

# Local Government Transparency



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# **Local Government Transparency**

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## Foreword

In the 2011 Regular Session, the General Assembly directed the staff of the Legislative Research Commission to study the use of the Internet by local governments in Kentucky. Senate Bill 7 required staff to examine the use of the Internet by local governments in publishing financial data and other information, the ability of those governments to improve access to information, and the resources needed to provide complete transparency. Staff was also directed to survey and evaluate the methods used by other states with successful transparency programs for local governments.

The assistance of the many people from the public and private sectors who supplied information, insight, and data is gratefully acknowledged. In particular, staff wish to thank the employees and officers of Kentucky's local governments who responded generously to the survey and who offered a great deal of information and insight.

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## Summary

In 2011, the Kentucky General Assembly directed the staff of the Legislative Research Commission to study the use of the Internet by local governments in Kentucky. Staff was instructed to evaluate the Web-based information that cities and counties make available, to examine the resources these governments need in order to achieve more complete transparency, and to evaluate the methods used by other states that are operating successful transparency programs for their own local governments.

In the context of this study, the term “transparency” refers to the availability of information about government spending, revenue, and operations. Staff found that state and local governments are increasing their use of the Internet to provide the public with this sort of information, but the extent of the data varies widely from state to state and from locality to locality. A detailed definition of transparency is not widely agreed on because governments serve various constituencies and possess varying resources.

Several nationwide websites concentrate on government transparency. One of these, the U.S. Public Interest Research Group, has awarded the Commonwealth of Kentucky its highest rating for the last 2 years, but this rating was based on the availability of data about state government, not about local government.

Kentucky’s local governments are required by law to publish information about their finances and their operations. They must produce Uniform Financial Information Reports, audits, budgets, and a number of other documents. Several Kentucky websites assist governments in providing this information. The websites also provide the public with a good deal of information about government finances and operations.

LRC staff sent survey questions to every city and fiscal court in Kentucky. In compiling the results, staff found that around 52 percent of the cities and 71 percent of the fiscal courts post information on the Internet. In general, Kentucky cities and counties with large populations are more likely than their smaller counterparts to post information on the Internet. Local government websites are more likely to contain information on local officials and public meetings than to contain information about budgets and revenue.

When asked to name the resources they would need to enhance the information they provide on the Web, cities cited funding and time/personnel. Fiscal courts cited time/personnel and training/experience.



# Chapter 1

## Government Transparency on the Internet

### Scope of Study

With the passage of Senate Bill 7 in 2011, the Kentucky General Assembly directed the Legislative Research Commission (LRC) staff to study the use of the Internet by local governments in Kentucky to provide citizen access to government information. The General Assembly further mandated an examination of the ability of local governments to provide access to government information, resources needed by local governments to provide complete transparency, and local government transparency programs in other states.

To meet these requirements, staff researched academic literature, the current efforts made by Kentucky at the state and local levels, the efforts of all 50 states regarding local government transparency, and the efforts of both government and nongovernment organizations that are interested in the issue of government transparency to examine current trends in government transparency at all levels. An online survey was emailed to every city and county to examine their current use of the Internet to provide citizen access to government information.

This study reports the results of that research. It begins with a discussion of the term “transparency” in relation to government information that is available on the Internet. Several nationwide organizations monitor and evaluate the use of the Internet in making government information accessible to the general public, and those organizations are discussed later in this chapter.

Kentucky’s cities and counties are required by law to furnish certain information about their finances, officers, and operations. Chapter 2 lists those requirements and describes several websites that provide these governments with assistance in distributing that information.

Chapter 3 reports the results of the survey of cities and fiscal courts conducted by LRC staff. Details about survey methods, questions, and responses can be found in the appendices to this report.

Several states have established significant Web-based programs to disseminate government information and to assist local governments in their transparency efforts. Chapter 4 describes some of these state programs.

Chapter 5 presents the conclusions reached by staff upon the completion of the survey and the review of transparency websites.

## **Discussion on Transparency**

Government transparency has proven to be a popular policy issue at all levels of government. Within this policy issue, the word “transparency” has become commonplace and is often used when referring to laws, regulations, and programs that seek to make government more accessible. The prevailing sentiment among scholars, policy makers, and researchers is that government transparency means making government information available to the public.

Beyond the widely accepted definition that transparency means making government information available to the public, it may be difficult to determine when, how, or to what extent government transparency should be sought. Each government entity has different needs, requirements, and constituencies. This further complicates things when trying to arrive at a standard notion of what government transparency is or what a government must do to be transparent. Some governments and organizations have taken steps toward standardizing their own set of parameters for government transparency. However, a “one size fits all” definition of government transparency and a method for achieving government transparency are not found in academic literature because each government has different needs, resources, and constituencies.

Government transparency is sought for a variety of reasons. This can include the need to legitimize government actions, to increase government accountability to the public, to ensure that government is functioning properly, to see government function without corruption, or to remedy a problem that may have been prevented with government transparency.

For the purposes of this study, transparency means making information available to the public via the Internet. While many local governments may make government information available to the public, SB 7 requires LRC to look at how local governments in Kentucky make financial information and other government information available to the public through the Internet.

The Internet can be a useful tool to disseminate information about the operation and finances of local government, such as its officers, its tax structure and tax rates, and its financial transactions.

### **Nationwide Websites**

As more focus is given to the issue of government transparency and the use of the Internet by governments to provide information, several organizations have monitored the use of the Internet to provide government information. While there are some groups that do report and rate government transparency at the local level, the focus is usually on federal and state governments. The following is a review of the most prominent groups that examine government transparency and their associated reports and ratings.

#### **U.S. Public Interest Research Group**

The U.S. Public Interest Research Group (U.S. PIRG) is a federation of state public interest research groups that serves as a watchdog group focused on issues of government accountability

and transparency, among other things. Not every state has a PIRG, and there is no state-level PIRG organization in Kentucky. U.S. PIRG publishes *Following the Money* that rates how the 50 states perform in providing online access to government spending data. The 2011 edition reported that Kentucky performed well and tied with Texas for the highest score (Davis). However, the scoring criteria are based on state-level government information, and as such the report does not contain information on how local governments perform in providing access to government information via the Internet.

### **Sunshine Review**

Sunshine Review is a nonprofit organization that reviews state and local government transparency. It uses a 10-point checklist to review the content of government websites. The checklists may vary between state, city, and county websites. Its checklist for local government websites contains budget, meetings and agendas, elected officials and elections, administration officials, building permits and zoning, audits, contracts, lobbying and advocacy, access to public records, and taxes.

After conducting its review, Sunshine Review assigns a grade to the local government website. A grade is also assigned to each state's overall performance at the city and county level. Kentucky received an F for overall county performance for information provided on county websites. Kentucky received a B for overall city performance for information provided on city websites. Sunshine Review only lists ratings for eight Kentucky cities. At the same time, it lists ratings for every Kentucky county.

### **Sunlight Foundation**

The Sunlight Foundation is a nonprofit, nonpartisan organization focused on making the machinations of government open and transparent. This organization encourages governments to adopt policies that will make them more transparent, and it seeks to develop websites that have searchable databases with easy access to government information. The Sunlight Foundation also focuses on the development of software and Web-based tools to provide easy access to government information.

The group developed the Local Open Government Directive that is a framework of government transparency principles along with a step-by-step process for implementation. The Sunlight Foundation uses this directive to encourage transparency at the local level and makes it available on their website (Open).



## Chapter 2

### Local Government Reporting in Kentucky

Kentucky's local governments are required by law to publish information about their finances and their operations. Some of this information is submitted on computer disk or is uploaded onto websites, and every year an increased amount of it becomes available to the public on the Internet.

To assist local governments in providing this information, and to promote the dissemination of government data to the public, the Commonwealth of Kentucky has established several websites. In addition, some interest groups and associations have established their own webpages to foster the exchange of information between Kentucky's local governments and the general public.

This chapter lists the reporting requirements that Kentucky's local governments must meet under state law, and it describes some Kentucky websites that encourage the availability of local government data.

#### Reporting Requirements

State statutes and administrative regulations require the following reports to be submitted by Kentucky's local governments.

##### Uniform Financial Information Report

After the close of every fiscal year, each local government must submit a uniform financial information report (UFIR) to the Department for Local Government. This requirement is imposed by KRS 65.900 to 65.925, and it applies to all Kentucky cities, counties, consolidated local governments, urban-county governments, and special districts.

This comprehensive report must contain information about the local government's revenues, debts, and expenses. It must offer data on "demographics, debt service, lease-purchase agreements, tax rates and revenues, licenses, permits, fees, utilities, intergovernmental revenues, miscellaneous revenues and expenses, charges for services, and all expenditures" (KRS 65.910(1)).

The report may be prepared by an officer designated by the local government, or it may be prepared by the Auditor of Public Accounts.

Under KRS 65.905(4), the Department for Local Government must coordinate with the US Census Bureau to develop a format that will meet the needs of both agencies. In developing the information on expenditures that must be included in the UFIR, the department must consult

with local officials and with groups representing local governments, accountants, and other interested parties (KRS 65.910(2)).

The Department for Local Government sets forth the requirements for the UFIR in an administrative regulation, 109 KAR 13:010, which incorporates by reference the forms that are to be used by local governments. These forms are available on the department's website.

The penalty for failing to submit the UFIR is the loss of county or municipal road aid. In addition, the state local finance officer may instruct most state agencies that are paying money to the local government that they should suspend payments until the local government has submitted the UFIR (KRS 65.920).

Once the Department for Local Government has collected the information in the UFIR, that department provides it to the Legislative Research Commission in electronic format, and a copy is filed with each county clerk (KRS 65.925). The General Assembly uses this information in preparing fiscal notes, assessing state mandates, and compiling financial information (KRS 6.950 to 6.975).

### **Audits**

Every Kentucky city of the first through the fifth class, after the close of each fiscal year, must have every fund audited, either by the Auditor of Public Accounts or by a certified public accountant (KRS 91A.040(1)). A city of the sixth class must have such an audit performed after the close of each odd-numbered fiscal year. At the close of an even-numbered fiscal year, a city of the sixth class must prepare a financial statement (KRS 91A.040(2)).

In addition, KRS 43.070 requires an annual audit of the funds contained in each county's budget, along with the books, accounts, and papers of all county clerks and sheriffs. The Auditor of Public Accounts performs this financial analysis, unless the fiscal court or the elected official notifies the Auditor that a certified public accountant has been employed for this purpose. The Auditor may choose to audit the books, accounts, and papers of other county officers as well.

Many of the audits performed by the Auditor of Public Accounts are available online. The Auditor maintains a searchable database of the audits of fiscal courts and county officers.

### **Budgets**

Each Kentucky county and city, other than a city of the first class or a consolidated local government, must annually publish a summary of its budget or the text of its budget ordinance in a newspaper (KRS 424.240).

Counties must follow a uniform budget system. The state local finance officer supervises this system of accounts and prescribes the forms that must be used in the preparation of each county's budget (KRS 68.210 and 68.220). The rules that must be followed are stated in the Department for Local Government's *County Budget Preparation and State Local Finance*

*Officer Policy Manual*, which has been adopted by the state local finance officer in accordance with administrative regulation 109 KAR 15:020.

### **Financing Agreements**

Whenever a local government enters into a financing agreement—by note, by lease for more than \$200,000, by bond, or by any other long-term debt obligation—that government must notify the state local finance officer in writing. The local government must fill out a Notification of Intent to Finance form and follow the procedures set forth in the *County Budget Preparation and State Local Finance Officer Policy Manual* under 109 KAR 15:020.

### **Other Reports**

The Department for Local Government maintains a uniform system of accounting on the receipt and handling of all public funds, other than taxes, that are due to the state from county, district, and other local agencies. Every county officer who receives or disburses state funds must submit an annual report to the Department for Local Government (KRS 46.010).

In addition, county, district, and other local officers, other than sheriffs, who collect money for the state must report to the Finance and Administration Cabinet on the last day of each month (KRS 46.040). Sheriffs file a separate set of monthly reports to their counties and to the Department of Revenue (KRS 134.191).

Each county judge/executive must prepare quarterly statements of county revenues, encumbrances, and budget funds. These reports must be posted conspicuously in the county courthouse and must be transmitted to the state local finance officer (KRS 68.360).

Each city clerk must file an annual report listing the names of city officials, along with the city's name, mailing address, and telephone number (KRS 83A.085).

Local officials may be called on to prepare other reports. The state local finance officer may “require all officials of all local governments and local taxing districts to submit such financial reports as he may deem proper” (KRS 68.210).

### **Kentucky Websites**

The Commonwealth of Kentucky, the Kentucky Association of Counties, and the Kentucky League of Cities maintain several websites that assist local governments in providing information and that promote the spread of this information to the general public.

#### **Kentucky.gov**

The Kentucky.gov website describes itself as “the Commonwealth’s official Web portal” (Commonwealth of Kentucky). The state contracts with a private firm to maintain this site, which is funded primarily through subscription fees paid for access to certain motor vehicle

records, business records, lists of medical professionals, and other data. Most of the information offered on this site is free to the public, and no taxpayer appropriations are used to design or maintain Kentucky.gov.

