Transparency Oregon Advisory Commission
Exhibit Oregon Transp. Website
Date: 12-11-12 Exhibit #: 5

Oregon Transparency Website

Sean McSpaden, Oregon Deputy State CIO
December 11, 2012

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Background

- House Bill 2500 passed in 2009
  - (ORS 184.483-184.488)
- Established a nine (9) member Transparency Oregon Advisory Commission
  - Role: To advise and make recommendations to DAS regarding the creation, contents and operation of, and enhancements to, the Oregon transparency website.
  - Responsibility - Commission must report to the Legislative Assembly not later than January 15 of each odd-numbered year regarding
    - Enhancements made to the Oregon transparency website during the previous two calendar years
    - Possible future enhancements to the website

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Background

- HB2500 required DAS to deploy and then update the Oregon Transparency Website by January 1 of each year
- Required agency submission and DAS posting of reports on Oregon Transparency Website
  - Budget Information
  - Revenues
  - Expenditures
  - Contracts
  - State Workforce Information (Compensation)
  - Other Data– e.g. performance audits, benchmarks

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Background

- Reports to be collected and submitted .....Transparency website to be deployed and updated annually.....
  - "....at no additional cost, using existing data and existing resources of the state agency or education service district and without reallocation of resources..."

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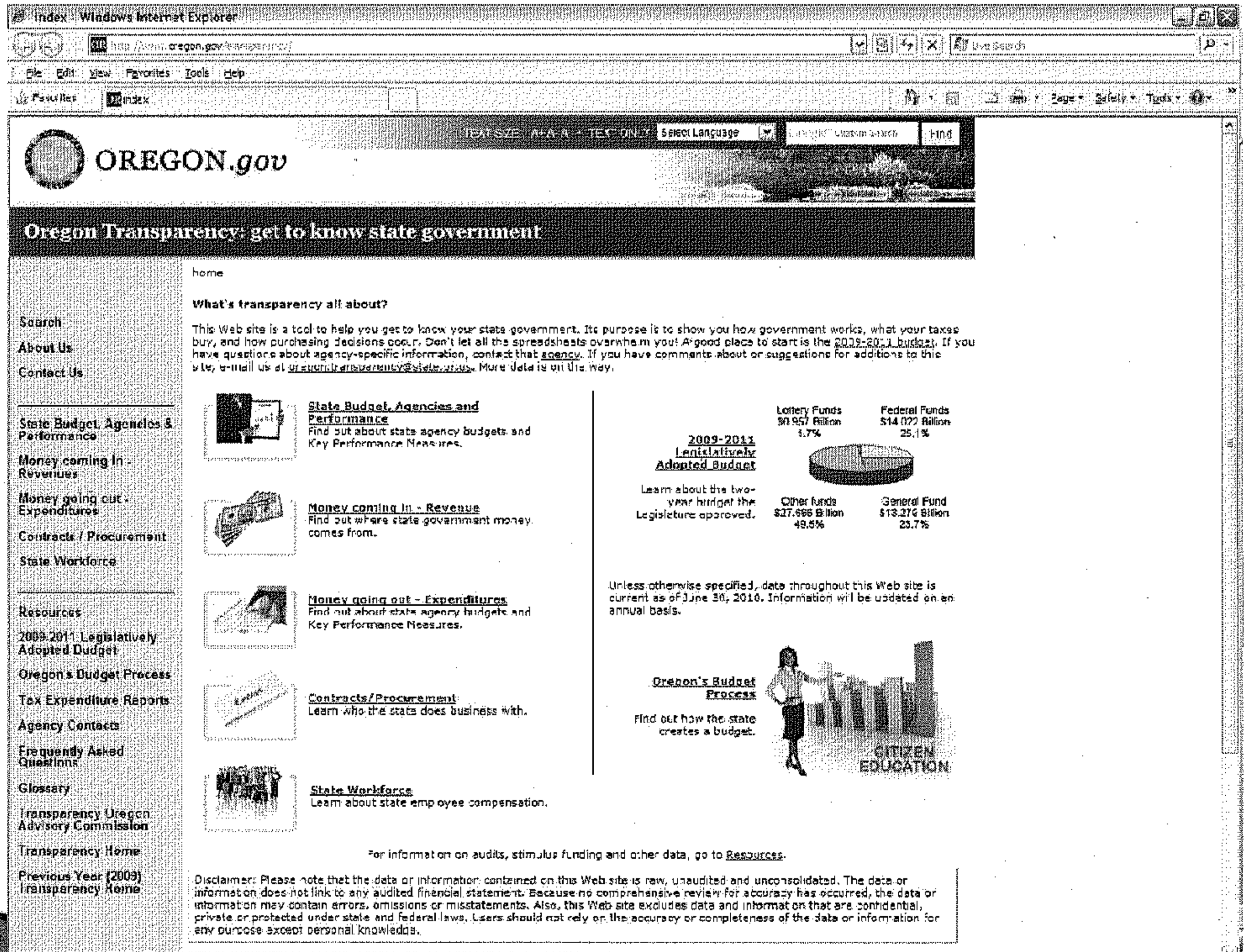
Oregon.gov/transparency (2009–2010)



