

# **Transparency Oregon Advisory Commission**

## **Biennial Report**



**Legislative Fiscal Office**  
**February 2013**



**Transparency Oregon Advisory Commission**  
**Biennial Report**

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## Summary

This report fulfills the Transparency Oregon Advisory Commission's (TOAC) requirement to provide the Legislative Assembly with a report on the status of the Oregon transparency website by January 15 of each odd-numbered year. This requirement is codified in ORS 184.486.

The report covers enhancements made to the Oregon transparency website during the 2011-13 biennium and identifies possible future enhancements to the website for the next biennium. This is the second report made by the Commission.

The Transparency Oregon Advisory Commission was established by HB 2500 (2009) and held its first meeting on December 17, 2009. The Commission met three times during the 2009-11 biennium and then in December 2012.

The Commission consists of nine members appointed by the Governor, the President of the Senate, the Speaker of the House, the Director of the Department of Administrative Services, and the Legislative Fiscal Officer. Membership is required to reflect a mixture of legislators, public members, and state agency representatives.

The Department of Administrative Services (DAS) was directed by HB 2500 to develop an Oregon transparency website by January 1, 2010. The website was to be designed so that any person could view the information on the site that is a public record and not exempt from disclosure under the state's public records laws. The Department complied with this direction by providing an initial website release in December 2009. The Department then worked with TOAC to make various changes and enhancements to the site during the following months.

The website provides annual updates for agency budget, revenue, expenditure, contracts and procurement, state workforce compensation information, performance audits, and benchmarks.

Additionally, four bills were passed by the 76<sup>th</sup>

Legislative Assembly that added requirements to the website. These new requirements included providing additional reports from agencies that provide tax expenditures for economic development (HB 2825), public meeting notices (HB 2788), data on county lottery payments (HB 3188), and including Education Service Districts among the reporting entities (SB 250).

In the 2012 session, the 76<sup>th</sup> Legislative Assembly added reporting requirements for applications related to energy tax credits and grants for biomass, energy conservation projects, transportation, manufacturing, and renewable energy contributions (HB 4079).

## **Authority**

HB 2500 was passed unanimously by the 2009 Legislature to create the Oregon transparency website and establish the Transparency Oregon Advisory Commission.

The measure was introduced due to interest in having Oregon join the growing number of states that have operational websites for posting state spending, detailing financial information, identifying performance measures and data, and providing interactive systems to model state budgets.

A copy of the Oregon Revised Statutes relating to the Transparency Oregon Advisory Commission and Oregon transparency website can be found in Appendix A of this report.

## **Background**

The Transparency Oregon Advisory Commission was established by HB 2500 (2009) and held its first meeting on December 17, 2009. The Commission met three times during the period between December 2009 and January 2011.

As part of the enacted legislation, the Department of Administrative Services was directed to develop an Oregon transparency website that would provide state budget, revenue, and other financial data and information to the public. State agencies were directed in the measure to provide the information required by DAS only when no additional cost would

be incurred. This basically meant that only existing reports and databases would be used in the creation of the website. The measure also specified certain data elements to be included on the website.

DAS initiated work on the website in July 2009 by holding meetings with state agency stakeholders; creating a collaborative workspace for HB 2500 implementation on Oregon GovSpace; holding one-on-one meetings with each primary stakeholder; conducting awareness presentations for agency heads, administrative business services directors, public information officers, and others; and distributing newsletter articles and Exec Net messages. The initial transparency website mockup was prepared in September 2009.

The Commission reviewed this initial website mockup in December 2009 and made several suggestions for changes and improvements to the content on the website. During the period between January and March 2010, DAS released the initial website and made additional modifications. DAS also established reporting standards with respect to format, content, and timelines and made agreements with agencies for report submission. DAS then continued to work on identifying and implementing improved data entry and classification methods for expenditure information, and developed procedures for the annual update of information.

During the 2011 legislative session, four bills were passed that included new requirements for the transparency website.

- HB 2825 added Tax Expenditure reports from the Department of Revenue, Business Oregon, Department of Energy, and the Office of Film and Television.
- HB 2788 required each state agency to post notices of public meetings on the website beginning January 1, 2012.
- HB 3188 required that each county submit a report on lottery funds expenditures, including the amount of moneys received and expended, purpose and use of the moneys, and amounts spent on administration.
- SB 250 added Education Service Districts to

the list of reporting entities to the website. In the 2012 legislative session, reporting for applications for energy tax credits and grants related to biomass, energy conservation projects, transportation, manufacturing, and renewable energy contributions were added to the website requirements (HB 4079).

For each annual report DAS works with Executive Branch agencies, Legislative Branch agencies, the Judicial Department, Oregon University System, Oregon Lottery, Oregon State Treasury, Education Service Districts, and all 36 Oregon counties and provides reports on the website viewable through Excel spreadsheets, plain text, links to existing information system applications, or through the [data.oregon.gov](http://data.oregon.gov) open data portal, which is an open data repository providing users the ability to access additional public information.

## **Membership**

The Commission consists of nine members appointed by the Governor, the President of the Senate, the Speaker of the House, the Director of the Department of Administrative Services (DAS), and the Legislative Fiscal Officer. Membership is required to reflect a mixture of legislators, public members, and state agency representatives. Four of the members are required to be legislators, one each from the majority and minority parties in the Senate and the House, appointed by the President and Speaker, respectively. Two members are required to be from the public with experience in public finance, public relations, measurement of performance outcomes, or technology; one each appointed by the President and the Speaker. The Governor is required to appoint one member from an executive branch agency, and the DAS Director and Legislative Fiscal Officer are required to appoint one member each.

The term of office of each member is four years, but a member serves at the pleasure of the appointing authority. Before the term of any member expires, the appointing authority is required to appoint a successor whose term begins on the next January 1<sup>st</sup>. Members can be reappointed. If there is a vacancy, the appointing authority is required to make

an appointment that is immediately effective for the remainder of the unexpired term.

A list of the current membership of the Commission by appointing authority with the length of term identified can be found in Appendix B of this report.