A portion of the website is devoted to Kentucky's local governments. Clicking on Government and then Local takes the user to a page that offers a list of counties. Clicking on the name of a particular county brings up a page with links to county information and incorporated cities.

The county information topic lists either six or seven items, depending on the county: the county's official website (if available), a description of the county on Wikipedia, a page about the county judge/executive, a page about the county clerk, a list of officials, a compilation of tax information, and a link to United States census information.

The official website link, when available, takes the user to the county's Kentucky.gov website or to another webpage designated as the county's official site. As of August 2, 2011, nine of Kentucky's counties—Crittenden, Floyd, Harlan, Harrison, Laurel, McCracken, Pike, Whitley, and Wolfe—had no official website link displayed on these pages. Of the remaining 111 counties, 60 had links to Kentucky.gov pages that contain county information. Forty-eight had links to websites that are not maintained by Kentucky.gov. Three counties—Henry, Rowan, and Taylor—had links that did not work.

The tax information and contacts link for each county gives information about property valuation administrators, and it provides lists of county property tax rates and statewide property tax rates. There are links to documents containing property assessment values for a period of years.

The list of the incorporated cities within each county offers at least one link for each city. Some of these links take the user to official websites, to Wikipedia pages, and to lists of local officials.

Many local governments in Kentucky use Kentucky.gov to help them build websites. Local governments generally do not have to pay a fee to use the services available through Kentucky.gov because those services are available to local governments as part of the contract Kentucky.gov has with the state. Kentucky.gov is a state subsidiary of the National Information Consortium, which has subsidiaries in 24 states. In addition to working with several state agencies on their websites, Kentucky.gov works with approximately 80 local governments in the Commonwealth. Once websites have been designed, Kentucky.gov generally turns them over to the local governments for administration, with Kentucky.gov staff remaining available for free assistance.

### **Department for Local Government**

As the point of contact with local governments throughout the state, and as the headquarters of the state local finance officer, the Department for Local Government provides and processes numerous reports, documents, and requests for assistance.

The department's website, [dlg.ky.gov](http://dlg.ky.gov), promotes an exchange of this information. This website is a point of reference for local governments and for those seeking information about local

governments. It allows local officials to download and submit many of the forms and reports that are required by state and federal law, it informs officials and other citizens about the laws relating to local governments, and it provides a central electronic location for the exchange of information.

The forms and reports that can be downloaded from the department's website on the DLG Downloads page are organized into four categories.

- **Financial Management and Administration.** State and federal laws require local officials to compile and submit a number of financial reports, and the forms for most of those reports are available on this webpage, along with instructions on how and when to submit the information. For example, the Uniform Financial Information Report may be downloaded from the website. Local officials must submit this form to the state local finance officer every year, and the forms for these reports are available and may be submitted electronically or on paper. However, the results of the reports that have been submitted are not available on the website.

Another form that may be downloaded is the Notification of Intent to Finance. In many cases when local governments borrow money, enter into leases, or issue bonds, they must inform state officials. The forms for providing this information may be obtained and submitted through the website.

State law also requires the Department for Local Government to establish rules that local governments must follow in preparing their budgets and other documents, and those rules are compiled in several manuals, including the *County Budget Preparation and State Local Finance Officer Policy Manual* and the *Cities Financial Manual*. These publications may be downloaded from the website. A number of other documents are available. Calendars, workbooks, forms for reporting the names and addresses of local officials, and forms for requesting capital projects and capital equipment may be downloaded. If local officials need assistance from the state local finance officer, they may download an information request form and submit it electronically.

- **Office of Federal Grants.** Applications and instructions are available for various kinds of federal assistance, including the Appalachian Regional Commission, the Land and Water Conservation Fund, and the Recreational Trails Program. Applications for flood control programs can be downloaded. Local officials are offered help in complying with the federal Civil Rights Act and in applying for community development block grants. There is a link to information about the American Recovery and Reinvestment Act. In addition, the website functions as a portal to the Kentucky State Clearinghouse, which is the point of contact between the federal government and many local agencies.
- **Office of State Grants.** Guidelines and forms may be downloaded for state assistance, including the Area Development Fund Program, Renaissance on Main, cemetery preservation, energy efficiency and conservation block grants, and the Local Government Economic Development Fund.

- **County Officials Training.** The state offers financial incentives to county officials who participate in training programs and continuing education, and the website offers access to lists of approved courses, enrollment forms, and individual training records.

The Legal Services link offers information on interlocal agreements, open records requests, Title VI of the federal Civil Rights Act of 1964, and local government ethics codes. The legal staff of the department is establishing a searchable database of these codes and of interlocal agreements.

The website of the Department for Local Government provides a number of other services. Reports and spreadsheets on county jail funds for the last several years are available. There is information about interlocal cooperation agreements and about the Endow Kentucky Commission. Open records request forms are available, and links are provided to agencies and organizations throughout the state and nation.

### **Auditor of Public Accounts**

The state Auditor's website provides the audits of county officials' offices for the last several years. These reports include audits of each fiscal court, property valuation administrator, county clerk's fees, sheriff's fees, and sheriff's tax settlement. They may be searched by keyword and by county.

### **ThinkKentucky**

The ThinkKentucky website is maintained by the Cabinet for Economic Development. It provides information about economic development throughout the state. Its Community Data Quick Search offers links to pages about Kentucky cities and counties showing demographics, workforce statistics, education, taxation, and other information.

### **Kentucky State Data Center**

The Kentucky State Data Center website offers census and demographic information on all Kentucky cities and counties. This site is a cooperative effort among the University of Louisville, the state, and the US Census Bureau.

### **Department of Revenue**

County revenue information is available from a website provided by the Kentucky Department of Revenue. An interactive map of Kentucky's counties gives access to local property tax rates and property assessment values, along with contact data for each county government.

### **Kentucky Land Office**

The Kentucky Land Office, operated by the Secretary of State, maintains a website that features a searchable database of local government information, including city classifications and boundaries.

### **Kentucky at Work**

The Kentucky at Work website describes Kentucky's use of federal stimulus money under the American Recovery and Reinvestment Act. There is an interactive map showing the use of these funds in each county.

### **Kentucky Geography Network**

The Kentucky Geography Network website offers maps containing geographic, economic, and demographic data. A search of various maps connects the user to economic, geographical, political, geological, and financial information about particular communities and areas of the state. The Kentucky City and County Information page provides links to facts about a number of Kentucky's local governments.

### **Kentucky League of Cities**

The website operated by the Kentucky League of Cities offers information on city services and resources throughout Kentucky. In the Member Cities category on the webpage, an Internet user can select the name of any Kentucky city and find contact information about that city, including the names and phone numbers of the city officers and legislative representatives. If the city has a website, the link is provided.

Its KLC's Open Door page offers searches of the expenditures, audits, and financial reports of the Kentucky League of Cities and its affiliated organizations.

### **Kentucky Association of Counties**

The Kentucky Association of Counties maintains a website that offers information and services relating to Kentucky's counties. The County Information link provides the names and addresses of each county's officials. The County Financials link gives access to audits of some counties and county funds. On August 9, 2011, this website offered audits for 16 counties and 8 local districts.

The Open Door link provides a searchable database on the expenditures, audits, and financial reports of the Kentucky Association of Counties and its affiliated organizations.

### **OpenDoor**

The website maintained by the Commonwealth of Kentucky offers information about the state budget, taxes, salaries, ethics, and the operation of the executive branch. Though its primary focus is not local government, it is described in this report because it is a nationally recognized model of government transparency and because a good deal of city and county information can be found on its pages.

In 2010 and 2011, OpenDoor was recognized as the best state transparency portal on the Internet by U.S. PIRG, a federation of state public interest groups. This group gave Kentucky an A rating

in two consecutive annual evaluations of the state websites that provide online access to spending data. In U.S. PIRG's 2010 report *Following the Money*, Kentucky was the only state to receive an A rating. In the 2011 report, Kentucky shared the highest ranking with Texas and was praised for approaching "a new standard of comprehensive, one-stop, one-click budget accountability and accessibility" (Davis 1). Neither report, however, awarded Kentucky credit for providing information on local government budgets.

The home page of Kentucky's OpenDoor website provides links to state agencies, along with some explanatory material.

The Transparency link offers an overview of state revenue and spending. Charts and graphs display revenue by source and expenditures by cabinet. The most recent state budget is presented in detail, with budget funds and a breakdown of each cabinet's share. There is a description of each tax that must be paid to the state, along with a listing of the tax rates and the statutes that establish those taxes. A number of state financial documents are available, including the budgets themselves, the budget recommendations, debt reports, explanations of the investment of public funds, and a calendar for the drafting and adoption of the state budget.

The Accountability link offers information on ethics, open records, and government officials. This link provides some facts about local governments. One of the pages is organized according to counties: by clicking on county names, the user can find a list of the US senators and representatives for each county, along with the names of state legislators, county officials, school superintendents, and school officials.

The Search link offers extensive information about state expenditures, contracts, and salaries. Every expenditure made by each state agency is shown in detail, except for those expenditures that are privileged or confidential. Expenses may be searched by fiscal year, by state agency, by terms and services, by type, and by vendor. A salary search provides information on the compensation of all state employees who are under the payroll authority of the Personnel Cabinet or the Kentucky Retirement Systems. Another search displays information about all state contracts—master agreements, term contracts, one-time contracts, personal service contracts, grants, and memoranda of agreement—for the 3-year period preceding the search. There is no upper or lower limit on the dollar amount of the contracts that may be searched. With the exception of privileged or confidential contracts, the contract documents themselves may be viewed onscreen. In addition, information is available on property owned and leased by the state. Each piece of property is listed, along with its location and use. The Search page also provides links to other websites that offer economic, political, and geographic data about Kentucky and its communities.

The Learn link offers a tutorial about how to use the OpenDoor website, and it provides educational material for students and teachers. A series of pages provides instruction on making budgets, encouraging children to compare their own financial planning with the state's budget-making process.

## Chapter 3

### Local Government Survey Results

This chapter summarizes the finding of the local government survey conducted by LRC staff to evaluate the use and content of local government websites as well as the resources and obstacles limiting the ability of local governments to provide information to citizens on the Internet. For each section below and on the following pages, data are tabulated separately for cities and for fiscal courts. Local governments that did not respond to the survey were evaluated by staff to determine website use and content. Survey methods, survey questions, and individual responses for each city and fiscal court in the survey are provided in Appendix A, B, and C, respectively.

#### Local Government Website Use

In response to the survey sent to city officials, 175 cities indicated that they maintained websites, while an additional 9 cities indicated that their information was posted to other sites. Of the cities that did not respond to the survey, LRC staff was able to identify an additional 34 cities with websites. Including all values, 218 cities were identified by the survey or by LRC staff as having information posted to the Internet, or slightly more than 52 percent of the 418 incorporated Kentucky cities surveyed and evaluated.

Among fiscal courts responding to the survey, 72 indicated that their fiscal court maintained a website, while no fiscal courts indicated that their information was posted to another site. Of the 12 fiscal courts that did not respond to the survey, LRC staff determined that all 12 had websites. Including all values, 84 fiscal courts were identified by the survey or by LRC staff as having information posted to the Internet, or slightly more than 71 percent of the 118 fiscal courts surveyed.<sup>1</sup>

As would be expected, website availability varied based on city and county populations, with websites being less frequent among cities and fiscal courts with lower corresponding populations. Table 3.1 details the number and percentage of cities by city classification.<sup>2</sup> Table 3.2 details the number and percentage of fiscal courts by population breaks found in the data, using the 2010 census data and the corresponding populations for the county.

As can be seen from the data, websites were common among cities of the first through fourth classes, with availability consistently above 80 percent. However, availability dropped significantly for cities of the fifth and sixth classes, at 46.9 percent and 25 percent, respectively. Among fiscal courts, websites were generally less common in counties with lower populations, but the difference was not as pronounced as it was among the cities.

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<sup>1</sup> Louisville Metro and Lexington-Fayette Urban County Government, Kentucky's two merged city/county governments, were included in the city survey results.

<sup>2</sup> Cities in Kentucky are classified into groups based upon population ranges established by Chapter 81 of the Kentucky Revised Statutes and Section 156a of the Kentucky Constitution.

**Table 3.1**  
**The Use of Websites by Cities by City Classification**

City Classification	Number of Cities	Cities Posting Information Online	
		Number	Percent
1 <sup>st</sup> Class (Pop. > 100,000)	1	1	100.0%
2 <sup>nd</sup> Class (Pop. 20,000 to 99,999)	13	13	100.0
3 <sup>rd</sup> Class (Pop. 8,000 to 19,999)	18	17	94.4
4 <sup>th</sup> Class (Pop. 3,000 to 7,999)	113	94	83.2
5 <sup>th</sup> Class (Pop. 1,000 to 2,999)	113	53	46.9
6 <sup>th</sup> Class (Pop. <1,000)	160	40	25.0
<b>All Cities</b>	<b>418</b>	<b>218</b>	<b>52.2%</b>

Source: Staff survey of city governments.