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2011 Legislative Updates

- House Bill 2825 (ORS 184.484)
  - Tax Expenditures
- House Bill 2788 (Amending 184.483)
  - Public Meeting Notices
- House Bill 3188
  - County Lottery Payments
- Senate Bill 250 (Amending 184.483)
  - Adding Education Service Districts

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House Bill 2825: Tax Expenditures

- Oregon Department of Revenue
  - Tax Expenditure Report 2011–2013 and each biennium thereafter
- Business Oregon
  - Oregon Investment Advantage Program
- The Oregon Governor's Office of Film and Television
  - Film and Television Greenlight Program
  - Film and Television Oregon Production Investment Fund
- Oregon Department of Energy
  - Business Energy tax Program

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House Bill 2825: Tax Expenditures

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Oregon Tax Expenditures

Introduction
Tax Expenditure Reports
Tax Expenditures Related to Economic Development

Introduction

Tax Expenditure Defined

The 1995 Budget Accountability Act defines a tax expenditure as:

> any law of the Federal Government or of this state that exempts, in whole or in part, certain persons, income, goods, services, or property from the impact of established taxes, including, but not limited to tax deductions, tax exclusions, tax subtractions, tax exemptions, tax deferrals, preferential tax rates and tax credits.

The term "tax expenditure" derives from the parallel between these tax provisions and direct government expenditures. For example, a program to encourage businesses to purchase pollution abatement equipment could be structured with an incentive in the form of a tax credit or a direct payment by the state to businesses. Tax expenditures can be viewed as: (1) providing financial assistance to certain groups of taxpayers, (2) providing economic incentives that encourage specific taxpayer behavior, or (3) simplifying or reducing the costs of tax administration. While the third of these policy objectives eliminates inefficiencies within the tax code, the first two *could* be implemented with direct expenditures rather than tax expenditures.

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Tax Expenditure Reports

This biennial report accompanies the Governor's recommended budget submitted to the Legislature before each session. It describes provisions of Oregon tax laws that impart special treatment to a group of taxpayers, such as exclusions, credits, deductions, and exemptions. The report describes each provision and provides revenue loss estimates and evaluations of effectiveness. The report also includes summary tables that group the tax expenditures according to tax program and budget program/function.

- Tax Expenditure Report 2011-13
  - List of Tax Expenditures (.xls) (Data Viewer)
- Tax Expenditure Report 2009-11
- Tax Expenditure Report 2007-09
- Tax Expenditure Report 2005-07
- Tax Expenditure Report 2003-05

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Data Required Under HB 2788

- "...each state agency shall post on the Oregon transparency website notices of public meetings required to be provided by the state agency under ORS 192.640."
- Became operative on January 1, 2012
  - Public meetings that occur after January 1, 2012 must be posted on the Oregon.gov Transparency website
  - http://www.oregon.gov/transparency/PublicMeetingNotices.shtml
- DAS leveraged Data.Oregon.gov to help agencies meet the requirements of HB 2788
  - http://oregonmeetings.heroku.com