## **Website Required Content**

ORS 184.483 directs the Department of Administrative Services to develop and make available to the public a website that provides state agency and education service district information and other financial and budget data. The specified information includes:

- Annual state agency revenues;
- Annual state agency expenditures;
- Annual state agency human resources expenses, including compensation;
- Annual state agency tax expenditures;
- State agency contracting and subcontracting information;
- A graphic representation of the primary funding categories and approximate number of individuals served by the state agency;
- A description of the mission, function, and program categories of the state agency;
- Information about the state agency from the Oregon Progress Board;
- A copy of any audit report issued by the Secretary of State for the state agency;
- Applications related to Energy Tax Credits or Renewable Energy Grants;
- Local service plans of the Education Service Districts;
- A copy of all reports required by statute for Education Service Districts; and
- Notices of public meetings of state agencies and Education Service Districts

The statute also requires that the required content for each state agency, to the extent practicable and subject to laws relating to confidentiality, should consist of existing data using existing state agency resources without the reallocation of resources and without any additional cost to the agency. State agencies are directed to provide the information in

the format and manner required by DAS by posting reports and providing links to existing information system applications and/or websites. The reporting requirements apply to all state agencies, boards and commissions in the Executive, Legislative, and Judicial branches of government as well as the State Treasurer.

In order to provide the required information within confidentiality laws, DAS followed the guidelines of the Oregon ID Theft Act (definition of Personally Identifiable Information) and Public Records Law ORS 192. To provide the information at no additional cost, DAS developed the website using links to currently existing reports, websites, systems, and databases. The primary reports currently used by DAS include the following:

- Revenue Reports: DAS Chief Financial Office; Oregon State Lottery
- Expenditure Reports: DAS Financial Business Systems; Oregon State Lottery; Oregon Department of Transportation; Oregon University System
- Contracts Reports: DAS Enterprise Goods & Services; Oregon State Lottery; Oregon Department of Transportation; Oregon University System; Oregon Judicial Department
- Human Resource Expenses/Salary Reports: DAS Chief Human Resources Office; Oregon University System
- Other Reports/Information: Annual Tax Expenditure Reports; Energy Tax Credits and Renewable Energy Grants Reports; Secretary of State Audits Reports; Agency Mission, Function, Program Categories from Oregon Blue Book; Stimulus Tracking and Reporting; Education Spending from Open Books Project; Education Service District Reports; County Lottery Expenditure Reports; Economic and Revenue Forecasts; Public Meeting Notices; website links to miscellaneous other sources such as the Legislative Fiscal Office and DAS Chief Financial Office publications on the state budget.

DAS was directed by HB 2500 to develop and make available the transparency website by January 1, 2010. The website was to be designed so that any person could view the information on the site that is a public record and not exempt from disclosure under the state's public records laws. The Department complied with this direction by providing an initial website release in December 2009. The Department then worked with TOAC to make various changes and enhancements to the site during the following months.

The Department of Administrative Services updates the Oregon Transparency website annually although not all pages on the website required updating since the state is in the middle of the 2011-13 biennium. In addition, the Department has preserved the content posted for the 2009, 2010, and 2011 fiscal years in an archive located in the transparency website location.

A screen print of the current website portal can be found in Appendix C of this report.

## **Commission Actions**

At the Commission's first meeting in December 2009, the Commission reviewed the initial website mockup and made several recommendations to DAS for changes and enhancements:

- Delete state employee names on website data for salaries;
- Include a display of state employee average benefits;
- Include state employee names on lists of vendor payments;
- Include data on union dues, fair share payments, and political action contributions;
- Add contact information on the website for Commission members;
- Provide links to local government websites;
- Review possibilities for an improved display and standardization of lengthy reports included on the website;
- Review possibilities of including data from Semi-Independent Boards and Commissions on the website; and

- Review the exemption of the State Treasurer.

DAS reported on these issues and changes at the Commission's May 2010 meeting and presented the updated website for Commission review. The Commission discussed adding additional links on the website to other entities such as the Committee on Performance Excellence, the Governor's Re-Set Cabinet, ORESTAR (Election Reporting), and other government efficiency sites. Interest was expressed in making the Tax Expenditure Report and data more accessible on the portal page of the website. The Commission also discussed including a web form to easily obtain public feedback on the website and enhancements that the public wants to have included.

At the September 2010 meeting of the Commission, DAS again presented the modified website that included the additional links and other information recommended by the Commission at the previous meeting. Most of these additional links to information were included on the website's "Resources" page. In addition, the Commission received a presentation on the transparency websites of several other government units as potential models for improvements to Oregon's site. These other transparency sites included examples from Kentucky, Texas, Missouri, Illinois, and the City of Albany. The key criteria for an effective website were identified as comprehensive (including contracts and non-contract spending, tax expenditures, quasi-public agencies, and local government); one-stop (all data on one site, not links to other sites, and in one master searchable database); one click searchable (with the ability to download search results to a spreadsheet); raw data access; context (data with explanations of purpose and with performance measures); and updated regularly.

The Commission did not meet in 2011, as four of the original appointments became vacant or expired, including the chair of the Commission and were not reappointed.

At the December 2012 meeting, DAS presented the

updated website that included past Commission recommendations as well as additions from legislation passed in 2011 and 2012. The additional information is provided from links on a menu on the main page in order to maximize space limits of the website. DAS reported that Oregon's current transparency website score, as rated by the US Public Interest Research Group, is 87%, tied for 8<sup>th</sup> nationally. The Commission approved the addition of a link on the transparency website to specific data from the Oregon Public Employees Retirement System (PERS). The data that will be linked will include unfunded liability amounts and employer contribution rates for the state and local governments, school districts, and Education Service Districts. The Commission expressed interest in improving public feedback measurements and providing easier mechanisms for the public to provide input regarding the websites' content.

Additionally, the Commission deferred submittal of the 2013 report from January 15<sup>th</sup> to February 15<sup>th</sup> to better align with the legislative calendar of the 77<sup>th</sup> Legislative Assembly and discussed its interest in meeting on a more regular basis starting in 2013.

## **Website Future Enhancements**

While the Commission took no formal action to make recommendations on future website enhancements, the following is a summary of the major topics discussed by the Commission during its deliberations on the website and the changes that should be considered for future iterations.

