

**SB**

**201**

**SFIN**

**FILE**

*Adopted  
3/21/08*

25-LS1135N  
Bailey  
3/20/08

CS FOR SENATE BILL NO. 201( )

IN THE LEGISLATURE OF THE STATE OF ALASKA  
TWENTY-FIFTH LEGISLATURE - SECOND SESSION

BY

Offered:  
Referred:

Sponsor(s): SENATORS WIELECHOWSKI, Ellis

A BILL

FOR AN ACT ENTITLED

1 "An Act relating to the establishment and maintenance of an Internet website providing  
2 public finance information; and identifying the information to be available on the  
3 Internet website."

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF ALASKA:

5 \* Section 1. The uncodified law of the State of Alaska is amended by adding a new section  
6 to read:

7 SHORT TITLE. This Act may be known as the Alaska Open Government Act.

8 \* Sec. 2. AS 37.05.210(a) is amended to read:

9 (a) The Department of Administration shall

10 (1) file with the governor and with the legislative auditor before  
11 December 16 a report of the financial transactions of the preceding fiscal year and of  
12 the financial condition of the state as of the end of that year, prepared in accordance  
13 with generally accepted accounting principles and audited by the legislative auditor in  
14 accordance with generally accepted audit standards, with comments and

1 supplementary data that the Department of Administration considers necessary; this  
2 report shall be printed for the information of the legislature and the public and shall  
3 be available electronically for use in the public finance Internet website under  
4 AS 37.05.215;

5 (2) compile statistics necessary for the budget and other statistics  
6 required by the governor;

7 (3) file a travel and compensation report with the legislature by  
8 January 31 of each year containing detailed information for the previous calendar year  
9 of the salaries, per diem, travel expenses, relocation expenses, and any additional  
10 allowances for

11 (A) the governor, the lieutenant governor, and the chiefs of  
12 staff of the governor and lieutenant governor;

13 (B) the president and vice-president of the University of Alaska  
14 and the chancellors of the individual campuses of the university;

15 (C) the commissioners or other executive heads of the principal  
16 departments in the executive branch of state government, and the deputy  
17 commissioners and division directors in those departments; and

18 (D) the executive heads of public corporations created by law,  
19 including the Alaska Railroad Corporation.

20 \* Sec. 3. AS 37.05 is amended by adding a new section to article 2 to read:

21 **Sec. 37.05.215. Public finance Internet website.** (a) The Department of  
22 Administration shall develop, operate, and maintain a searchable Internet website that  
23 is accessible to the public at no cost and that provides financial information available  
24 from the central accounting system or the annual financial report prepared and filed  
25 under AS 37.05.210(a)(1) describing

26 (1) state revenue for the preceding month, including

27 (A) a receipt or deposit by a state agency into a fund or account  
28 established within the state treasury;

29 (B) proceeds from taxes received, including a compulsory  
30 contribution imposed by the state for the purpose of financing services;

31 (C) agency earnings, including amounts collected for sales or

1 services, licenses or permits issued, or otherwise received by an agency under  
2 the agency's regulations;

3 (D) revenue received for the use of state money or property,  
4 including interest and lease payments;

5 (E) gifts, donations, and federal receipts; and

6 (F) other revenue;

7 (2) expenditures for the preceding month, including

8 (A) the name and location of any person to whom payment was  
9 made;

10 (B) the amount of the expenditure disbursed;

11 (C) the type of transaction, by account code, including the  
12 purpose of the expenditure;

13 (D) other information specified by the department;

14 (3) state revenue and expenditures, summarized for the preceding  
15 fiscal year, as follows:

16 (A) general fund revenue sources;

17 (B) general fund expenditures categorized by function;

18 (C) general fund expenditures categorized by department;

19 (D) general fund expenditures categorized by account; and

20 (E) total general fund revenue versus expenditures;

21 (4) total assets versus liabilities at the end of the fiscal year;

22 (5) the fiscal year-end balance for each state fund; and

23 (6) for the preceding 10 years, by fiscal year, the following:

24 (A) the number of full-time employees employed by the state;

25 (B) the total long-term debt owed by the state;

26 (C) total general fund expenditures; and

27 (D) total general fund payroll.

28 (b) The Department of Administration shall update the information described  
29 in (a)(1) and (2) of this section on the Internet website on a monthly basis and the  
30 information described in (a)(3) - (6) of this section on an annual basis.

31 (c) The Department of Revenue and other state agencies that use the central

1 accounting system shall provide information to the Department of Administration that  
2 is necessary to comply with the requirements of this section.

3 (d) Nothing in this section requires disclosure of information that is  
4 confidential under state or federal law. However, the Department of Administration  
5 shall provide aggregated or summarized information describing confidential revenue  
6 and expenditures if the aggregated or summarized information continues to protect  
7 confidentiality.

8 (e) In this section,

9 (1) "expenditure" means a payment from the state treasury that is  
10 greater than \$1,000 and that is made as a grant, subgrant, contract, subcontract, loan,  
11 lease, cooperative agreement, purchase order, task order, delivery order, or other form  
12 of financial transaction; however, "expenditure" does not include the transfer of  
13 money between state agencies, individual payments to state employees or retirees, or  
14 payment of state or federal assistance to an individual;

15 (2) "searchable Internet website" means an Internet website that allows  
16 searching, extracting, compiling, and aggregating information from the data available  
17 on the website.