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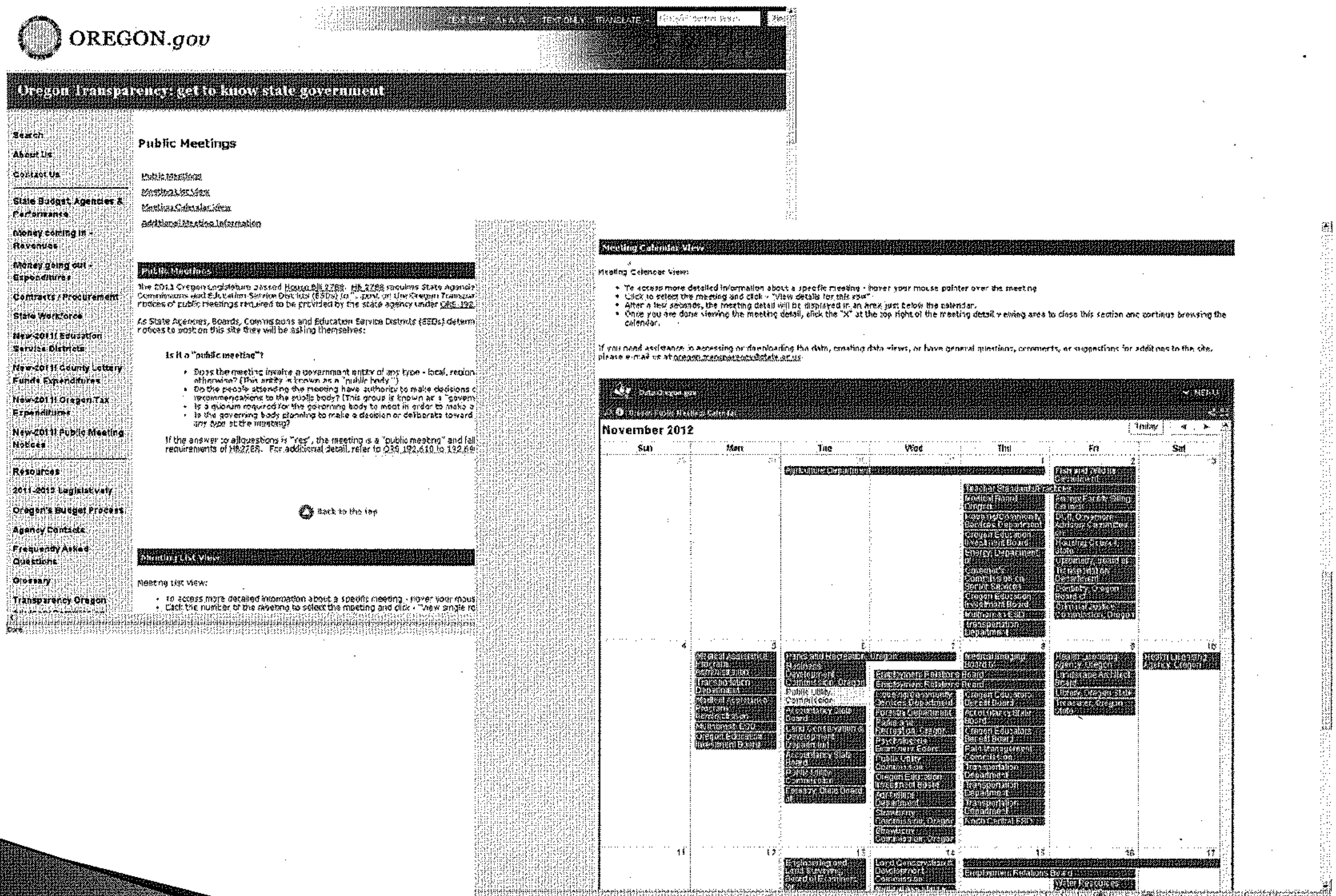
HB 2788 – Public Meeting Notices



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HB 3188: Lottery Expenditures

- 36 Counties Reported:
  - Amount of Money Received
  - Amount of Money Expended
  - Amount of Money Spent on Administration
  - Purpose and Use of the Moneys
  - Work and Services Provided by the Employed Person (for administration, if applicable)

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HB 3188: Lottery Expenditures

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County Expenditures of Lottery Funds

County Expenditures of Lottery Funds
Additional Resources

County Expenditures of Lottery Funds

The Oregon Legislature passed House Bill 3188 during the 2011 Legislative Session. The Bill requires the 36 Oregon Counties to report a variety of expenditure information related to the use of Lottery Funds for the purposes of economic development.