- Review the funding issue with the Legislature since a robust transparency website needs resources for development and maintenance.
- Conduct a survey of the public to determine what is wanted for inclusion in the website.
- Provide the ability for easy public feedback.
- Improve the ability to search the data fields included on the website and on the data included on other websites linked to the transparency website.
- Provide more information on tax expenditures.
- Provide the ability to drill down into databases such as the ORPIN site on procurement

contracts to search for a particular contract or vendor.

- Include a process for DAS to make recommendations for additions to the website.

Due to the passage of Ballot Measure 71 in the November 2010 General Election, the Legislature now meets in annual sessions. The odd-numbered year session is comprised of an organizational session that will meet in 2013 from January 14-16. By rule, the organizational session is only meant for procedural activities and does not have the authority to take any action or have any committee activity. Also by rule, the regular session (now limited to 160 calendar days in the odd-numbered year) does not start until February 1<sup>st</sup>. Given this constitutional change to annual sessions and the manner in which the Legislature has implemented the change, the January 15<sup>th</sup> date for submittal of a report by the Commission in the original legislation establishing the Transparency Oregon Advisory Commission is no longer effective. The Legislative Fiscal Office (LFO) recommended changing the date for submittal of the report to the Legislature to February 15<sup>th</sup> of the odd-numbered year. LFO will work during the 2013 session to make this change to ORS 184.486(12).

## APPENDIX A

### Oregon Transparency Law (ORS 184.483 – 184.488)

(Oregon Transparency Website)

**184.480 “State agency” defined for ORS 184.480 to 184.488.** As used in ORS 184.480 to 184.488, “state agency” means any officer, board, commission, department, division or institution of state government, as defined in ORS 174.111. [2009 c.838 §1; 2011 c.368 §1]

**184.483 Oregon transparency website.** (1) The Oregon Department of Administrative Services shall develop and make available an Oregon transparency website. The website shall allow any person to view information that is a public record and not exempt from disclosure under ORS 192.410 to 192.505, including but not limited to information described in subsection (3) of this section.

(2) State agencies and education service districts, to the extent practicable and subject to laws relating to confidentiality, when at no additional cost, using existing data and existing resources of the state agency or education service district and without reallocation of resources, shall:

(a) Furnish information to the Oregon transparency website by posting reports and providing links to existing information system applications in accordance with standards established by the Oregon Department of Administrative Services; and

(b) Provide the information in the format and manner required by the Oregon Department of Administrative Services.

(3) To the extent practicable and subject to laws relating to confidentiality, when at no additional cost, using existing data and existing resources of the state agency or education service district and without reallocation of resources, the Oregon transparency website shall contain information about each state agency and education service district, including but not limited to:

(a) Annual revenues of state agencies and education service districts;

(b) Annual expenditures of state agencies and education service districts;

(c) Annual human resources expenses, including compensation, of state agencies and education service districts;

(d) Annual tax expenditures of state agencies, including, when possible, the identity of the recipients of each tax expenditure;

(e) Contracting and subcontracting information of state agencies and education service districts, to the extent allowed by law;

(f) A prominently placed graphic representation of the primary funding categories and approximate number of individuals served by the state agency or the education service district;

(g) A description of the mission, function and program categories of the state agency or education service district;

(h) Information about the state agency from the Oregon Progress Board;

(i) A copy of any audit report issued by the Secretary of State for the state agency or of any audit reports issued for the education service district;

(j) The local service plans of the education service districts;

(k) A copy of each report required by statute for education service districts; and

(L) A copy of all notices of public meetings of the education service districts.

(4) In addition to the information described in subsection (3) of this section, 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.

(5) In creating, operating, refining and recommending enhancements to the Oregon transparency website, the Oregon Department of Administrative Services and the Transparency Oregon Advisory Commission created in ORS 184.486 shall consider and, to the extent practicable, adhere to the following principles:

(a) The website must be accessible without cost and be easy to use;

(b) Information included on the Oregon transparency website must be presented using plain, easily understandable language; and

(c) The website should teach users about how state government and education service districts work and provide users with the opportunity to learn something about how state government and education service districts raise and spend revenue.

(6) If a state agency or an education service district is not able to include information described in this section on the Oregon transparency website because of the lack of availability of information or cost in acquiring it, the Transparency Oregon Advisory Commission created in ORS 184.486 shall list the information that is not included for that state agency or education service district in the commission’s report to the Legislative Assembly required under ORS 184.486. [2009

c.838 §2; 2011 c.368 §2; 2011 c.705 §20]

**184.484 Reports of tax expenditures connected to economic development.** (1) For each statute authorizing a tax expenditure that has a purpose connected to economic development and is listed in subsection (2) of this section, the state agency charged with certifying or otherwise administering the tax expenditure shall submit a report to the Oregon Department of Administrative Services. If no agency is authorized by statute, or if the statute does not provide for certification or administration of the tax expenditure, the Department of Revenue shall submit the report.

(2) This section applies to ORS 285C.175, 285C.309, 285C.362, 307.123, 307.455, 307.462, 315.507, 315.514, 316.698, 316.778, 317.124, 317.391 and 317.394 and to ORS 315.354 except as applicable in ORS 469B.145 (2)(a)(L) or (N).

(3) The following information, if it is already available in an existing database maintained by the agency, must be included in the report required under this section:

(a) The name of each taxpayer approved for the allowance of a tax expenditure.

(b) The address of each taxpayer.

(c) The total amount of credit against tax liability, reduction in taxable income or exemption from property taxation granted to each taxpayer.

(d) Specific outcomes or results required by the tax expenditure program and information about whether the taxpayer meets those requirements. This information shall be based on data already collected and analyzed by the agency in the course of administering the tax expenditure. Statistics must be accompanied by a description of the methodology employed in their generation.

(e) An explanation of the agency's certification decision for each taxpayer, if applicable.

(f) Any additional information submitted by the taxpayer and relied upon by the agency in its certification determination.

(g) Any other information that agency personnel deem valuable as providing context for the information described in this subsection.