**Table 3.2**  
**The Use of Websites by Fiscal Courts by County Population**

County Population Ranges	Number of Fiscal Courts	Fiscal Courts Posting Information Online	
		Number	Percent
Less than 10,000	20	11	55.0%
10,000 to 19,999	44	28	63.6
20,000 to 49,999	40	33	82.5
50,000 to 99,999	10	8	80.0
100,000 or more	4	4	100.0
<b>All Fiscal Courts</b>	<b>118</b>	<b>84</b>	<b>71.2%</b>

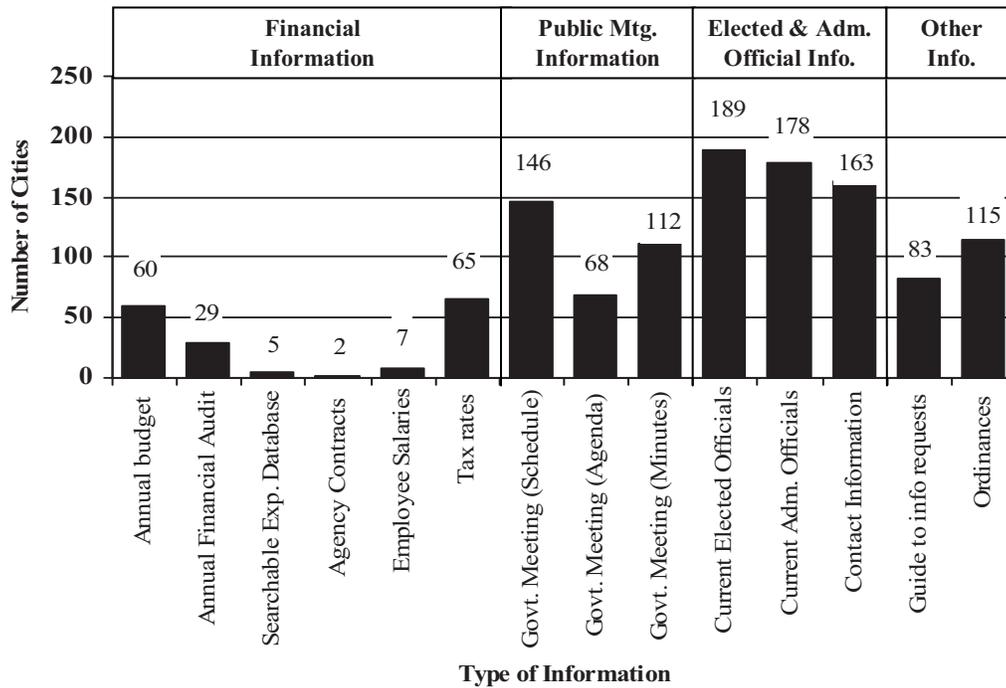
Source: Staff survey of fiscal courts.

### Local Government Website Content

For local governments with websites, survey respondents were asked to indicate the types of information available, including information related to finances, public meetings, and elected and administrative officials. Local governments that had websites but did not respond to the survey were evaluated by LRC staff for content. Figures 3.A and 3.B detail the type of information available on city and fiscal court websites as reported by the survey and as determined by LRC staff for nonresponding local governments.

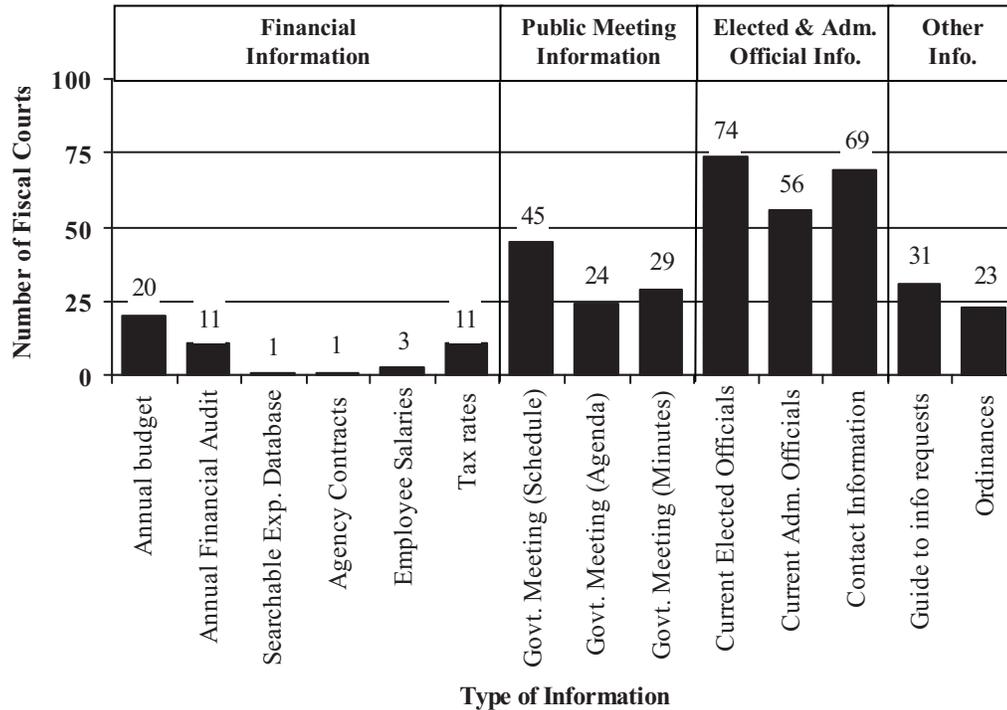
As the figures indicate, information on elected and administrative officials was the common type of information provided on both city and fiscal court websites, followed by information about public meeting schedules, agendas, and minutes. For both cities and fiscal courts, the least common type of information available was financial.

**Figure 3.A**  
**Information Available on City Websites**



Source: Legislative Research Commission survey of city governments.

**Figure 3.B**  
**Information Available on Fiscal Court Websites**



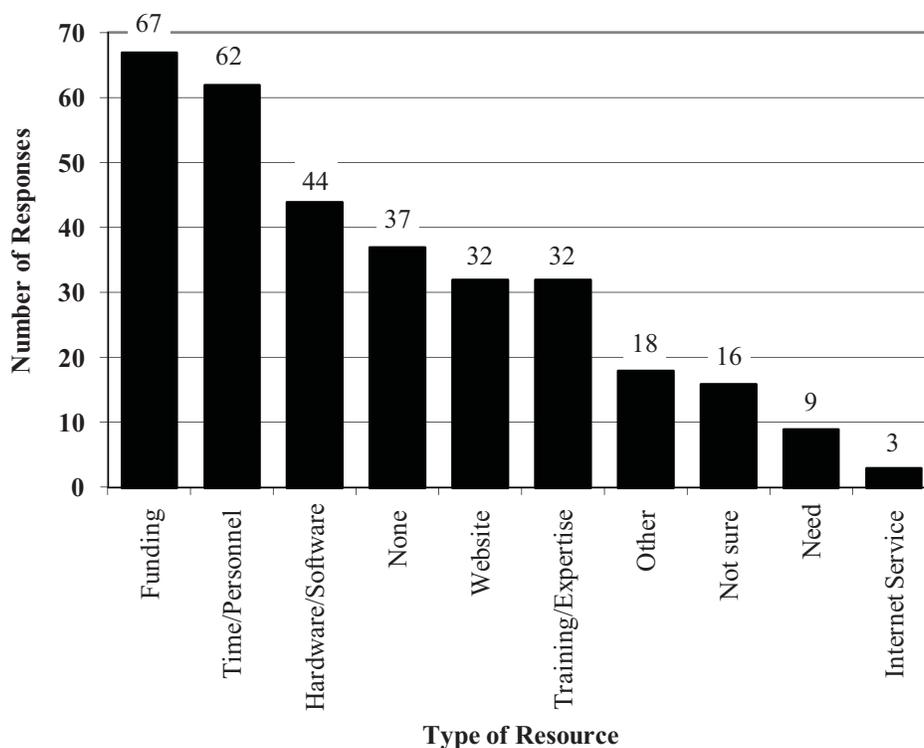
Source: Legislative Research Commission survey of fiscal courts.

### Resources Needed To Establish or Enhance Local Government Websites

All cities and fiscal courts that participated in the survey were asked to describe the resources needed to either provide or enhance financial and other information on the Internet. LRC staff grouped the responses. Responses that did not indicate a resource needed and were only commentary in nature were not included in the results. Figures 3.C and 3.D detail the responses by grouping for cities and fiscal courts.

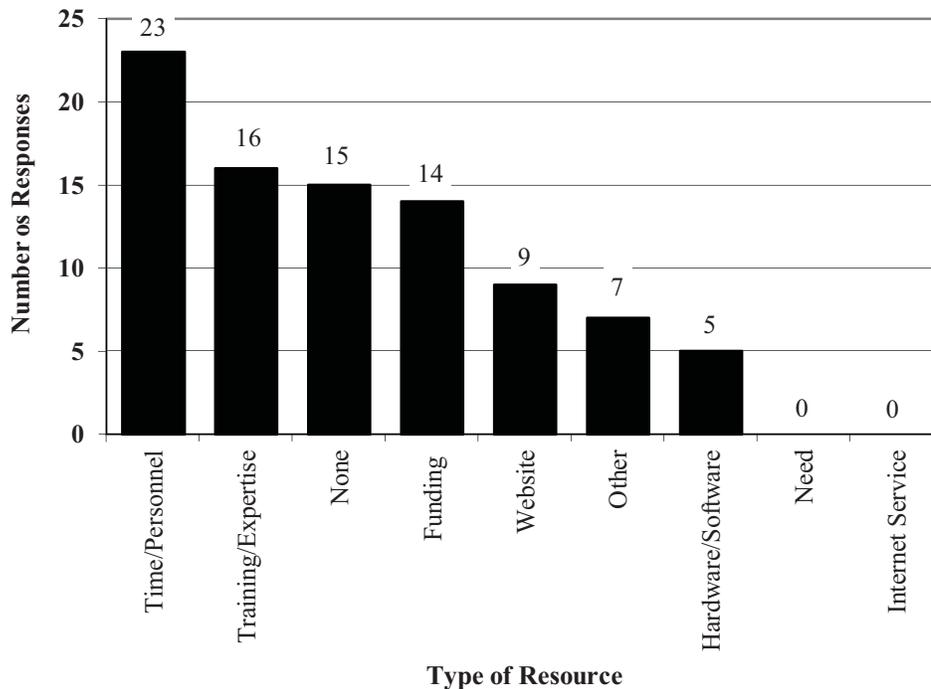
Cities and fiscal courts differed somewhat in the types of resources believed to be most important for providing or enhancing website information. For cities, the top two resources mentioned in the survey were funding and time/personnel. For fiscal courts, the top two were time/personnel and training/experience; funding was the fourth most commonly mentioned resource. The two least commonly cited resource by both cities and fiscal courts were Internet service and need (or demand for developing/enhancing websites).

**Figure 3.C**  
**Resources Needed by Cities for Website Development and Enhancement**



Source: Legislative Research Commission survey of city governments.

**Figure 3.D**  
**Resources Needed by Fiscal Courts for Website Development and Enhancement**



Source: Legislative Research Commission survey of fiscal courts.

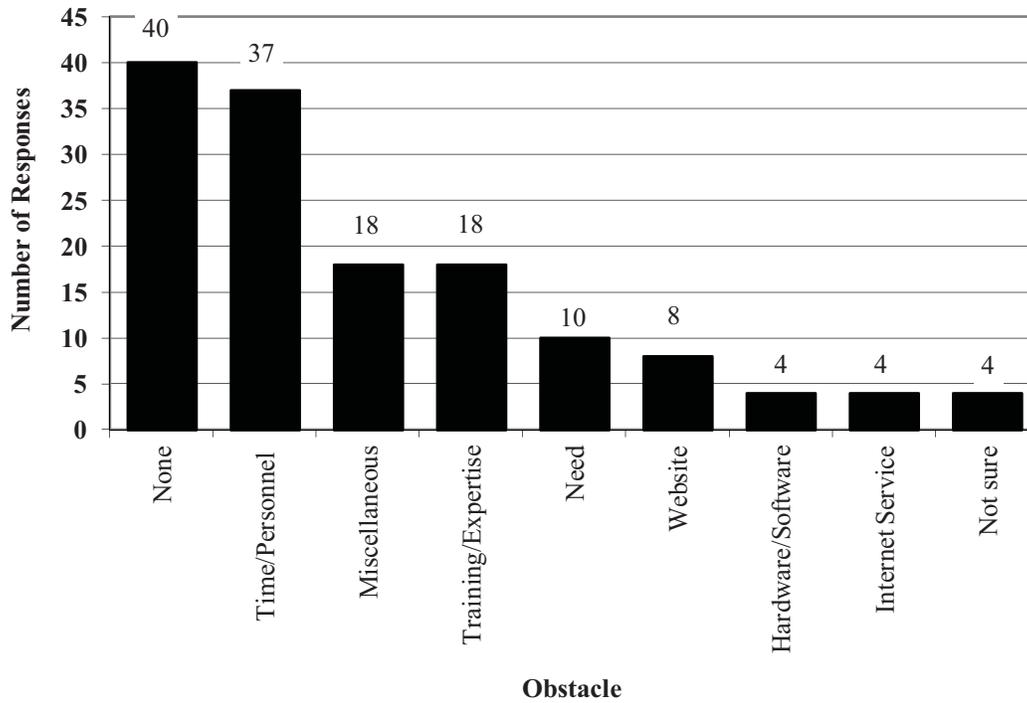
Several cities and fiscal courts responding to this question commented that no additional resources were needed to provide or enhance financial and other information on the Internet (labeled as “None” in the figures above). For cities, this was the fourth most common response, and for fiscal courts it was the third most common response. Of those responding that no additional resources were needed, roughly 75 percent indicated that their city or fiscal court maintained a website.

