

GOVERNING

2012 Online Advertising Rates

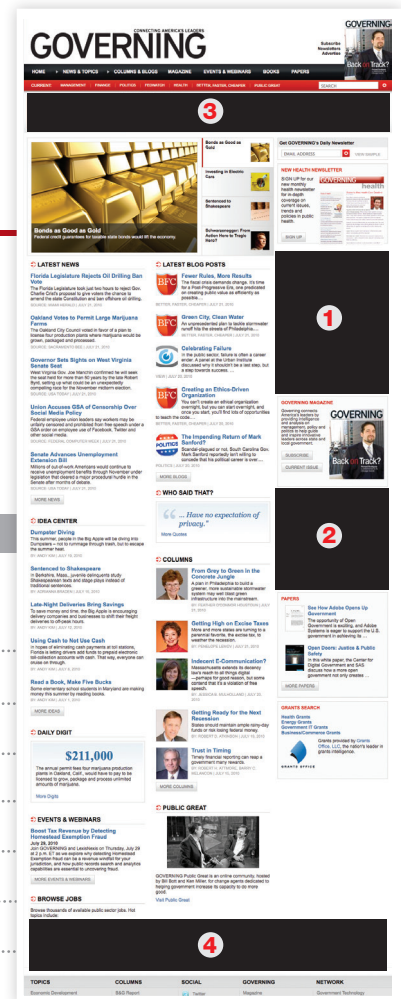
governing.com

AD UNIT	SIZE (pixels)	CPM (net/ROS)
Brand block	Ad sizes available on homepage: 728 x 90, 300 x 250, 300 x 600	\$4,500 per week
Half page ¹	300 x 600	\$120
Medium rectangle ²	300 x 250	\$120
Skyscraper	160 x 600	\$100
Leaderboard (above the fold) ³	728 x 90	\$100
Leaderboard (below the fold) ⁴	728 x 90	\$50
Interstitial	640 x 480	\$250
Site Blocks	All ads, all sizes, all pages (excluding sponsored pages)	\$7,000 per day

Online Advertising Specifications

- **File Type:** GIF, JPG, Flash/rich media and third party served ads for governing.com.
- **File Size:** 40k size limit on all graphical files.
- **Animation:** Looping maximum of 3X and 30 seconds. Interstitial ads should play for 15-20 seconds without looping and have a maximum of 80k polite download.
- **Flash files:** Maximum of 18 frames per second and the animation no longer than 30 seconds. Advertiser must supply a back-up animated GIF file. Click tags must be sent separate and not embedded in creative
- **E-mail newsletter ads:** Flash/rich media files are not accepted, but GIF files are accepted without animation. Text ads have a maximum of 40-50 words, logo and URL.
- **Expandable Ads:** 300 x 250 and 728 x 90 must include a close link and are subject to certain limitations.
- **Sound:** Must be user-initiated, defined as a click and not a mouse-over or roll-over and clearly labeled with "Play" and "Stop" controls.
- Function uniformly on MAC and PC platforms as well as multiple versions of Netscape, Internet Explorer, Firefox and Mozilla.
- **Border:** Creative with a white border must have a minimum 1-pixel border to differentiate the ad from editorial content.

All creative is due **5 business days prior** to campaign launch.



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E-mail Newsletters

DAILY	AD UNITS	RATE (net/each)
Exclusive sponsor	300 x 250 medium rectangle ² and a text placement ³ (50 words of promo copy, small logo and linking URL)	\$3,000 per day \$12,000 per week
INSIDER	AD UNITS	RATE (net/each)
Exclusive sponsor	728 x 90 leaderboard ¹ , 300 x 250 medium rectangle ² and a text placement ³	\$8,000
VERTICALS	AD UNITS	RATE (net/each)
Exclusive sponsor	Leaderboard, medium rectangle and a text placement	\$6,000
Leaderboard sponsor ¹	728 x 90	\$4,000
Medium rectangle sponsor ²	300 x 250	\$4,000
Text-only sponsor ³	50 words of promo copy, small logo and linking URL	\$3,000

Please submit materials to:

Kori Kemble
Digital Media Manager
202.862.1448
kkemble@governing.com

**For more information
 about our online products,
 please contact our office:**

202.862.8802
advertising@governing.com

Taxing can be taxing.

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 tax and revenue

Click here to read "Revenue Innovations Drive High Performance." See how 28 states are doing around the world at the 2011 Summit while reducing costs.

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Taxing Away an Exemption
 By Penelope Lemov

Pittsburgh's proposed tax would have been a first: a 1 percent levy on all tuition paid by the city's 100,000 college students. If it had passed, it would have raised \$15 million a year by, in effect, rescinding a tax exemption.

Last year, Providence asked Rhode Island lawmakers to allow it to assess the city's four major private colleges \$150 per semester for every out-of-state student.

Hawaii has some bright ideas along tax-exempt lines, too. The state is debating whether to require charities to pay a 1 percent tax, and Honolulu's City Council is considering eliminating property tax caps -- it's currently \$100 a year -- on nonprofit organizations.

Over in Kansas, legislators are considering making nonprofits pay a sales tax on items they buy, while some of its localities want to revoke nonprofits' exemption from property taxes.

In Georgia, nonprofit hospitals would lose their state sales tax exemption under a new round of budget reductions announced last week by Governor Sonny Perdue.

The focus on the tax exemption for nonprofits is cyclical -- it happens every downturn. States and localities looking for additional revenues see some nonprofits as fat cats who could afford to help out. But this time around, it's a little different. States and localities are not only looking to the nonprofit sector to recoup some property tax revenue, they are attacking on all tax fronts -- income, sales and property. They may be emboldened by another phenomenon: increased scrutiny of nonprofits' business models. Where regulation of nonprofits was once the almost-exclusive purview of state attorneys general, the federal government -- from the Internal Revenue Service to members of Congress -- has turned a more skeptical eye on them. Nonprofit hospitals, for instance, have been asked to distinguish what they do from what for-profit hospitals do. Similarly, universities have been questioned about their various revenue streams and asked to delineate what is related to the public benefit of providing services and what is, in effect, unrelated business income.

Girard Miller on Public Money

Build America Bonds Need a Push

As Congress debates extending BBAAs, it's time to weigh in with letters and phone calls.

More on Taxes and Revenue

Withholding Brothery Love

To recover more than \$1 billion in unpaid taxes, Philadelphia is having it directly out of paychecks.

Going South

Washington State's battle to save its aviation industry reminds the larger competition among states to attract and keep jobs.

New Revenue, New Concerns

Contingency fee contracts are becoming hot, but have their limits.

Navigating the Journey to Sustainable Government

The road to fiscal sanity requires the kind of big changes that our current democratic system makes difficult.

Click here to read: **Big Beats Guessing: Governments Are Using** to Improve Service Efficiency.

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