18 \* Sec. 4. The uncodified law of the State of Alaska is amended by adding a new section to  
19 read:

20 DELAYED AVAILABILITY. The Internet website established under AS 37.05.215,  
21 added by sec. 3 of this Act, shall be available to the public on or before October 1, 2009.

22 \* Sec. 5. The uncodified law of the State of Alaska is amended by adding a new section to  
23 read:

24 TRANSITIONAL PROVISIONS. The initial Internet website established under  
25 AS 37.05.215, added by sec. 3 of this Act, must, notwithstanding the requirements of  
26 AS 37.05.215(a), list information from the previous fiscal year. Beginning on October 1,  
27 2010, the list shall be updated monthly or annually, as specified.

# ALASKA STATE LEGISLATURE

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Anchorage, AK 99501  
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Co-chair  
Joint Armed Services Committee

Member  
Resources Committee  
Judiciary Committee  
Transportation Committee

Sen.Bill.Wielechowski@legis.state.ak.us

## SENATOR BILL WIELECHOWSKI

### **Sponsor Statement: SB 201 The Alaska Open Government Act**

The intent of S.B. 201, the Alaska Open Government Act, is to create a free, searchable website that provides Alaskans with easy access to detailed and comprehensive information on state spending. This will encourage better understanding of state operations and, ultimately, reduce waste and ensure that funding is directed to the state's most important needs.

Across the country, taxpayers are clamoring for better information and greater accountability from government. The federal government recently posted its expenditures online at [www.federalspending.gov](http://www.federalspending.gov), following passage of the bipartisan Federal Funding Accountability and Transparency Act. In 2007, five states (Kansas, Texas, Oklahoma, Minnesota and Hawaii) passed similar legislation calling for the creation of on-line databases with their state's expenditures. Thirteen other states are currently considering "taxpayer transparency acts," including Washington, New Mexico, Kentucky, Michigan, Illinois, Georgia, and Colorado.

SB 201 will give Alaskans easy access to detailed information on state expenditures and revenue, empowering them to become fiscal watchdogs. It will lead to greater government accountability and a public better able to assist in making difficult government decisions.

Please join me in supporting this much needed legislation.



# Window on State Government

A Close Look at Your Money at Work for Texas

Susan Combs  
Texas Comptroller  
of Public Accounts



Search

(More info about search)

Home

Help

**Start Here to View State Expenditures**




### Best Practices for Government Purchases

Governments today face a tough challenge to do more with less. But dedicated men and women across the nation are finding innovative ways to do just that. Explore the success stories.



### Glossary of Terms: What the Words Mean

State finance personnel have their own specific language, and it can be a little confusing to those unfamiliar with it. Here we'll review some basic terminology to help you get oriented while you review state expenditures.

### Where the Money Goes.

As Texas Comptroller, I'm responsible for safeguarding the hard-earned dollars Texans pay in taxes. And I want them to have a clear and transparent view into how those dollars are spent.

I'm pleased to announce that we have added new tools to this site that allow you to examine state spending at an unprecedented level of detail. With these tools, you can track individual agency expenditures, examine purchases by type of item and pinpoint recipients of state funds, giving you the clearest picture yet of state spending patterns.

Greater clarity and detail on state spending will help agencies and citizens alike to see how the money is being spent—and how to spend it as wisely as possible. By sharing information and shedding new light on state spending, we can continuously spot ways to combine resources, pursue more effective purchasing strategies and set the bar for saving taxpayer dollars. Texans deserve no less.

Susan Combs  
Texas Comptroller

### State of Texas Net Expenditures Fiscal Year 2007



### Spotlight on Savings

The Asset Management division of The University of Texas M.D. Anderson Cancer Center recently converted a decommissioned mobile mammography van into a blood donor mobile unit, saving more than \$100,000 off the cost of a new one.



### Did you know?

State spending directly supports about 173,800 jobs in state government other than higher education, 51,100 jobs in state higher education institutions, and 204,800 jobs in local school districts.

Text alternative for State of Texas Net Expenditures, Fiscal Year 2007

From Sen. Wieleckowski's office



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## View State Expenditures

As part of our continuing effort to set new standards for transparency and accountability in state government, the Comptroller's office now provides four different ways to examine state spending. For a fuller explanation and examples of the categories employed in these search tools, please see our **Glossary**. You may also want to read about Confidential Expenditures.

#### Search by Agency

Use this search to find out how much individual state agencies, colleges and universities spend, and what they're buying. First, choose the agency you're interested in, and select the fiscal year you wish to examine. (You can even narrow your search to a single month.) Then browse through the agency's spending by category - expenditures grouped by a common or similar purpose. Click on a category to see expenditures broken down even further, by object code, a more specific and tightly defined grouping.

#### Search by Recipient

Use this search to see who's receiving the state's money. First, choose the fiscal year you wish to examine, or a specific month within that year, and then enter the name of a person or company. We'll show you which state agencies paid that entity, how much and when, and group the data by expenditure category or object code.

#### Search by Category and Object of Expenditure

Use this search to see all agency expenditures in broad spending categories (category and object codes). This option provides a deep look into state spending with lots of drill-down options, such as viewing overall expenditures by month and drilling down for details on all vendors paid by one agency.

#### Search by Class and Item

Use this search to take an even closer look at purchases made by some of the largest state agencies. Choose a fiscal year and an agency to examine, and we'll show you its purchases by class and code as defined by the National Institute of Governmental Purchasers (NIGP). These categories provide the most detailed information available on state spending. State agency contacts and comments for this search.