(4) The information reported under subsection (3) of this section may not include proprietary information or information that is exempt from disclosure under ORS 192.410 to 192.505 or 314.835.

(5) No later than September 30 of each year, agencies described in subsection (1) of this section shall submit to the Oregon Department of Administrative Services the information required under subsection (3) of this section as applicable to applications for allowance of tax expenditures approved by the agency during the agency fiscal year ending during the current calendar year. The information shall then be posted on the Oregon transparency website required under ORS 184.483 no later than December 31 of the same year.

(6) The information described in this section that is available on the Oregon transparency website must be accessible in the format and manner required by the Oregon Department of Administrative Services.

(7) The information described in this section shall be furnished to the Oregon transparency website by posting reports and providing links to existing information systems applications in accordance with standards established by the Oregon Department of Administrative Services. [2011 c.199 §1]

**Note:** Section 2, chapter 199, Oregon Laws 2011, provides:

**Sec. 2.** Section 1 of this 2011 Act [184.484] applies to:

(1) Applications for tax expenditures pursuant to ORS 307.123, 315.354, 316.778 and 317.391 that are approved or certified by state agencies in agency fiscal years ending on or after June 30, 2011.

(2) Applications for tax expenditures pursuant to ORS 285C.175, 285C.309, 285C.362, 315.507 and 317.124 that are approved on or after June 30, 2011.

(3) Applications for tax expenditures pursuant to ORS 307.455, 307.462, 315.514, 316.698 and 317.394 that are approved or certified by state agencies in agency fiscal years ending on or after June 30, 2013. [2011 c.199 §2]

**Note:** 184.484 was enacted into law by the Legislative Assembly but was not added to or made a part of ORS chapter 184 or any series therein by legislative action. See Preface to Oregon Revised Statutes for further explanation.

(Transparency Oregon Advisory Commission)

**184.486 Transparency Oregon Advisory Commission; members; duties; terms; reports.** (1) There is created the Transparency Oregon Advisory Commission consisting of nine members appointed as follows:

(a) The President of the Senate shall appoint two members from among members of the Senate, one from the majority party and one from the minority party.

(b) The Speaker of the House of Representatives shall appoint two members from among members of the House of Representatives, one from the majority party and one from the minority party.

(c) The Governor shall appoint one member from an executive branch agency.

(d) The Director of the Oregon Department of Administrative Services shall appoint one member.

(e) The Legislative Fiscal Officer shall appoint one member.

(f) The President of the Senate and the Speaker of the House of Representatives shall each appoint one member of the public with experience or interest in public finance, public relations, measurement of performance outcomes or technology.

(2) The commission shall advise and make recommendations to the Oregon Department of Administrative Services regarding the creation, contents and operation of, and enhancements to, the Oregon transparency website.

(3) A majority of the members of the commission constitutes a quorum for the transaction of business.

(4) Official action by the commission requires the approval of a majority of the members of the commission.

(5) The commission shall elect one of its members to serve as chairperson. The chairperson shall be selected not later than October 1 of each odd-numbered year.

(6) If there is a vacancy for any cause, the appointing authority shall make an appointment to become immediately effective.

(7) The commission shall meet at times and places specified by the call of the chairperson or of a majority of the members of the commission.

(8) The commission may adopt rules necessary for the operation of the commission.

(9) The commission shall use the services of permanent staff of the Legislative Fiscal Office to the greatest extent practicable to staff the commission. The Oregon Department of Administrative Services may provide additional assistance.

(10) Notwithstanding ORS 171.072, members of the commission who are members of the Legislative Assembly are not entitled to mileage expenses or a per diem and serve as volunteers on the commission.

(11) Members of the commission who are not members of the Legislative Assembly are not entitled to compensation or reimbursement for expenses and serve as volunteers on the commission.

(12) All agencies of state government, as defined in ORS 174.111, are directed to assist the commission in the performance of its duties and, to the extent permitted by laws relating to confidentiality, to furnish such information and advice as the members of the commission consider necessary to perform their duties.

(13) The commission shall report to the Legislative Assembly not later than January 15 of each odd-numbered year. The report shall describe:

(a) Enhancements made to the Oregon transparency website during the previous two calendar years;

(b) Possible future enhancements to the website, including but not limited to the inclusion of information relating to:

(A) Performance outcomes that measure the success of state agency programs in achieving goals;

(B) State agency bond debt;

(C) State agency expenses for capital improvements;

(D) Numbers and descriptions of jobs created through state agency contracts and subcontracts;

(E) Lists of businesses and individuals receiving tax credits, deductions, refunds, rebates and other subsidies from a state agency;

(F) Lists of the names of contractors who received a contract from a state agency, including the number of contracts and compensation received; and

(G) Lists by contracting state agency of the number of contracts entered into during a biennium and the amount of moneys spent on the contracts; and

(c) The feasibility of including an interactive application where citizens can simulate balancing a biennial budget for the state.

(14) The term of office of each member is four years, but a member serves at the pleasure of the appointing authority. Before the expiration of the term of a member, the appointing authority shall appoint a successor whose term begins on January 1 next following. A member is eligible for reappointment. If there is a vacancy for any cause, the appointing authority shall make an appointment to become immediately effective for the unexpired term. [2009 c.838 §3; 2011 c.272 §19]

**184.488 Transparency Oregon Advisory Commission Fund.** (1) The Transparency Oregon Advisory Commission may accept contributions of moneys and assistance from the United States Government or its agencies or from any other source, public or private, and agree to conditions placed on the moneys not inconsistent with the duties of the commission.

(2) There is established in the State Treasury, separate and distinct from the General Fund, the Transparency Oregon

Advisory Commission Fund. The fund consists of moneys received by the commission under this section and such other moneys as may otherwise be made available by law. Interest earned on the fund shall be credited to the fund. Moneys in the fund are continuously appropriated to the commission and may be used only for the performance of the functions of the commission. [2009 c.838 §4]

## **Amendments to Oregon Transparency Law**

### **(Section 25, Chapter 45, Oregon Laws 2012)**

**Section 25.** Section 2, chapter 199, Oregon Laws 2011, is amended to read:

**Sec. 2.** [Section 1 of this 2011 Act] **ORS 184.484** applies to:

(1) Applications for tax expenditures pursuant to ORS 307.123, **315.141, 315.331, 315.336, 315.341**, 315.354, 316.778 and 317.391 that are approved or certified by state agencies in agency fiscal years ending on or after June 30, 2011.

