for public projects and less staff time spent on information requests, to name just a few – and can add up to millions of dollars. Harder to measure is the potential abuse or waste that is avoided because government officials, contractors and subsidy recipients know that the public will be looking over their shoulders.

Transparency websites can save money in a variety of ways, including:

- **Highlighting opportunities for states to negotiate low-cost contracts.** Texas was able to renegotiate its copier machine lease to save $33 million over three years. The state was also able to negotiate prison food contracts to save $15.2 million.[1]
- **Increasing competition for contracts.** In 2011, Massachusetts reported that by posting information on state contracts and bidding opportunities through the state's checkbook-level procurement website, Comm-Pass, bids for transportation projects funded by Recovery Act funds came in 15-20 percent below the state's initial estimate.[2]
- **Identifying and eliminating inefficient spending.**
  - In Texas, the comptroller's office used its transparency website over the first two years it was available to save $4.8 million from more efficient administration.[3] For example, the office saved $328,000 by setting up separate post office boxes instead of buying a new mail sorter.[4]
  - Once South Dakota's new transparency website was launched, an emboldened reporter requested additional information on subsidies that led legislators to save about $19 million per year by eliminating redundancies in their economic development program.[5]
  - Once Utah's transparency website revealed that the state government was spending $294,000 on bottled water every year, the state reduced its annual bottled water expenditure to approximately $85,000.[6]
- **Reducing costly information requests.**
  - Massachusetts' procurement website has saved the state $3 million by eliminating paper, postage and printing costs associated with information requests by state agencies and paperwork from vendors. Massachusetts has saved money by reducing staff time for public records management, retention, provision, archiving and destruction.[7]
  - In Utah, the State Office of Education and the Utah Tax Commission save about $15,000 a year from reduced information requests.[8]
  - South Carolina open records requests initially dropped by two-thirds after the creation of its transparency website, reducing staff time and saving an estimated tens of thousands of dollars.[9]
  - Mississippi estimates that every information request fulfilled by its transparency website rather than by a state employee saves the state approximately $750 in staff time.[10]
  - Kentucky's website eliminates an estimated 40 percent of the administrative costs of procurement assistance requests, and could reduce the costs associated with open records requests by as much as 10 percent.[11]
  - Since the launch of Delaware's transparency website, the Department of Finance has reported a "significant reduction" in Freedom of Information Act (FOIA) requests, saving valuable staff time.[12]

Online Transparency Provides Support for a Range of Policy Goals

Transparency websites provide states tools to assess their progress toward community investment, affirmative action and other public policy goals. Governments often stumble when trying to meet public policy goals because managers struggle to benchmark agencies, spread best practices, or identify contractors who advance these goals. Online transparency portals allow states to better measure and manage the progress of such programs.

For example, when government bodies in Ohio – including cabinet agencies, the General Assembly, counties, townships, boards, public corporations, universities, school districts and more – purchase goods and services, they are obligated to use vendors who employ persons with disabilities.[13] The goal of this practice is to provide gainful employment and training to residents with work-limiting disabilities.[14] The transparency website enables government offices to find these vendors by providing a list of certified companies already conducting business with the state along with details on the goods or services provided.[15]

Online Transparency Costs Little

The benefits of transparency websites have come with a surprisingly low price tag, both for creating and maintaining the websites. Several states – including Delaware, Georgia, Ohio and Oregon – created and update their websites with funds from their existing budgets. For websites that required a special appropriation or earmark, the cost is usually less than $300,000 to create the website and even less to keep it updated. (See Table 1.) For states that are concerned about the costs of contracting out to expensive information technology programmers, New York City this spring will also provide its top-notch code for free in an open source format.

Transparency 2.0 Websites Give Users Detailed Information on Government Expenditures

Websites that meet Transparency 2.0 standards offer information on government expenditures that is encompassing, one-stop and one-click.

Encompassing

Transparency websites in states that follow Transparency 2.0 standards offer spending information that is both broad and detailed. States that follow Transparency 2.0 standards provide information that helps citizens answer three key questions: how much is the government spending on particular expenditures, which companies is the government paying, and what is the public getting for its money? These states also empower citizens to answer those questions for every major category of state spending, including:

- **Contracted payments to private companies and nonprofits:** Some government agencies spend well over half of their budgets on outside contractors.[22] These contractors are generally subject to fewer public accountability rules, such as sunshine laws, civil service reporting requirements or freedom of information laws.
- **Non-contracted expenditures:** States governments also spend money outside of formal bidding and

Table 1: Cost to Create and Maintain a Transparency Website[16]

State	Start-Up Costs	Annual Operating Costs
Alabama	$125,000	Less than $12,000
Alaska	$5,000	"Nominal"
Arizona	$72,000, plus existing staff time	Approximately $83,000
Arkansas	$558,000	$175,000
Colorado	$200,000 from existing budget, plus existing staff time	$169,400 from existing budget
Connecticut	Existing budget	Existing budget
Delaware	Existing budget	Existing budget
Florida	Existing budget	
Georgia	Existing budget	Existing budget
Hawaii	Existing budget	Existing budget
Idaho	Approximately $28,000 from existing budget	Existing budget
Illinois	Approximately $100,000	Approximately $10,000
Iowa	Less than $75,000	$6,000
Kansas	$150,000 from existing budget	Existing budget
Kentucky	$150,000	$10,000-$15,000
Louisiana	$325,000	"Minimal"
Maine	$30,000	
Maryland	$65,000	$5,000
Massachusetts	$540,000[17]	$431,000
Michigan	Existing budget	Existing budget
Minnesota	Existing budget	
Mississippi	$2,200,000[18]	$400,000[19]
Missouri	$293,140 from existing budget	Less than $5,000
Montana	Existing budget	Existing budget
Nebraska	$30,000-$60,000	Approximately $10,000
Nevada	$78,000	$30,000
New Hampshire	Existing budget	Existing budget
New Jersey	Existing budget	
New Mexico	$230,000	$125,000
New York	Existing budget	
North Carolina	$624,000[20]	$80,600
North Dakota	$231,000	$30,000

Table 1: Cost to Create and Maintain a Transparency Website *(continued)*

State	Start-Up Costs	Annual Operating Costs
Ohio	Existing budget	Existing budget
Oklahoma	$8,000, plus existing staff time	Approximately $3,600
Oregon	Existing budget	Existing budget
Pennsylvania	Approximately $300,000	Primarily existing staff time
Rhode Island	Existing budget	
South Carolina	$30,000 in existing staff time	Existing staff time
South Dakota	Not tracked (nominal)	Existing budget
Tennessee	Existing budget	
Texas	$310,000	Existing budget
Utah	$192,800, plus existing staff time ($100,000)	$63,400, plus existing staff time ($133,400)
Vermont	Existing budget	Existing budget[21]
Virginia	$500,000 from existing budget	$400,000 from existing budget
Washington	$300,000	Existing budget
West Virginia	Existing budget	
Wisconsin	$30,000	$11,300
Wyoming	$1,600	

Note: Some costs are approximations; many "Annual Operating Costs" are blank because states have not tracked these costs or responses were not provided; funds for many websites for which states provided specific costs (as opposed to "existing budget") came from the existing budget as opposed to a separate appropriation; to see a list of agencies or departments responsible for administering the transparency website in each state, see Appendix E.

contract processes, including capital acquisitions, small purchases, rentals, debt service, insurance, salaries and benefits.

- **Grants:** States administer grants, similar to contracts, to private or nonprofit entities in exchange for advancing public aims.
- **Subsidies such as tax credits for economic development:** State and local governments allocate an estimated $50 billion each year to private entities in the form of economic development subsidies.[23] These incentives – which can take the form of grants, loans, tax credits and tax exemptions – are awarded with the intent to create jobs and spur growth, yet most governments still do not disclose full information on these expenditures and their outcomes.[24] The degree to which private entities deliver on the economic growth promised in the subsidy agreements is rarely reported, prohibiting the public and state officials from holding the companies accountable. States that follow Transparency 2.0 standards allow citizens to hold companies accountable by listing the descriptions of the public benefits companies were expected to provide and what they actually delivered, such as the specific number of jobs.[25]
- **Other tax expenditures:** "Tax expenditures" are subsidies bestowed through the tax code in the form of special tax exemptions, credits, deferments and preferences. Once created, tax expenditures often escape oversight because they do not appear as state budget line items and rarely require legislative approval to renew. For these reasons, spending through the tax code is in particular need of disclosure. States that follow Transparency 2.0 standards provide transparency and accountability for tax expenditures, usually by linking their transparency portal to a tax expenditure report, which details a state's tax credits, deductions and exemptions with the resulting revenue loss from each program.
- **Spending through quasi-public agencies**: Quasi-public agencies are independent government corporations that are created through enabling legislation to perform a particular service or a set of public functions. Over time, quasi-public agencies have delivered a growing share of public functions.[26] They operate on the federal, state and local levels, providing services such as waste management, toll roads, water treatment, community development programs and pension management. Because quasi-public agencies typically collect fees or some other form of their own revenue, they do not rely solely, or often even significantly, on an annual appropriation from the legislature. As a result, their expenditures often fall outside the "official" state budget and are difficult for the public to scrutinize without strong transparency.
- **Leases and concessions to private companies:** States sometimes sell or lease to private companies the right to construct or operate a public asset or service in return for the right to collect and retain user fees from the public or to receive contracted payments from the government. These arrangements are most common for toll roads, garages, parking meters and water systems. They have also become more common at state parks and in the operation of fee-collecting

services such as motor vehicle licensing. Reporting on spending and user fees collected at these "public-private partnerships" is often lacking, which is a problem since these arrangements are often not governed by standard public protections such as civil service, conflict-of-interest, and freedom of information rules.[27]

For each of these forms of spending, taxpayers deserve to know exactly which businesses and organizations are receiving state money, and they should also be provided with enough information to determine whether they are receiving a reasonable return on their investment. For some types of spending – such as direct contracts for goods and services – this information is usually readily available in clear dollar amounts. In other cases, such as economic development subsidies or other tax expenditures, the cost to the state may be more open to interpretation. In any case, states should strive to provide the public with all the information it needs to evaluate how public resources are allocated to contractors and recipients of state subsidies.

One-Stop

Transparency websites in leading states offer a single portal from which citizens can search all government expenditures. With one-stop transparency, residents as well as local and state officials can access comprehensive information on direct spending, contracts, tax expenditures and other subsidies in a single location. While expert users searching for familiar data are unlikely to be stymied by the need to visit many different websites, scattered data impedes more typical citizens from locating important information on spending, bureaucratic entities and programs they do not already know about.

One-stop transparency is particularly important for public oversight of subsidies. Subsidies come in a dizzying variety of forms – including direct cash transfers, loans, equity investments, contributions of property or infrastructure, reductions or deferrals of taxes or fees, guarantees of loans or leases, and preferential use of government facilities – and are administered by a variety of government agencies.

Placing all data about government subsidies on a single website can uncover potential waste and highlight opportunities for savings. For example, when Minnesota began to require agencies to submit reports on the performance of subsidized projects, the reports revealed that numerous projects were receiving assistance from two or more funding sources – that is, Minnesota taxpayers were sometimes double- and triple-paying for the creation of the same jobs. After the centralized publication of those reports, the double-dipping stopped.[28]

One-Click Searchable and Downloadable

Transparent information is only as useful as it is accessible, which means easily searchable. Transparency websites in leading states offer a range of search and sort functions that allow residents to navigate complex expenditure data with a single click of the mouse. Transparency 2.0 states allow residents to browse information by recipient or category, and to make directed keyword and field searches.

Citizens who want to dig deeper into government spending patterns typically need to download and analyze the data in a spreadsheet or database program. Downloading datasets can also give residents the ability to aggregate expenditures – for a particular company, agency or date, for instance – to see trends or understand total spending amounts that might otherwise be lost in a sea of

unrelated data. Leading states enable citizens to download much or all of the most important information from their transparency websites.

Transparency 2.0 Is Encompassing, One-Stop, One-Click Budget Accountability and Accessibility

Transparency 1.0	Transparency 2.0
Incomplete: Residents only have access to limited information about public expenditures. Information about contracts, subsidies or tax expenditures is not disclosed online and often not collected at all.	**Encompassing:** 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.
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Tool for Informed Insiders: Researchers who already know what they are looking for and understand the bureaucratic structure of government programs can dig through reports for data buried beneath layers of subcategories and jurisdictions.	**One-Click Searchable and Downloadable:** Residents can search data with a single query or browse common-sense categories. Residents can sort data on government spending by recipient, amount, legislative district, granting agency, purpose or keyword. Residents can also download data to conduct detailed off-line analyses.

New Transparency Websites Open the Books on Spending

Over the past year, at least six states created new transparency websites. These websites post new data online, consolidate important spending information or make existing transparency tools more user-friendly. Below are highlights from new websites.

Arkansas

In our 2010, 2011 and 2012 scorecards, Arkansas received a failing grade, ranking among the lowest-performing states for spending transparency.[29] The state lacked a transparency website that centralized spending data and provided any information about grants or economic development subsidies — making it difficult for Arkansas residents to know how the state government was spending its money.

In July 2012, Arkansas launched a new checkbook-level transparency website that is one-stop, easy to use, and updated daily.[30] The checkbook tool provides public access to $1.9 billion in state contract spending and $7 billion in other spending from fiscal year 2013.[31] (See Figure 1.) Users can search expenditures by agency, recipient and spending category, giving the public multiple ways to investigate spending of interest. Arkansas should continue to improve this database by making expenditures from past years available at the checkbook level. Although contracts are currently available starting as early as 2001, other forms of spending such grants are only available from 2013.

Figure 1: Arkansas' New Transparency Website Contains Checkbook-Level Detail on Contracts, Grants and Other Payments

Arkansas also improved its accountability to the public by including a link to tax expenditure information. Sales and income tax expenditures are now available in a report linked directly from the Arkansas website, allowing the public to monitor the budgetary effect of spending through the tax code.[32] Arkansas should continue on this path toward greater public accountability by including the public benefits – both projected and actual – created by recipients of economic development tax credits.

Idaho

In our past reports, Idaho never scored higher than six out of 100 points, and in 2012 it ranked at the very bottom of our report's scorecard.[33] Through 2012, the state did not have a website dedicated to transparency, and "checkbook-level" government expenditure information was not available online.[34]

In January 2013, the state controller and governor announced the launch of *Transparent Idaho*, a new transparency portal that follows some standards of Transparency 2.0.[35] This new website includes a *Vendor Checkbook*, giving Idaho residents the ability to view and download recipient-specific state expenditure information. (See Figure 2.) The website also contains a link to information on the state's tax expenditures and links to county and municipal financial information.

In the next year, Idaho should improve its website by adding data from all state departments and agencies to the "Vendor Checkbook." The current website only contains information from the offices of the secretary of state and the controller. Additionally, Idaho should update the website to provide detailed checkbook-level information on all economic development subsidy programs.