### Help for the above searches

Some information has been designated as confidential by the submitting agency, per Texas Government Code Section 403.024(d). If you have questions concerning this particular expenditure, you may contact the submitting state agency's open records contact. If you have questions concerning this provision, please contact the Comptroller's Open Records manager at open.records@cpa.state.tx.us.



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# Virginia

- Data Point Home
- Expenditures**
  - State Government
  - Local Government
  - Small Purchase Charge Card
- Search
- Analysis**
  - General Fund Spending by Locality
- Revenues**
  - State Government
  - Local Government
- Budget**
  - State Government
- Demographics**
  - Population
  - Flood Stamps
  - Income
  - Workforce
  - Schools
  - License and Vehicle
- About Data Point
- Data Update Schedule
- APA Home
- Virginia Home

## Where Does Your Money Go?

The Commonwealth of Virginia records its budget receipts and expenses by using two broad categories: 1) the general fund and 2) non-general funds.

The general fund revenues are mostly direct general taxes paid by citizens and businesses in Virginia such as income and sales tax. Because general fund revenues support a variety of government programs, these are funds that the Governor and the General Assembly have the most discretion to spend.

Non-general funds are receipts set aside for specific purposes. For example, motor vehicle and gasoline taxes are earmarked by law for transportation programs, student tuition and fees must support higher education, and federal grants support specific federal mandated activities.

The graphics below display the major sources of revenues and the main areas of budget for the upcoming fiscal year. There is also a link to display the distribution of your taxes to general fund programs, and how those taxes pay for all Commonwealth programs.

## Where Does The General Fund Money Come From?

The graphic below displays the major categories of actual general fund revenues from fiscal year 2007. The spending of these funds, as you will see below under "Where does the general fund money go?" is at the discretion of the Governor and the General Assembly. The "Other Taxes" category consists mainly of estate taxes, alcoholic beverage taxes, electric consumption taxes, and the malt beverage taxes. The "Other Revenues" category consists mainly of interest on state money, circuit court clerks fees, court processing fees, and the profits from alcoholic beverage sales.

Individual Income Tax: 61%    Corporate Income Tax: 6%    Lottery Proceeds: 3%    Insurance Premiums: 2%



Sales and Use Tax: 19%

Wills and Deeds Recordation: 4%

Other Revenues: 6%

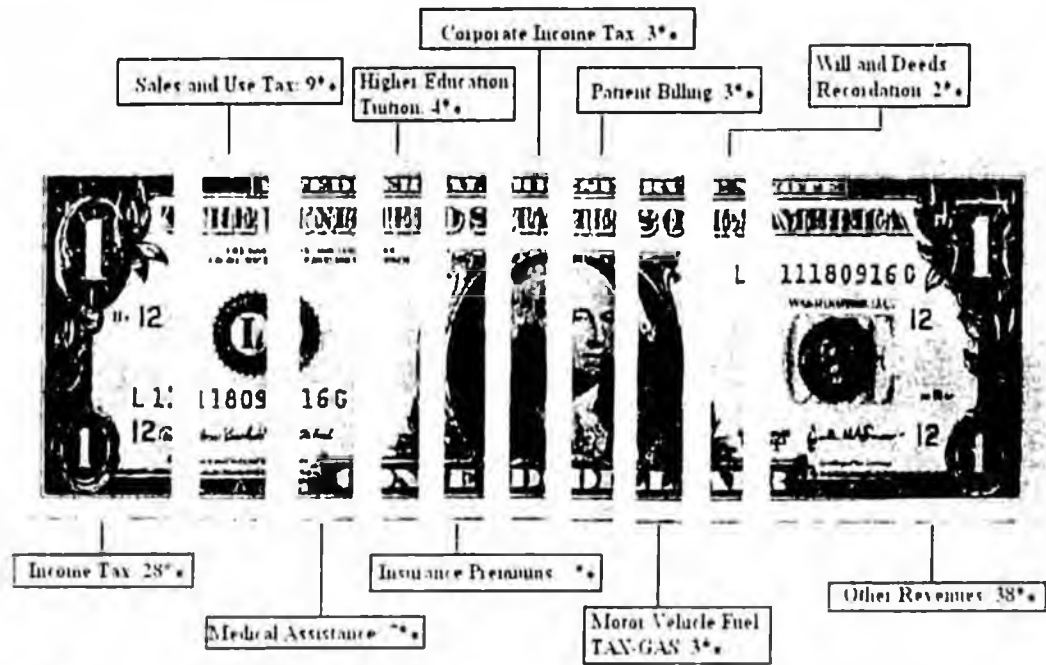


Click icon for FY2009 - FY2007 General Fund Revenue Percentages

Source: Commonwealth Accounting and Reporting System and 2007 Virginia State Treasury Report Card

## Where Do All State Revenues Come From?

The graphic below displays the major categories of all state revenues from fiscal year 2007. About 54% of these revenues are set aside for specific purposes such as transportation, federal grants, etc. The other 46% are at the discretion of the Governor and General Assembly, as shown above under "Where does the general fund money come from?" The "Other Revenues" category here consists of various small revenues, with the largest of these being highway planning and construction receipts related to welfare activities, motor vehicle sales and use tax, alcoholic beverage sales, and unemployment compensation payroll tax.



Click icon for FY2003 - FY2007 Total Revenue Percentages

Source: Commonwealth Accounting and Reporting System and 2007 Virginia Acts of Assembly, Chapter 847

### Where Do The General Fund Revenues Go?

Here you may enter the amount of individual income tax, sales and use tax, or other direct taxes paid by an entity or individual to the state of Virginia for fiscal year 2007. A graphic will display showing the distribution of where these revenues were dispersed.