(2) Applications for tax expenditures pursuant to ORS 285C.175, 285C.309, 285C.362, 315.507 and 317.124 that are approved on or after June 30, 2011.

**(3) Applications for tax credits pursuant to ORS 316.116 that are allowed in tax years beginning on or after January 1, 2012.**

**(4) Applications for grants under ORS 469B.256 that are awarded in fiscal years ending on or after June 30, 2012.**

[(3)] **(5)** Applications for tax expenditures pursuant to ORS 307.455, 307.462, 315.514, 316.698 and 317.394 that are approved or certified by state agencies in agency fiscal years ending on or after June 30, 2013.

## APPENDIX B

### Current Membership

<b>Name</b>	<b>Appointing Authority</b>	<b>Length of Term</b>
Senator Richard Devlin	Senate President	01/01/12 – 12/31/15
Senator Chris Telfer	Senate President	01/01/11 – 01/01/15
Representative Jefferson Smith	House Speaker	01/01/12 – 01/01/16
Representative Kim Thatcher	House Speaker	01/01/11 – 01/01/15
Michael Green	Governor's Executive Branch	11/02/09 – 01/01/13
Theresa McHugh	Legislative Fiscal	11/02/09 – 01/01/13
Julie Pearson	DAS Director	01/01/11 – 01/01/15
Dave Rosenfeld	House Speaker's Public Member	01/01/12 – 12/31/15
Janice Thompson	Senate President's Public Member	01/01/12 – 12/31/15

# APPENDIX C

## Oregon Transparency: Home Page – What's Transparency All About?

home

**What's transparency all about?**

This Web site is a tool to help you get to know your state government. Its purpose is to show you how government works, what your taxes buy, and how purchasing decisions occur. Don't let all the spreadsheets overwhelm you! A good place to start is the [2011-2013 budget](#). If you have questions about agency-specific information, contact that [agency](#). If you have comments about or suggestions for additions to this site, e-mail us at [oregon.transparency@state.or.us](mailto:oregon.transparency@state.or.us). More data is on the way.

**New for 2012!** The following information is available on the PERS website: [Pension Unfunded Actuarial Liability](#); [PERS Employer Contribution Rates](#); and [summary documents PERS By the Numbers and PERS Facts](#).

To access historical information (previous years of Oregon.gov/transparency) use the links on the left toolbar for [2009](#), [2010](#), and [2011](#).

**State Budget, Agencies and Performance**  
Find out about state agency budgets and Key Performance Measures.

**Money coming in - Revenue**  
Find out where state comes from.

**Money going out - Expenditures**  
Find out about state agency budgets and Key Performance Measures.

**Contracts/Procurement**  
Learn who the state does with.

**State Workforce**  
Learn about state

**2011-2013 Legislatively Adopted Budget**  
Learn about the two-year budget the Legislature approved.

Unless otherwise specified, data throughout this Web site is current as of June 30, 2012. Information will be updated on an annual basis.

**Oregon's Budget Process**  
Find out how the state creates a budget.

**CITIZEN EDUCATION**

For information on audits, stimulus funding and other data, go to [Resources](#).

Disclaimer: Please note that the data or information contained on the Oregon.gov/transparency Web site is raw, unaudited and unconsolidated. The data or information does not link to any audited financial statement. Because no comprehensive review for accuracy has occurred, the data or information may contain errors, omissions or misstatements. Also, this Oregon.gov/transparency Web site excludes data and information that are confidential, private or protected under state and federal laws. Users should not rely on the accuracy or completeness of the data or information for any purpose except personal knowledge.

# Oregon Transparency: State Budget, Agencies and Performance

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## Oregon Transparency: get to know state government

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### State Budget, Agencies and Performance



Oregon state government is a large organization. The following resources may help you learn more about the structure, budgets and performance measures.

- [Oregon Blue Book](#)  
The Blue Book offers descriptions of state agencies, contact information, budgets and histories that are understandable and accessible. For more information on the agencies that reside within the [Executive Branch](#) of state government, visit the [State Agencies, Boards and Commissions](#) Web page.

Also, see the sections for the [legislative](#) and [judicial](#) branches of state government.

- [2011-13 Agency Budget Information](#)  
The Legislative Fiscal Office posts budget report information for the agencies of state government.
- [Analysis of the 2011-13 Current Service Level \(whole document\)](#) (January 24, 2011)  
Following is the Analysis of the 2011-13 Current Service Level prepared by the Legislative Fiscal Office staff. This detailed publication provides agency program descriptions, analysis of revenue sources and relationships, issues and options related to the current service level, and discussions of budget environment and potential reductions. A summary document is included at the beginning of the analysis.

After the close of session, the Legislative Fiscal Office will publish a detailed analysis and summary of the adopted budget that reflects decisions made by the Legislative Assembly

Documents are available online at  
<http://www.leg.state.or.us/comm/lfo/publications.htm>

- [2013-15 Governor's Balanced Budget](#) (December 2012)
- [2011-13 Governor's Balanced Budget](#) (February 1, 2011)
- [2011-13 Legislatively Adopted Budget](#) (July 2011)
- [Highlights of the 2011-13 Legislatively Adopted Budget UPDATE](#) (March 2012)
- [Key Performance Measures](#)  
Oregon has adopted a multi-level approach to measuring the performance and outcomes of state government.

The Legislative Fiscal Office and the Budget and Management Division of the Department of Administrative Services adopted a set of criteria that agencies must meet in developing measures. Measures must (1) gauge progress toward agency's goals and mission, (2) use standard terminology and definitions, (3) be few in number, (4) identify performance targets to be achieved during the two year budget cycle, (5) use accurate and reliable data sources, (6) measure customer

# Oregon Transparency: Money Coming In – Revenues

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## Oregon Transparency: get to know state government

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Money coming in - Revenues



A variety of revenue sources fund the operation of state government.