Figure 2: Idaho Launches a New Transparency Website, *Transparent Idaho*

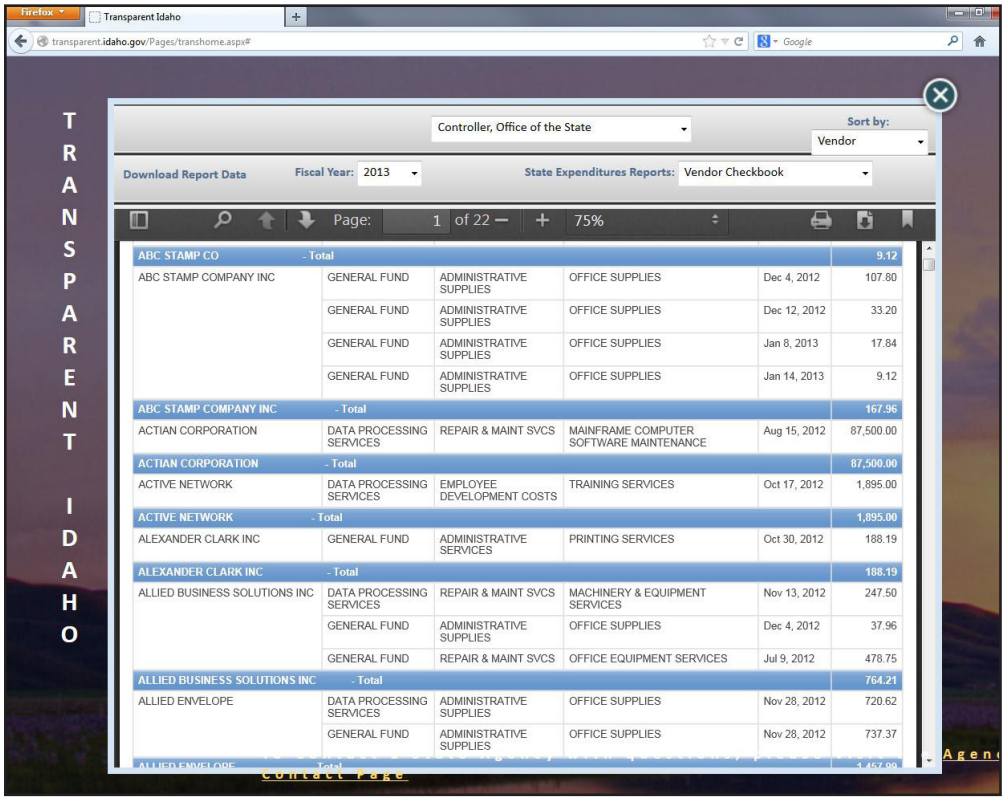
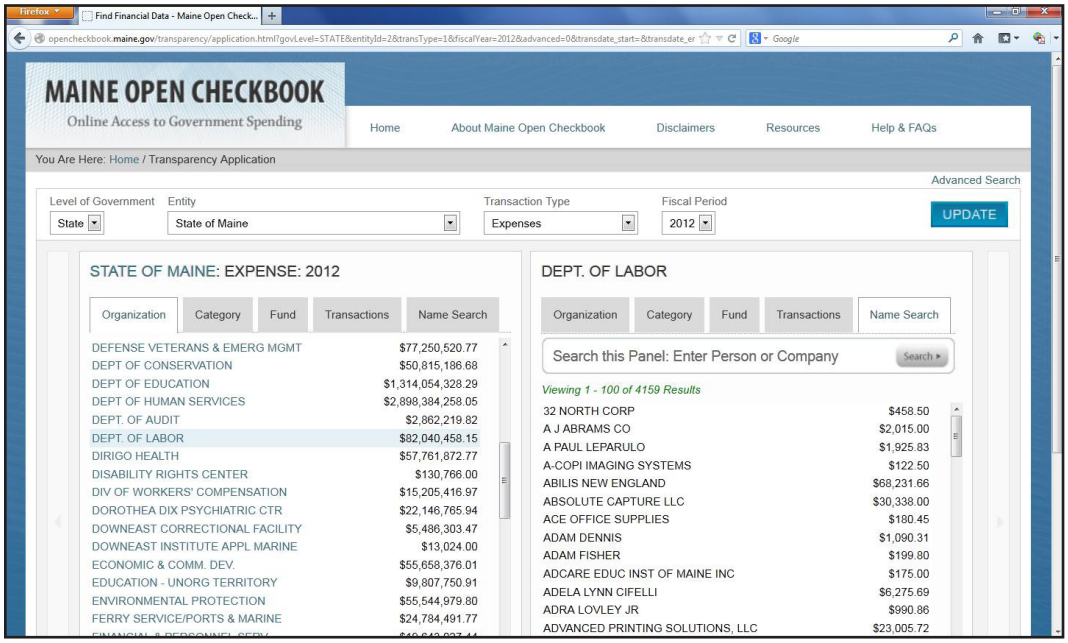


Figure 3: Maine Launches a New Transparency Website, *Open Checkbook*



Maine

Maine's online spending transparency has come a long way in recent years. Two years ago Maine ranked dead last in our assessment of states' transparency websites because spending information was only available to registered vendors, not the general public.[36] In an effort in early 2012 to provide information on state spending, the controller's office made some spending data available online, although it was outdated and unsearchable. Then in February 2013, the controller's office launched *Maine Open Checkbook* – at last adding Maine to the ranks of states that provide spending information in a user-friendly database. (See Figure 3.)

Maine's checkbook is both comprehensive and intuitive to users. For fiscal year 2012, it contains data on more than $7 billion of expenditures, and is searchable by 103 state agencies and offices, 43 spending categories, 33 purchasing funds and more than 58,000 vendors.[37] Users can search through the expenditures using multiple criteria at the same time to break the information down into understandable pieces. For example, users can search for payments made by the Department of Education (agency) on equipment (category) through the General Fund (fund source). This brings an unprecedented level of state spending transparency to Maine residents.

Even with Maine's new website, the state has room for improvement. While the values of payments made through individual grants are listed, all recipient names are marked as "NOT PROVIDED." This lack of transparency prevents the public from discovering which vendors received more than $660 million of state grants in fiscal year 2012. Payments made by quasi-public agencies – such as the Maine State Housing Authority – are also not available through the checkbook.[38] The values of credits awarded through economic development programs – such as the $1.4 million Seed Capital Investment Tax Credit program – are not available either.[39]

In the future, the controller's office plans to publish recipient-specific expenditures on grants, quasi-public agencies and tax credits, and Maine's high quality checkbook website platform was designed to easily accommodate these changes.[40]

Montana

In our 2010, 2011 and 2012 reports, Montana ranked in the bottom five states because it lacked a website containing checkbook-level information on government expenditures.[41] The contract information available – located on Montana's General Services Division website – was not checkbook-level and was designed for vendors seeking business with the state, not for citizens looking to hold government contractors accountable for providing quality goods or services at reasonable prices.

Montana took a step in the right direction in early 2013 by creating a website dedicated to transparency. Although the website is still being improved, it offers an easy-to-use interface that includes a link to a new checkbook-level spending database, as well as information on the state's assets, liabilities and employee compensation.[42] Clicking on the Montana Checkbook brings visitors to a searchable database of more than $1 billion in state expenditures by 35 government departments during fiscal year 2013.[43] (See Figure 4.) Montana residents can use this tool to view and download the details of when, for what and to whom government payments are being made.

Montana should continue to help the public hold recipients of government funds accountable by expanding the content and improving the accessibility of the

Figure 4: Montana Creates a Searchable Database of the State's Expenditures

State of Montana Checkbook

transparency.mt.gov/checkbook/

Department | Category | Payee

Fiscal Year: 2013 Search For: contains PUBLIC HEALTH & HUMAN SERVICES Search

Page: 1 of 328 First < 1-100 of 32796 > Last Download

Department	Payee	Payment Category	Payment Date	Amount
PUBLIC HEALTH & HUMAN SERVICES	180 MEDICAL INC	TO INDIVIDUALS - SOCIAL ASSISTANCE	12-28-2012	$451.20
PUBLIC HEALTH & HUMAN SERVICES	180 MEDICAL INC	TO INDIVIDUALS - SOCIAL ASSISTANCE	01-25-2013	$682.20
PUBLIC HEALTH & HUMAN SERVICES	3 RIVERS MENTAL HLTH SOLUTIONS	TO INDIVIDUALS - SOCIAL ASSISTANCE	11-09-2012	$30,319.83
PUBLIC HEALTH & HUMAN SERVICES	3 RIVERS MENTAL HLTH SOLUTIONS	TO INDIVIDUALS - SOCIAL ASSISTANCE	11-16-2012	$36,066.25
PUBLIC HEALTH & HUMAN SERVICES	3 RIVERS MENTAL HLTH SOLUTIONS	TO INDIVIDUALS - SOCIAL ASSISTANCE	11-26-2012	$40,235.91
PUBLIC HEALTH & HUMAN SERVICES	3 RIVERS MENTAL HLTH SOLUTIONS	TO INDIVIDUALS - SOCIAL ASSISTANCE	11-30-2012	$27,401.09
PUBLIC HEALTH & HUMAN SERVICES	3 RIVERS MENTAL HLTH SOLUTIONS	TO INDIVIDUALS - SOCIAL ASSISTANCE	12-07-2012	$34,403.58
PUBLIC HEALTH & HUMAN SERVICES	3 RIVERS MENTAL HLTH SOLUTIONS	TO INDIVIDUALS - SOCIAL ASSISTANCE	12-14-2012	$29,520.13
PUBLIC HEALTH & HUMAN SERVICES	3 RIVERS MENTAL HLTH SOLUTIONS	TO INDIVIDUALS - SOCIAL ASSISTANCE	12-21-2012	$31,328.44
PUBLIC HEALTH & HUMAN SERVICES	3 RIVERS MENTAL HLTH SOLUTIONS	TO INDIVIDUALS - SOCIAL ASSISTANCE	12-28-2012	$11,265.70
PUBLIC HEALTH & HUMAN SERVICES	3 RIVERS MENTAL HLTH SOLUTIONS	TO INDIVIDUALS - SOCIAL ASSISTANCE	01-04-2013	$19,000.32
PUBLIC HEALTH & HUMAN SERVICES	3 RIVERS MENTAL HLTH SOLUTIONS	TO INDIVIDUALS - SOCIAL ASSISTANCE	01-11-2013	$28,059.35
PUBLIC HEALTH & HUMAN SERVICES	3 RIVERS MENTAL HLTH SOLUTIONS	TO INDIVIDUALS - SOCIAL ASSISTANCE	01-18-2013	$24,813.47
PUBLIC HEALTH & HUMAN SERVICES	3 RIVERS MENTAL HLTH SOLUTIONS	TO INDIVIDUALS - SOCIAL ASSISTANCE	01-25-2013	$19,999.81
PUBLIC HEALTH & HUMAN SERVICES	5TH AVENUE PHARMACY & GIFT	TO INDIVIDUALS - SOCIAL ASSISTANCE	11-09-2012	$4,867.10
PUBLIC HEALTH & HUMAN SERVICES	5TH AVENUE PHARMACY & GIFT	TO INDIVIDUALS - SOCIAL ASSISTANCE	11-16-2012	$2,386.46

information on the website. In the next year, Montana officials should upgrade the website to include spending information from prior years, recipient-specific information on tax credits, and a link to the state's tax expenditure report – a tool for the public to monitor spending through the tax code.

Pennsylvania

Pennsylvania performed just above average on our reports in 2011 and 2012 – providing checkbook level information about state contracts on its treasury website.[44] However, the state had failed in previous years to make all of its spending information clear and accessible to the public at a one-stop portal.

In June 2011, Governor Tom Corbett signed the Pennsylvania Web Accountability and Transparency Act, which directed the Office of Administration to create "a searchable budget database-driven Internet website detailing certain information concerning taxpayer expenditures and investments."[45] Following the law, in December 2012, the governor's office launched the website *PennWatch* – a new, comprehensive, one-stop portal that Pennsylvania residents can use to monitor state spending.

This new website is a success for government transparency and spending accountability in Pennsylvania. The checkbook feature provides users with easy access to spending information for all three branches of state government and quasi-public agencies. This tool is searchable, intuitive, thorough, and makes investigating government spending a straightforward process.

The website includes many features that serve as examples for other states, such as the Department of Community & Economic Development's *Investment Tracker*, which allows users to search through economic development subsidies

Figure 5: Pennsylvania's Department of Community & Economic Development *Investment Tracker* Shines a Light on Subsidy Spending

Pennsylvania Department of Community & Economic Development Investment Tracker

Back to Select Screen * Note N/A has been used for those programs where job creation was not the basis for the funding.

					Total Jobs			
Project	Applicant/Company	Program	Multi Program Funded	County	Existing	Pledged	Program Amount	Multi FY Funded
2010 CDBG Entitlement Funding	Applicant: Edinboro Borough Company: Borough of Edinboro	CDBG Grant		Erie	N/A	N/A	$143,282.00	
2008 Summer Concerts	Applicant: Tacony Civic Association	CRP		Philadelphia	N/A	N/A	$10,000.00	
	Applicant: Always Bagels, Inc Company: Always Bagels, Inc.	MELF	Yes	Lebanon	0	78	$1,500,000.00	Yes
Always Bagels, Inc. - OGP	Applicant: Always Bagels, Inc.	OppGrant	Yes	Lebanon	0	78	$170,000.00	Yes

received by companies and view the number of jobs they pledged to create.[46] (See Figure 5.) While the *Investment Tracker* was available online in previous years, never before had it been connected to a central transparency portal.

To improve the website in the next year, the Office of Administration should make its checkbook search results downloadable, so Pennsylvania residents can obtain and analyze government spending information offline. The site should expand the scope of information available by including city and county spending, and all expenditures for the past five years.

yVermont

In January 2013, Governor Peter Shumlin announced that the Department of Finance & Management had developed a new website called *Spotlight Vermont.* The website creates a one-stop source for Vermont's expenditure and financial information and provides the data in charts, graphs, reports and downloadable spreadsheets.[47]

Spotlight Vermont is easy to use and allows visitors to access recipient-specific government spending information from clearly marked links. Vermont residents searching through spending information can access a set of data and charts from which they can view checkbook-level detail on a range of expenditures. For example, data on economic development tax credits are available as a download into a spreadsheet.[48]

While some of this information was available online in previous years, never before has it been compiled into a central website. This one-stop tool is a major improvement, bringing Vermont's transparency grade from a D to an above-average C+ and demonstrating the state government's commitment to spending transparency.

In the next year, the Department of

Finance & Management should increase transparency by providing information on the public benefits – such as jobs created or skills trainings held – that companies plan to produce using government subsidies. Vermont currently provides some public benefit information on government subsidies. For example, a downloadable report provides "net new jobs created" by the state's Economic Advancement Tax Incentive program as a whole. However, information on which subsidy recipients are producing the benefits is not available.[49] Providing subsidy-specific information on the benefits would empower Vermont residents to more easily use the website as a tool in holding companies accountable for their use of taxpayer dollars.

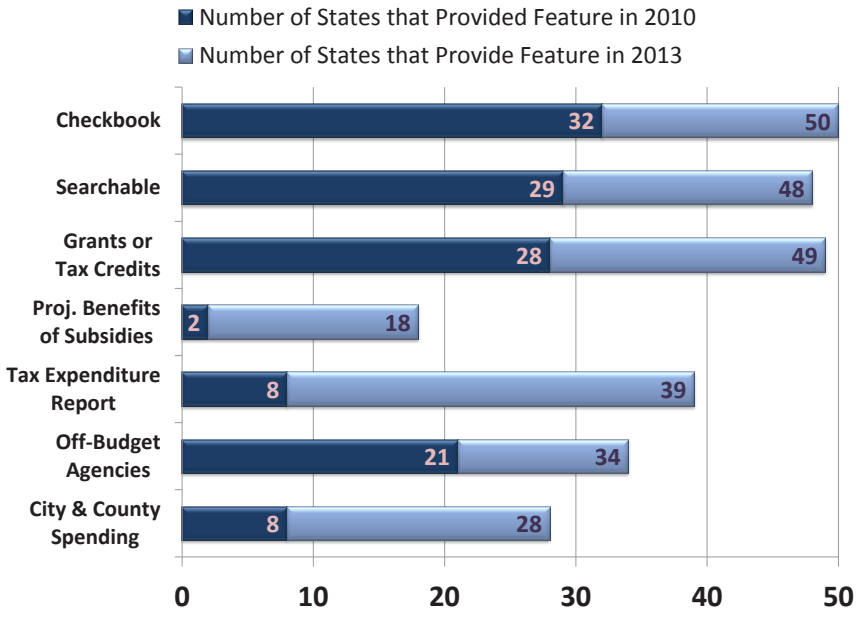
Making the Grade: Scoring States' Progress toward Transparency 2.0

Every year, state governments spend tens of billions of dollars through contracts with private entities for goods and services, subsidies to encourage economic development, grants and other forms of spending. Accountability and public scrutiny are necessary to ensure that state funds are well spent.

In recent years, state governments across the country have created transparency websites that provide checkbook-level information on government spending – meaning users can view the payments made to individual companies and details on the goods or services purchased. These websites allow residents and watchdog groups to ensure that taxpayers get their money's worth from deals the state makes with companies.