Enter Taxes Paid: \$

### Where Do All State Revenues Go?

Here you may enter the amount of taxes, fees, or any other payment made by an entity or individual to the state of Virginia in fiscal year 2007. A graphic will display showing the distribution of where these revenues were dispersed. This breakdown includes expenditures relating to all revenues collected by the state of Virginia, even if earmarked for a specific purpose.

Enter Amounts Paid: \$

[Return to Top](#)

[Commonwealth DataPoint Home](#)

# Missouri

[Contact Information](#) | [Site Information](#) | [Printer Friendly](#) | [Help](#)



Missouri Accountability Portal

## EXPENDITURES

MATT BLUNT, GOVERNOR

[MAP Home](#) | [Employees](#) | [Expenditures](#) | [Tax Credits](#) | ["Who Is Not Paying?"](#)

[Home](#) > [Expenditures](#) > [Category](#)

### Payments by Category

[Search By Agency](#) ▶

[Search By Category](#) ▶

[Search By Contract](#) ▶

[Search By Vendor](#) ▶

[Prior Year Check  
Cancellations](#) ▶

Fiscal Year (ending June 30th)

You may need to scroll to the bottom of the page to view all data.

#### Category Descriptions for Fiscal Year 2008 (as of February 19, 2008)

Click a category description to view payment detail information. (18 item(s) returned)

Category Description	Payments Total
BUILDING LEASE PAYMENTS	\$24,920,330.46
COMMUNICATION SERVICE & SUPPLIES	\$23,946,966.00
COMPUTER EQUIPMENT	\$18,429,751.76
DEBT SERVICE	\$256,758,365.89
EQUIPMENT RENTAL & LEASES	\$16,702,262.45
FUEL & UTILITIES	\$41,326,343.52
HOUSEKEEP & JANITOR SERVICES	\$11,365,472.66
MISCELLANEOUS EXPENSES	\$101,087,279.93
MOTORIZED EQUIPMENT	\$19,156,561.30
OFFICE EQUIPMENT	\$1,406,987.77
OTHER EQUIPMENT	\$14,693,507.10
PROFESSIONAL DEVELOPMENT	\$8,505,563.98
PROFESSIONAL SERVICES	\$394,974,186.01
PROGRAM DISTRIBUTIONS	\$9,410,417,369.07
PROPERTY & IMPROVEMENTS	\$793,285,545.24
REPAIR & MAINTENANCE SERVICES	\$32,731,592.27
SUPPLIES	\$197,274,843.64
TRAVEL	\$23,559,941.90

State of Missouri | Office of Administration | Division of Accounting | Division of Purchasing and Material Management  
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## Alaska opens checkbook to public

By Pat Forgey | JUNEAU EMPIRE

Alaskans who want to make sure their state government is spending their money wisely can now rummage through the state's checkbook, and see what they can find.

The new Online Checkbook feature in the state's Web site lets the public look through listings of all the bills paid and grants awarded by the state government in the last six months.

"It's a very, very good tool for Alaskans to see where their money is going," said Gov. Sarah Palin at a press conference Monday.

It's a new government program that both ends of the political spectrum agree is needed. National anti-tax advocate Grover Norquist of Americans for Tax Reform and liberal Ralph Nader both support the plans to improve transparency in state government. Norquist testified before a legislative committee supporting the effort, as did Steve Cleary of the Alaska Public Interest Research Group.

Visitors to the Online Checkbook site can look up all the checks and payments made by the state so far this fiscal year, with some notable exceptions. Public employee salary information, while legally public, is not on the site. Nor are payments of less than \$1,000.

Sen. Bill Wielechowski, D-Anchorage, praised the effort Monday.

"I think there are going to be times when elected officials would rather not have this online, but it holds us accountable," he said.

Among those interested in the Online Checkbook are likely to be businesses, which may want to see how much the state is paying their competitors, he said. Those businesses may even underbid their competitors the next time around, and save the state some money.

Wielechowski said other states that have made similar efforts have gotten millions of hits on their Web sites. He brought the idea for a bill requiring the Online Checkbook to the Palin administration and got a positive response.

"They came back to us and said, 'You don't need the bill. We'll just go ahead and do it ourselves,'" he said.

Wielechowski said he's still planning to go ahead with his bill, however, and said elected officials should make the call - and take the heat - about what should and should not go online.

Requiring the state to post the information online ensures that it will remain there, even when administrations change, he said.

"If the Legislature has a say, it gives it permanence," he said. "Look at how many things Palin has reversed that (former Gov. Frank) Murkowski did."

Wielechowski said Department of Administration staff who put the information online exceeded expectations, but said the early version needs more work.

"It's a good start, but it's a little rough," he said. He said he'd like to see aggregated data and more specificity. In some cases, it is difficult to tell what a bill is for.

"We'll continue to refine the tool and respond to suggestions for improvement," said Annette Kreitzer, commissioner of the Department of Administration.

Information from the site can be downloaded in both spreadsheet and PDF formats, with additional lookup and analysis options under consideration, state officials say.

- Contact reporter Pat Forgey at 586-4816 or [patrick.forgey@juneauempire.com](mailto:patrick.forgey@juneauempire.com).