Oregon County Expenditures of State Lottery Funds (PDF, 227 KB)

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Additional Resources

- Oregon Blue Book List of Counties
- Association of Oregon Counties
- US Census Bureau: County Quickfacts

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Oregon County Expenditures of State Lottery Funds

Data Required Under House Bill 3188

Period End Date June 30, 2011

The Oregon Legislature passed House Bill 3188 during the 2011 Legislative Session. The bill requires the 36 Oregon counties to report a variety of expenditure information related to the use of Lottery Funds for the purposes of economic development.

For questions regarding this report, please contact Cara Fischer, deputy executive director of the Association of Oregon Counties.

County Name	Baker
Report Period End Date	6/30/2011
Amount of Money Received ($)	$85,356.00
Amount of Money Expended ($)	$85,356.00
Amount of Money Expended on Administration ($)	$0.00
Purpose and Use of Moneys (Narrative)	40,000.00 was used for economic development issues and 45356.00 was spent on community development activities.
Work and Services Provided by Employed Person (Narrative)	County Administrative Services Director administers the dedicated fund.

County Name	Benton
Report Period End Date	6/30/2011
Amount of Money Received ($)	$131,182.00
Amount of Money Expended ($)	$77,158.04
Amount of Money Expended on Administration ($)	$654.00
Purpose and Use of Moneys (Narrative)	Payment to Benton County/OSU Extension to support field services in agriculture, small woodlot/tree farm and forestry management. Support County Fairgrounds outreach to agricultural and urban Communities. Bring visitors and Fair participations into Benton County. Payment to support portion of General Fund Community Projects Coordinator. Works with departments to prepare and report on capital project grants including CDBG applications. Worked with community group to secure $1.4 million CDBG grant for library building in Monroe matched with $1 million of foundation and fundraising dollars. County overhead charge for fund financial management.
Work and Services Provided by Employed Person (Narrative)	No position is paid to administer lottery funds.

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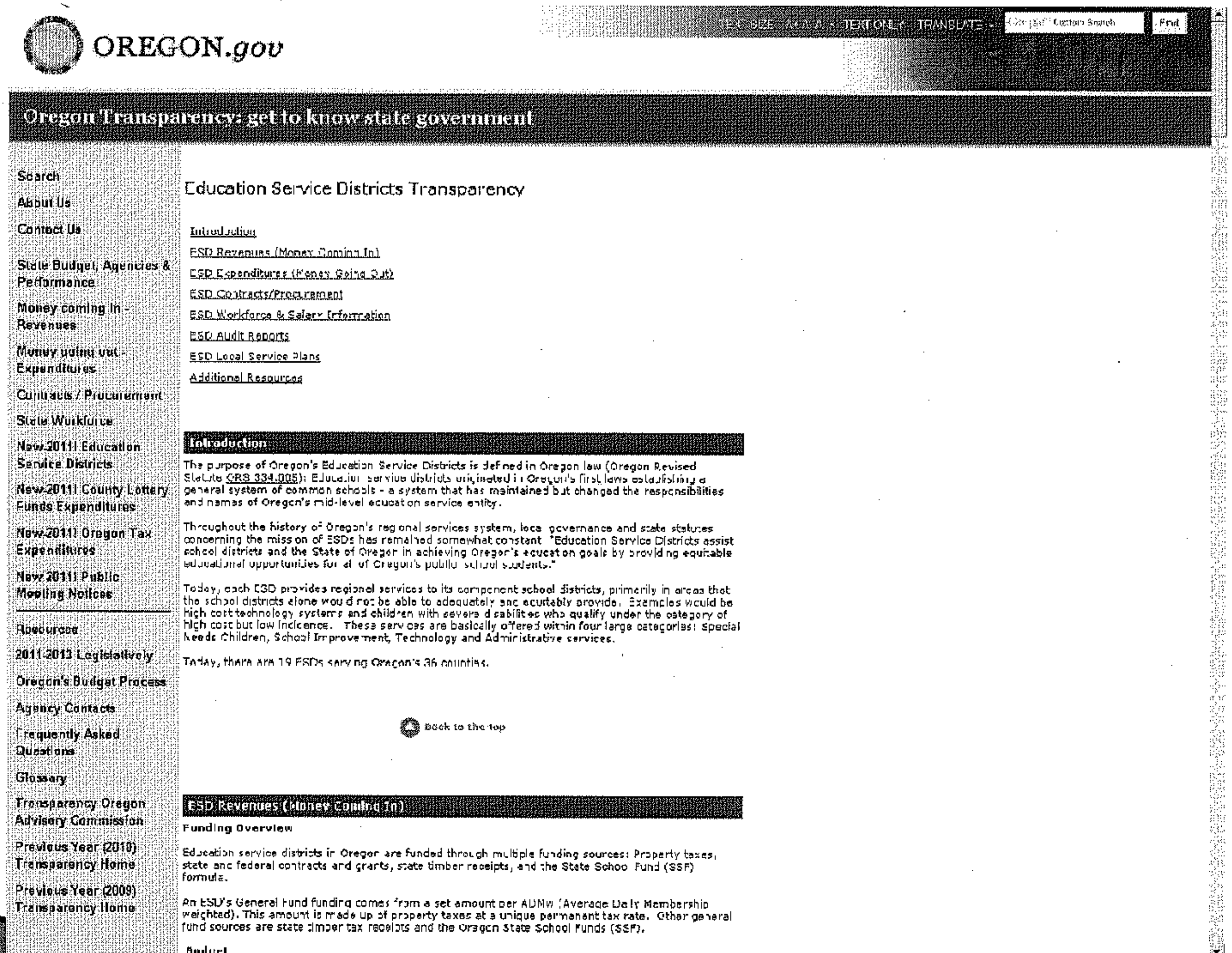
Senate Bill 250: Adding ESDs