The **General Fund** comes almost entirely from income taxes paid by individual Oregonians and Oregon businesses. The General Fund is also the most discretionary source of funds that the Governor and Legislature may spend.

**Other Funds** are the largest single category of revenues the state receives for the state budget. They include money from some taxes — chiefly those related to highway use, employment, and forests. They also include revenues from state licensing fees and the state's "business-like" incomes, such as tuition and other fees for services, and many funds related to loans or bonds.

State law (either the state constitution or statutes) dedicates **Other Funds** to pay for specific state services or programs. Other Funds do not include money from property taxes. In fact, all property tax revenues remain under the control of local governments.

**Federal Funds** are revenues that the federal government has legally dedicated to specific programs and services. The federal government limits the state's choices about where and how to spend this money. Some federal dollars come to the state as a fixed amount for a specific program. Most Federal Funds, however, are matching money for state expenditures.

If the state removes its General Fund dollars from a matched program, the federal government holds back its matching funds. Federal dollars are available only if the state operates the program with the federal government's approval.

**Lottery Funds** are another significant source of money the state can use for specific purposes. Increasing amounts of Lottery Funds go to dedicated purposes such as higher education, sports programs, youth economic

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# Oregon Transparency: Money Going Out – Expenditures

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### Money going out - Expenditures



- [Multiple Agency Expenditure Reports from State Financial Management Application \(SFMA\)](#)
- [Expenditure Reports from Oregon University System](#)
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#### Multiple Agency Expenditure Reports from SFMA & Other Systems

This report provides information on expenditures (i.e., cash transactions/payments) for the agencies that utilize the State Financial Management Application (SFMA)\* issued for the fiscal year 2012 (July 1, 2011 - June 30, 2012).

Generally, the information contained in these agency expenditure files was generated as follows:

- All payments for the fiscal year 2012 (July 1, 2011 through June 30, 2012) that were applied to an expense account within SFMA\* for the agency.
- Payments to individuals identified in the system (i.e., benefit, foster care, crime victim payments, etc.), not including expenditures to employees, were removed to protect against the inadvertent disclosure of records that may be protected under federal or state law or contractual requirements.
- Payments to employees whose records are specifically protected from disclosure based on a protective court order were removed. Payments to all other employees are included.
- Any payment that did not include a vendor name within SFMA was removed. Many agencies use subsystems to generate checks and only provide SFMA with summary information.
- System entries related to vendors with negative amounts (i.e., credit amounts) were removed.

This Fiscal Year expenditure report does not include credit entries if the vendor line item was negative in total, nor does it include reimbursements by third parties for travel (e.g. State of Oregon employee travel paid for, partially or in full, by the US Government, by conference organizers, etc.). This may cause expenditures listed in the report to be overstated, as the credit portion of these types of transactions may be excluded.

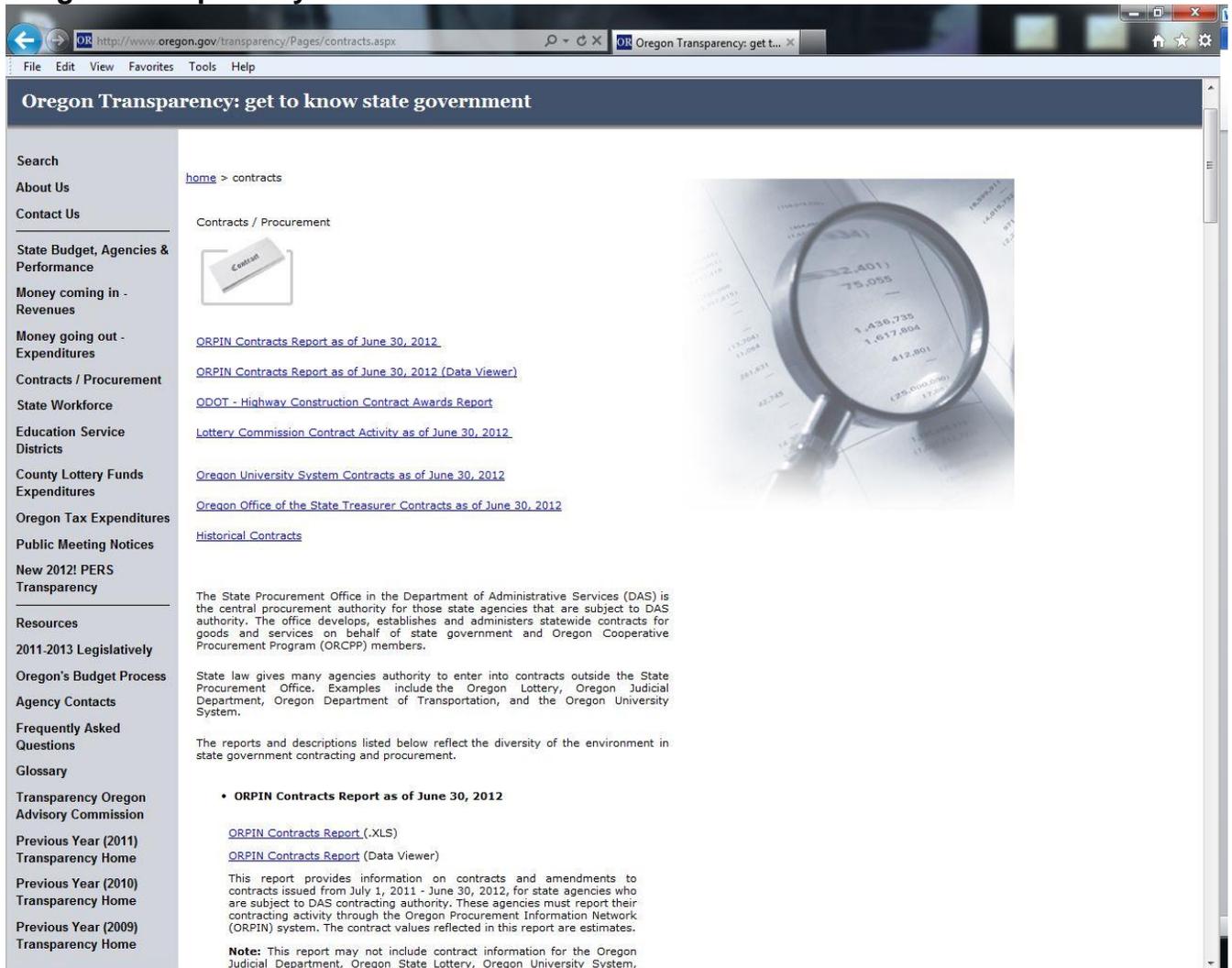
This report does not include information on expenditures for the Oregon University System or semi-independent agencies, boards and commissions.