Our analysis shows that for the first time, every state now hosts a transparency website with some checkbook-level spending information. While the breadth and user-friendliness of these websites vary, this represents a milestone for transparency. Forty-eight states – all except California and Vermont – provide spending information in a searchable database, allowing residents to easily follow the money from government coffers to private bank accounts. In 2010 – the first year we assessed states' online spending data – only 32 states provided checkbook-level websites and only 29 were searchable. Likewise, from 2010 to 2013, the number of states providing information

Figure 6: States Have Rapidly Made Spending Information Available Online[50]

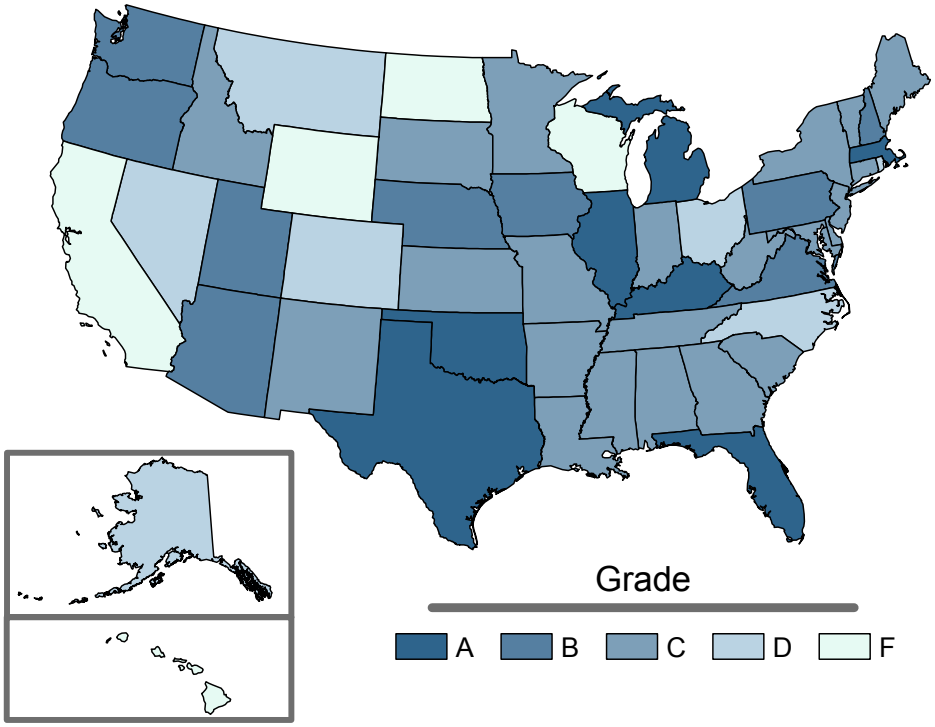


Note: Data on the number of states that offered each feature in 2010 came from U.S. PIRG Education Fund's 2010 *Following the Money* report. For the methodology used to compare criteria between the 2010 report and this year's, see "Comparing Features in 2013 to Features in 2010" in Appendix A.

on the public benefits expected to be created by individual recipients of economic development subsidies increased from two to 18, the number of states providing data on off-budget agencies increased from 21 to 34 and the number of states providing data on local government spending increased from eight to 28. (See Figure 6.)

Each state's transparency website was analyzed and assigned a grade based on its searchability and the breadth of information provided. (See Appendix B for the complete scorecard, and Appendix A for a full explanation of the methodology and explanations of how the scoring system was applied to each state's specific website.) An initial inventory of each state's website and a set of questions were first sent to the administrative offices believed to be responsible for operating each state's website. (For a list of questions sent to state officials, see Appendix D.) Follow up e-mails, and – if necessary – phone calls were made to these offices. Officials from 48 states responded with substantive information, clarifying or confirming information about their websites. In some cases, our research team adjusted scores based on this clarifying feedback. Only New Mexico and Minnesota did not respond to our inquiries.

Figure 7: How the 50 States Rate in Providing Online Access to Government Spending Data



Democrats and Republicans Support Government Transparency

Government transparency is not a partisan issue. As was the case in 2010, 2011, and 2012, higher levels of transparency are not a characteristic of either Democratic- or Republican-leaning states. The average score for a Democratic-leaning state (determined by the political party of the current governor) was 72.6, while that of a Republican-leaning state was 72.8, a difference of less than half a point.[51] Among the seven states that scored an "A" (pluses and minuses included) three have Democratic governors and four have Republican governors.[52]

Based on the grades assigned to each website, states can be divided into five categories: Leading States, Advancing States, Emerging States, Lagging States and Failing States. (See Figure 7.)

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

Changes to the Grading Criteria from 2012

Reflecting rising standards for government transparency, the grading criteria changed slightly from the 2012 *Following the Money* report.[53] Changes in the criteria were:

- The scope of the checkbook criterion was expanded. Last year, states received full credit for providing checkbook-level detail when this information was supplied for any form of spending. This year states that receive full credit must have checkbook-level detail on both contracts *and* non-contracted spending. Similarly, whereas last year, states could receive full credit for checkbook-level detail on expenditures through grants *or* economic development tax credits, this year, states that receive full credit for these features must have checkbook-level detail on both grants *and* economic development tax credits.
- More fine-tuned criteria were introduced for evaluating how checkbook-level data are provided on grants and economic development tax credits. States were allocated points separately based on whether their checkbooks for grants and economic development tax credits are detailed, downloadable, and searchable.
- The point values assigned to the criteria were rearranged to reflect the importance of criteria that were once at the cutting edge of Transparency 2.0, but that have now become standard practice. For example, the points assigned to checkbook-level contract expenditures decreased from 30 to 20.
- The ARRA Funding criterion, which awarded points for the transparency website linking to the state's American Recovery and Reinvestment Act website, was removed because such funding has mostly already been spent. While maintaining data from prior years is a standard of Transparency 2.0 and allows visitors to track awards to a specific company or industry over time, the criterion was removed so credit could be awarded to more current expenditures.

The tightened criteria have lowered grades for some states that failed to add features newly assessed or weighted more heavily this year. A lowered grade does not necessarily mean that functionality was stripped from the transparency website. For example:

- In Arizona – which dropped four points from last year – the Commerce Authority failed to make checkbook-level information available on the recipients of economic development tax credits. Quasi-public agencies that administer a state's economic development funds – such as the Commerce Authority – require heightened transparency, and while the Commerce Authority has made available checkbook-level information on grants, this transparency has not been extended to tax credits.
- New York – which dropped 16 points from last year – failed to make checkbook-level information available on the payments made to vendors through mechanisms other than contracts. Without checkbook-level detail on these payments, residents can only view a portion of the companies that receive taxpayer dollars.

In a few cases, it is possible that the grades of states that made no improvements to their websites increased because the sites already included the criteria weighted more heavily this year.

Leading "A" States

Table 2: Leading "A" States

State	Grade	Point Total
Texas	A	96
Massachusetts	A-	93
Florida	A-	92
Illinois	A-	92
Kentucky	A-	92
Michigan	A-	91
Oklahoma	A-	91

The seven states leading in online spending transparency have created user-friendly websites that provide users with information on an array of checkbook-level expenditures. In all states, users can monitor the payments made to vendors through contacts, grants, tax credits and other discretionary spending. All spending in these states – with the exception of subsidies in Texas – is accessible in a searchable database. All Leading States – except Florida - also provide users with copies of contracts, allowing residents to examine details about the public goods or services the government pays companies to provide.

These Leading States also provide visitors with spending details from public entities outside the state's usual budget and accounting system. All states provide details on expenditures from quasi-public agencies, whose spending is often left off the state government's books. All states – except Illinois – also provide details on municipal expenditures, helping citizens view spending decisions across different levels of government.

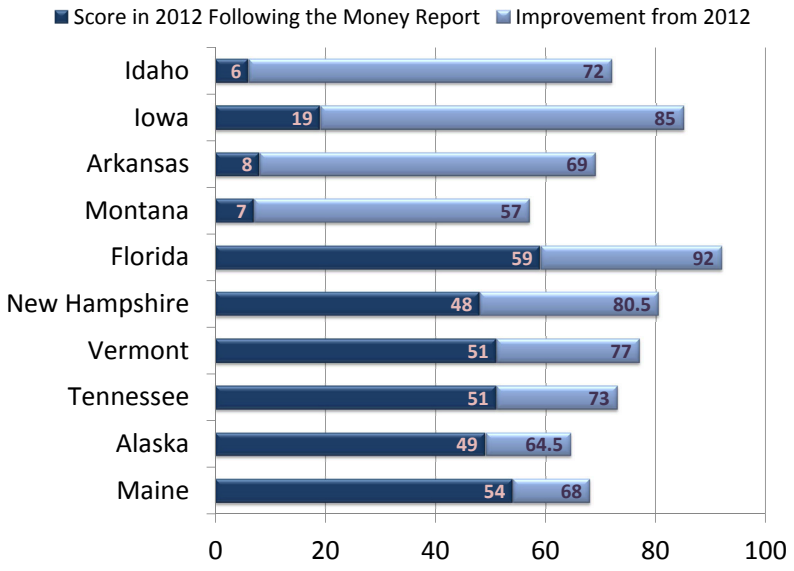
Leading States still have opportunities to improve transparency. For example, not a single Leading State provides completely comprehensive and user-friendly access to checkbook-level data on economic development tax credits. Most states' data on these tax credits cannot be downloaded for analysis, and Oklahoma does not provide any information on the public benefits – projected or achieved – created by economic development incentives.

Controversy Besets Florida's Progress toward Greater Transparency

While Florida's website, *Transparency Florida*, made the greatest improvements in the past year to move into the "A" range, further attempts to open the state's books on government spending have been beset by controversy. The checkbook-level information in the new *Florida Accountability Contract Tracking System* (FACTS), which is integrated with *Transparency Florida*, provides users with contract deliverables and audit reports – enabling the public to hold corporations accountable for delivering on promised public goods or services in contract agreements. However the tool falls short in opening all books on state spending. Transactions contracted by the Legislature, for example, are not available. To fix these shortcomings, Florida's State Senate contracted to create another transparency website called *Transparency 2.0*, but pulled the plug shortly after its completion citing long-term licensing costs of updating the site.[54] At the time of this report's research, civic organizations were calling for state officials to rectify Florida's path toward greater transparency, while legislators were proposing transparency reforms.[55]

Figure 8: Top 10 Most Improved Transparency Websites from 2012 to 2013[56]

Several states dramatically improved their online spending transparency in the past year. The states with the largest gains either created new transparency portals or made major improvements to their existing ones. Iowa and Idaho both saw the largest improvements with 66 points. In order, the states with the highest increase in score from last year are as follows:



Note: In some cases, the changes in grade reflect changes in the grading criteria.

Advancing "B" States

Table 3: Advancing "B" States

State	Grade	Point Total
Oregon	B+	89
Utah	B+	88.5
Nebraska	B+	88
Arizona	B	86
Iowa	B	85
Pennsylvania	B	85
Washington	B-	81
New Hampshire	B-	80.5
Virginia	B-	80.5

Nine states are advancing in online spending transparency, with checkbooks that are easy to access and cover many of each state's expenditures. With the exception of spending on economic development tax credits, all expenditures available online are searchable, allowing residents to locate specific spending data easily. All Advancing States provide checkbook-level information on grants, which are often awarded through processes separate from contract awards. Also, all Advancing States, with the exception of Washington, provide spending information from quasi-public agencies.

In the next year, Advancing States should improve to join the ranks of the Leading States. Only four out of the nine Advancing States provide copies of contracts online. Also, not a single Advancing State provides completely comprehensive and user-friendly access to checkbook-level data on economic development tax credits.

Emerging "C" States

Table 4: Emerging "C" States

State	Grade	Point Total
Georgia	C+	77
Vermont	C+	77
Connecticut	C+	76
Indiana	C+	75
Missouri	C	74.5
West Virginia	C	74
Maryland	C	73
Mississippi	C	73
New Mexico	C	73
New York	C	73
South Carolina	C	73
Tennessee	C	73
Idaho	C	72
Louisiana	C	71
Minnesota	C	71
New Jersey	C	71
South Dakota	C	70
Arkansas	C-	69
Delaware	C-	69
Kansas	C-	68
Maine	C-	68
Alabama	C-	66

Twenty-two states are emerging in online spending transparency and have launched transparency websites with checkbook-level information on contracts and some other expenditures. However, Emerging States provide minimal information on expenditures outside states' usual accounting systems.

Contract expenditures in all Emerging States, with the exception of Vermont, are searchable by at least one of the three

search criteria in the scorecard – vendor, keyword or purchasing agency. All states also provide data on contract expenditures for at least one prior year.

Emerging States fall behind Leading States and Advancing States in how they provide information on economic development subsidies. Only four of the 22 Emerging States provide both checkbook-level detail on the recipients of economic development tax credits and information on the benefits created from the subsidies.

Lagging "D" States

Table 5: Lagging "D" States

State	Grade	Point Total
Alaska	D+	64.5
Nevada	D+	62
Ohio	D+	61
Colorado	D+	60
North Carolina	D	58
Montana	D	57
Rhode Island	D-	54

Seven Lagging States maintain transparency websites but are missing important pieces of their checkbooks and other spending data that are available on most other websites. While all these states provide checkbook-level detail on the payments made to vendors through contracts and grants, only one state – Ohio – provides information on economic development tax credits. The information on contracts and grants is not as comprehensive or as easy-to-access as the information in higher-rated states. For example, many states do not make details available about the specific goods or services purchased or provide information about past expenditures.

Lagging States lack other information commonplace on many other states' transparency websites. Only two states post information on city and county spending, and only three states make available tax expenditure reports that detail the total funds lost through exemptions, abatements, credits and other tax break programs.

Failing "F" States

Table 6: Failing "F" States

State	Grade	Point Total
Wyoming	F	48
Wisconsin	F	47
Hawaii	F	39
California	F	37
North Dakota	F	31

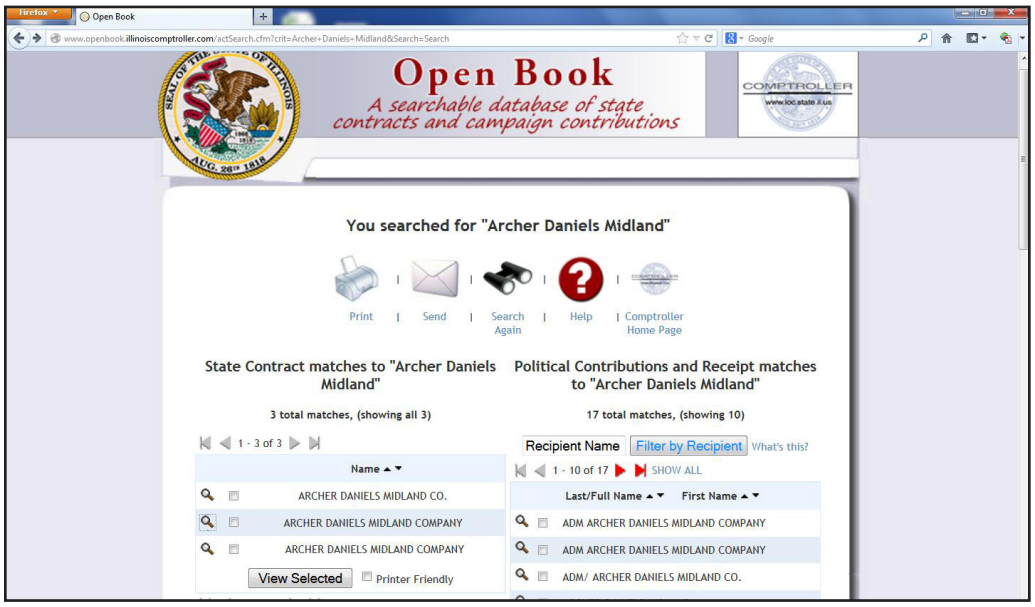
Five states are failing in online spending transparency. While these states maintain websites that are checkbook-level, the sites are limited and hard to use. Not a single Failing State provides information on the public benefits of economic development subsidies broken down by recipient or makes its tax expenditure report available. Only one state – Wyoming – provides spending information on off-budget agencies. In addition, while visitors can download California's checkbook information, the data are not available in a user interface – making it one of two states in the country without searchable vendor-specific spending information.