### **Other Obstacles to Local Government Website Development**

All cities and fiscal courts that participated in the survey were also asked to describe any other obstacles to providing or enhancing financial and other information on the Internet. The results are illustrated in Figures 3.E and 3.F.

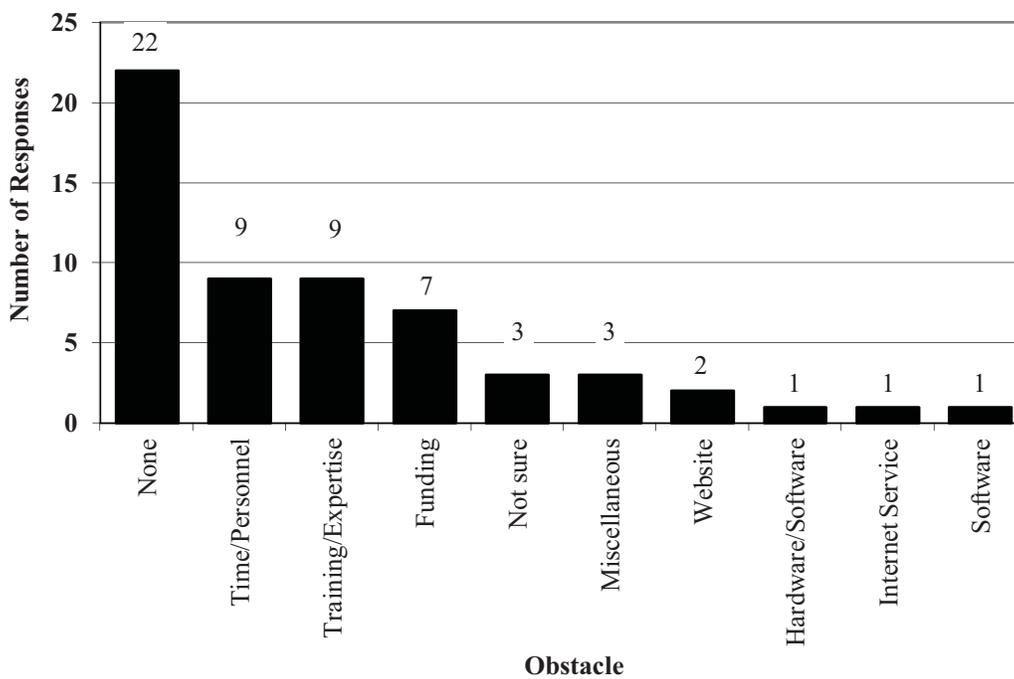
Many cities and fiscal courts both responded that there were no additional obstacles to providing information to citizens over the Internet (this response is labeled as “None” in the figures). Cities identified time/personnel as the second-most frequent comment. For fiscal courts, time/personnel and training/experience tied for second for the most commonly cited obstacle, followed closely by funding.

**Figure 3.E**  
**Other Obstacles to City Website Development and Enhancement**



Source: Legislative Research Commission survey of city governments.

**Figure 3.F**  
**Other Obstacles to Fiscal Court Website Development and Enhancement**



Source: Legislative Research Commission survey of fiscal courts.

## Chapter 4

### State Websites

Statewide local government transparency websites are a fairly recent trend. The advantage of having one state government-sponsored website for local government financial information is that information from many local governments can be included on one site in a uniform format.

Among the states that provide one government-sponsored website for local government financial information, the type of information available varies. For example, South Carolina's site includes local government expenditures but not other types of financial information.

Some states with local government transparency websites collect local financial information and post that information on a website; others provide links to local government websites that feature financial transparency information. Texas also uses various features on its transparency website to encourage local governments to post their own financial transparency information. These features include a step-by-step guide for local governments to develop their own transparency websites and special recognition of local governments that have developed particularly effective transparency websites. The site, which is sponsored by the Texas State Comptroller, identifies three types of financial information that are deemed important for inclusion in a strong local government transparency website: annual budgets, annual financial reports, and the check register (State of Texas).

It should be pointed out that a good deal of local government financial information has been available online for some time that is not found on websites explicitly dedicated to transparency. For example, the California State Comptroller includes local government financial information by category in annual reports (State of California).

Rhode Island's RIPAY website allows searches by vendor name, purchase order number, and check number, including payments to municipal governments from state government (State of Rhode Island).

In South Dakota, local government annual financial reports and audit reports are available through state government websites. The South Dakota Department of Legislative Audits includes this information on its website. There is also an open government website with links to county and city audit reports and annual financial reports (State of South Dakota).

The Washington state fiscal information website has links labeled "Washington cities" and "Washington counties" that allow users to connect to the websites of cities and counties from around Washington, some of which have links to budget information (State of Washington).

Many local governments around the nation have posted financial information online without any apparent prodding from their state governments.

Among the seven states that border Kentucky, only Indiana and Virginia have extensive programs concerning local government financial transparency.

### **Challenges to Local Government Transparency**

There are a number of challenges that local governments may experience that may be barriers to more local government transparency. These challenges are consistent with the responses to limited resources identified in the local government survey, which included funding, time and personnel, and training and experience.

- Internal resource problems, including issues with providing knowledgeable staff to develop a transparency website and finding funding for transparency efforts.
- Information technology problems, including the fact that some local governments own their information systems and can modify them at little or no cost, while other local governments do not own their information systems and any modifications are done by a vendor at a cost to the local government.
- Citizens may not be aware of the existence of transparency websites.

### **Individual States**

#### **Florida**

The Transparency Florida Act (Chapter 2009-74, Laws of Florida) led to the development of the Transparency Florida website, which was completed in 2009. This website is administered by the Florida Chief Financial Officer, with links to state financial information, as well as a link to local government financial information. This link allows users to see what Florida cities and counties are collecting and spending.

The Local Government link allows the user to select the year for a search and which government units to search (cities, counties, and special districts). It also allows the user to select specific revenue and expenditure categories.

Florida is revamping its transparency website to include recognition of outstanding local government transparency efforts, features on best local government practices, and information on local budgets (State of Florida).

#### **Indiana**

The Indiana Transparency Portal was initiated in 2010 and includes a link to financial information on local governments. Local government financial information is made available through two executive branch agencies: the Department of Local Government Finance and the State Board of Accounts.

Local government financial information available on the Indiana transparency website includes

- detailed annual financial reports of cities, counties, school districts, and other local government units submitted to the Department of Local Government Finance.
- audits, including annual financial audits for cities, counties, school districts and other local government units conducted by the State Board of Accounts.
- budget totals and local budget hearings, including historical data on budget growth in total dollars between 2006 and 2010 for budgets adopted by local governments (there is no breakdown by category), local government budgets as certified by the Department of Local Government Finance, and a schedule for budget hearings for individual local governments.
- property tax information in the form of one-page summaries of local government property taxes by county and a link to local property tax rates certified by the Department of Local Government Finance (State of Indiana).

### **Massachusetts**

The Massachusetts state government website includes a link to local government information. In addition to links for state government payments to local governments and directories of local officials, there is a link to budget information for individual municipalities.

The Massachusetts Revenue Department collects, analyzes and distributes financial, demographic, and economic data about Massachusetts cities and towns. Financial data are derived from a series of reports that municipalities are required to submit annually to the Department of Revenue's Division of Local Services. There are links to municipal budgeted revenues and municipal actual revenues and expenditures, as well as brief community reports on each municipality in Massachusetts. The community reports include demographic data, bond ratings, tax classifications, and revenues by source (Commonwealth of Massachusetts).

### **South Carolina**

The transparency website of the South Carolina Comptroller General, which was initiated in 2008, features some local government financial information. In 2009, the Comptroller General expanded the transparency campaign to include local governments by encouraging counties and municipalities to voluntarily post their itemized expenditures on the Web. Local governments that participate in the voluntary program are recognized by the Comptroller General through press releases announcing their participation. Some local governments also post budgets and annual financial reports on their websites. The South Carolina Comptroller General emphasizes the need to post expenditures as a means to control fraud.

The site features links to 27 county and municipal governments in the local government transparency initiative, about 8.6 percent of the city and county governments in the state (State of South Carolina).

## Texas

In 2007, Texas established a public database on state expenditures, including contracts and grants, to be administered by the Texas State Comptroller. The website was officially launched in October 2007.

In 2008, the Texas Transparency website was expanded to include local government information. The comptroller recommends that all local governments implement financial transparency by posting three key financial documents online: the annual budget, the annual financial report, and the check register.

The Texas Transparency website has several features geared specifically toward local governments:

- A step-by-step guide based on success stories and tips from other Texas local government transparency initiatives to help other local governments with their own financial transparency efforts
- A feature called Track Spending in Your Area that includes links to city and county government websites that contain financial transparency information
- A list of transparency tools used by local governments, including spreadsheet software and commercial off-the-shelf reporting systems
- Recognition of outstanding local government transparency success stories
- A link to the Comptroller's Local Government Assistance and Economic Development Division, with staff available to provide technical assistance on a wide range of local government matters, including financial transparency
- A page dedicated to frequently asked questions regarding local government transparency

The Texas State Comptroller also rates local governments based on their transparency efforts through its Leadership Circle program. This program recognizes local governments that are opening their books to the public, providing clear, consistent profiles of local spending, and sharing information in a user-friendly format that lets citizens gain access to additional information.

Local governments are not required to participate in the Texas Transparency program. Rather, recognition programs such as the Leadership Circle are designed to encourage local governments to expand their transparency efforts (State of Texas).

## Utah

The Utah Public Finance website, the official transparency website for Utah state government, also features some local government financial information. The website is administered by the Division of Finance under the direction of the Utah Transparency Advisory Board.

Under Utah law counties, cities, towns, and special districts with annual budgets of \$1 million or more are required to post public financial information on the Utah Division of Finance website or establish their own transparency websites. Local entities with annual budgets of less than \$1 million are not required to post public financial information on the state website or their own websites, but they are encouraged to do so. Utah plans for all government units to be included on the website eventually. There is no penalty if local governments do not participate as required. Despite this, more than 80 percent of the local governments required to participate have posted information.

Under policies established by the Advisory Board, local governments are required to post detailed information on expenses, revenues, and employee compensation. Local government financial information is available by organization, such as human services or public works; expenses, such as capital expenditures or long-term debt; fund, such as capital projects or general fund; transactions, including expenditures for services and supplies; and name of individuals or companies receiving payments (State of Utah).

## **Virginia**

The Commonwealth Data Point website was initiated in November 2005 and includes information about local government revenues and expenditures. The site is housed with the Auditor of Public Accounts because that agency retains most of the data needed for the website.

All counties and cities provide financial information to the Auditor of Public Accounts each year. Towns with populations of 3,500 or more or that operate separate school divisions are also required to provide financial information to the Auditor of Public Accounts (Commonwealth of Virginia).



## Chapter 5

### Conclusion

#### Background

The Internet can be a useful tool for local governments in disseminating financial and operational information. Many local governments, including several in Kentucky, have developed and enhanced their websites in recent years to provide more information to the public and to meet demands for improved transparency. However, all levels of government, including those at the local level, are continuing to face increased demand from constituents and organizations to provide additional financial and operational information in greater detail. It is likely that Kentucky local governments will continue to see demand for improved Web-based transparency in the future.

#### Kentucky Local Government Transparency Efforts

As required by 2011 Senate Bill 7, LRC staff sent surveys to Kentucky local governments asking about website use and content and about the resources and obstacles that limit their ability to provide enhanced financial and other information on the Internet. Website availability was 52 percent for cities and 71 percent for fiscal courts. As anticipated, website availability was less, and sometimes significantly less, among low-population cities and counties. For example, website use was 100 percent among second-class cities (population of 20,000 to 99,999) and was 25 percent among sixth-class cities (population less than 1,000).