## A peek at the state's pocketbook

by Bill McAllister

Monday, Feb. 11, 2008

JUNEAU, Alaska -- Surfing the Internet now can include a review of the way the state of Alaska spends your money.

The Palin administration has established a state checkbook online. While it may not pose any threat to YouTube, one supporter says similar sites in other states have generated millions of hits.

In any case, Alaskans can look inside state finances with just a few keystrokes.

"It certainly is providing a new connection now between the state's financial information and the people," said Gov. Sarah Palin.

The online checkbook was officially launched last week as part of the administration's stated mission to make state government more transparent.

The site, with Excel spreadsheets and PDF files, can be searched by government agency, by vendor and by account, with purposes for the financial transactions listed.

Gregg Erickson, former publisher of the independent newsletter the Alaska Budget Report, applauds the governor.

"It's definitely a good sign. I think every governor learns that if they don't already know it that it's a lot easier to govern if you can control the flow of information," Erickson said. "If Sarah Palin didn't know that when she was elected, I'm sure she's figured that out by now. But that doesn't mean she still doesn't care about the idea of trying to make public information accessible."

House Finance Co-Chairman Mike Chenault tried out the website and says for him it might raise as many questions about state spending as it answers. He wonders if it will really give Alaskans confidence in the system.

"Is it too much information, or not enough information? I don't know. We'll have to look at it and see," said Chenault, R-Nikiski.

Sen. Bill Wielechowski, who has been working with the administration on the idea, has a bill to make it permanent.

"I think it's important that we enshrine this in law so that future governors have to do that as well. and Also I think it's important that we go ahead and have a public debate about what kind of things should be included in there, what kind of things perhaps shouldn't be included in there," said Wielechowski, D-Anchorage. "This bill gives the Legislature an opportunity to really have a say in what kind of things are in there and the public in general, since we will have public debate on it."

Still, even fans of the site have their criticisms. Wielechowski says the website should have the dates of transactions. And Erickson objects to the listing only of transactions of more than \$1,000.

The governor says she's fine with that.

"We're always in a position of being told what we can do better, so that's OK," she said.

While the site is up and running, the administration hasn't logged off of discussions about how to improve it.

Contact Bill McAllister at [bmcallister@ktuu.com](mailto:bmcallister@ktuu.com)



## AMERICANS for TAX REFORM

Grover G. Norquist  
President

January 30, 2008

Dear Committee Member,

I write to urge you to lend your support to SB 201, the Open Government Act sponsored by Sen. Bill Wielechowski.

The Open Government Act would create a single, searchable Internet website providing comprehensive information on state government finance - both revenues and expenditures greater than \$10,000, including, but not limited to grants and contracts. This measure would provide an important step towards greater fiscal accountability.

Since the passage of the Federal Funding Accountability and Transparency Act of 2006 which resulted in the creation of [www.USASpending.gov](http://www.USASpending.gov), Americans for Tax Reform has been working with policymakers and activists around the country to pass legislation and get executive orders signed that emulate and ideally go beyond the federal legislation.

In 2007, five states (Kansas, Oklahoma, Texas, and to a more limited extent Minnesota and Hawaii) passed legislation that mandates the creation of comprehensive websites for state expenditures. In most cases, these bills enjoyed broad bipartisan support. Several other states including Texas, Missouri, South Carolina, and just this month, Louisiana have already taken executive action or are looking to do so.

Several of the websites mandated by legislative or executive action have already gone live, and provide taxpayers with an opportunity to track their tax dollars at a mouse click. Among these are Texas, Oklahoma, and Missouri, and all these sites have been very well received so far.

This spending transparency effort is consistent with the Founding Fathers' notion of accountable government. It was Thomas Jefferson, who once said, "We might hope to see the finances of the Union as clear and intelligible as a merchant's book, so that every member of Congress and every man of any mind in the Union should be able to comprehend them, to investigate abuses, and consequently to control them."

Creating such a website would provide Alaska taxpayers with a tool to access, search and easily find relevant spending information, and ultimately foster a better understanding of the ways in which government operates. Ultimately, it would help reduce fraud, waste and abuse. Opacity in the way government spends tax dollars often leaves taxpayers frustrated, and can create the perception of possible abuse of the system.

More public scrutiny will help eliminate impropriety in dealing with taxpayer dollars - be it perceived or real impropriety.

Because it goes back to one of the most fundamental principles - accountability - this movement has broad bipartisan support. This is not a Right-Left issue, it is a Right-Wrong issue. There may not be agreement on how the money should be spent, but there is agreement that taxpayers should be able to scrutinize government expenditures. In today's digital age, there is no justification for keeping taxpayers in the dark as to how their tax dollars are being spent.

1020 I Street NW

Suite 200

Washington, DC

20030

T (202) 85-0266

F (202) 85-0261

[www.atr.org](http://www.atr.org)

The founding fathers had the vision, and today, we have the tools ... our disposal to make that vision a reality - at little cost to taxpayers:

- *The Missouri Accountability Portal, an expenditure website created via executive order by Gov. Matt Blunt, was created without the appropriation of a single additional tax dollar*
- *The Oklahoma website, which just went live on December 28, 2007 and can be accessed at [www.openbooks.ok.gov](http://www.openbooks.ok.gov), initially carried a price tag of \$300,000. In the end the implementing agency reported that the website cost only \$8,000 plus expended staff time.*
- *Even the federal grant and contract website which was unveiled in December and is accessible at [www.USASpending.gov](http://www.USASpending.gov) was put together at a price tag of less than \$1 million - and that covers grants and contracts of the entire federal government. The software that was used to create the federal site will soon be available as open source software.*
- *Companies like Google and Microsoft have offered to partner with states in their endeavours to make government spending information more accessible, helping to further defray cost.*

One thing we suggest should be considered as this bill moves forward, is to drop the \$10,000 threshold for disclosure, and to include of the actual expenditure document - the grant, contract, or purchase order for example. This would help taxpayers to get an even clearer picture of how their tax dollars are spent.