States Innovate with Cutting-Edge Features

Some states are innovating by introducing new spending transparency features along with checkbook-level expenditure information. They have developed new tools and posted new sets of information on government expenditures, giving residents new ability to view, analyze, monitor and influence how their government allocates resources.

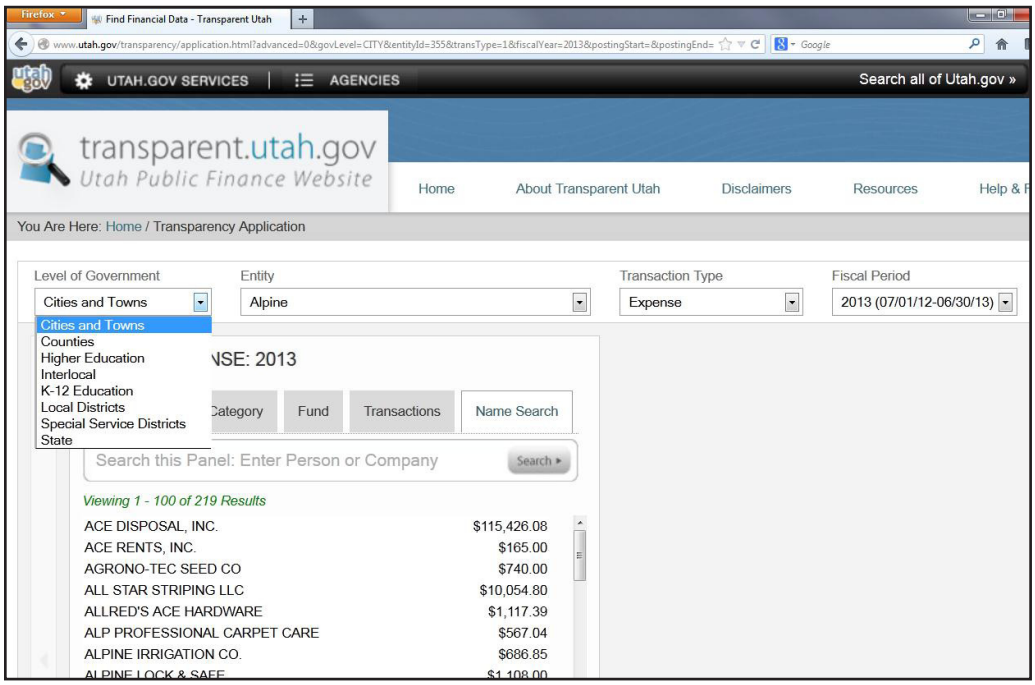
- **Shining a Light on Pay-to-Play Practices:** In many states, corporations or individuals will make contributions to electoral campaigns to curry favor with decision-makers in the hopes of winning profitable contracts down the road. Such "pay to play" systems result in contracts being awarded to the best-connected vendors, potentially excluding those that offer the best value for the public. Illinois has launched a tool – called *Open Book* – that empowers the public and watchdog groups to explore contracts awarded to corporations side-by-side with electoral contributions those corporations have made. (See Figure 9.) The tool also tracks the funds contributed by employees of the companies. With this tool, Illinois residents can easily discover when government agencies may be awarding contracts based on political connections.
- **Integration of Local Government Data into Checkbook Tools:** Many states provide data on city

Figure 9: Illinois' *Open Book* Empowers Citizens and Watchdog Groups to Uncover Pay-to-Play Practices



and county spending by linking to municipalities' websites. However, on these sites, the information available is often limited to budget documents, which can be difficult for everyday users to read and are not checkbook-level records of spending. Some states have opened the books on municipal spending by incorporating checkbook-level data on local government spending into their checkbook search tools. Utah's checkbook, for

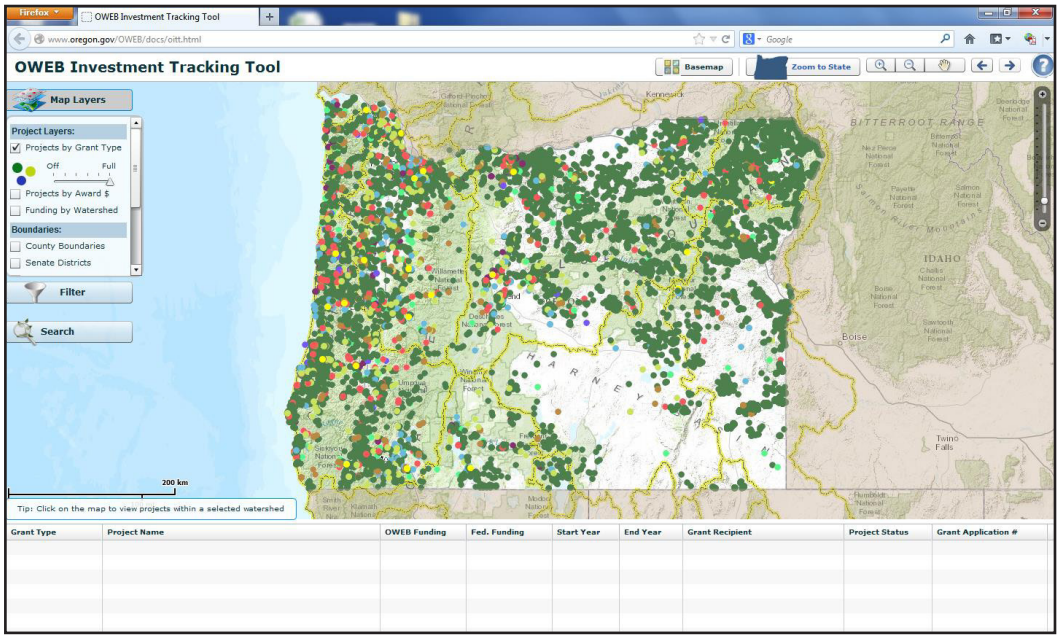
Figure 10: Utah's Checkbook Tracks Payments Made by Cities and Towns



example, allows users to view expenditures by city and town. (See Figure 10.) Arizona's checkbook allows users to view expenditures made by two county governments.

- **Mapping Tools:** Oregon provides interactive maps that allow users to view where taxpayer dollars are spent. One such map allows users to pinpoint the location of Oregon's Watershed Enhancement Board's (OWEB) investment projects. The map provides the same level of checkbook detail about OWEB grants as payments in the central transparency website's checkbook search tool. (See Figure 11.) Another map shows the location and cost for all Oregon Department of Transportation projects.

Figure 11: Oregon Watershed Enhancement Board's Interactive Map



State Officials Face Obstacles and Challenges in Operating Transparency 2.0 Websites

Officials in each of the 50 states were asked to describe the challenges and obstacles they face in enhancing their state's online transparency. State officials identified a number of factors that impede increased transparency, including a lack of centralized or standardized systems of record-keeping, outdated information systems, limited resources, legal limitations and concerns regarding confidentiality.

Lack of Standardized Record-Keeping and Decentralized Structure of State Government

Twenty states cited the decentralized structures of state government and a lack of standardized record-keeping as obstacles in developing and improving online spending transparency.[57] When launching transparency websites, state officials must often assemble data from the different accounting and technological systems used by varying agencies, departments and local governments.

For example, states reporting these problems include:

- Vermont, where reporting on grants is hindered because the state currently "has no centralized grants and contract system"[58];
- Arizona, where detailed information can sometimes only be "maintained on the agency's proprietary system and not readily available for display on the transparency

website" because agencies use different accounting systems[59]; and

- North Carolina, where the website must assemble data from the "multiple procurement, accounting, budgeting, and grant reporting systems" used throughout the state government.[60]

Some state officials have overcome these problems by improving cooperation among different departments and local bodies:

- To update their transparency website for 2013, Oregon state officials "worked with 19 Education Service Districts,…36 Counties, several State Agencies (for Tax Expenditure information), and over 80 Agencies included in reports for Contracts, Salary, and Expenditures."[61] According to Philip Harpster in the Oregon Department of Administrative Services, "many of the logistics of data collection [were] improved considerably by the State partnering with local associations (e.g., Oregon Association of Counties, The Oregon Association of Education Service Districts, [and the] League of Oregon Cities)."[62]
- Prior to the launch of Pennsylvania's transparency website, the Office of Administration reached out to "every agency affected by the law to make them aware of their responsibilities, answer questions and designate a point of contact to work with us. In addition to frequent updates via email, there were numerous individual agency and group meetings and discussions, as well as guided and hands-on demonstrations."[63]
- Indiana has established a working group made up of state agencies that supply data to the state's transparency website.[64]

Limited Resources

Officials in 10 states cited issues related to state budget constraints and the limitations of available resources as obstacles to improving and expanding state transparency.[65] However, some of these states have developed innovative ways to launch and improve their websites with limited resources. In Idaho, for example, where developing a transparency site was hindered by a lack of legislative funding, the Office of the State Controller negotiated information technology contracts such that they could leverage the technology to construct a transparency website.[66] In Arizona, the General Accounting Office was able to save costs by adapting another state's online transparency platform for its own use.[67]

Outdated Information Systems

Numerous states reported antiquated technological systems as impediments to greater transparency.[68] For example, Virginia's outdated accounting and procurement systems prevent the state from posting electronic copies of contracts online.[69] The accounting system still used in Idaho is more than 30 years old.[70]

Some states are currently working to overcome these problems by improving or replacing outdated information systems. For example, according to Hawaii's Department of Budget and Finance, the state has "initiated an ambitious technology transformation program, in order to upgrade and modernize the State's information technology infrastructure."[71] Michigan is beginning the process of "replacing its current accounting systems."[72]

Alaska is adopting a new accounting system with "a Vendor Self-Serve portal that will allow interested vendors and the general public to view State procurement activity."[73]

Protecting Confidential Information

Officials in 10 states cited the protection of confidential information as an obstacle to improved transparency.[74] A Tennessee state official explained, "information about payments that are confidential by law must be manually removed from payment files before loading the website. This manual intervention is costly and time-consuming."[75] In order to protect sensitive information without withholding useful data, states should develop data systems that keep private information in specific fields that will not be disclosed to the public, while providing all other expenditure details without manual intervention.

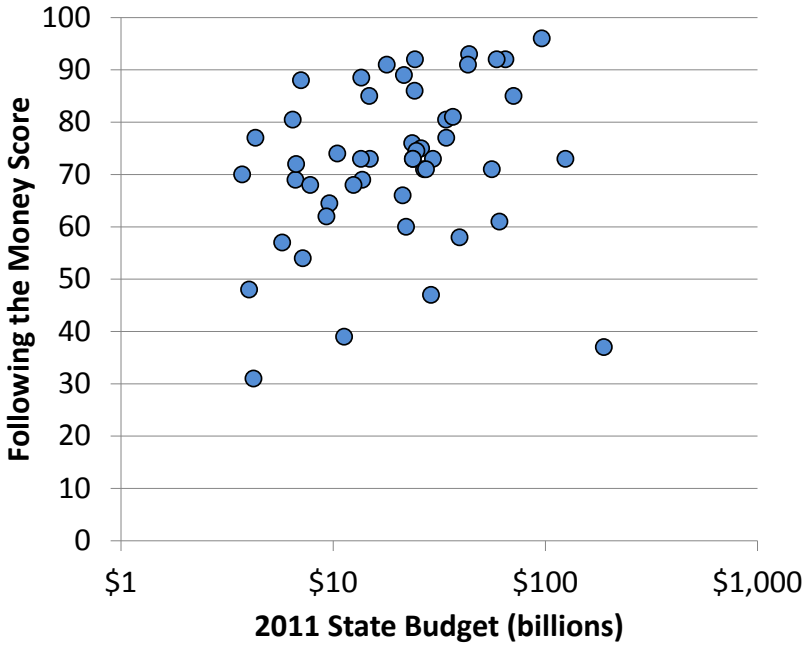
Legal Limitations

Some state officials cited state laws that hinder greater transparency. Eric Ward in the South Carolina Comptroller General's office explained that "state law shields from disclosure certain information related to state economic development efforts," including "dollar amounts of economic development tax credits."[76] Expenditures to companies – whether through contracts, economic development subsidies or other means – should be public information, and state legislators should strike down laws that prohibit this transparency.

Figure 12: State Budget Size Does Not Determine the Level of Transparency[77]

The size of states' direct expenditures (here referred to as "budgets") in no way determines the ability of a state to deliver transparency. Some states with small budgets earned high scores, while some states with large budgets received low scores. (See figure below.) Utah, with a budget totaling $13.6 billion in 2011, scored an 88.5. Meanwhile, Ohio, with a budget totaling $60.7 billion, scored a 61. Vermont, with the fourth-smallest budget in the country, scored a 77; meanwhile, California, with a budget 43 times larger than Vermont's, scored a 37.

The data show that small states with small budgets have the ability to create and maintain comprehensive and user-friendly transparency websites. Also, states with large budgets will not automatically be leaders in Transparency 2.0.



Continuing the Momentum Toward Greater Transparency: How States Can Improve their Transparency 2.0 Websites

While all states now provide checkbook-level information on some government expenditures, state officials should move their focus toward expanding the scope and user-friendliness of the data. In fact, every state's transparency website still has room for improvement.

- Thirty states do not post checkbook-level information on economic development tax credits. Without this information, residents cannot begin to assess if the tax revenue forgone is worth the social benefit created by the credit.
- Only eight states provide information on both the projected number of jobs to be created and actual number of jobs (or other public benefits) created by economic development subsidies. While 10 states provide information on the projected number of jobs created and four states provide the actual number of jobs created – these states provide only half of the information necessary to hold companies fully accountable and reclaim funds if promises are not kept. The other 28 states provide no data on the societal benefits of subsidies, leaving taxpayers completely in the dark.

- Eleven states' checkbooks on contracts cannot be searched by all assessed categories – vendor, keyword and purchasing agency. Making checkbook data searchable allows users to easily find specific spending information.
- Sixteen states do not provide any information about the expenditures made or revenues collected by quasi-public agencies or public-private partnerships, prohibiting citizens from monitoring such "off-budget" state expenditures.

With continued progress toward online transparency, citizens will have greater opportunity to monitor government spending, evaluate budgetary decisions and ensure that contracts to private companies are smart choices for the state.

Appendices

Appendix A: Methodology

Grades for the scorecard were determined by assigning points for information included on (or in some cases, linked to by) a state's transparency website or another government website that provides information on government spending. (See Tables A-3, A-4, A-5 and A-6 for a detailed description of the grading system.)

What We Graded

Only one website was graded for each state. If states had a designated transparency website, that site was graded. If a state had more than one transparency website, we graded the transparency website that earned the highest score. If states lacked a designated transparency website, we graded the state website that earned the highest possible score.

The grades in this report reflect the status of state transparency websites as of January 2013, with the exception of cases in which state officials alerted us to oversights in our evaluation of the websites or informed us of changes that had been made to the websites prior to mid-February 2013. In these cases, Frontier Group and U.S. PIRG Education Fund researchers confirmed the presence of

the information pointed out by the state officials and gave appropriate credit for that information on our scorecard.

How We Inventoried and Assessed the Websites

The researchers reviewed websites and corresponded with state officials as follows:

- During January 2013, U.S. PIRG Education Fund researchers evaluated every accessible state transparency website based on the criteria laid forth in Tables A-3, A-4, A-5 and A-6.
- In mid-January, state agencies administering transparency websites were sent e-mails with our evaluation and were asked to review it for accuracy by February 8, 2013. For a few states that requested extensions, the deadline was extended.
- In early February 2013, U.S. PIRG Education Fund researchers reviewed the state officials' comments, followed up on potential discrepancies, and made adjustments to the scorecard as warranted. In many cases, our researchers continued to correspond with state officials into February, clarifying the criteria and discussing websites' features.

Calculating the Grades

States could receive a total of 100 points. Based on the points each state received, grades were assigned as listed in Table A-1.