Of those cities and fiscal courts with websites, the most commonly provided type of information was elected and administrative official names and contact information, while the least commonly provided type of information was financial data, such as government audits and budgets. Louisville Metro was the only local government to indicate that its website provided all financial information listed by the survey. However, several cities and fiscal courts, including some with relatively low populations, did provide several pieces of financial information listed in the survey. For example, the City of Crestview Hills, a fourth-class city, provided annual budgets, annual audits, employee salaries, and tax rates on its website, while the City of Murray, another fourth-class city, included a downloadable spreadsheet of all city expenditures. The ability of these local governments to provide this type of information indicates that lower-population cities and fiscal courts can provide relatively detailed financial information on their websites.

Cities and fiscal courts differed slightly on what they viewed as the resource that most limited their ability to provide enhanced financial and operational information on the Web. Cities indicated that funding is the top limiting resource, followed closely by time/personnel, while fiscal courts indicated that time/personnel is the top limiting resource, followed by training/expertise. When asked if any additional obstacles prevented enhanced financial and operational Web-based transparency, for both cities and fiscal courts top two responses were none (meaning no additional obstacles) and time/personnel.

### **State Programs To Assist Local Government Transparency**

While many states do post some local government information to the Internet or provide links to local government information, only a few have established legislation or programs to specifically encourage or assist local government transparency on the Internet.

In Texas, the State Comptroller has implemented several actions to foster local government Web-based financial transparency, including a website with a step-by-step guide for financial transparency. Texas also established the Leadership Circle program to recognize local governments that are working to provide significant financial and operational information online.

Florida's Chief Financial Officer established a program, which allows users to evaluate revenue and expenditure data for Florida local governments. Florida is also revamping its state transparency website to feature best practices in transparency and to recognize local government efforts to improve Web-based transparency.

South Carolina's State Comptroller has implemented a program to encourage local governments to voluntarily post financial information to their websites.

Utah requires cities, counties, towns, and special districts with annual budgets of \$1 million or more to post financial information to the Utah Division of Finance transparency site or establish their own transparency site.

Other states, including Indiana and Massachusetts, have taken readily available local government financial and operational information collected by various state agencies and compiled the information on their state transparency websites.

### **Kentucky Efforts To Assist Local Government Transparency**

Although Kentucky does not have a specific program to foster local government transparency over the Internet, some local government information is compiled on state government websites. The Kentucky state government website, [www.ky.gov](http://www.ky.gov), has a link to local governments where citizens can find information on officials, tax rates, and websites. In addition, the Auditor of Public Accounts has a database that includes many Kentucky county government audits. Kentucky local governments are also required by statute to publish budgets; procure audits; and provide the Department for Local Government with information on funding, expenditures, and financing. However, this information is not required to be posted on the Internet.

It should also be noted that Kentucky local governments may be able to use the resources of [Kentucky.gov](http://Kentucky.gov), a multistate consortium that administers many of the Kentucky state government websites. [Kentucky.gov](http://Kentucky.gov) develops the website and then turns it over to the local government, while remaining available to answer questions and provide assistance. Currently, 80 Kentucky local governments have used [Kentucky.gov](http://Kentucky.gov) to develop their websites.

## **Considerations**

Given the responses to the local government survey and the evaluation of state programs to assist local government transparency, several options are available if the desire is to encourage or require local governments to post financial and operational information to the Internet. These options are discussed below.

### **Encourage Local Government Internet Use To Provide Transparency Efforts Through a State Program**

Kentucky officials could consider establishing a program to help local governments create and enhance their own websites, similar to the one established in Texas. The program could provide best practices for posting financial and operational information to the Internet, examples of successful transparency efforts by Kentucky local governments, and recognition of Kentucky local governments that meet established transparency goals. Some aspects of this type of program were mentioned by two local governments in their responses to the survey. Given that local governments cited funding and time as two significant limiting resources to transparency, the program could provide information on how to post financial and operational information under various funding and time constraints. This type of program could be administered by the Auditor of Public Accounts, the Department for Local Government, or another agency, perhaps through the state transparency portal. However, any efforts to establish this type of program would require additional time and may require additional funding for the responsible state agency.

### **Further Organize and Collect Local Government Information On a State Website**

Kentucky local governments are required by law to produce several types of financial and operational information, including budgets, audits, financing agreements, funding and expenditures, and in some cases listings of elected officials. A good deal of this information is already provided to state agencies. While some of the information is made accessible through the Kentucky.gov site, which collects information by county, the state could examine opportunities to provide additional information via the Web, such as the financial reporting information provided to the Department for Local Government.

### **Require the Posting of Local Government Financial and Operational Information on the Internet**

The General Assembly could consider amending current law to require electronic submission of audits, budgets, and other financial documents already being produced by local governments and to further require this information to be posted on a centralized state website.

The General Assembly could also consider amending state law to require local governments to post certain financial and operational information online or via a state website, as Utah has done.

In both options, local governments would likely face additional costs and demands on their time, particularly local governments that are relatively small and may not have physical offices, Internet access, or staffing. Currently, 160 of the 418 cities in Kentucky are sixth class cities and have populations of less than 1,000.

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## Appendix A

### Survey Methods

#### Senate Bill 7 Requirements

2011 Senate Bill 7 directed the Legislative Research Commission staff to examine

- the use of the Internet by local governments in Kentucky to publish financial and other information.
- the current ability of local governments to improve access to financial and other information for their citizens through the Internet.
- the resources needed by local governments to improve access to financial and other information through the Internet.
- methods used by other states with successful transparency programs for local governments.

LRC staff determined that the best approach to meeting the first three requirements of Senate Bill 7, relating to local government efforts to publish information to the Internet, was to survey individual local governments across Kentucky.

In order to evaluate the methods used by other states to enhance Internet based local government transparency efforts, LRC staff determined that a state-by-state evaluation was needed.

#### Parameters for Local Government Survey

One of the initial questions for the local government survey was to define “local governments.” After evaluating different types of local governments and discussing the legislation with the primary sponsors of Senate Bill 7 and accompanying amendments, local governments were limited to all incorporated cities and all fiscal courts in Kentucky. In total, 536 local governments (418 cities and 118 fiscal courts) were surveyed and evaluated. Although Kentucky has 120 counties, only 118 county governments were surveyed because the two merged county/city governments in Kentucky, Louisville Metro and Lexington-Fayette Urban County Government, were included in the city survey.

Senate Bill 7 required LRC staff to evaluate local government Internet use to publish “financial and other information.” In order to determine which information would be evaluated, staff reviewed the requirements of Senate Bill 7 for state governments and regional universities and examined other transparency rating publications and websites, such as the U.S. Public Interest Research Group’s publication *Following the Money 2011* and the online government transparency ratings site Sunshine Review. From this information, a composite list of financial and other information was developed, which included the following:

<b>Financial Information</b>	<b>Public Meeting Information</b>
<ul style="list-style-type: none"> <li>• Annual budget</li> <li>• Annual financial audit</li> <li>• Searchable expenditure database</li> <li>• Agency contracts</li> <li>• Employee salaries</li> <li>• Tax rates</li> </ul>	<ul style="list-style-type: none"> <li>• Date, time, and location</li> <li>• Meeting agendas</li> <li>• Minutes from meetings</li> </ul>
<b>Elected and Administrative Official Information</b>	<b>Other Information</b>
<ul style="list-style-type: none"> <li>• Current elected officials</li> <li>• Current administrative officials</li> <li>• Contact information</li> </ul>	<ul style="list-style-type: none"> <li>• Guide to information requests</li> <li>• Ordinances</li> </ul>

### **Local Government Survey Methods**

For the local government survey, two online surveys were developed, one for cities and one for fiscal courts. Links to the online survey were distributed by e-mail to city clerks and fiscal court treasurers in late June. In total, 418 out of the 536 cities and fiscal courts surveyed completed the online survey, which equates to a 78 percent response rate. For the remaining agencies that did not respond to the survey, LRC staff evaluated each local government to get a more accurate count on website use and content among local governments.

### **Local Government Survey Questions**

Although a separate survey was developed for fiscal courts and for cities, the same eight survey questions were sent to all local governments. The surveys included the following line of questions:

1. **Website Availability.** Each local government was asked if it maintained a website for its city/fiscal court. Any local government that indicated it did not maintain a website for its city/fiscal court was also asked if there is a site where financial and other information is posted for its city/fiscal court (e.g., information for some cities is contained on a fiscal court's website).
2. **Website Content.** Local governments that indicated that a website was maintained directly by or indirectly for their governments were required to provide the addresses for their Internet websites and to check the information available on the sites from a list of financial and other information developed by LRC staff.
3. **Resources Needed for Greater Online Transparency.** All local governments were asked to describe the resources needed to either provide or enhance financial and other government information to citizens on the Internet.

4. Other Obstacles to Greater Online Transparency. All local governments were asked to describe any other obstacles to providing or enhancing financial and other government information to citizens on the Internet.

A copy of the survey sent to cities and fiscal courts is provided in Appendix B.

### **State Evaluation Methods**

For the state by state evaluation of transparency programs for local governments, LRC staff evaluated state transparency websites identified in the U.S. Public Interest Research Group report, focusing on the states that received a favorable rating from the report for their efforts to publish local government information to the Internet. Staff further evaluated the individual states to determine any additional programs or local government transparency programs that were not available or reported on their state transparency websites.



## **Appendix B**

### **Surveys Sent to Cities and Fiscal Courts**



## LRC City Transparency Survey

**\* 1. City name:**

**\* 2. Person completing the survey:**

Name:

Email Address:

Phone Number:

**\* 3. Does your city have an Internet website?**

Yes

No

**\* 4. Is there an Internet website where financial or other information pertaining to your city is posted?**

Yes

No

**\* 5. Please enter the Internet website address below:**

Below, please indicate on the left the information you have posted on your Internet website by checking the appropriate boxes (you may check more than one if applicable). For each box that is checked, please type or copy and paste the Internet website address in the corresponding text box on the right.

# LRC City Transparency Survey

## 6. Check one or more boxes if available on your website:

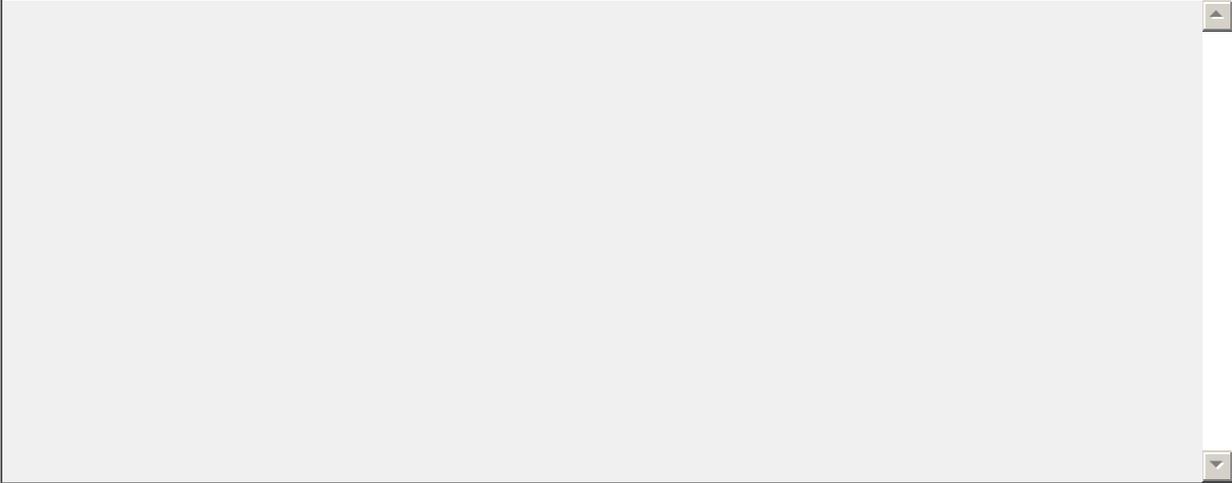
- a) Annual budget
- b) Annual Financial Audit
- c) Searchable online database of agency expenditures
- d) Agency contracts with outside vendors
- e) Employee salaries
- f) Current tax rates
- g) Government meeting dates, times, and locations
- h) Government meeting agendas
- i) Minutes from prior government meetings
- j) Current elected officials
- k) Current administrative officials
- l) Contact information for elected and administrative officials
- m) Information on how a citizen can request public documents and information
- n) Ordinances enacted by the legislative body