With this bill, Alaska has the opportunity to empower its taxpayers, and that is an opportunity that should not be missed.

Americans for Tax Reform urges your support for SB 201 and is looking forward to working with you to advancing accountability and transparency for the sake of Alaska taxpayers.

Onward,



Grover Norquist



Official Business

# Alaska State Senate

## Senate Finance Committee

Mail Stop 3100  
State Capitol  
Juneau, Alaska 99801-1182

### AGENDA

Thursday, February 21, 2008

9:00 AM

SB 201 – PUBLIC FINANCE WEBSITE

SB 122 – MUNICIPAL PROPERTY TAX EXEMPTION

SB 204 – MUNI TAX EXEMPTION: COMBAT DEATHS

HB 67 – MUNICIPAL PROPERTY TAX EXEMPTIONS

# **Benefits of the Alaska Open Government Act**

*Thomas Jefferson's thoughts on  
government transparency (from  
1802):*

"We might hope to see the finances of the Union as clear and intelligible as a merchant's books, so that every member of Congress and every man of any mind in the Union should be able to comprehend them, to investigate abuses, and consequently to control them."

25-LS1135\O  
Bailey  
3/14/08

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**BY THE SENATE FINANCE COMMITTEE**

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8 **\* Sec. 2.** AS 37.05 is amended by adding a new section to article 2 to read:

9 **Sec. 37.05.215. Public finance Internet website.** (a) The Department of  
10 Administration shall develop, operate, and maintain a searchable Internet website that  
11 is accessible to the public at no cost and that provides financial information available  
12 from the central accounting system describing

13 (1) state revenue for the preceding month, including

14 (A) a receipt or deposit by a state agency into a fund or account

1 established within the state treasury;

2 (B) proceeds from taxes received, including a compulsory  
3 contribution imposed by the state for the purpose of financing services;

4 (C) agency earnings, including amounts collected for sales or  
5 services, licenses or permits issued, or otherwise received by an agency under  
6 the agency's regulations;

7 (D) revenue received for the use of state money or property,  
8 including interest and lease payments;

9 (E) gifts, donations, and federal receipts; and

10 (F) other revenue;

11 (2) expenditures for the preceding month, including

12 (A) the name and location of any person to whom payment was  
13 made;

14 (B) the amount of the expenditure disbursed;

15 (C) the type of transaction, by account code, including the  
16 purpose of the expenditure;

17 (D) other information specified by the department;

18 (3) state revenue and expenditures, summarized for the preceding  
19 fiscal year, as follows:

20 (A) general fund revenue sources;

21 (B) general fund expenditures categorized by function;

22 (C) general fund expenditures categorized by department;

23 (D) general fund expenditures categorized by account; and

24 (E) total general fund revenue versus expenditures;

25 (4) total assets versus liabilities at the end of the fiscal year;

26 (5) the fiscal year-end balance for each state fund; and

27 (6) for the preceding 10 years, by fiscal year, as follows:

28 (A) the number of full-time employees employed by the state;

29 (B) the total long-term debt owed by the state;

30 (C) total expenditures; and

31 (D) total payroll.

1 (b) The Department of Administration shall update the information described  
2 in (a)(1) and (2) of this section on the Internet website on a monthly basis and the  
3 information described in (a)(3) - (6) of this section on an annual basis.

4 (c) The Department of Revenue and other state agencies shall provide  
5 information to the Department of Administration that is necessary to comply with the  
6 requirements of this section.

7 (d) Nothing in this section requires disclosure of information that is  
8 confidential under state or federal law. However, the Department of Administration  
9 shall provide aggregated or summarized information describing confidential revenue  
10 and expenditures if the aggregated or summarized information continues to protect  
11 confidentiality.

12 (e) In this section,

13 (1) "expenditure" means a payment from the state treasury that is  
14 greater than \$1,000 and that is made as a grant, subgrant, contract, subcontract, loan,  
15 lease, cooperative agreement, purchase order, task order, delivery order, or other form  
16 of financial transaction; however, "expenditure" does not include the transfer of  
17 money between state agencies, individual payments to state employees or retirees, or  
18 payment of state or federal assistance to an individual;

19 (2) "searchable Internet website" means an Internet website that allows  
20 searching, extracting, compiling, and aggregating information from the data available  
21 on the website.

22 \* Sec. 3. The uncoded law of the State of Alaska is amended by adding a new section to  
23 read:

24 DELAYED AVAILABILITY. The Internet website established under AS 37.05.215,  
25 added by sec. 2 of this Act, shall be available to the public on or before October 1, 2009.

26 \* Sec. 4. The uncoded law of the State of Alaska is amended by adding a new section to  
27 read:

28 TRANSITIONAL PROVISIONS. The initial Internet website established under  
29 AS 37.05.215, added by sec. 2 of this Act, must, notwithstanding the requirements of  
30 AS 37.05.215(a), list information from the previous fiscal year. Beginning on October 1,  
31 2010, the list shall be updated on a monthly or annual basis as specified.