Table A-1: Grading Scale

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

States were given full credit for making particular categories of information available on their websites, regardless of whether we could ascertain if the data evaluated were complete. For example, if a state's contract checkbook only contains a portion of the payments the state made to vendors through contracts, full credit is awarded. Likewise, if a website lists a non-government entity that received an economic development tax credit (and the value of the award), the state receives points for that category even if payments made through other tax credit subsidy programs are missing from the website.[78] While it is obviously critical that states post all of the information they purport to make available through their online transparency tools, measuring the completeness of each state website is well beyond the scope of this report and would have required a separate objective data source on what information should be included that does not currently exist. We look forward to future efforts to ascertain the degree to which states are providing full and complete spending information to the public.

For the "Off-Budget Agencies" criterion, states were awarded points if they fulfilled one of the following conditions:

- The state received points for the "Off-Budget Agencies" criterion in U.S. PIRG Education Fund's *Following the Money 2012* report (for which e-mails were sent to website administrators, inquiring whether quasi-public agencies were included);
- The website administrator responded in February 2013 that the site included expenditure or revenue information for quasi-public agencies or public-private partnerships;
- The researchers found expenditure information from quasi-public agencies on the transparency website.
- The website explicitly stated that its online checkbook contained data on off-budget agencies.[79]

Comparing Features in 2013 to Features in 2010

To show nationwide improvements in state spending transparency from 2010, we compared states' performance on this year's scorecard to states' performance on the scorecard in our 2010 *Following the Money* report according to the criteria listed in Table A-2.[80]

Table A-2: Criteria for Evaluating Progress from 2010 to 2013

Feature	Criteria in this year's (2013) *Following the Money* Report	Criteria (called "Variables") in the 2010 *Following the Money* Report
Checkbook	"Checkbook" criterion for "Contracts" or "Expenditures"	"Checkbook-Level Web Site"
Searchable	Checkbook is searchable by recipient, keyword, fund, agency or department for "Contracts" or "Expenditures"	"Search by Contractor" or "Search by Activity"
Grants or Tax Credits	"Checkbook" criterion for "Economic Development Tax Credits" or "Grants"	"Economic Development Incentives Information"
Proj. Benefits of Subsidies	"Projected Public Benefits" for "Economic Development Subsidies"	Received 10 points for "Economic Development Incentives Information" (10 points were awarded if a detailed description of the incentive was provided, including estimates for the number of jobs created)
Tax Expenditure Report	"Tax Expenditure Reports"	"Tax Subsidy Information Provided in the Database or Linked"
Off-Budget Agencies	"Off-Budget Agencies"	"Quasi-Public Agencies"
City & County Spending	"City and County Spending"	"Local/County Budgets"

Description of Point Allocation for the Scorecard

Tables A-3, A-4, A-5 and A-6 describe the criteria we used to evaluate state transparency websites and the amount of points we awarded for each category. Note: For definitions of "Contracts," "Expenditures," "Economic Development Tax Credits," and "Grants," see the section titled "Transparency 2.0 Websites Give Users Detailed Information on Government Expenditures" on page 12.

Table A-3: Point Allocation for Checkbook-Level Spending Information *(Continued on page 47)*

Checkbook-Level Spending			
Criteria	**Description**	**Partial Credit**	
Checkbook	A list or database of individual expenditures made to individual recipients. Payments made through the American Recovery and Reinvestment Act are not eligible for credit.	No partial credit.	
Searchable	Ability to search checkbook-level expenditures by certain parameters. Search features must be part of the checkbook tool.	Partial credit is additive across the subcategories below.	
		Searchable by Recipient - Ability to search expenditures by recipient (e.g. contractor or vendor) name.	
		Searchable by Keyword or Fund - Ability to search expenditures by type of service, item purchased, or the paying government fund. For economic development tax credits, the ability to search by name of the program receives credit.	
		For Contracts, Expenditures and Grants: Searchable by Agency or Department - Ability to search expenditures by the purchasing branch of the government. For Economic Development Tax Credits: checkbook tool displays multiple credits when users enter search terms.	
Historical Expenditures	Expenditure data from previous fiscal years. For states to receive credit for contracts from prior years, the contracts must be inactive.	1 point (up to 3) for every fiscal year of expenditure data, excluding the most recent year. Partial (as opposed to full) credit is awarded on a state-by-state basis if historical expenditure data are removed from the website after a set period of time.[79]	
Expenditure Summary Information	A detailed description of what the state receives for each expenditure.	For Expenditures, Economic Development Tax Credits, and Grant spending, states either receive full or no credit. For contract spending, in order for states to receive full credit (2 points), they must make copies of contracts available. States that provide summaries of the goods or services purchased instead of the contract copies receive 1 point.	
Downloadable	Information can be downloaded for data analysis (as file type .xlsx, .csv, .xml, etc.).	No partial credit.	

Point Allocation for Checkbook-Level Spending Information
continued from page 46.

	Points for Checkbook-Level Spending			
	Contracts	**Expenditures**	**Economic Development Tax Credits**	**Grants**
	20	12	4	4
	1	1	1	1
	1	1	1	1
	1	1	1	1
	3	3	3	3
	2	1	1	1
	2	1	1	1

Table A-4: Point Allocation for Economic Development Subsidy Information

Economic Development Subsidies			
Criteria	**Description**	**Partial Credit**	**Points**
Projected Public Benefits	The public benefits, such as the number of jobs, intended to be produced by specific private recipients of economic development subsidies (in the form of tax credits, grants or other types of programs) are included.	No partial credit.	4
Actual Public Benefits	The public benefits, such as the number of jobs, actually produced by the specific private recipients of economic development subsidies (in the form of tax credits, grants or other types of programs) are included.	No partial credit.	4

Table A-5: Point Allocation for Tax Expenditure Reports

Tax Expenditure Reports (TERs)			
Criteria	**Description**	**Partial Credit**	**Points**
Accessibility	Tax Expenditure Reports are easily accessible.	3 points if the TER is downloadable from the transparency website or a link is provided that directs users to another webpage from which they can directly download the TER. 1 point if links direct users to the central portal of a government department, and then to a another webpage, to downloaded the TER.	3
Tax Expenditures from Multiple Years	Tax expenditures from multiple fiscal years.	1 point (up to 3) for every year detailed in the tax expenditure reports linked, excluding the most recent year. Tax expenditure information from before 2009, regardless of the number of years, is only eligible for one point of credit.	3
Comprehensiveness	Tax Expenditure Reports cover expenditures from all the state's major taxes.	Partial credit is additive across the subcategories below. Credit is only awarded if the report includes at least one-third of expenditures from the tax type. If a state does not collect one or more of these taxes, or collects less than 2 percent of its revenue from property tax, the other taxes are weighted equally.[82]	
		TER includes sales tax expenditures.	1
		TER includes property tax expenditures.	1
		TER includes income tax expenditures.	1
Purpose	The purpose of tax expenditure provisions is explained within the report. Credit is not awarded if the stated purpose is to reduce the tax liability to a certain group or party.	No partial credit.	1

Table A-6: Point Allocation for Other Transparency Features

Other Transparency Features			
Criteria	**Description**	**Partial Credit**	**Points**
Off-Budget Agencies	Expenditures from quasi-public agencies, such as transit authorities, or user fees collected from public-private partnerships, such as privatized toll roads, are included on the website.	No partial credit.	4
City and County Spending	Financial information for some local governments is accessible from the website.	No partial credit.	2
Feedback	Website users are able and encouraged to give feedback about the site.	Partial credit is additive across the categories below.	
		Visitors are provided with contact information.	1
		Visitors are invited to give feedback.	1

State-by-State Explanation of Scoring Choices

Many point allocations for the grading criteria require some explanation.

- **Florida:** Points were awarded for Economic Development Tax Credits because recipient-specific data on economic development refunds are available.
- **Illinois:** 1 Point was awarded for Expenditure Summary Information for Economic Development Tax Credits because companies' Annual Project Progress Reports on tax credits contain detailed information on the type of jobs (e.g., "Welders," "Assemblers & Fabricators") created by the subsidy.
- **Kansas:** 0 points were awarded for Downloadable for Contracts, Expenditures and Grants because data are downloadable but not recipient-specific.
- **Mississippi:** 0 points were awarded for Tax Expenditure Reports from multiple years because, while a tax expenditure report from 2010 exists, our researchers could not find links between the transparency website and the 2010 tax expenditure report.
- **Nebraska, explanation 1:** 2 points were awarded for Expenditure Summary Information for Contracts because fulfilled purchase orders are available through the Department of Administrative Services' website, which is linked from the transparency website.
- **Nebraska, explanation 2:** 4 points were awarded for Off-Budget Agencies because the payments by the Nebraska Corn Board – a quasi-public agency – are available in the checkbook.
- **Nevada:** Points were awarded for Expenditure Summary Information checkbook spending because descriptions of the "Budget Accounts" accompany the payment data.
- **New Hampshire:** 4 points were awarded for Projected Public Benefits of Economic Development Subsidies, because the PDF "Grant Awards," on New Hampshire's Job Training Fund website, lists the number of "Trainees." However, whether these numbers are projected or actual is ambiguous, so credit was awarded to "Projected Public Benefits."
- **Oregon:** 4 points were awarded for Actual Public Benefits of Economic Development Subsidies because the documentation on the Oregon Investment Advantage program contains the number of people employed by the companies receiving the subsidy. Since the subsidy is awarded to companies moving into the state, the total number of people employed is treated as the actual public benefit.
- **Vermont:** 0 points were awarded for Searchable for all features of the Checkbook because checkbook-level spending data are not searchable through a database on a government website. While checkbook-level data are searchable on a non-government website (www.vttransparency.org) that uses data supplied by the state, search features must be part of a government website to receive credit.[83]
- **Wyoming:** 0 points were awarded for Expenditure Summary Information for Expenditures because the "Payment Descriptions" do not contain details on the good or service, but rather prompt users to call a certain phone number for more information.

Appendix B: Transparency Scorecard *(Continued on page 53)*

STATE	GRADE	POINT TOTAL	CHECKBOOK			
			Contracts	Expenditures	Economic Dev't Tax Credits	Grants
Total Possible		**100**	**30**	**20**	**12**	**12**
Texas	A	96	30	20	9	12
Massachusetts	A-	93	30	20	10	12
Florida	A-	92	29	16	10	12
Illinois	A-	92	29	18	9	12
Kentucky	A-	92	30	20	10	11
Michigan	A-	91	29	18	11	12
Oklahoma	A-	91	30	20	12	12
Oregon	B+	89	29	19	9	10
Utah	B+	88.5	30	20	7	12
Nebraska	B+	88	30	20	7	10
Arizona	B	86	28	20	0	12
Iowa	B	85	27	18	8	10
Pennsylvania	B	85	28	16	10	11
Washington	B-	81	29	18	8	8
New Hampshire	B-	80.5	29	20	0	12
Virginia	B-	80.5	29	20	0	12
Georgia	C+	77	29	20	0	10
Vermont	C+	77	26	17	8	9
Connecticut	C+	76	28	19	0	11
Indiana	C+	75	30	19	0	12
Missouri	C	74.5	29	20	10	0
West Virginia	C	74	29	20	0	11
Maryland	C	73	28	18	0	12
Mississippi	C	73	30	20	0	12
New Mexico	C	73	29	20	0	12
New York	C	73	27	0	9	11
South Carolina	C	73	27	19	6	0
Tennessee	C	73	24	16	0	8
Idaho	C	72	27	18	0	10
Louisiana	C	71	29	19	0	7
Minnesota	C	71	29	20	0	10
New Jersey	C	71	29	20	4	0

Transparency Scorecard *(Continued from page 52 and continued on page 54)*

	PUBLIC BENEFITS OF ECON DEV'T	TAX EXPENDITURE REPORTS	OFF-BUDGET AGENCIES	FEEDBACK	CITY & COUNTY SPENDING	WEBSITE URL
	8	**10**	**4**	**2**	**2**	
	8	9	4	2	2	www.texastransparency.org
	4	9	4	2	2	www.mass.gov/transparency
	8	9	4	2	2	www.myfloridacfo.com/transparency
	8	10	4	2	0	accountability.illinois.gov
	4	9	4	2	2	opendoor.ky.gov
	4	9	4	2	2	www.michigan.gov/openmichigan
	0	9	4	2	2	data.ok.gov
	4	10	4	2	2	www.oregon.gov/transparency
	4	7.5	4	2	2	www.utah.gov/transparency
	4	9	4	2	2	nebraskaspending.gov
	8	10	4	2	2	openbooks.az.gov
	8	7	4	1	2	data.iowa.gov
	4	10	4	2	0	www.pennwatch.pa.gov
	4	10	0	2	2	fiscal.wa.gov
	4	7.5	4	2	2	www.nh.gov/transparentnh
	4	7.5	4	2	2	datapoint.apa.virginia.gov
	0	10	4	2	2	open.georgia.gov
	0	9	4	2	2	spotlight.vermont.gov
	0	10	4	2	2	www.osc.ct.gov/openct
	4	6	0	2	2	www.in.gov/itp
	8	5.5	0	2	0	mapyourtaxes.mo.gov/map
	0	10	0	2	2	www.transparencywv.org
	0	9	4	2	0	spending.dbm.maryland.gov
	0	5	4	2	0	www.transparency.mississippi.gov
	4	7	0	1	0	www.sunshineportalnm.com
	8	10	4	2	2	www.openbooknewyork.com
	4	9	4	2	2	www.cg.sc.gov/fiscaltransparency
	8	9	4	2	2	www.tn.gov/opengov
	0	9	4	2	2	transparent.idaho.gov
	0	10	4	2	0	wwwprd.doa.louisiana.gov/latrac
	0	7	4	1	0	www.mmb.state.mn.us/tap
	4	8	4	2	0	yourmoney.nj.gov

Transparency Scorecard *(Continued from page 53 and continued on page 55)*

STATE	GRADE	POINT TOTAL	CHECKBOOK			
			Contracts	Expenditures	Economic Dev't Tax Credits	Grants
Total Possible		**100**	**30**	**20**	**12**	**12**
South Dakota	C	70	30	20	0	12
Arkansas	C-	69	30	17	0	9
Delaware	C-	69	28	19	0	10
Kansas	C-	68	27	19	0	11
Maine	C-	68	29	20	7	0
Alabama	C-	66	29	20	0	12
Alaska	D+	64.5	25	16	0	8
Nevada	D+	62	27	19	0	11
Ohio	D+	61	24	0	11	12
Colorado	D+	60	27	20	0	11
North Carolina	D	58	29	0	0	12
Montana	D	57	26	17	0	9
Rhode Island	D-	54	24	19	0	9
Wyoming	F	48	22	14	0	6
Wisconsin	F	47	27	19	0	0
Hawaii	F	39	27	0	0	11
California	F	37	26	0	0	9
North Dakota	F	31	0	19	0	11

Transparency Scorecard *(Continued from page 54)*

	PUBLIC BENEFITS OF ECON DEV'T	TAX EXPENDITURE REPORTS	OFF-BUDGET AGENCIES	FEEDBACK	CITY & COUNTY SPENDING	WEBSITE URL
	8	**10**	**4**	**2**	**2**	
	0	0	4	2	2	open.sd.gov
	0	9	0	2	2	transparency.arkansas.gov
	0	8	0	2	2	transparency.delaware.gov
	0	9	0	2	0	kanview.ks.gov
	0	10	0	2	0	www.opencheckbook.maine.gov
	0	0	4	1	0	open.alabama.gov
	0	7.5	4	2	2	checkbook.alaska.gov
	0	0	4	1	0	open.nv.gov
	4	9	0	1	0	transparency.ohio.gov
	0	0	0	2	0	tops.state.co.us
	0	9	4	2	2	www.ncopenbook.gov
	0	0	4	1	0	transparency.mt.gov
	0	0	0	2	0	www.transparency.ri.gov
	0	0	4	2	0	wyoming.gov/transparency.html
	0	0	0	1	0	sunshine.wi.gov
	0	0	0	1	0	hawaii.gov/spo2
	0	0	0	2	0	www.dgs.ca.gov
	0	0	0	1	0	data.share.nd.gov/pr

Appendix C: Understanding States' Scores

The following tables catalogue how each state scored on sub-criteria not listed individually in the scorecard. For a description of the sub-criteria, see Tables A-3, A-4, A-5 and A-6.