- ESD Revenues
- ESD Expenditures
- ESD Contracts
- ESD Workforce & Salary Information
- ESD Audit Reports
- ESD Local Service Plans
- Posting of Notices for ESD meetings
- Additional Information

Senate Bill 250: Adding ESDs



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Education Service Districts Transparency

- Introduction
- ESD Revenues (Money Coming In)
- ESD Expenditures (Money Going Out)
- ESD Contracts/Procurement
- ESD Workforce & Salary Information
- ESD Audit Reports
- ESD Local Service Plans
- Additional Resources

Introduction

The purpose of Oregon's Education Service Districts is defined in Oregon law (Oregon Revised Statute ORS 334.005): Education service districts originated in Oregon's first laws establishing a general system of common schools - a system that has maintained but changed the responsibilities and names of Oregon's mid-level education service entity.

Throughout the history of Oregon's regional services system, local governance and state statutes concerning the mission of ESDs has remained somewhat constant "Education Service Districts assist school districts and the State of Oregon in achieving Oregon's education goals by providing equitable educational opportunities for all of Oregon's public school students."

Today, each ESD provides regional services to its component school districts, primarily in areas that the school districts alone would not be able to adequately and equitably provide. Examples would be high cost technology systems and children with severe disabilities who qualify under the category of high cost but low incidence. These services are basically offered within four large categories: Special Needs Children, School Improvement, Technology and Administrative services.

Today, there are 19 ESDs serving Oregon's 36 counties.

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ESD Revenues (Money Coming In)

Funding Overview

Education service districts in Oregon are funded through multiple funding sources: Property taxes, state and federal contracts and grants, state timber receipts, and the State School Fund (SSF) formula.

An ESD's General Fund funding comes from a set amount per ADMw (Average Daily Membership weighted). This amount is made up of property taxes at a unique permanent tax rate. Other general fund sources are state timber tax receipts and the Oregon State School Funds (SSF).

Budget

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- For each Annual Update, DAS works with:
  - DAS Divisions
  - Executive Branch agencies
  - Judicial Department
  - Oregon University System
  - Oregon Lottery
  - Oregon State Treasury
  - Oregon Counties, and
  - Oregon Education Service Districts
- Data is posted in Microsoft Excel format, .CSV format and through "views" from the Data.Oregon.Gov Open Data Portal

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- External Review/Benchmarks – USPIRG
  - Annually the US Public Interest Research Group (USPIRG) compares and rates State Transparency Websites
  - Oregon is viewed as a leading state:
    - 2011 USPIRG Report – 82% B–
    - 2012 USPIRG Report – 87% B+ (Tied 8th nationally)

STATE	GRADE	SCORE
Texas	A	98
Kentucky	A	96
Indiana	A-	93
Louisiana	A-	92
Massachusetts	A-	92
West Virginia	A-	91
Arizona	A-	90
New York	B+	89
North Carolina	B+	87
Oregon	B+	87
Utah	B+	87

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