SENATE FINANCE & CLAIMS
Exhibit No. 3
Date 3-9-09
Bill No. SB 271

State Government Fiscal Transparency

Sample of State fiscal transparency websites

Alaska	http://fin.admin.state.ak.us/dof/checkbook_online/index.jsp
Kansas	http://www.kansas.gov/kanview/
Missouri	www.mapyourtaxes.mo.gov
Oklahoma	http://www.ok.gov/okaa/
South Carolina	https://ssl.sc.gov/SpendingTransparency/BudgetTransparencyMain.aspx
Texas	http://www.window.state.tx.us/comptrol/expendlist/cashdrill.php
Virginia	http://datapoint.apa.virginia.gov/
US Government	http://www.usaspending.gov/

Websites are being established in Arizona, Georgia, Hawaii, Indiana*, Kentucky*, Louisiana*, Maryland*, Minnesota, Mississippi*, Nebraska, Nevada*, South Dakota*, Utah and Washington*. Website legislation is before the legislature in Illinois, Tennessee, Wyoming and Montana. (*websites accessible)

Functionality

The website user should be able to find the following information quickly and easily.

Big Picture

- who spent it - expenditures for each agency for the current year to date and most recent completed year;
- what was it spent on - the amount expended on each broad expenditure category such as employee compensation, operating expenses, grants, equipment, etc;
- where it came from - the amount of revenue from each broad revenue category such as taxes, federal grants, licenses, investment earnings, etc;
- who was paid - the total amount paid to any specified vendor;

More specifically, provide information to users regarding:

- amount spent from each state treasury account (highways special revenue, FWP general license, Healthy Montana Kids, state lottery, etc);
- the amount spent on each detailed expenditure category (gasoline, printing, building rent, assistance to school districts, computer equipment, etc);
- revenue from each detailed revenue source (income tax, accommodations tax, gasoline tax, coal tax, liquor sales, fishing licenses, etc);
- names of vendors and amount each was paid statewide, by each agency, from each account;
- identify every employee in an agency by job title and name and show their compensation;

Interrelationships (relating different pieces of detailed information)

- the amount spent from a specific state treasury account for each detailed expenditure category (amount from Healthy Montana Kids for salaries, health services, grants, etc);
- the amount of revenue received by each state treasury account from a specified revenue source (amount of coal tax deposited in each account sharing this revenue, etc);
- names and amount paid to each vendor for a specified detailed expenditure category of a selected agency (construction contracts of the Department of Transportation, advertising for the state lottery, etc)

Surveys by Montana Policy Institute indicate potential users are interested in specific and detailed information.

All data to provide the information listed above currently exists in state accounting and human resource systems.