Table C-1: Sub-Criteria Scores for Checkbook-Level Contracts *(Continued on page 57)*

State	Total Points	Checkbook	Searchable by Recipient	Searchable by Keyword or Fund	Searchable by Agency or Department	Historical Expenditures	Expenditure Summary Information	Downloadable
Maximum Points	**30**	**20**	**1**	**1**	**1**	**3**	**2**	**2**
Alabama	29	20	1	1	1	3	1	2
Alaska	25	20	0	0	0	3	0	2
Arizona	28	20	1	1	1	3	2	0
Arkansas	30	20	1	1	1	3	2	2
California	26	20	0	0	0	3	1	2
Colorado	27	20	1	1	1	3	1	0
Connecticut	28	20	1	1	0	2	2	2
Delaware	28	20	1	1	1	3	2	0
Florida	29	20	1	1	1	3	1	2
Georgia	29	20	1	1	1	3	1	2
Hawaii	27	20	1	1	1	3	1	0
Idaho	27	20	0	0	1	3	1	2
Illinois	29	20	1	1	1	3	1	2
Indiana	30	20	1	1	1	3	2	2
Iowa	27	20	1	1	1	1	1	2
Kansas	27	20	1	1	1	3	1	0
Kentucky	30	20	1	1	1	3	2	2
Louisiana	29	20	1	1	1	3	1	2
Maine	29	20	1	1	1	3	1	2
Maryland	28	20	1	0	1	3	1	2
Massachusetts	30	20	1	1	1	3	2	2
Michigan	29	20	1	1	1	2	2	2
Minnesota	29	20	1	1	1	3	1	2
Mississippi	30	20	1	1	1	3	2	2
Missouri	29	20	1	1	1	3	1	2

Table C-1: Sub-Criteria Scores for Checkbook-Level Contracts *(Continued from page 56)*

State	Total Points	Checkbook	Searchable by Recipient	Searchable by Keyword or Fund	Searchable by Agency or Department	Historical Expenditures	Expenditure Summary Information	Downloadable
Maximum Points	**30**	**20**	**1**	**1**	**1**	**3**	**2**	**2**
Montana	26	20	1	1	1	0	1	2
Nebraska	30	20	1	1	1	3	2	2
Nevada	27	20	1	1	1	3	1	0
New Hampshire	29	20	1	1	1	3	1	2
New Jersey	29	20	1	1	1	3	1	2
New Mexico	29	20	1	1	1	3	1	2
New York	27	20	1	1	1	1	1	2
North Carolina	29	20	1	1	1	3	1	2
North Dakota	0	0	0	0	0	0	0	0
Ohio	24	20	0	1	1	0	2	0
Oklahoma	30	20	1	1	1	3	2	2
Oregon	29	20	1	1	1	3	1	2
Pennsylvania	28	20	1	1	1	3	2	0
Rhode Island	24	20	1	0	1	0	2	0
South Carolina	27	20	1	1	1	2	2	0
South Dakota	30	20	1	1	1	3	2	2
Tennessee	24	20	0	0	1	3	0	0
Texas	30	20	1	1	1	3	2	2
Utah	30	20	1	1	1	3	2	2
Vermont	26	20	0	0	0	3	1	2
Virginia	29	20	1	1	1	3	1	2
Washington	29	20	1	1	1	3	1	2
West Virginia	29	20	1	1	1	3	1	2
Wisconsin	27	20	1	1	1	3	1	0
Wyoming	22	20	1	0	1	0	0	0

Table C-2: Sub-Criteria Scores for Checkbook-Level Expenditures *(Continued on page 59)*

State	Total Points	Checkbook	Searchable by Recipient	Searchable by Keyword or Fund	Searchable by Agency or Department	Historical Expenditures	Expenditure Summary Information	Downloadable
Maximum Points	**20**	**12**	**1**	**1**	**1**	**3**	**1**	**1**
Alabama	20	12	1	1	1	3	1	1
Alaska	16	12	0	0	0	3	0	1
Arizona	20	12	1	1	1	3	1	1
Arkansas	17	12	1	1	1	0	1	1
California	0	0	0	0	0	0	0	0
Colorado	20	12	1	1	1	3	1	1
Connecticut	19	12	1	1	1	2	1	1
Delaware	19	12	1	1	1	3	1	0
Florida	16	12	1	0	0	3	0	0
Georgia	20	12	1	1	1	3	1	1
Hawaii	0	0	0	0	0	0	0	0
Idaho	18	12	0	0	1	3	1	1
Illinois	18	12	1	1	1	3	0	0
Indiana	19	12	1	1	1	2	1	1
Iowa	18	12	1	1	1	1	1	1
Kansas	19	12	1	1	1	3	1	0
Kentucky	20	12	1	1	1	3	1	1
Louisiana	19	12	1	0	1	3	1	1
Maine	20	12	1	1	1	3	1	1
Maryland	18	12	1	0	1	3	0	1
Massachusetts	20	12	1	1	1	3	1	1
Michigan	18	12	1	1	1	2	0	1
Minnesota	20	12	1	1	1	3	1	1
Mississippi	20	12	1	1	1	3	1	1
Missouri	20	12	1	1	1	3	1	1

Table C-2: Sub-Criteria Scores for Checkbook-Level Expenditures *(Continued from page 58)*

State	Total Points	Checkbook	Searchable by Recipient	Searchable by Keyword or Fund	Searchable by Agency or Department	Historical Expenditures	Expenditure Summary Information	Downloadable
Maximum Points	**20**	**12**	**1**	**1**	**1**	**3**	**1**	**1**
Montana	17	12	1	1	1	0	1	1
Nebraska	20	12	1	1	1	3	1	1
Nevada	19	12	1	1	1	3	1	0
New Hampshire	20	12	1	1	1	3	1	1
New Jersey	20	12	1	1	1	3	1	1
New Mexico	20	12	1	1	1	3	1	1
New York	0	0	0	0	0	0	0	0
North Carolina	0	0	0	0	0	0	0	0
North Dakota	19	12	1	1	1	3	1	0
Ohio	0	0	0	0	0	0	0	0
Oklahoma	20	12	1	1	1	3	1	1
Oregon	19	12	1	1	1	3	0	1
Pennsylvania	16	12	1	1	1	0	1	0
Rhode Island	19	12	1	1	1	2	1	1
South Carolina	19	12	1	0	1	3	1	1
South Dakota	20	12	1	1	1	3	1	1
Tennessee	16	12	0	0	1	3	0	0
Texas	20	12	1	1	1	3	1	1
Utah	20	12	1	1	1	3	1	1
Vermont	17	12	0	0	0	3	1	1
Virginia	20	12	1	1	1	3	1	1
Washington	18	12	1	1	1	1	1	1
West Virginia	20	12	1	1	1	3	1	1
Wisconsin	19	12	1	1	1	3	1	0
Wyoming	14	12	1	0	1	0	0	0

Table C-3: Sub-Criteria for Checkbook-Level Economic Development Tax Credits
(Continued on page 61)

State	Total Points	Checkbook	Searchable by Recipient	Searchable by Keyword or Fund	Searchable by Agency or Department	Historical Expenditures	Expenditure Summary Information	Downloadable
Maximum Points	**12**	**4**	**1**	**1**	**1**	**3**	**1**	**1**
Alabama	0	0	0	0	0	0	0	0
Alaska	0	0	0	0	0	0	0	0
Arizona	0	0	0	0	0	0	0	0
Arkansas	0	0	0	0	0	0	0	0
California	0	0	0	0	0	0	0	0
Colorado	0	0	0	0	0	0	0	0
Connecticut	0	0	0	0	0	0	0	0
Delaware	0	0	0	0	0	0	0	0
Florida	10	4	1	1	1	3	0	0
Georgia	0	0	0	0	0	0	0	0
Hawaii	0	0	0	0	0	0	0	0
Idaho	0	0	0	0	0	0	0	0
Illinois	9	4	0	1	0	3	1	0
Indiana	0	0	0	0	0	0	0	0
Iowa	8	4	0	0	0	3	1	0
Kansas	0	0	0	0	0	0	0	0
Kentucky	10	4	1	1	1	3	0	0
Louisiana	0	0	0	0	0	0	0	0
Maine	7	4	0	0	0	3	0	0
Maryland	0	0	0	0	0	0	0	0
Massachusetts	10	4	1	1	1	1	1	1
Michigan	11	4	1	1	1	3	1	0
Minnesota	0	0	0	0	0	0	0	0
Mississippi	0	0	0	0	0	0	0	0
Missouri	10	4	1	1	1	3	0	0

Table C-3: Sub-Criteria for Checkbook-Level Economic Development Tax Credits
(Continued from page 60)

State	Total Points	Checkbook	Searchable by Recipient	Searchable by Keyword or Fund	Searchable by Agency or Department	Historical Expenditures	Expenditure Summary Information	Downloadable
Maximum Points	**12**	**4**	**1**	**1**	**1**	**3**	**1**	**1**
Montana	0	0	0	0	0	0	0	0
Nebraska	7	4	0	0	0	3	0	0
Nevada	0	0	0	0	0	0	0	0
New Hampshire	0	0	0	0	0	0	0	0
New Jersey	4	4	0	0	0	0	0	0
New Mexico	0	0	0	0	0	0	0	0
New York	9	4	0	0	0	3	1	1
North Carolina	0	0	0	0	0	0	0	0
North Dakota	0	0	0	0	0	0	0	0
Ohio	11	4	1	1	0	3	1	1
Oklahoma	12	4	1	1	1	3	1	1
Oregon	9	4	1	1	0	1	1	1
Pennsylvania	10	4	1	1	1	3	0	0
Rhode Island	0	0	0	0	0	0	0	0
South Carolina	6	4	0	0	0	2	0	0
South Dakota	0	0	0	0	0	0	0	0
Tennessee	0	0	0	0	0	0	0	0
Texas	9	4	0	0	0	3	1	1
Utah	7	4	0	0	0	3	0	0
Vermont	8	4	0	0	0	3	0	1
Virginia	0	0	0	0	0	0	0	0
Washington	8	4	0	0	0	3	0	1
West Virginia	0	0	0	0	0	0	0	0
Wisconsin	0	0	0	0	0	0	0	0
Wyoming	0	0	0	0	0	0	0	0

Table C-4: Sub-Criteria for Checkbook-Level Grants *(Continued on page 63)*

State	Total Points	Checkbook	Searchable by Recipient	Searchable by Keyword or Fund	Searchable by Agency or Department	Historical Expenditures	Expenditure Summary Information	Downloadable
Maximum Points	**12**	**4**	**1**	**1**	**1**	**3**	**1**	**1**
Alabama	12	4	1	1	1	3	1	1
Alaska	8	4	0	0	0	3	0	1
Arizona	12	4	1	1	1	3	1	1
Arkansas	9	4	1	1	1	0	1	1
California	9	4	0	0	0	3	1	1
Colorado	11	4	1	1	1	3	0	1
Connecticut	11	4	1	1	1	2	1	1
Delaware	10	4	1	1	1	3	0	0
Florida	12	4	1	1	1	3	1	1
Georgia	10	4	1	0	1	3	0	1
Hawaii	11	4	1	1	1	3	1	0
Idaho	10	4	0	0	1	3	1	1
Illinois	12	4	1	1	1	3	1	1
Indiana	12	4	1	1	1	3	1	1
Iowa	10	4	1	1	1	1	1	1
Kansas	11	4	1	1	1	3	1	0
Kentucky	11	4	1	1	1	3	0	1
Louisiana	7	4	0	1	1	0	1	0
Maine	0	0	0	0	0	0	0	0
Maryland	12	4	1	1	1	3	1	1
Massachusetts	12	4	1	1	1	3	1	1
Michigan	12	4	1	1	1	3	1	1
Minnesota	10	4	1	0	1	3	0	1
Mississippi	12	4	1	1	1	3	1	1
Missouri	0	0	0	0	0	0	0	0

Table C-4: Sub-Criteria for Checkbook-Level Grants *(Continued from page 62)*

State	Total Points	Checkbook	Searchable by Recipient	Searchable by Keyword or Fund	Searchable by Agency or Department	Historical Expenditures	Expenditure Summary Information	Downloadable
Maximum Points	**12**	**4**	**1**	**1**	**1**	**3**	**1**	**1**
Montana	9	4	1	1	1	0	1	1
Nebraska	10	4	1	0	1	3	0	1
Nevada	11	4	1	1	1	3	1	0
New Hampshire	12	4	1	1	1	3	1	1
New Jersey	0	0	0	0	0	0	0	0
New Mexico	12	4	1	1	1	3	1	1
New York	11	4	1	0	1	3	1	1
North Carolina	12	4	1	1	1	3	1	1
North Dakota	11	4	1	1	1	3	1	0
Ohio	12	4	1	1	1	3	1	1
Oklahoma	12	4	1	1	1	3	1	1
Oregon	10	4	0	1	0	3	1	1
Pennsylvania	11	4	1	1	1	3	1	0
Rhode Island	9	4	1	0	1	2	0	1
South Carolina	0	0	0	0	0	0	0	0
South Dakota	12	4	1	1	1	3	1	1
Tennessee	8	4	0	0	1	3	0	0
Texas	12	4	1	1	1	3	1	1
Utah	12	4	1	1	1	3	1	1
Vermont	9	4	0	0	0	3	1	1
Virginia	12	4	1	1	1	3	1	1
Washington	8	4	1	0	1	1	0	1
West Virginia	11	4	1	0	1	3	1	1
Wisconsin	0	0	0	0	0	0	0	0
Wyoming	6	4	1	0	1	0	0	0

Table C-5: Sub-Criteria for Economic Development Subsidies *(Continued on page 65)*

State	Total Points	Projected Public Benefits	Actual Public Benefits
Maximum Points	**8**	**4**	**4**
Alabama	0	0	0
Alaska	0	0	0
Arizona	8	4	4
Arkansas	0	0	0
California	0	0	0
Colorado	0	0	0
Connecticut	0	0	0
Delaware	0	0	0
Florida	8	4	4
Georgia	0	0	0
Hawaii	0	0	0
Idaho	0	0	0
Illinois	8	4	4
Indiana	4	4	0
Iowa	8	4	4
Kansas	0	0	0
Kentucky	4	4	0
Louisiana	0	0	0
Maine	0	0	0
Maryland	0	0	0
Massachusetts	4	4	0
Michigan	4	4	0
Minnesota	0	0	0
Mississippi	0	0	0
Missouri	8	4	4

Table C-5: Sub-Criteria for Economic Development Subsidies *(Continued from page 64)*

State	Total Points	Projected Public Benefits	Actual Public Benefits
Maximum Points	**8**	**4**	**4**
Montana	0	0	0
Nebraska	4	4	0
Nevada	0	0	0
New Hampshire	4	4	0
New Jersey	4	4	0
New Mexico	4	0	4
New York	8	4	4
North Carolina	0	0	0
North Dakota	0	0	0
Ohio	4	0	4
Oklahoma	0	0	0
Oregon	4	0	4
Pennsylvania	4	4	0
Rhode Island	0	0	0
South Carolina	4	4	0
South Dakota	0	0	0
Tennessee	8	4	4
Texas	8	4	4
Utah	4	0	4
Vermont	0	0	0
Virginia	4	4	0
Washington	4	0	4
West Virginia	0	0	0
Wisconsin	0	0	0
Wyoming	0	0	0

Table C-6: Sub-Criteria for Tax Expenditure Reports *(Continued on page 67)*

State	Total Points	Accessibility	Tax Expenditures from Multiple Years
Maximum Points	**10**	**3**	**3**
Alabama	0	0	0
Alaska	7.5	3	3
Arizona	10	3	3
Arkansas	9	3	3
California	0	0	0
Colorado	0	0	0
Connecticut	10	3	3
Delaware	8	3	1
Florida	9	3	3
Georgia	10	3	3
Hawaii	0	0	0
Idaho	9	3	3
Illinois	10	3	3
Indiana	6	3	1
Iowa	7	3	1
Kansas	9	3	3
Kentucky	9	3	3
Louisiana	10	3	3
Maine	10	3	3
Maryland	9	3	3
Massachusetts	9	3	3
Michigan	9	3	3
Minnesota	7	1	3
Mississippi	5	1	0
Missouri	5.5	1	3
Montana	0	0	0
Nebraska	9	3	3
Nevada	0	0	0
New Hampshire	7.5	3	3
New Jersey	8	3	2
New Mexico	7	1	3
New York	10	3	3