# SENATE FINANCE COMMITTEE REPORT

DATE: 2/13/08

FURTHER:

DATE TURNED  
IN TO OFFICE: \_\_\_\_\_

Finance Committee considered SENATE BILL NO. 201

## SB 201 PUBLIC FINANCE WEBSITE

"An Act relating to the establishment and maintenance of an Internet website providing public finance information; and identifying the information to be available on the Internet website."

and recommends:

- be replaced with  SCS or  CS 201 (FIN)
- adopt previous  SCS or  CS \_\_\_\_\_ (\_\_\_\_\_)
- attached amendment(s)
- adopt \_\_\_\_\_ Letter of Intent
- further referral to \_\_\_\_\_ Committee

<b>SENATE BILL:</b>	
<input checked="" type="checkbox"/>	Same Title
<input type="checkbox"/>	New Title
<hr/>	
<b>HOUSE BILL:</b>	
<input type="checkbox"/>	Same Title
<input type="checkbox"/>	Technical Title Change
<input type="checkbox"/>	New Title w/ SCR # _____

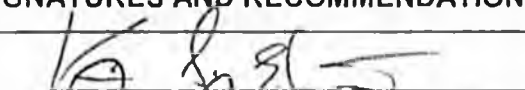
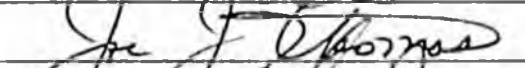
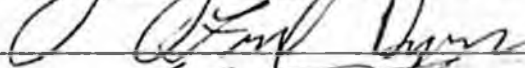


**NEW FISCAL NOTE(S):**

Department	Date	Fiscal	Indet.	Zero	FN#

**PREVIOUS FISCAL NOTE(S):**

Department	Date	Fiscal	Indet.	Zero	FN#
ADM	1/28/08			✓	1

APPROPRIATION - no fiscal note

SIGNATURES AND RECOMMENDATIONS:	PRINTED LAST NAME	DO PASS	DO NOT PASS	NO REC	AMEND
	Elin	✓			
	Thomas	✓			
	Dyson	✓			
	Hughes	✓			
CO-CHAIR:					
CO-CHAIR: 	Stearns	✓			

# FISCAL NOTE

STATE OF ALASKA  
2008 LEGISLATIVE SESSION

Fiscal Note Number: 1  
Bill Version: CSSB 201(STA)  
(S) Publish Date: 2/13/08

Identifier (file name): SB201-DOA-DOF-1-28-08 Dept. Affected: Administration  
Title: "An act relating to establishment and maintenance of an RDU: Centralized Admin Services  
Internet website providing public finance information..." Component: Finance  
Sponsor: Senators Wielechowski and Ellis  
Requester: \_\_\_\_\_ Component Number: 59

**Expenditures/Revenues** (Thousands of Dollars)

Note: Amounts do not include inflation unless otherwise noted below.

	Appropriation Required	Information						
		FY 2009	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
<b>OPERATING EXPENDITURES</b>								
Personal Services								
Travel								
Contractual								
Supplies								
Equipment								
Land & Structures								
Grants & Claims								
Miscellaneous								
<b>TOTAL OPERATING</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

<b>CAPITAL EXPENDITURES</b>								
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<b>CHANGE IN REVENUES ( )</b>								
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**FUND SOURCE** (Thousands of Dollars)

1002 Federal Receipts								
1003 GF Match								
1004 GF								
1005 GF/Program Receipts								
1037 GF/Mental Health								
Other Interagency Receipts								
<b>TOTAL</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

Estimate of any current year (FY2008) cost: \_\_\_\_\_

**POSITIONS**

Full-time								
Part-time								
Temporary								

**ANALYSIS:** (Attach a separate page if necessary)

The Division of Finance is currently building such a website at the direction of Governor Palin. The source of the financial information will be the State's new Alaska Data Enterprise Reporting System (ALDER), which is currently in field testing by State departments.

This project has been incorporated into the Division of Finance ongoing workload. Therefore, no additional funding needs are anticipated.

Prepared by: Kim Garner, Director  
Division: Finance  
Approved by: Kevin Brooks, Deputy Commissioner  
Department of Administration

Phone: 465-3435  
Date/Time: 1/28/08 10:00 AM  
Date: 1/28/2008

*Adopted  
3/21/08*

25-LS1135N  
Bailey  
3/20/08

CS FOR SENATE BILL NO. 201( )

IN THE LEGISLATURE OF THE STATE OF ALASKA

TWENTY-FIFTH LEGISLATURE - SECOND SESSION

BY

Offered:  
Referred:

Sponsor(s): SENATORS WIELECHOWSKI, Ellis

A BILL

FOR AN ACT ENTITLED

1 "An Act relating to the establishment and maintenance of an Internet website providing  
2 public finance information; and identifying the information to be available on the  
3 Internet website."