**Note:** The Oregon Lottery and ODOT expenditure files are each generated by systems maintained by those agencies, respectively - (i.e. SFMA is not used to generate the information) though these agencies are included in the single file below.

-----

Some agencies removed additional information to ensure proper protection of confidential information per Oregon's Public Records Law (ORS 192) or

# Oregon Transparency: Contracts & Procurement



http://www.oregon.gov/transparency/Pages/contracts.aspx

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[ORPIN Contracts Report as of June 30, 2012](#)

[ORPIN Contracts Report as of June 30, 2012 \(Data Viewer\)](#)

[ODOT - Highway Construction Contract Awards Report](#)

[Lottery Commission Contract Activity as of June 30, 2012](#)

[Oregon University System Contracts as of June 30, 2012](#)

[Oregon Office of the State Treasurer Contracts as of June 30, 2012](#)

[Historical Contracts](#)

The State Procurement Office in the Department of Administrative Services (DAS) is the central procurement authority for those state agencies that are subject to DAS authority. The office develops, establishes and administers statewide contracts for goods and services on behalf of state government and Oregon Cooperative Procurement Program (ORCPP) members.

State law gives many agencies authority to enter into contracts outside the State Procurement Office. Examples include the Oregon Lottery, Oregon Judicial Department, Oregon Department of Transportation, and the Oregon University System.

The reports and descriptions listed below reflect the diversity of the environment in state government contracting and procurement.

- **ORPIN Contracts Report as of June 30, 2012**
  - [ORPIN Contracts Report \(.XLS\)](#)
  - [ORPIN Contracts Report \(Data Viewer\)](#)

This report provides information on contracts and amendments to contracts issued from July 1, 2011 - June 30, 2012, for state agencies who are subject to DAS contracting authority. These agencies must report their contracting activity through the Oregon Procurement Information Network (ORPIN) system. The contract values reflected in this report are estimates.

**Note:** This report may not include contract information for the Oregon Judicial Department, Oregon State Lottery, Oregon University System,

# Oregon Transparency: State Workforce

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### State Workforce



[How Employee Positions are Created, Budgeted and Used](#)

[State Employee Salary as of June 30, 2012](#)

[State Employee Salary as of June 30, 2012 \(Data Viewer\)](#)

[OUS - Employee Annual Salary Report](#)

[Historical Information](#)

The Human Resource Services Division (HRSD) of the Department of Administrative Services (now the [Chief Human Resource Office](#) and the [Enterprise Human Resources Division](#) as of July 1, 2012) provides direction and services to state agencies in maintaining a stable and qualified workforce for Oregon state government. Its activities include classification and compensation, HR management and consultation, HR systems, labor relations, statewide recruitment and training.

Under the law, some agencies have authority to manage their workforce independent of DAS administrative rules, policies, and personnel reporting systems. Examples include Oregon Lottery, Oregon Judicial Department, the Oregon University System and Oregon's semi-independent boards and commissions.

The following reports and descriptions reflect the diversity of the environment in state government human-resource and workforce management.

- **How Employee Positions are Created, Budgeted and Used**  
[How Employee Positions are Created, Budgeted and Used](#) (.pdf, 92KB)  
This report, prepared in June 2008, provides a general introduction to budget-related issues for state employees and their positions. It also answers some frequently asked questions about state employees and the budget.
- **State Employee Salary as of June 30, 2012**  
[State Employee Salary \(.CSV\)](#)

Each annual salary listed in this report is 12 times that particular employee's monthly adjusted salary rate as of June 30, 2012. "Annual Salary" includes most differential payments (such as work out of classification and bilingual differential), but excludes



# Oregon Transparency: Education Service Districts

The screenshot shows a web browser window with the URL <http://www.oregon.gov/transparency/Pages/ESDTransparency.aspx>. The page title is "Oregon Transparency: get to know state government". The main content area is titled "Education Service Districts Transparency" and includes a navigation menu on the left and a list of links at the top. The "Introduction" section explains the purpose of Oregon's Education Service Districts and their role in providing regional services. The "ESD Revenues (Money Coming In)" section provides an overview of funding sources and the budget.

**Oregon Transparency: get to know state government**

**Education Service Districts Transparency**

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**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**

The total SSF for ESDs in Oregon is approximately \$200 million. That is 4.5% of the total K-12

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# Oregon Transparency: County Lottery Funds Expenditures

The screenshot shows a web browser window with the address bar displaying <http://www.oregon.gov/transparency/Pages/CountyExpendituresLotteryFunds.aspx>. The browser's title bar reads "Oregon Transparency: get t...". The browser's menu bar includes "File", "Edit", "View", "Favorites", "Tools", and "Help".

The website's main header is "Oregon Transparency: get to know state government". The left sidebar contains a navigation menu with the following items: Search, About Us, Contact Us, State Budget, Agencies & Performance, Money coming in - Revenues, Money going out - Expenditures, Contracts / Procurement, State Workforce, Education Service Districts, County Lottery Funds Expenditures, Oregon Tax Expenditures, Public Meeting Notices, New 2012! PERS Transparency, Resources, 2011-2013 Legislatively, Oregon's Budget Process, Agency Contacts, Frequently Asked Questions, Glossary, Transparency Oregon Advisory Commission, Previous Year (2011) Transparency Home, Previous Year (2010) Transparency Home, and Previous Year (2009) Transparency Home.