Table C-6: Sub-Criteria for Tax Expenditure Reports *(Continued from page 66 and continues on page 68)*

	Comprehensiveness - Sales Tax Expenditures	Comprehensiveness - Property Tax Expenditures	Comprehensiveness - Income Tax Expenditures	Purpose
	Three points are allocated for these criteria cumulatively. If a state collects all three taxes (and at least 2 percent of its revenue from property tax), one point is assigned to each sub-criterion. If a state does not collect one or more of these taxes (or collects less than 2 percent of its revenue from property tax), the appropriate cell is marked "N/A" and the other sub-criteria are weighted equally at 1.5 points each.			**1**
	0	0	0	0
	N/A	0	1.5	0
	1	1	1	1
	1.5	N/A	1.5	0
	0	0	0	0
	0	0	0	0
	1	1	1	1
	N/A	N/A	3	1
	1	1	1	0
	1.5	N/A	1.5	1
	0	0	0	0
	1.5	N/A	1.5	0
	1	1	1	1
	0	1	1	0
	1.5	N/A	1.5	0
	1	1	1	0
	1	1	1	0
	1.5	N/A	1.5	1
	1	1	1	1
	1	1	1	0
	1.5	N/A	1.5	0
	1	1	1	0
	1	1	1	0
	1.5	N/A	1.5	1
	0	N/A	1.5	0
	0	0	0	0
	1	1	1	0
	0	0	0	0
	N/A	0	1.5	0
	0	1	1	1
	1.5	0	1.5	0
	1.5	N/A	1.5	1

Table C-6: Sub-Criteria for Tax Expenditure Reports
(Continued from page 67 and continues on page 69)

State	Total Points	Accessibility	Tax Expenditures from Multiple Years	
Maximum Points	**10**	**3**	**3**	
North Carolina	9	3	3	
North Dakota	0	0	0	
Ohio	9	3	3	
Oklahoma	9	3	3	
Oregon	10	3	3	
Pennsylvania	10	3	3	
Rhode Island	0	0	0	
South Carolina	9	3	3	
South Dakota	0	0	0	
Tennessee	9	3	3	
Texas	9	3	3	
Utah	7.5	3	3	
Vermont	9	3	3	
Virginia	7.5	3	3	
Washington	10	3	3	
West Virginia	10	3	3	
Wisconsin	0	0	0	
Wyoming	0	0	0	

Table C-6: Sub-Criteria for Tax Expenditure Reports
(Continued from page 68)

	Comprehensiveness - Sales Tax Expenditures	Comprehensiveness - Property Tax Expenditures	Comprehensiveness - Income Tax Expenditures	Purpose
	Three points are allocated for these criteria cumulatively. If a state collects all three taxes (and at least 2 percent of its revenue from property tax), one point is assigned to each sub-criterion. If a state does not collect one or more of these taxes (or collects less than 2 percent of its revenue from property tax), the appropriate cell is marked "N/A" and the other sub-criteria are weighted equally at 1.5 points each.			**1**
	1.5	N/A	1.5	0
	0	0	0	0
	1.5	0	1.5	0
	1.5	N/A	1.5	0
	N/A	1.5	1.5	1
	1.5	N/A	1.5	1
	0	0	0	0
	1.5	N/A	1.5	0
	0	0	0	0
	1.5	N/A	1.5	0
	3[84]	N/A	N/A	0
	1.5	N/A	0	0
	1	1	1	0
	1.5	N/A	0	0
	1.5	1.5	N/A	1
	1	1	1	1
	0	0	0	0
	0	0	0	0

Appendix D: List of Questions Posed to Transparency Website Officials

U.S. PIRG Education Fund researchers sent a list of questions and an initial assessment of each state's transparency website to the officials responsible for their state's site and received responses from such officials in 48 states (all states except Minnesota and New Mexico). 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 the list of questions posed to state officials:

1. The attached spreadsheet lists each item for which your transparency website could have received credit, followed by either a Y (yes) or an N (no), indicating whether we found that feature on the site.[85] If you believe that our scoring gives more credit than appropriate, please let us know. If you believe that our scoring gives less credit than appropriate, please explain to us how to find the feature so we can confirm it is on the website. If you are able to update the website by February 8 to include a transparency feature currently missing, please also let us know and we will do our best to incorporate the update into this year's report.
2. What was the start-up cost for your website? What are the annual operating costs?[86]
3. What percent of the following types of expenditures to private entities is available in checkbook-level detail?[87]
    a. Contracts
    b. Non-contract spending[88]
    c. Economic development tax credits
    d. Grants
4. Please identify efficiency gains or cost savings resulting from the transparency website. For instance, some states have identified savings from reduced information requests, consolidated procurement, enlarged contracting pools, or recognition of redundancies. If possible, please include an estimate of the dollar value of these savings.
5. Has your state created innovative features that track government finances or interface spending data with other information (for example, NYC's M/WBE report card), but are not part of our inventory?[89]
6. Does your website provide checkbook-level expenditures from quasi-public agencies?[90] To clarify, quasi-public agencies are publicly chartered bodies such as authorities that perform public functions and are controlled by government-appointed boards, but operate independently and do not principally depend on state general funds.
7. Our prior research shows that checkbook-level expenditures and revenues collected from companies in privatization deals with the state are not included on your website. These include public-private partnerships such as long-term leases of public assets (e.g., toll roads) or the management of a state lottery, park or motor vehicle bureau. Is this still correct?
8. Please tell us about any special challenges with implementing best practices in your state, such as jurisdictional, technological or legal issues.[91]

Appendix E: Agencies or Departments Responsible for Administering Transparency Websites by State

In some cases more than one government transparency website exists for a state, in which case the highest scoring single web portal was selected.

State	Who Is Responsible for the Transparency Website?	Transparency Website Address
Alabama	State Comptroller's Office, Department of Finance	open.alabama.gov
Alaska	Division of Finance, Department of Administration	checkbook.alaska.gov
Arizona	General Accounting Office, Department of Administration	openbooks.az.gov
Arkansas	Department of Finance and Administration	transparency.arkansas.gov
California	Department of General Services	www.dgs.ca.gov
Colorado	Office of the State Controller, Department of Personnel and Administration	tops.state.co.us
Connecticut	General Assembly's Office of Fiscal Analysis	www.osc.ct.gov/openct
Delaware	Cooperation between Office of Management and Budget, Government Information Center, and Department of Finance	transparency.delaware.gov
Florida	Department of Financial Services	www.myfloridacfo.com/transparency
Georgia	Department of Audits and Accounts	open.georgia.gov
Hawaii	State Procurement Office, Department of Accounting and General Services	hawaii.gov/spo2
Idaho	Office of the State Controller	transparent.idaho.gov
Illinois	Office of the Comptroller, Department of Central Management Services	accountability.illinois.gov
Indiana	State Auditor's Office	www.in.gov/itp
Iowa	Department of Management	data.iowa.gov
Kansas	Department of Administration	kanview.ks.gov
Kentucky	Governor's Office: E-Transparency Task Force, a multi-agency effort led by officials of the Finance and Administration Cabinet	opendoor.ky.gov
Louisiana	Division of Administration	wwwprd.doa.louisiana.gov/latrac
Maine	Office of the State Controller	opencheckbook.maine.gov/transparency
Maryland	Department of Budget and Management	spending.dbm.maryland.gov

Appendix E (continued)

State	Who Is Responsible for the Transparency Website?	Transparency Website Address
Massachusetts	Executive Office for Administration and Finance	www.mass.gov/transparency
Michigan	Office of Financial Management, State Budget Office, Department of Technology, Management and Budget	www.michigan.gov/openmichigan
Minnesota	Minnesota Management and Budget	www.mmb.state.mn.us/tap
Mississippi	Department of Finance and Administration	www.transparency.mississippi.gov
Missouri	Office of Administration	mapyourtaxes.mo.gov/map
Montana	Department of Administration	transparency.mt.gov
Nebraska	State Treasurer's Office	nebraskaspending.gov
Nevada	Budget and Planning Division, Department of Administration	open.nv.gov
New Hampshire	Department of Administrative Services and the Department of Information Technology	www.nh.gov/transparentnh
New Jersey	Office of the Treasurer	yourmoney.nj.gov
New Mexico	Department of Information Technology	sunshineportalnm.com
New York	Office of the State Comptroller	www.openbooknewyork.com
North Carolina	Office of State Budget and Management (OSBM) with substantial help from the Department of Administration (DOA), the Office of the State Controller (OSC), and the Office of Information Technology Services (ITS)	www.ncopenbook.gov
North Dakota	Office of Budget and Management	data.share.nd.gov/pr
Ohio	Treasurer of State	transparency.ohio.gov
Oklahoma	Office of State Finance	data.ok.gov

Appendix E (continued)

State	Who Is Responsible for the Transparency Website?	Transparency Website Address
Oregon	Enterprise Information Strategy and Policy Division, Department of Administrative Services	www.oregon.gov/transparency
Pennsylvania	Office of Administration	www.pennwatch.pa.gov
Rhode Island	Office of Digital Excellence	www.transparency.ri.gov
South Carolina	Comptroller General's Office	www.cg.sc.gov/fiscaltransparency
South Dakota	Bureau of Finance and Management	open.sd.gov
Tennessee	Department of Finance and Administration	www.tn.gov/opengov
Texas	Comptroller of Public Accounts' Office	www.texastransparency.org
Utah	Division of Finance, Department of Administrative Services	www.utah.gov/transparency
Vermont	Department of Finance and Management	spotlight.vermont.gov
Virginia	Auditor of Public Accounts	datapoint.apa.virginia.gov
Washington	Legislative Evaluation and Accountability Program and the Office of Financial Management	fiscal.wa.gov
West Virginia	State Auditor's Office	transparencywv.org
Wisconsin	Wisconsin Government Accountability Board	sunshine.wi.gov
Wyoming	Department of Administration and Information	www.wyoming.gov/transparency.html

Notes

1. Beth Hallmark, Office of the Texas Comptroller of Public Accounts, personal communication, 11 February 2011.

2. Ramesh Advani, Massachusetts Executive Office for Administration and Finance, personal communication, 11 February 2011.

3. Tracy Loew, "States Put Spending Details Online; Public Can Check Where Their Taxes Go," *USA Today*, 23 February 2009.

4. Ibid.

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

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

7. See note 2.

8. Sutherland Institute, *How Much Will Transparency Cost?*, 15 February 2008, available at www.sutherlandinstitute.org/uploads/How_Much_Will_Transparency_Cost_Policy_Brief.pdf.

9. R.J. Shealy, Spokesperson, South Carolina Comptroller General's Office, personal communication, 2 March 2010.

10. Cille Litchfield, Mississippi Department of Finance and Administration, personal communication, 26 January 2012.

11. Greg Haskamp, Kentucky Office of Policy and Audit, personal communication, 1 February 2011.

12. Mike Mahaffie, Delaware Government Information Center, personal communication, 27 January 2012.

13. Ohio Department of Administrative Services, General Services Division, Office of Procurement Services, *Office of Procurement from Community Rehabilitation Programs*, 2 January 2013.

14. Ibid.

15. Ohio Department of Administrative Services, *Procurement List*, downloaded from, das.ohio.gov/LinkClick.aspx?fileticket=WCw2O6DI%2b7c%3d&tabid=306, 27 February 2013. Note: The document itself does not contain a title or information on the agency that released the document. Information for this citation was taken from the website from which the document can be downloaded.

16. Alabama: Mike Hudson, Office of the Alabama State Comptroller, personal communication, 27 January 2012; Alaska: Scot Arehart, Alaska Division of Finance, personal communication, 26 January 2012; Arizona: Michael Smarik, Arizona Department of Administration, personal communication, 26 January 2012 and Clark Partridge, Arizona Department of Administration, personal communication, 7 February 2013; Arkansas: Paul Louthian, Arkansas Department of Finance and Administration, personal communication, 1 February 2013; California: (cost of website, www.transparency.ca.gov, which has been dismantled) Office of the Governor, State of California, *Gov. Schwarzenegger Expands Transparency Web Site Creating Greater Accountability to the People* (press release), 8 September 2009; Colorado: David McDermott, Colorado State Controller, personal communication, 31 January 2012; Connecticut: Jacqueline Kozin, Connecticut Office of the State Comptroller, personal communication, 7 February 2013; Delaware: Mike Mahaffie, Delaware Government Information Center, personal communication, 27 January 2012; Florida: Christina Smith, Florida Department of Financial Services, personal communication, 26 January 2012; Georgia: Lynn Bolton, Georgia Department of Audits, personal communication, 31 January 2012; Hawaii: Luis Salaveria, Hawaii Department of Budget and Finance, personal communication, 8 February 2013; Idaho: Scott Phillips, Office of the Idaho

State Controller, personal communication, 8 February 2013; Illinois: Karl Thorpe, Illinois Department of Central Management Services, personal communication 22 February 2013; Iowa: Scott Vander Hart, Iowa Department of Management, personal communication, 25 January 2012; Kansas: Martin Eckhardt, Kansas Office of Management Analysis and Standards, personal communication, 25 January 2012; Kentucky: Greg Haskamp, Kentucky Office of Policy and Audit, personal communications, 24 January 2012 and 8 February 2013; Louisiana: Steven Procopio, Louisiana Division of Administration, personal communication, 3 February 2012; Maine: Douglas Cotnoir, Deputy State Controller, Office of the State Controller, personal communication, 4 February 2013; Maryland: Robin Sabatini, Maryland Department of Budget and Management, personal communication, 31 January 2012; Massachusetts: Ramesh H. Advani, Massachusetts Executive Office for Administration and Finance, personal communications, 26 January 2012, 23 February 2012, and 8 February 2013; Michigan: Paul McDonald, Michigan Office of Financial Management, personal communication, 24 January 2012 and 13 February 2013; Minnesota: Joel Ludwigson, Minnesota Management and Budget, personal communication, 30 January 2012; Mississippi: Cille Litchfield, Mississippi Department of Finance and Administration, personal communications, 26 January and 21 February 2012; Nebraska: Jason Walters, Nebraska State Treasurer's Office, personal communication, 27 January 2012; Missouri: (cost of Missouri Accountability Portal) Tim Robyn, Missouri Office of Administration, personal communications, 26 January 2012 and 7 February 2013; Montana: Sheryl Olson, Montana Department of Administration, personal communication, 7 February 2013; Nebraska: Jason Walters, Nebraska State Treasurer's Office, personal communication, 8 February 2013; Nevada: Lesley Henrie, Nevada Department of Administration, personal communication, 6 February 2012; New Hampshire: Robert Beaulac, New Hampshire Department of Administrative Services, personal communication, 8 February 2013; New Jersey: Jennifer D'Autrechy, New Jersey Office of the Treasurer, personal communication, 20 February 2013; New Mexico: Estevan Lujan, New Mexico Department of Information Technology, personal communication, 30 January 2012; New York: Nick Ladopoulos, New York Office of the State Comptroller, personal communication, 27 January 2012; North Carolina: Jonathan Womer, North Carolina Office of State Budget and Management, personal communication, 27 January 2012; North Dakota: Toby Mertz, North Dakota Office of Management and Budget, personal communication, 19 January 2012; Ohio: Chris Wilkin, Ohio Department of Administrative Services, personal communication, 27 January 2012; Oklahoma: Center for Fiscal Accountability, *Transparency in Government Spending: Cost vs. Savings*, downloaded from www.fiscalaccountability.org/userfiles/cost&savings.pdf, 16 February 2012 and Lisa McKeithan, Oklahoma Office of Management and Enterprise Services, personal communication, 14 February 2013; Oregon: Sean L. McSpaden, Oregon Enterprise Information Strategy and Policy Division, personal communication, 25 January 2012; Pennsylvania: Dan Egan, Pennsylvania Office of Administration, personal communication, 8 February 2013; Rhode Island: Treasury Online Checkbook, State of Rhode Island, *Frequently Asked Questions*, downloaded from www.treasury.ri.gov/opengov/faq.php, 14 September 2009; South Carolina: James Holly, South Carolina Comptroller General's Office, personal communication, 3 February 2012; South Dakota: Colin Keeler, South Dakota Bureau of Finance and Management, personal communication, 24 January 2012; Tennessee: Lola Potter, Tennessee Department of Finance and Administration, personal communication, 3 February 2012; Texas: Beth Hallmark, Office of the Texas State

Comptroller, personal communication, 27 January 2012; Utah: John C. Reidhead, Utah State Department of Administrative Services, *Letter to Derek Monson*, *Sutherland Institute*, 29 January 2009, available at sunshinereview.org/images/0/07/Sutherland_Institue_FOIA.pdf, and Brenda Lee, Utah Department of Finance, personal communications, 27 January 2012 and 8 February 2013; Vermont: Susan Zeller, Vermont Department of Finance and Management, personal communication, 5 February 2013; Virginia: April Gunn, Office of the Virginia Auditor of Public Accounts, personal communication, 7 February 2013; Washington: Jerry Brito and Gabriel Okolski, Mercatus Center, George Mason University, *The Cost of State Online Spending-Transparency Initiatives*, April 2009, and Michael Mann, Washington State Legislative Evaluation and Accountability Program Committee, personal communication, 8 February 2013; Wisconsin: Reid Magney, Wisconsin Government Accountability Board, personal communication, 8 February 2013; Wyoming: Joyce Hefenieder, Wyoming Department of Administration and Information, personal communication, 27 January 2012.