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF ALASKA:

5 \* Section 1. The uncodified law of the State of Alaska is amended by adding a new section  
6 to read:

7 SHORT TITLE. This Act may be known as the Alaska Open Government Act.

8 \* Sec. 2. AS 37.05.210(a) is amended to read:

9 (a) The Department of Administration shall

10 (1) file with the governor and with the legislative auditor before  
11 December 16 a report of the financial transactions of the preceding fiscal year and of  
12 the financial condition of the state as of the end of that year, prepared in accordance  
13 with generally accepted accounting principles and audited by the legislative auditor in  
14 accordance with generally accepted audit standards, with comments and

1 supplementary data that the Department of Administration considers necessary; this  
2 report shall be printed for the information of the legislature and the public and shall  
3 be available electronically for use in the public finance Internet website under  
4 AS 37.05.215;

5 (2) compile statistics necessary for the budget and other statistics  
6 required by the governor;

7 (3) file a travel and compensation report with the legislature by  
8 January 31 of each year containing detailed information for the previous calendar year  
9 of the salaries, per diem, travel expenses, relocation expenses, and any additional  
10 allowances for

11 (A) the governor, the lieutenant governor, and the chiefs of  
12 staff of the governor and lieutenant governor;

13 (B) the president and vice-president of the University of Alaska  
14 and the chancellors of the individual campuses of the university;

15 (C) the commissioners or other executive heads of the principal  
16 departments in the executive branch of state government, and the deputy  
17 commissioners and division directors in those departments; and

18 (D) the executive heads of public corporations created by law,  
19 including the Alaska Railroad Corporation.

20 \* **Sec. 3.** AS 37.05 is amended by adding a new section to article 2 to read:

21 **Sec. 37.05.215. Public finance Internet website.** (a) The Department of  
22 Administration shall develop, operate, and maintain a searchable Internet website that  
23 is accessible to the public at no cost and that provides financial information available  
24 from the central accounting system or the annual financial report prepared and filed  
25 under AS 37.05.210(a)(1) describing

26 (1) state revenue for the preceding month, including

27 (A) a receipt or deposit by a state agency into a fund or account  
28 established within the state treasury;

29 (B) proceeds from taxes received, including a compulsory  
30 contribution imposed by the state for the purpose of financing services;

31 (C) agency earnings, including amounts collected for sales or

1 services, licenses or permits issued, or otherwise received by an agency under  
2 the agency's regulations;

3 (D) revenue received for the use of state money or property,  
4 including interest and lease payments;

5 (E) gifts, donations, and federal receipts; and

6 (F) other revenue;

7 (2) expenditures for the preceding month, including

8 (A) the name and location of any person to whom payment was  
9 made;

10 (B) the amount of the expenditure disbursed;

11 (C) the type of transaction, by account code, including the  
12 purpose of the expenditure;

13 (D) other information specified by the department;

14 (3) state revenue and expenditures, summarized for the preceding  
15 fiscal year, as follows:

16 (A) general fund revenue sources;

17 (B) general fund expenditures categorized by function;

18 (C) general fund expenditures categorized by department;

19 (D) general fund expenditures categorized by account; and

20 (E) total general fund revenue versus expenditures;

21 (4) total assets versus liabilities at the end of the fiscal year;

22 (5) the fiscal year-end balance for each state fund; and

23 (6) for the preceding 10 years, by fiscal year, the following:

24 (A) the number of full-time employees employed by the state;

25 (B) the total long-term debt owed by the state;

26 (C) total general fund expenditures; and

27 (D) total general fund payroll.

28 (b) The Department of Administration shall update the information described  
29 in (a)(1) and (2) of this section on the Internet website on a monthly basis and the  
30 information described in (a)(3) - (6) of this section on an annual basis.

31 (c) The Department of Revenue and other state agencies that use the central

1 accounting system shall provide information to the Department of Administration that  
2 is necessary to comply with the requirements of this section.

3 (d) Nothing in this section requires disclosure of information that is  
4 confidential under state or federal law. However, the Department of Administration  
5 shall provide aggregated or summarized information describing confidential revenue  
6 and expenditures if the aggregated or summarized information continues to protect  
7 confidentiality.

8 (e) In this section,

9 (1) "expenditure" means a payment from the state treasury that is  
10 greater than \$1,000 and that is made as a grant, subgrant, contract, subcontract, loan,  
11 lease, cooperative agreement, purchase order, task order, delivery order, or other form  
12 of financial transaction; however, "expenditure" does not include the transfer of  
13 money between state agencies, individual payments to state employees or retirees, or  
14 payment of state or federal assistance to an individual;

15 (2) "searchable Internet website" means an Internet website that allows  
16 searching, extracting, compiling, and aggregating information from the data available  
17 on the website.

18 \* Sec. 4. The uncodified law of the State of Alaska is amended by adding a new section to  
19 read:

20 DELAYED AVAILABILITY. The Internet website established under AS 37.05.215,  
21 added by sec. 3 of this Act, shall be available to the public on or before October 1, 2009.

22 \* Sec. 5. The uncodified law of the State of Alaska is amended by adding a new section to  
23 read:

24 TRANSITIONAL PROVISIONS. The initial Internet website established under  
25 AS 37.05.215, added by sec. 3 of this Act, must, notwithstanding the requirements of  
26 AS 37.05.215(a), list information from the previous fiscal year. Beginning on October 1,  
27 2010, the list shall be updated monthly or annually, as specified.

# FISCAL NOTE

STATE OF ALASKA  
2008 LEGISLATIVE SESSION

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Bill Version: CSSB 201(STA)  
(S) Publish Date: 2/13/08

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Sponsor: Senators Wielechowski and Ellis  
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Miscellaneous								
<b>TOTAL OPERATING</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

<b>CAPITAL EXPENDITURES</b>								
-----------------------------	--	--	--	--	--	--	--	--

<b>CHANGE IN REVENUES ( )</b>								
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Part-time								
Temporary								

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Division: Finance  
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Phone: 465-3435  
Date/Time: 1/28/08 10:00 AM  
Date: 1/28/2008