## 7. Enter the Internet website address for the boxes checked:

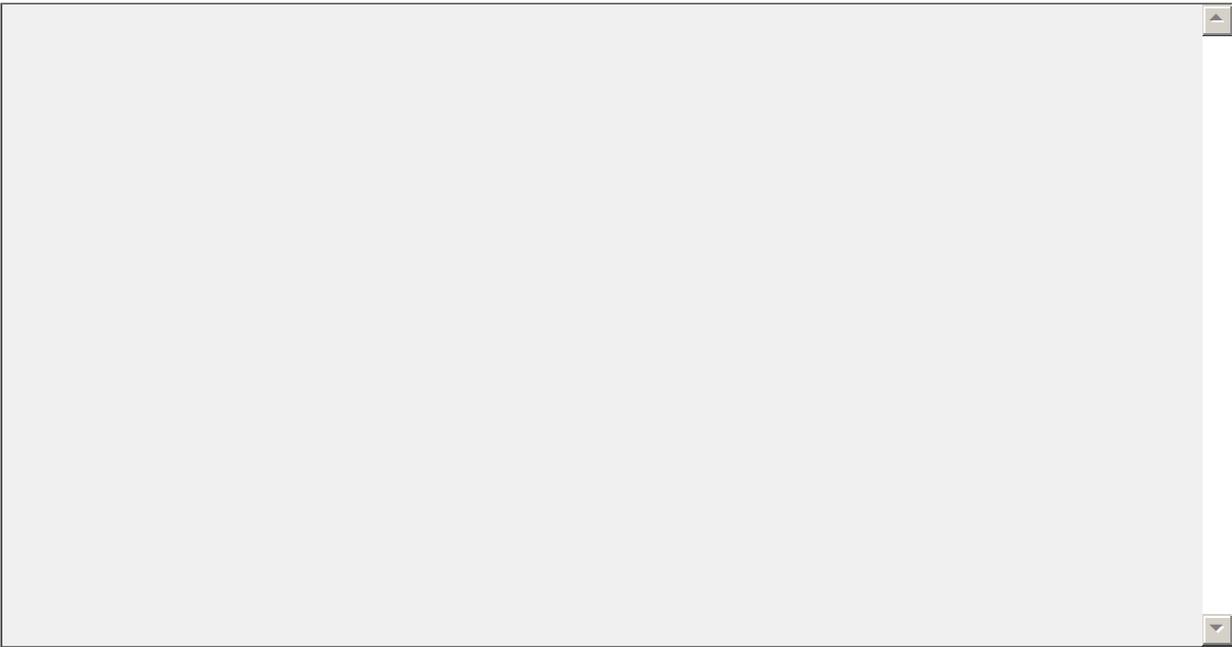
a)	<input type="text"/>
b)	<input type="text"/>
c)	<input type="text"/>
d)	<input type="text"/>
e)	<input type="text"/>
f)	<input type="text"/>
g)	<input type="text"/>
h)	<input type="text"/>
i)	<input type="text"/>
j)	<input type="text"/>
k)	<input type="text"/>
l)	<input type="text"/>
m)	<input type="text"/>
n)	<input type="text"/>

## LRC City Transparency Survey

**\*8. Please describe resources that are needed to either provide or enhance financial and other city information to your citizens on the Internet:**

A large, empty rectangular text box with a light gray background and a thin black border. A vertical scrollbar is visible on the right side of the box.

**9. Please describe any other obstacles to reporting financial and government information on the Internet:**

A large, empty rectangular text box with a light gray background and a thin black border. A vertical scrollbar is visible on the right side of the box.



## LRC Fiscal Court Transparency Survey

**\*1. Fiscal Court name:**

**\*2. Person completing the survey:**

Name:

Email Address:

Phone Number:

**\*3. Does your fiscal court have an Internet website?**

Yes

No

**\*4. Is there an Internet website where financial or other information pertaining to your fiscal court is posted?**

Yes

No

**\*5. Please enter the Internet website address below:**

Below, please indicate on the left the information you have posted on your Internet website by checking the appropriate boxes (you may check more than one if applicable). For each box that is checked, please type or copy and paste the Internet website address in the corresponding text box on the right.

# LRC Fiscal Court Transparency Survey

## 6. Check one or more boxes if available on your website:

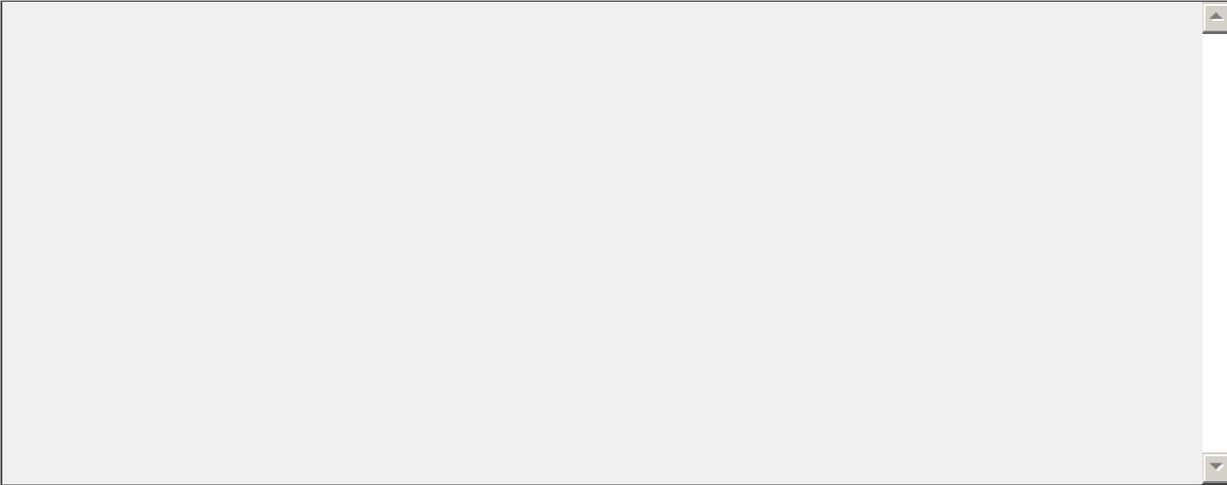
- a) Annual budget
- b) Annual Financial Audit
- c) Searchable online database of agency expenditures
- d) Agency contracts with outside vendors
- e) Employee salaries
- f) Current tax rates
- g) Government meeting dates, times, and locations
- h) Government meeting agendas
- i) Minutes from prior government meetings
- j) Current elected officials
- k) Current administrative officials
- l) Contact information for elected and administrative officials
- m) Information on how a citizen can request public documents and information
- n) Ordinances enacted by the legislative body

## 7. Enter the Internet website address for the boxes checked:

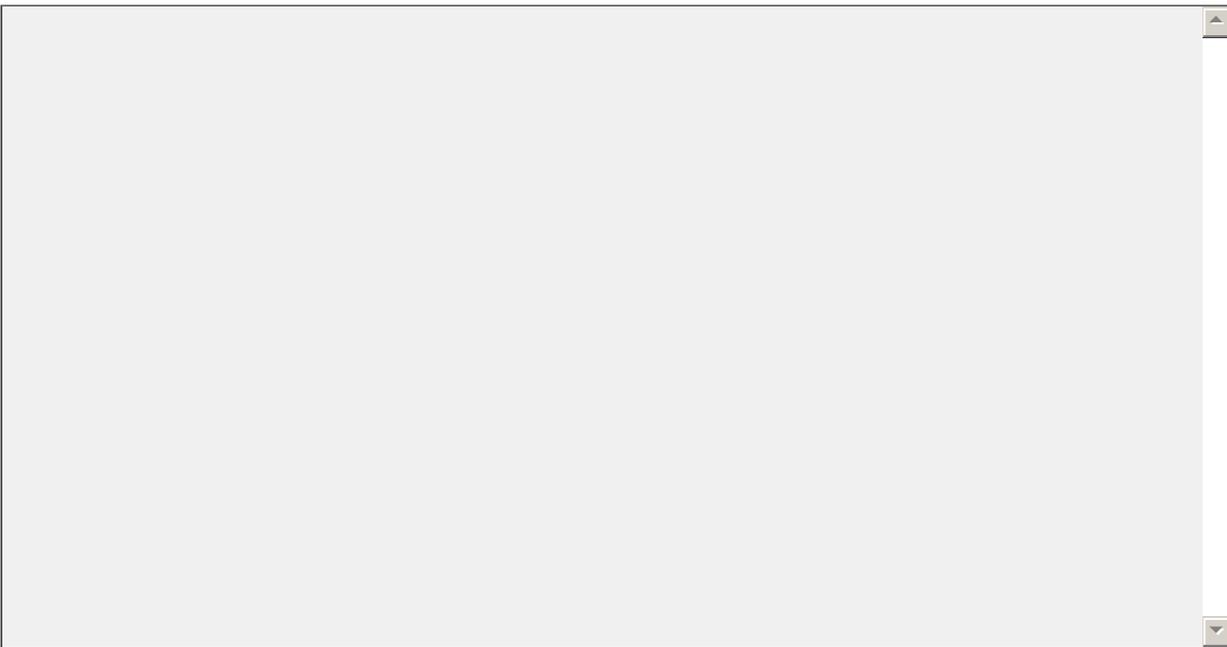
a)	<input type="text"/>
b)	<input type="text"/>
c)	<input type="text"/>
d)	<input type="text"/>
e)	<input type="text"/>
f)	<input type="text"/>
g)	<input type="text"/>
h)	<input type="text"/>
i)	<input type="text"/>
j)	<input type="text"/>
k)	<input type="text"/>
l)	<input type="text"/>
m)	<input type="text"/>
n)	<input type="text"/>

## LRC Fiscal Court Transparency Survey

**\*8. Please describe resources that are needed to either provide or enhance financial and other fiscal court information to your citizens on the Internet:**

A large, empty rectangular text box with a light gray background and a thin black border. A vertical scrollbar is visible on the right side of the box.

**9. Please describe any other obstacles to reporting financial and government information on the Internet:**

A large, empty rectangular text box with a light gray background and a thin black border. A vertical scrollbar is visible on the right side of the box.



## **Appendix C**

### **Survey Responses Submitted by Cities and Fiscal Courts**



City Name	City Class (Y/N)	Web Site (Y/N)	Other Site** (Y/N)	Website Address	Financial Information						Govt. Mtgs.			Agency Officials			Other Info.			
					Annual Budget	Annual Financial Audit	Searchable Exp. Database	Agency Contracts	Employee Salaries	Tax Rates	Date, Time, & Location	Meeting Agendas	Minutes From Meeting	Current Elected Officials	Current Adm. Officials	Contact Information	Guide to Info Requests	Ordinances		
Adairville	5	Y		www.horsecaveky.com						Y	Y	Y	Y	Y	Y	Y	Y	Y		
Albany	4	N	Y	albanyclintonco.com																
Alexandria	4	Y		www.alexandriaky.org						Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	
Allen	6	N	N																	
Anchorage	4	Y		www.cityofanchorage.org						Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	
Arlington	6	N	N																	
Ashland	2	Y		www.ashlandky.gov							Y	Y	Y	Y	Y	Y	Y	Y	Y	
Auburn	5	Y		auburnky.us																
Audubon Park	5	Y		www.audubonparkky.org							Y	Y	Y	Y	Y	Y	Y	Y	Y	
Augusta	4	Y		www.augustaky.com							Y	Y	Y	Y	Y	Y	Y	Y	Y	
Bancroft	6	N	N																	
Barbourmeade	5	Y		Barbourmeade.org	Y															
Barbourville	4	Y		cityofbarbourville.com								Y	Y	Y	Y	Y	Y	Y	Y	
Bardstown	4	Y		cityofbardstown.org	Y															
Bardwell	5	N	N																	
Barlow	6	N	N																	
Beattyville	5	Y		beattyville.org																
Beaver Dam	4	Y		beaverdam.ky.gov																
Bedford	6	N	N																	
Beechwood Village	5	Y		beechwoodvillage.org	Y															
Bellefonte	6	Y		cityofbellefonte.ky.gov																
Bellemeade	6	Y		neighborhoodlink.com/Bellemeade	Y															
Bellevue	4	Y		www.bellevueky.org																
Bellewood*	6	N																		
Benham*	5	N																		
Benton	4	Y		cityofbenton.org																
Berea	4	Y		berea.ky.gov																
Berry	6	Y		cityofberry.com																
Blackey*	6	N																		
Blaine*	6	N																		
Bloomfield	5	Y		www.bloomfieldky.com																



City Name	City Class (Y/N)	Web Site (Y/N)	Other Site** (Y/N)	Website Address	Financial Information						Govt. Mtgs.			Agency Officials			Other Info.			
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Carrsville*	6	N																		
Catlettsburg	4	N	N																	
Cave City	4	Y		cityofcavecity.com											Y					
Centertown	6	N	N																	
Central City	4	Y		www.centralcityky.com											Y					
Clarkson	6	N	N																	
Clay	5	N	N																	
Clay City	5	N	N																	
Clinton	5	N	Y	hickmancounty.ky.gov																
Cloverport	5	Y		cloverport.com																
Coal Run Village	6	Y		www.coalrun.ky.gov																
Cold Spring	5	Y		www.coldspringky.com	Y										Y					Y
Coldstream*	6	Y		coldstreamky.org											Y					Y
Columbia	4	Y		www.cityofcolumbiaky.com																
Columbus*	5	N																		
Concord*	6	N																		
Corbin	4	Y	N	www.corbin-ky.gov	Y										Y					Y
Corinth	6	Y		corinth.ky.gov											Y					
Corydon*	5	N																		
Covington	2	Y		www.covingtonky.gov	Y										Y					
Crab Orchard	6	N	N																	
Creekside	6	Y		www.creeksidecity.com/wordpress/																
Crescent Springs	4	Y		www.crescent-springs.ky.us		Y									Y					Y
Crestview	6	Y		crestviewky.com											Y					Y
Crestview Hills	4	Y		www.crestviewhills.com	Y										Y					Y
Crestwood	5	N	N																	
Crittenden	5	N	N																	
Crofton	5	N	N																	
Crossgate	6	N	Y	crossgateky.org	Y										Y					Y
Cumberland	4	N	N																	
Cynthiana	4	Y		www.cynthianaky.com											Y					Y