17. The cost listed is part of a larger information technology upgrade.

18. The cost listed includes the cost to expand and update the state's previous information technology system (MERLIN, established in 1995), the product of which was the current transparency website, www.transparency.mississippi.gov.

19. The cost listed includes operation of the state's American Recovery and Reinvestment Act (ARRA) website.

20. The cost listed includes operation of the state's American Recovery and Reinvestment Act (ARRA) website.

21. Potential future database work has been estimated at no more than $2,500 per year.

22. Florida lists contracts that total 55 percent of the 2011 budget for the Department of Children and Families and the state of Washington's Department of Commerce lists 2011 contracts totaling over 95 percent of its budget, according to an analysis of state websites. See Melissa Duscha and Suzanne Leland, University of North Carolina at Charlotte, *State Contracting Preliminary Report*, 2012. For a more general discussion, see, e.g., Stephen Goldsmith and William D. Eggers, "Government for Hire," *New York Times*, 21 February 2005.

23. In 2002 a University of Iowa study estimated a total of $40 to $50 billion in state investment subsidies were distributed, a figure that has surely grown with the increasing use of these incentives. See Alan Peters and Peter Fisher, "The Failures of Economic Development Incentives," *Journal of the American Planning Association* 70(1): 28, 2004; Massachusetts's economic development tax expenditures, for example, cost the state nearly $1.5 billion a year: Bruce Mohl, "Subsidizing the Stars," *CommonWealth*, Spring 2008. During its decades of expansion, Wal-Mart alone has received over $1 billion in state and local subsidies: Barnaby Feder, "Wal-Mart's Expansion Aided by Many Taxpayer Subsidies," *New York Times*, 24 May 2004.

24. Ibid.

25. For a detailed description of states' disclosure on economic development incentives, not limited to those listed on states' transparency portals, see: Philip Mattera, Good Jobs First, *Show Us the Subsidies: An Evaluation of State Government Online Disclosure of Economic Development Subsidies*, December 2010.

26. For a history of this expansion, see Alberta M. Sbragia, *Debt Wish: Entrepreneurial Cities, U.S. Federalism, and Economic Development* (University of Pittsburgh Press, 1996).

27. See Rani Gupta, The Reporters Committee for Freedom of the Press, *Privatization v. the Public Right to Know*, Summer 2007, available at www.rcfp.org/privatization-v-publics-right-know; and Christine Beckett, "Government Privatization and Government Transparency," *News Media & The Law*, Winter 2011.

28. Minnesota Department of Employment and Economic Development, *1999 Business Assistance Report*.

29. 2010 report: Kari Wohlschlegel, Frontier Group, and Phineas Baxandall, U.S. PIRG Education Fund, *Following the Money: How the 50 States Rate in Providing Online Access to Government Spending Data*, April 2010; 2011 report: Phineas Baxandall and Jeffrey Musto, U.S. PIRG Education Fund, and Benjamin Davis, Frontier Group, *Following the Money 2011: How the 50 States Rate in Providing Online Access to Government Spending Data*, March 2011; 2012 report: 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.

30. Michael R. Wickline, "State's Website to Let Public Follow Budget," *Arkansas Democrat-Gazette* (Little Rock), 28 June 2012.

31. Totals for grants and state expenditures were calculated used full contract and expenditure data downloaded on 12 February 2013 from Arkansas Department of Finance and Administration, "Transparency.arkansas.gov," 2013.

32. The link is through "Program Costs" under the State Government heading on the bottom of the homepage on the website transparency.arkansas.gov.

33. See note 29.

34. 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.

35. Betsy Z. Russell, "Idaho Unveils Government Transparency Site," *The Spokesman-Review* (Spokane, WA), 10 January 2013.

36. Benjamin Davis, Frontier Group, and Phineas Baxandall and Jeffrey Musto, U.S. PIRG Education Fund, *Following the Money 2011: How the 50 States Rate in Providing Online Access to Government Spending Data*, March 2011.

37. Numbers derived from checkbook payments made in fiscal year 2012. "43 categories" was derived by adding the subcategories of the three main categories ("All Other," "Capital," and Personal Services"). Website assessed on 4 February 2012.

38. More information on the Maine State Housing Authority: Maine State Housing Authority, *Welcome to MaineHousing Online*, downloaded from www.mainehousing.org/about, 1 March 2013.

39. $1.4 million is the value of the tax expenditure in FY 2012. Source: Joint Standing Committee on Taxation, *Maine State Tax Expenditure Report 2012-2013*.

40. Douglas Cotnoir, Deputy State Controller, State of Maine, personal communication, 4 February 2013.

41. See note 29.

42. "The website is still being improved": The top of the main transparency portal (transparency.mt.gov) states "This website will continue to be enhanced with additional content."

43. Over $1 billion: Totaled from 2013 spending information, downloaded from transparency.mt.gov on February 19, 2013.

44. See notes 34 and 36.

45. *Pennsylvania Web Accountability and Transparency Act*, enacted June 30, 2011.

46. PA Department of Community & Economic Development, *Pennsylvania Department of Community & Economic Development Investment Tracker*, downloaded from www.dced.state.pa.us/investmenttracker/Default.aspx, 13 February 2013.

47. The website was announced in January 2013: Susie Steimle, "New Website for Transparency in VT Government," *WCAX*, 7 January 2013. While checkbook-level data are searchable on a non-government website (www.vttransparency.org) that uses data

supplied by the state, the non-government website is not assessed in this report.

48. Tax expenditure information is available in an excel spreadsheet by clicking the "Tax Expenditure Summary" links on the expenditures page: Vermont Department of Finance and Management, *Expenditures*, 2013, available at spotlight.vermont.gov.

49. For Economic Advancement Tax Incentive information, see the link under "data and charts" in the expenditures section: Vermont Department of Finance and Management, *Expenditures*, 2013, available at spotlight.vermont.gov.

50. The number of states that possessed the transparency features in 2010 comes from the 2010 *Following the Money* report. See note 29.

51. The Pew Charitable Trusts, *Gubernatorial and Legislative Party Control*, downloaded from www.pewstates.org, 20 February 2013. Averages of states' scores by party of governor exclude Rhode Island, whose governor does not have a party affiliation.

52. Ibid.

53. See note 34.

54. William Patrick, "Florida Unplugs $5 Million Website in Transparency Battle," *Florida Watchdog*, 12 March 2013.

55. William Patrick, "Sunshine Week: Florida Must Get Serious About Unmasking Transparency Site," *Florida Watchdog*, 15 March 2013.

56. Ibid.

57. Arizona: Clark Partridge, Arizona Department of Administration, personal communication, 7 February 2013; California: Eric Lamoureux, California Department of General Services, personal communication, 13 February 2013; Georgia: Lynn Bolton, Georgia Department of Audits, personal communication, 8 February 2013; Idaho: Brandon D. Woolf, Idaho State Controller, personal communication, 8 February 2013; Indiana: Kirke Willing, Indiana State Auditor's Office, personal communication, 8 February 2013; Kentucky: Greg Haskamp, Kentucky Finance and Administration Cabinet, personal communication, 8 February 2013; Louisiana: Anna Dearmon, Louisiana Division of Administration, personal communication, 7 February 2013; Massachusetts: Ramesh Advani, Massachusetts Executive Office for Administration and Finance, personal communication, 8 February 2013; Missouri: Tim Robyn, Missouri Office of Administration, personal communication, 7 February 2013; Nebraska: Jason Walters, Nebraska State Treasurer's Office, personal communication, 8 February 2013; North Carolina: Anita Ward, North Carolina Office of State Budget and Management, personal communication, 8 February 2013; North Dakota: Toby Mertz, North Dakota Office of Management and Budget, personal communication, 5 February 2013; Oklahoma: Lisa McKeithan, Oklahoma Office of Management and Enterprise Services, personal communication, 14 February 2013; Oregon: Philip Harpster, Oregon Department of Administrative Services, personal communication, 8 February 2013; Pennsylvania: Dan Egan, Pennsylvania Office of Administration, personal communication, 8 February 2013; South Carolina: Eric Ward, South Carolina Comptroller General's Office, personal communication, 8 February 2013; Texas: Beth Hallmark, Office of the Texas Comptroller of Public Accounts, personal communication, 8 February 2013; Utah: Brenda Lee, Utah Division of Finance, personal communication, 8 February 2013; Vermont: Susan Zeller, Vermont Department of Finance and Management, personal communication, 5 February 2013; West Virginia: Paul White, West Virginia State Auditor's Office, personal communication, 7 February 2013.

58. Susan Zeller, Vermont Department of Finance and Management, personal communication, 5 February 2013.

59. Clark Partridge, Arizona Department of Administration, personal communication, 7 February 2013.

60. Anita Ward, North Carolina Office of State Management and Budget, personal communication, 8 February 2013.

61. Philip Harpster, Oregon Department of Administrative Services, personal communication, 8 February 2013. The capitalization of nouns in the quotation are from the source.

62. Ibid.

63. Dan Egan, Pennsylvania Office of Administration, personal communication, 8 February 2013.

64. Kirke Willing, Indiana State Auditor's Office, personal communication, 8 February 2013.

65. Arizona: Clark Partridge, Arizona Department of Administration, personal communication, 7 February 2013; Colorado: David McDermott, Colorado Department of Personnel and Administration, personal communication, 8 February 2013; Delaware: Mike Mahaffie, Delaware Government Information Center, personal communication, 8 February 2013; Idaho: Brandon D. Woolf, Idaho State Controller, personal communication, 8 February 2013; Kansas: Martin Eckhardt, Kansas Department of Administration, personal communication, 6 February 2013; Massachusetts: Ramesh Advani, Massachusetts Executive Office for Administration and Finance, personal communication, 8 February 2013; Mississippi: Jenny Bearss, Mississippi Department of Finance and Administration, personal communication, 8 February 2013; Montana: Sheryl Olson, Montana Department of Administration, personal communication, 7 February 2013; Rhode Island: Thom Guertin, Rhode Island Office of Digital Excellence, personal communication, 15 February 2013; Tennessee: Lola Potter, Tennessee Department of Finance and Administration, personal communication, 13 February 2013.

66. Brandon D. Woolf, Idaho State Controller, personal communication, 8 February 2013.

67. See note 57.

68. Alaska: Scot Arehart, Alaska Department of Administration, personal communication, 8 February 2013; Arizona: Clark Partridge, Arizona Department of Administration, personal communication, 7 February 2013; Delaware: Mike Mahaffie, Delaware Government Information Center, personal communication, 8 February 2013; Michigan: Paul McDonald, Michigan Office of Financial Management, personal communication, 14 February 2013; Idaho: Brandon D. Woolf, Idaho State Controller, personal communication, 8 February 2013; Hawaii: Luis Salaveria, Hawaii Department of Budget & Finance, personal communication, 8 February 2013; Virginia: April Gunn, Virginia Auditor of Public Accounts' Office, personal communication, 7 February 2013.

69. April Gunn, Virginia Auditor of Public Accounts' Office, personal communication, 7 February 2013.

70. See note 64.

71. Luis Salaveria, Hawaii Department of Budget & Finance, personal communication, 8 February 2013. Capitalization of the word "State" is from the source.

72. Paul McDonald, Michigan Office of Financial Management, personal communication, 14 February 2013.

73. Scot Arehart, Alaska Department of Administration, personal communication, 8 February 2013.

74. Arizona: Clark Partridge, Arizona Department of Administration, personal communication, 7 February 2013; Colorado: David McDermott, Colorado Department of Personnel and Administration, personal communication, 8 February 2013; Florida: Christina Smith, Florida Department of Financial Services, personal communication, 8 February 2013; Idaho: Brandon D. Woolf, Idaho State Controller, personal communication, 8 February 2013; Iowa: Scott Vander Hart, Iowa Department of Management, personal communication, 8 February 2013; Montana: Sheryl Olson, Montana Department of

Administration, personal communication, 7 February 2013; New Hampshire: Robert Beaulac, New Hampshire Department of Administrative Services, personal communication, 8 February 2013; Tennessee: Lola Potter, Tennessee Department of Finance and Administration, personal communication, 13 February 2013; Utah: Brenda Lee, Utah Division of Finance, personal communication, 8 February 2013; Washington: Michael Mann, Washington State Legislative Evaluation and Accountability Program Committee, personal communication, 8 February 2013.

75. Lola Potter, Tennessee Department of Finance and Administration, personal communication, 13 February 2013.

76. Eric Ward, South Carolina Comptroller General's Office, personal communication, 8 February 2013.

77. Budget data: U.S. Census Bureau, *2010 Annual Survey of State Finances*, downloaded from www.census.gov/govs/state, 15 February 2012.

78. See note 25.

79. Quasi-public agencies are publicly chartered bodies that perform some public function and are controlled by government-appointed boards. They are not fully public because they operate independently of the legislative and executive branches and do not principally depend on state general funds for operation. They cannot be classified as private entities because they are governed by state appointees and are typically endowed with public powers to collect fees or other revenues, as well as to perform public functions.

80. See note 29, the 2010 *Following the Money* report.

81. For example, if all contracts from 2009, 2010, 2011 and 2012 are removed from the website one year after they expire, full credit will not be awarded.

82. Researchers referenced Table 1 of the Center on Budget and Policy Priorities (CBPP) report to determine if a state received more than 2 percent of its revenue from property taxes and to determine if the tax expenditure report included at least one-third of the expenditures for each major tax. CBPP report: Michael Leachman, Dylan Grundman and Nicholas Johnson, Center on Budget and Policy Priorities, *Promoting State Budget through Tax Expenditure Reporting*, May 2011.

83. Susan Zeller, Vermont Department of Finance and Management, personal communication, 5 February 2013.

84. Since Texas collects neither income taxes nor more than 2 percent of its revenue from property taxes, sales tax expenditures are weighted with three points.

85. In the questionnaire, the word "website" was replaced with the state's transparency website.

86. If we knew the website costs from our prior research, the question was reworded to confirm those costs.

87. Only the types of expenditures available on the website were included in the question.

88. "Non-contract spending" refers to "Expenditures" in the grading criteria

89. M/WBE stands for "Minority/Women Owned Business Enterprise." In the emails to the state officials, a hyperlink to the report card was provided.

90. In cases where our prior research showed that checkbook-level expenditures were provided for quasi-public agencies, the question was reworded to: "Our prior research shows that the payments made by quasi-public agencies are included in your checkbook. Is this still true?"

91. In some cases, additional questions were added to clarify the features available online. For example, Pennsylvania was asked: "There are two contract databases available through the PennWatch website: http://www.emarketplace.state.pa.us/ and http://www.patreasury.gov/eContracts.html. What is the difference between the two?"