The main content area is titled "County Expenditures of Lottery Funds". It includes the following elements:

- [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 \(.PDF\)](#)
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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 Transparency: Oregon Tax Expenditures

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### Oregon Tax Expenditures

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#### 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](#)
- [Tax Expenditure Report 2001-03](#)
- [Tax Expenditure Report 1999-01](#)

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# Oregon Transparency: Public Meeting Notices

The screenshot shows a web browser window with the address bar displaying <http://www.oregon.gov/transparency/Pages/PublicMeetingNotices.aspx>. The page title is "Oregon Transparency: get to know state government". The left sidebar contains a navigation menu with the following items: Search, About Us, Contact Us, State Budget, Agencies & Performance, Money coming in - Revenues, Money going out - Expenditures, Contracts / Procurement, State Workforce, Education Service Districts, County Lottery Funds Expenditures, Oregon Tax Expenditures, Public Meeting Notices, New 2012! PERS Transparency, Resources, 2011-2013 Legislatively, Oregon's Budget Process, Agency Contacts, Frequently Asked Questions, Glossary, Transparency Oregon Advisory Commission, Previous Year (2011) Transparency Home, Previous Year (2010) Transparency Home, and Previous Year (2009) Transparency Home.

The main content area is titled "Public Meetings" and includes the following links: [Public Meetings](#), [Meeting List View](#), [Meeting Calendar View](#), and [Additional Meeting Information](#).

**Public Meetings**

The 2011 Oregon Legislature passed [House Bill 2788](#). [HB 2788](#) requires State Agencies, Boards, and Commissions and Education Service Districts (ESDs) to "...post on the Oregon Transparency website notices of public meetings required to be provided by the state agency under [ORS 192.640](#)."

As State Agencies, Boards, Commissions and Education Service Districts (ESDs) determine which meeting notices to post on this site they will be asking themselves:

**Is it a "public meeting"?**

- Does the meeting involve a government entity of any type - local, regional or otherwise? (This entity is known as a "public body.")
- Do the people attending the meeting have authority to make decisions or recommendations to the public body? (This group is known as a "governing body.")
- Is a quorum required for the governing body to meet in order to make a decision?
- Is the governing body planning to make a decision or deliberate toward a decision of any type at the meeting?

If the answer to **all** questions is "Yes", the meeting is a "public meeting" and falls under the requirements of [HB2788](#). For additional detail, refer to [ORS 192.610 to 192.690](#).

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**Meeting List View**

Meeting List View:

- To access more detailed information about a specific meeting - hover your mouse pointer over the # for the meeting in the far left column
- Click the number of the meeting to select the meeting and click - "View single row data"
- After a few seconds, the meeting detail will be displayed in an area just below the calendar.
- Scroll down below the calendar to see the meeting detail.
- Once you are done viewing the meeting detail, click the "X" at the top right of the meeting detail viewing area to close this section and continue browsing the list of meetings.

**Note:** The list view below acts much like a spreadsheet which will allow you to use the arrow keys and the page up/page down keys on your key board to navigate the list view as well.

# Oregon Transparency: PERS

The screenshot shows a web browser window with the URL <http://www.oregon.gov/pers/Pages/Oregon-Transparency.aspx>. The page title is "Public Employees Retirement System" and the logo for PERS (Oregon Public Employees Retirement System) is visible in the top right corner. A left-hand navigation menu lists various links such as "About Us", "Contact Us", "Board", "Benefit Estimator", "Data Verification", "Education Sessions", "Actuarial/Financial", "Forms/Publications", "Jobs at PERS", "Judge Members", "New Members", "Office Closures", "Oregon Transparency", "Perspectives Newsletters", "Plan Definitions", "OSGP Deferred Comp", "Media Room", "Health Care TPA Logon", and "PERS Home".

## Oregon Transparency

PERS participates in the [Oregon Transparency Website](#).

The following PERS documents are available:

- [Summary of Pension Unfunded Accrued Liability by Employer](#). This report shows unfunded PERS pension liabilities for each PERS-participating unit of government as of the most recent valuation date, December 31, 2011. Unfunded Accrued Liability (UAL) is the difference between accrued assets (employer contributions and investment earnings) and accrued liabilities (the cost of pension benefits earned) as of the valuation date.  

The report is divided into three sections: employers participating in the State and Local Government Rate Pool, which includes all State Agencies and the Oregon University System (OUS), all community colleges, and those local governments that have elected to be part of the pool; School Districts, which includes all public K-12 school districts, education service districts, and public charter schools; and Independents employers, which are those local governments that have not elected to participate in the State and Local Government Rate Pool. Within each section employers are shown in alphabetical order by employer name. See glossary below.
- [Summary of PERS Employer Contribution Rates report](#). This report contains the contribution rates PERS-participating employers will pay beginning July 1, 2013. These contribution rates were adopted by the PERS Board on September 28, 2012, and are official.
  - The report is arranged by actuarial pool, with Independent (non-pooled) employers listed first, followed by School Districts, ending with employers participating in the State and Local Government Rate Pool (SLGRP).
  - Rates are reported as "net rates," so they include the effect of side account rate offsets and retiree healthcare contributions.
  - Rates are applied based on pay date. These rates will be effective for payrolls dated on and after July 1, 2013, even if the pay is for work performed before that date.
  - Rates in this report include normal cost, unfunded actuarial liability (UAL), side accounts (if applicable), and retiree healthcare.
  - Rates in this report do not include pickup of the 6% employee IAP contribution or debt service for pension obligation bonds.
  - School districts and charter schools that are not listed individually will pay the rates shown under the employer name "School Districts," employer number 3000, near the bottom of page 7, and do not include side accounts.
- [PERS By The Numbers](#). This document describes the system demographics, benefits, funding level and status, revenue, and other PERS-related information.
- [PERS Facts](#). Distillation of PERS By The Numbers.

### Glossary

**Actuarial accrued liability:** The portion of the present value of prospective benefits allocated to service before the valuation date in accordance with the actuarial cost allocation method.

**Actuarial asset value:** The value of assets used in calculating the required contributions. The actuarial asset value may be equal to the fair market value of assets, or it may spread the recognition of certain investment gains or losses over a period of years in accordance with an asset