City Name	City Class (Y/N)	Web Site (Y/N)	Other Site** (Y/N)	Website Address	Financial Information						Govt. Mtgs.			Agency Officials			Other Info.	
					Annual Budget	Annual Financial Audit	Searchable Exp. Database	Agency Contracts	Employee Salaries	Tax Rates	Date, Time, & Location	Meeting Agendas	Minutes From Meeting	Current Elected Officials	Current Adm. Officials	Contact Information	Guide to Info Requests	Ordinances
Danville	3	Y		www.danvilleky.org	Y					Y	Y	Y	Y	Y	Y	Y	Y	Y
Dawson Springs	4	Y		www.dawsonspringsky.com	Y					Y	Y	Y	Y	Y	Y	Y	Y	Y
Dayton	4	Y		www.daytonky.com	Y					Y	Y	Y	Y	Y	Y	Y	Y	Y
Dixon	6	N	N		Y													
Douglass Hills	4	Y		cityofdouglasshills.com						Y	Y	Y	Y	Y	Y	Y	Y	Y
Dover*	6	N																
Drakesboro*	5	N																
Druid Hills*	6	Y		www.neighborhoodlink.com/Druid_Hills						Y	Y	Y	Y	Y	Y	Y	Y	Y
Dry Ridge	5	N	N															
Earlington	4	Y		earlingtongovcity.com						Y	Y	Y	Y	Y	Y	Y	Y	Y
Eddyville	5	Y		www.eddyvilleky.com														
Edgewood	4	Y		www.edgewoodky.gov	Y					Y	Y	Y	Y	Y	Y	Y	Y	Y
Edmonton	5	Y		www.cityofedmontonky.com						Y	Y	Y	Y	Y	Y	Y	Y	Y
Ekron*	6	N																
Elizabethtown	4	Y		www.elizabethtownky.org	Y													
Elkhorn City*	4	N																
Elkton	4	Y		www.elktonky.com														
Elsmere	4	Y		www.cityofelsmere.com	Y													
Eminence	4	Y		www.eminencekentucky.com														
Erlanger	3	Y		www.ci.erlanger.ky.us	Y													
Eubank	6	N	N															
Evarts*	5	Y		www.evartskentucky.com/														
Ewing*	6	N																
Fairfield	6	N	N															
Fairview*	6	N																
Falmouth	4	N	N															
Ferguson*	5	N																
Fincastle*	6	Y		www.fincastleky.org/						Y	Y	Y	Y	Y	Y	Y	Y	Y
Flatwoods	3	Y		www.flatwoodsky.org						Y	Y	Y	Y	Y	Y	Y	Y	Y
Fleming-Neon	5	N	N															
Flemingsburg	4	Y		flemingsburgky.org						Y	Y	Y	Y	Y	Y	Y	Y	Y

City Name	City Class (Y/N)	Web Site (Y/N)	Other Site** (Y/N)	Website Address	Financial Information						Govt. Mtgs.			Agency Officials			Other Info.		
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Florence	3	Y		www.florence-ky.gov	Y					Y	Y	Y	Y	Y	Y	Y	Y		
Fordville*	6	N																	
Forest Hills	6	N	Y	www.neighborhoodlink.com/Forest_Hills						Y	Y	Y	Y	Y	Y	Y	Y	Y	
Fort Mitchell	4	Y		www.fortmitchell.com	Y	Y													
Fort Thomas	4	Y		www.fthomas.org				Y											
Fort Wright	4	Y		www.fortwright.com															
Fountain Run	6	Y		www.fountainrunky.com															
Fox Chase*	6	N																	
Frankfort	2	Y		www.frankfort.ky.gov	Y					Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Franklin	4	Y		www.franklinky.org		Y													
Fredonia	5	N	N																
Frenchburg	6	N	N																
Fulton	4	Y		www.fulton-ky.com									Y						Y
Gamaliel	6	N	N																
Georgetown	4	Y		www.georgetownky.gov	Y				Y										Y
Germanatown	6	N	N																
Ghent	6	N	N																
Glasgow	3	Y		www.cityofglasgow.org															
Glencoe	6	N	N																
Glenview	6	Y		www.glenviewky.gov															
Glenview Hills*	6	Y		glenviewhillsky.blogspot.com/	Y														
Glenview Manor*	6	N																	
Goose Creek	6	N	N																
Goshen	5	Y		www.cityofgoshen.com															
Grand Rivers	5	N	N																
Gratz*	6	N																	
Graymoor-Devondale	4	Y		www.graymoor-devondale.org															
Grayson	4	Y		www.graysonky.net															
Green Spring*	6	N																	
Greensburg	4	Y		www.Greensburgonline.com	Y														
Greenup*	5	Y		www.greenupcounty.ky.gov/															

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					Annual Budget	Annual Financial Audit	Searchable Exp. Database	Agency Contracts	Employee Salaries	Tax Rates	Date, Time, & Location	Meeting Agendas	Minutes From Meeting	Current Elected Officials	Current Adm. Officials	Contact Information	Guide to Info Requests	Ordinances	
Greenville	4	Y		www.tourgreenville.com															
Guthrie*	4	Y		guthrie.ky.com/home/															
Hanson	6	Y		www.cityofhanson.com															
Hardin	5	N	N																
Hardinsburg	5	Y		hardinsburg.ky.gov															
Harlan*	4	N																	
Harrodsburg	4	Y		harrodsburgcity.org				Y											
Hartford	5	Y		hartford.ky.gov															
Hawesville	5	N	N																
Hazard	3	Y		cityofhazard.com															
Hazel*	6	Y		www.hazelky.com															
Hebron Estates*	5	N																	
Henderson	2	Y		www.cityofhendersonky.org	Y														
Heritage Creek	5	Y		heritagecreek.ky.gov															
Hickman	4	Y		www.hickman.cityof.org															
Hickory Hill*	6	N																	
Highland Heights*	4	Y		www.hhky.us/															
Hills and Dales*	6	N																	
Hillview	4	Y		www.hillviewky.org															
Hindman	5	N	N																
Hodenville	4	Y		www.hodenvillekentucky.org															
Hollow Creek	5	N	N																
Hollyvilla*	6	N																	
Hopkinsville	2	Y		www.hopkinsvilleky.us	Y														
Horse Cave	4	Y		horsecaveky.com															
Houston Acres*	6	N																	
Hunters Hollow	6	Y		cityofhuntershollow.org															
Hunters Hollow*	6	N																	
Hurstbourne Acres	5	Y		hurstbourneacres.org															
Hurstbourne*	4	Y		hurstbourne.org/	Y														
Hustonville	5	N	N																

City Name	City Class (Y/N)	Web Site (Y/N)	Other Site** (Y/N)	Website Address	Financial Information						Govt. Mtgs.			Agency Officials			Other Info.			
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Hyden	6	Y		cityofhydenky.net																
Independence	3	Y		www.cityofindependence.org																
Indian Hills*	4	Y		indianhillsky.org/																
Inez	6	N	N																	
Irvine*	4	N																		
Irvington	5	Y		irvingtonky.org																
Island	6	N	N																	
Jackson	4	N	N																	
Jamestown	5	N	N																	
Jeffersonton	2	Y		jeffersontownky.com																
Jeffersonville	5	N	N																	
Jenkins	4	Y		cityofjenkinsky.com																
Junction City	4	Y		junctioncityky.us																
Kenton Vale	6	N	N																	
Kevil	6	N	N																	
Kingsley	6	Y		cityofkingsley.org																
Kuttawa	5	Y		kuttawaky.org																
La Center	5	N	Y	www.ballardcounty.ky.gov/elected/lacenter.htm																
Lafayette	6	N	N																	
LaGrange*	4	Y		www.lagrangeky.net/																
Lakeside Park	5	Y		www.cityoflakesidepark.com																
Lakeview Heights	6	Y		www.lakeviewheightsky.us																
Lancaster	4	Y		garrardcounty.ky.gov/city+of+lancaster/																
Langdon Place*	6	Y		langdonplace.com/																
Lawrenceburg	4	Y		www.lawrenceburgky.org																
Lebanon	4	Y		lebanon.ky.gov																
Lebanon Junction	5	N	N																	
Leitchfield	4	Y		www.leitchfield.ky.gov																
Lewisburg	5	Y		www.cityoflewisburg.com																
Lewisport	5	Y		lewisport.cityof.org																
Lex.-Fay. Urb. County	2	Y		www.lexingtonky.gov																

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Liberty*	5	N																				
Lincolnshire*	6	N																				
Livermore	5	Y		cityoflivermore.info																Y		
Livingston	6	N	N																		Y	
London	4	Y		www.cityoflondonky.org																		
Loretto	6	N	N																			
Louisa*	5	N																				
Louisville Metro	1	Y		www.louisvilleky.gov	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	
Loyall	5	N	Y																			
Ludlow*	4	Y		www.ludlow.org/																		
Lynch	5	N	N																			
Lyndon	4	Y		cityoflyndon.org																		Y
Lynnview*	5	N																				
Mackville	6	N	N																			
Madisonville*	4	Y		www.madisonvillegov.com/	Y	Y																Y
Manchester	4	Y		www.welovemanchester.com																		Y
Manor Creek*	6	N																				
Marion*	4	N																				
Martin*	4	N																				
Maryhill Estates*	6	N																				
Mayfield	3	Y		www.cityofmayfield.org																		Y
Maysville	3	Y		www.cityofmaysville.com																		Y
McHenry	6	N	N																			
McKee	5	N	N																			
Meadow Vale	5	Y		www.cityofmeadowvale.org/																		Y
Meadowbrook Farm*	6	N																				
Meadowview Estates*	6	N																				
Melbourne	6	N	N																			
Mentor	6	N	N																			
Middlesboro	3	N	N																			
Middletown*	4	Y		cityofmiddletownky.org/																		Y

City Name	City Class (Y/N)	Web Site (Y/N)	Other Site** (Y/N)	Website Address	Financial Information						Govt. Mtgs.			Agency Officials			Other Info.	
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Midway	4	Y		meetmeimidway.com							Y	Y	Y	Y			Y	
Millersburg	5	N	N															
Milton	6	N	N															
Mockingbird Valley	6	N	N															
Monterey	6	N	N															
Monticello	4	Y		www.monticelloky.com											Y			
Moorland	6	Y		Neighborhoodlink.com/Moorland											Y			
Morehead	4	Y		moreheadrowan.org											Y		Y	
Morganfield	4	N	N															
Morgantown	5	Y		www.morgantown-ky.com/														
Mortons Gap	5	Y		mortonsgap.ky.gov											Y			
Mount Olivet	5	N	N															
Mount Sterling	4	N	N															
Mount Vernon	5	Y		www.mtverNnky.org						Y								
Mount Washington	4	Y		www.mtwky.org						Y					Y		Y	
Muldraugh	5	N	N															
Munfordville	5	Y		www.cityofmunfordville.com											Y			
Murray	3	Y		www.murrayky.gov						Y					Y		Y	
Murray Hill*	6	N	N															
Nebo*	6	N	N															
New Castle	5	Y		newcastleky.com											Y		Y	
New Haven	6	Y		newhavenkentucky.org						Y					Y		Y	
Newport	2	Y		www.newportky.gov						Y					Y		Y	
Nicholasville	3	Y		www.nicholasville.org											Y		Y	
Norbourne Estates*	6	Y		www.cityofnorbourneestates.com/											Y			
North Middletown*	5	N																
Northfield	5	N	N															
Nortonville	5	N	Y	www.the-messenger.com						Y							Y	
Norwood	6	N	N															
Oak Grove	4	Y		www.oakgroveky.org													Y	
Oakland*	6	N																

City Name	City Class (Y/N)	Web Site (Y/N)	Other Site** (Y/N)	Website Address	Financial Information						Govt. Mtgs.			Agency Officials			Other Info.	
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Old Brownsboro Place	6	N	N															
Olive Hill*	4	Y		www.olivehill.ky.gov/											Y			Y
Orchard Grass Hills	5	Y		cityoforchardgrass.com											Y			Y
Owensboro	2	Y		www.owensboro.org	Y										Y			Y
Owenton	5	N	N															
Owingsville	4	Y		cityofowingsville.net											Y			Y
Paducah	2	Y		www.paducahky.gov	Y										Y			Y
Paintsville*	4	Y		www.cityofpaintsville.net/											Y			Y
Paris	3	Y		paris.ky.gov											Y			
Park City	5	N	N															
Park Hills	4	Y		cityofparkhills.net	Y										Y			Y
Parkway Village	6	Y		www.parkwayvillageky.com	Y										Y			Y
Pembroke	6	N	N															
Perryville	5	N	Y	historicperryville.com														
Pewee Valley	5	Y		www.peweevalleyky.org	Y										Y			Y
Pikeville	4	Y		cityofpikeville.com	Y										Y			Y
Pineville*	4	N																
Pioneer Village	4	Y		cityofpioneerivillage.org	Y										Y			Y
Pippa Passes*	6	N																
Plantation*	5	Y		www.plantationky.com/	Y										Y			Y
Pleasureville	6	N	N															
Plum Springs	6	Y																
Poplar Hills	6	N	N															
Powderly	5	N	N															
Prestonsburg	4	N	N															
Prestonsville*	6	N																
Princeton	4	Y		www.princeton.ky.gov/											Y			Y
Prospect	3	Y		prospectky.com	Y										Y			Y
Providence	4	N	N															
Raceland	5	N	N															
Radcliff	2	Y		www.radcliff.org	Y										Y			Y

City Name	City Class (Y/N)	Web Site (Y/N)	Other Site** (Y/N)	Website Address	Financial Information						Govt. Mtgs.			Agency Officials			Other Info.					
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Ravenna	5	N	N																			
Raywick	6	N	N																			
Richlawn	6	Y	Y	www.cityofrichlawn.com	Y							Y	Y	Y	Y	Y	Y	Y	Y	Y		
Richmond	2	Y	Y	richmond.ky.us	Y																	
River Bluff	6	N	N																			
Riverwood	6	N	N																			
Robards	6	N	N																			
Rochester	6	N	N																			
Rockport	6	N	N																			
Rolling Fields	6	Y	Y	www.rollingfieldsky.org	Y							Y		Y	Y	Y	Y	Y	Y	Y	Y	
Rolling Hills	5	N	N																			
Russell	4	Y	Y	www.cityofrussell.net/																		
Russell Springs	5	N	N																			
Russellville*	4	Y	Y	www.russellvilleky.org/																		
Ryland Heights	6	N	N																			
Sacramento	6	N	N																			
Sadieville	5	Y	Y	www.sadievilleky.com																		
Salem	6	N	N																			
Salt Lick	6	N	N																			
Salyersville	4	N	N																			
Sanders*	6	N	N																			
Sandy Hook*	5	N	N																			
Sardis*	6	N	N																			
Science Hill	6	Y	Y	www.cityofsciencehill.com																		
Scottsville	4	Y	Y	scottsvilleky.org																		
Sebree	5	N	N																			
Seneca Gardens*	6	Y	Y	www.cityofsenecagardens.com/	Y																	
Sharpsburg*	6	N	N																			
Shelbyville	4	Y	Y	www.shelbyvillekentucky.com																		
Shepherdsville	4	Y	Y	shepherdsville.net																		
Shively	3	Y	Y	www.shivelyky.org	Y																	

City Name	City Class (Y/N)	Web Site (Y/N)	Other Site** (Y/N)	Website Address	Financial Information						Govt. Mtgs.			Agency Officials			Other Info.		
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Silver Grove	5	N	N																
Simpsonville	5	Y		cityofsimpsonvilleky.com															
Slaughters*	6	N	N																
Smithfield	6	N	N																
Smithland*	6	N	N																
Smiths Grove	5	Y		smithsgrove.org	Y														Y
Somerset	3	Y		www.cityofsomerset.com	Y														Y
Sonora	6	N	N																
South Carrollton	6	N	N																
South Park View	6	N	N																
South Shore	5	N	N																
Southgate	4	Y		www.southgateky.org	Y														Y
Sparta*	6	N	N																
Spring Mill*	6	N	N																
Spring Valley	6	N	N																
Springfield*	4	Y		www.springfieldky.org/															Y
St Charles	6	N	N																
St Matthews	4	Y		www.stmatthews.org															Y
St Regis Park	4	Y		www.stregispark.net	Y														Y
Stamping Ground	6	Y	N	www.stampinggroundky.org															
Stanford*	4	Y		www.stanfordky.org/															Y
Stanton	4	N	N																
Strathmoor Manor	6	N	N																
Strathmoor Village	6	Y		cityofstrathmoorvillage.com	Y														Y
Sturgis	4	N	N																
Sycamore	6	N	N																
Taylor Mill	4	Y		taylormillky.gov															Y
Taylorville	5	Y		www.taylorvillewater.org/															Y
Ten Broeck	6	N	N																
Thornhill	6	Y		cityofthornhill.org															Y
Tompkinsville	5	N	N																

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Trenton*	6	N		Y						Y								
Union	4	Y					www.cityofunionky.org											
Uniontown	5	N	N															
Upton*	6	N																
Vanceburg	4	N	N															
Versailles	4	Y					www.versaillesky.com/											
Vicco*	6	N																
Villa Hills*	4	Y					www.villahillsky.org/											
Vine Grove	4	Y					www.vinegrove.org											
Wallins Creek*	6	N																
Walton*	5	Y		Y			www.cityofwalton.org/											
Warfield	6	N	N															
Warsaw	4	Y					www.cityofwarsawky.org											
Water Valley*	6	N																
Watterson Park*	5	N																
Waverly	6	N	N															
Wayland	6	N	N															
Wellington	6	Y					www.neighborhoodlink.com/Wellington/home											
West Buechel*	5	Y					westbuechelky.gov/											
West Liberty	4	Y					www.Cityofwestliberty.com											
West Point*	5	Y					www.westpointky.org/index.shtml											
Westwood	6	Y					www.cityofwestwood.org											
Wheatcroft	6	N	N															
Wheelwright	6	N	N															
White Plains	5	Y																
Whitesburg*	4	Y					www.cityofwhitesburg.com/Index.asp											
Whitesville	6	N	N															
Wickliffe*	5	Y					www.wickliffe.ky.gov/											
Wilder	5	Y					www.cityofwilder.com											
Wildwood	6	N	N															
Williamsburg*	4	Y					www.williamsburgky.com/new/											
Williamstown*	5	Y					www.wtownky.org/											
Willisburg*	6	N																

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Wilmore*	4	Y																		
Winchester	3	Y																		
Windy Hills	5	Y																		
Wingo*	6	N																		
Woodburn	6	N	N																	
Woodbury	6	N	N																	
Woodland Hills	6	Y																		
Woodlawn	6	N	Y																	
Woodlawn Park*	5	N																		
Worthington Hills*	6	N																		
Worthington*	5	N																		
Worthville*	6	N																		
Wurtland*	5	N																		

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Adair County	N	N															
Allen County	Y		www.allencountykentucky.com														
Anderson County	N	N															
Ballard County	N	N															
Barren County	Y		www.barrenco-ky.com/										Y				
Bath County	N	N															
Bell County	N	N															
Boone County*	Y		www.boonecountyky.org/	Y					Y				Y				Y
Bourbon County*	Y		www.bourbonky.com/										Y				Y
Boyd County	Y		www.boydcountyky.gov										Y				
Boyle County	Y		www.boyleky.com										Y				
Bracken County	Y		www.brackencounty.ky.gov														
Breathitt County	N	N															
Breckinridge County	Y		www.bckentucky.com														
Bullitt County	N	N															
Butler County	Y		www.butlercounty.ky.gov										Y				
Caldwell County	N	N															
Calloway County	N	N															
Campbell County	Y		www.campbellcountyky.org	Y									Y				Y
Carlisle County	Y		www.carlislecounty.ky.gov									Y					
Carroll County	Y		www.carrollcountygov.us	Y								Y					Y
Carter County*	Y		cartercounty.ky.gov/										Y				
Casey County	N	N															
Christian County	Y		www.christiancountyky.gov/QCMS/										Y				
Clark County	Y		www.clarkcooky.com										Y				Y
Clay County	N	N															
Clinton County	N	N															
Crittenden County	N	N															
Cumberland County*	Y		www.cumberlandcounty.ky.gov/														
Daviess County	Y		www.daviessky.org	Y									Y				Y
Edmonson County	N	N															
Elliott County	N	N															

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Estill County	Y		www.estillky.com	Y					Y	Y	Y	Y	Y	Y		Y	
Fleming County	Y		www.flemingcountyky.org						Y	Y	Y	Y	Y	Y			
Floyd County	N	N															
Franklin County	Y		www.franklincounty.ky.gov							Y	Y	Y	Y	Y	Y		
Fulton County*	Y		www.fultoncounty.ky.gov/														
Gallatin County	Y		www.gallatinfiscalcourt.com							Y	Y	Y	Y	Y			
Garrard County	Y		www.garrardcounty.ky.gov/						Y	Y	Y	Y	Y	Y			
Grant County	Y		www.grantcounty.ky.gov	Y				Y									
Graves County	Y		www.gravescountyky.com														
Grayson County	N	N															
Green County	N	N															
Greenup County	Y		www.GreenupCounty.ky.gov											Y			
Hancock County	Y		www.hancockky.us														
Hardin County	Y		www.hcky.org	Y					Y	Y	Y	Y	Y	Y			Y
Harlan County	Y		judge-executive.harlanonline.net/							Y	Y	Y	Y	Y			
Harrison County	Y		www.harrisoncountyfiscalcourt.com														
Hart County	N	N															
Henderson County	Y		www.hendersonky.us														
Henry County	Y		www.henrycountygov.com							Y	Y	Y	Y	Y			
Hickman County	Y		hickmancounty.ky.gov														
Hopkins County	Y		hopkinscounty.ky.gov	Y						Y	Y	Y	Y	Y			Y
Jackson County	Y		www.jacksoncountyky.us							Y	Y	Y	Y	Y			
Jessamine County	Y		jessamineco.com						Y	Y	Y	Y	Y	Y			Y
Johnson County	Y		johnsoncountyky.com														
Kenton County	Y		www.kentoncounty.org/	Y						Y	Y	Y	Y	Y			Y
Knott County	Y		knottky.com														
Knox County	Y		knoxcountyky.							Y	Y	Y	Y	Y			
Larue County	Y		www.laruecounty.org														
Laurel County	N	N															
Lawrence County	Y		lawrencekentucky.com														
Lee County	N	N															
Leslie County	N	N															

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Letcher County	Y		www.letchercounty.ky.gov														
Lewis County	N	N															
Lincoln County	Y		www.lincolinky.com														
Livingston County	Y		www.livingstonco.ky.gov														
Logan County	Y		www.logancounty.ky.gov														
Lyon County	Y		www.lyoncounty.ky.gov														
Madison County	Y		www.madisoncountyky.us														
Magoffin County	N	N															
Marion County	Y		www.marioncounty.ky.gov														
Marshall County	Y		www.marshallcounty.ky.gov														
Martin County	Y	N	www.martincounty.ky.gov														
Mason County	Y		masoncountykentucky.com	Y													
McCracken County	Y		www.mccrackenfiscalcourt.com														
McCreary County	Y		www.mccrearycounty.com/Government.html														
McLean County	N	N															
Meade County	N	N															
Menifee County	N	N															
Mercer County*	Y		www.mercercounty.ky.gov/														
Metcalfe County	N	N															
Monroe County	N	N															
Montgomery County*	Y		www.montgomerycounty.ky.gov/														
Morgan County	N	N															
Muhlenburg County*	Y		www.muhlenbergcounty.ky.gov/														
Nelson County	Y		www.nelsoncountyky.com	Y													
Nicholas County	Y		www.nicholascounty.ky.gov														
Ohio County	Y		ohiocounty.ky.gov	Y													
Oldham County	Y		www.oldhamcounty.net	Y													
Owen County	Y		owencounty.ky.gov	Y													
Owsley County	N	N															
Pendleton County	Y		pendletoncounty.ky.gov	Y													
Perry County*	Y		www.perrycountyky.org/														
Pike County	Y		www.pikefiscalcourt.com														

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Powell County*	Y		www.powellcounty.ky.gov/									Y	Y	Y	Y	Y	
Pulaski County*	Y		www.pcgovt.com/														
Robertson County	N	N															
Rockcastle County	Y	N	rockcastlecountyky.com							Y							
Rowan County	Y		moreheadrowan.org														
Russell County	Y		rkygov.com														
Scott County	Y		scottky.com														
Shelby County	Y		www.shelbycountykentucky.com	Y					Y	Y	Y	Y	Y	Y	Y	Y	Y
Simpson County	Y		www.simpsoncounty.us	Y					Y	Y	Y	Y	Y	Y	Y	Y	Y
Spencer County	Y		www.spencercountyky.gov														
Taylor County	Y		taylorcounty.us	Y													
Todd County*	Y		www.toddcounty.ky.gov/														
Trigg County	Y		www.triggcounty.ky.gov														
Trimble County	Y		trimblecounty.ky.gov														
Union County	Y		www.unioncountyky.org														
Warren County	Y		www.warrencountygov.com														
Washington County	Y		www.washingtoncountyky.com														
Wayne County	Y		www.waynecounty.ky.gov														
Webster County	N	N		Y													
Whitley County	Y		www.whitleycountyfiscalcourt.com	Y					Y								
Wolfe County	N																
Woodford County	Y		woodfordcounty.ky.gov														

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