

Texas Comptroller's Annual Local Debt Report

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Fill in the cells in column B that correspond with the requested information. (*) indicates required information.

Entity Information	
<u>Political Subdivision Name*</u> :	Travis County
<u>Political Subdivision Type*</u> :	County
If "other", please specify	
Reporting Fiscal Year*:	2017
Fiscal Year Start (MM/DD/YYYY)*:	10/1/2016
Fiscal Year End (auto):	9/30/2017
Political Subdivision Website, if applicable:	www.traviscountytexas.gov
Political Subdivision Telephone*:	512-854-9125
Political Subdivision Email, if applicable:	Nicki.riley@traviscountytexas.gov
<u>Does the Political Subdivision have any reportable debt?*</u>	Yes

Contact Information	
Contact Name*:	Nicki Riley
Contact Title*:	County Auditor
Contact Phone*:	512-854-9125
Contact Email:	Nicki.riley@traviscountytexas.gov
Physical Address, Line 1*:	700 Lavaca St
Physical Address, Line 2:	Suite #1200
City*:	Austin
Zip*:	78701
County*:	Travis
Is the entity's physical and mailing address the same?*	Yes
Mailing Address, Line 1:	
Mailing Address, Line 2:	
Mailing City:	
Mailing Zip:	
Mailing County:	

End of Worksheet

Please fill in each column for EACH outstanding debt obligation as of the last day of the political subdivision's most recently completed fiscal year. NOTE: Please review the information submitted carefully. All submissions will be posted as-is and will not be subject to editing, analysis or manipulation by Comptroller staff.											OPTIONAL				
outstanding debt obligation	If debt is conduit or component debt, enter related entity name here:	principal issued	principal outstanding	combined principal and interest required to pay each outstanding debt obligation on time and in full	final maturity date	secured in any way by ad valorem taxes (Y/N)	total proceeds received	proceeds spent	Other Income	proceeds unspent	Official stated purpose for which the debt obligation was authorized*	Is the debt obligation rated?		explanation of repayment source	comments or additional information per individual debt obligation
												Moody's	S&P		
Bonded Debt															
Certificates of Obligation															
Limited Tax CO Series 2008		\$ 23,175,000	\$ 440,000	\$ 447,700	2018	Yes	\$ 23,290,875	\$ 23,932,405	\$ 1,042,387	\$ 400,857	Purchase, build, improve, or renovate County facilities; construction and improvement to County roads; acquisition of and improvements to land for flood control purposes; acquisition and installation of computer and telecommunications equipment	AAA	Aaa	A)	
Limited Tax CO Series 2010 Taxable		\$ 14,305,000	\$ 2,620,000	\$ 2,674,365	2018	Yes	\$ 14,305,000	\$ 14,308,446	\$ 3,446	\$ -	A portion of the costs of acquiring, improving and renovating land and a building at 700 Lavaca Street, including the associated parking structure, for administrative and justice purposes	AAA	Aaa	A)	
Limited Tax CO Series 2010		\$ 100,305,000	\$ 12,425,000	\$ 13,411,550	2020	Yes	\$ 108,919,904	\$ 108,920,445	\$ 479,087	\$ 478,546	Property acquisition; new financial system; helicopter and ambulance replacement; building construction and renovation; various road and bridge construction and improvement projects; and other authorized capital project needs for the County	AAA	Aaa	A)	
Limited Tax CO Series 2011 Taxable		\$ 22,715,000	\$ 10,015,000	\$ 10,847,827	2021	Yes	\$ 22,715,000	\$ 22,731,996	\$ 16,996	\$ -	New financial system, new and replacement vehicles, a new ambulance, building construction and renovation, various road and bridge construction and improvement projects, and other authorized capital project needs for the County	AAA	Aaa	A)	
Limited Tax CO Series 2011		\$ 20,355,000	\$ 4,615,000	\$ 6,056,919	2031	Yes	\$ 21,428,599	\$ 21,132,077	\$ -	\$ 296,522	Land acquisition	AAA	Aaa	A)	
Limited Tax CO Series 2013		\$ 21,025,000	\$ 4,275,000	\$ 4,344,469	2018	Yes	\$ 22,557,762	\$ 20,769,782	\$ 109,958	\$ 1,897,938	Building construction and improvements; software and computer equipment upgrades; road and bridge projects; firefighting aircraft, and other authorized capital project needs for the County	AAA	Aaa	A)	
Limited Tax CO Series 2014		\$ 38,990,000	\$ 24,065,000	\$ 28,504,700	2034	Yes	\$ 39,346,480	\$ 37,238,210	\$ 2,835,259	\$ 4,943,529	Acquire and install computer equipment and software; acquire install and upgrade telecommunications equipment; construction and improvement of County administrative, justice and social service facilities; renovating sheriff facilities	AAA	Aaa	A)	
Limited Tax CO Series 2015		\$ 42,700,000	\$ 35,995,000	\$ 44,574,473	2035	Yes	\$ 43,402,969	\$ 42,020,503	\$ 354,418	\$ 1,736,884	Construction, improvement, renovating and / or equipping County administrative, justice, social services, and jail facilities; construction and improvement of County roads, including bridge construction; acquisition of County vehicles and heavy equipment	AAA	Aaa	A)	
Limited Tax CO Series 2016		\$ 42,095,000	\$ 39,345,000	\$ 48,318,944	2036	Yes	\$ 42,734,167	\$ 33,719,752	\$ 298,512	\$ 9,312,927	Construction and equipping a new purchasing warehouse; constructing, improving, renovating and equipping County administrative, justice and social services facilities; constructing and improving County roads, including bridge construction, utility relocation, safety and signalization improvements, related road drainage improvements, and acquiring right-of-way in connection therewith; constructing and equipping a new medical examiner facility	AAA	Aaa	A)	
Limited Tax CO Series 2017		\$ 48,460,000	\$ 48,460,000	\$ 58,242,748	2037	Yes	\$ 49,012,466	\$ 8,997,321	\$ 250,706	\$ 40,265,851	Constructing, improving, renovating and equipping County administrative, justice and social services facilities; constructing and improving County roads, including bridge construction, utility relocation, safety and signalization improvements, related road drainage, bike lane and sidewalk improvements, and acquiring right-of-way in connection therewith; constructing and equipping a new medical examiner facility; acquisition of land and improvements to land for flood control purposes; constructing and improving County parks and the acquisition of land and interests in land. A portion of the Obligations were issued in lieu of issuing a like amount of Unlimited Tax Road Bonds authorized in the 2011 election in the amount of \$1.1m and Limited Tax Permanent Improvement Bonds authorized in the 2011 election in the amount of \$6.3m	AAA	Aaa	A)	
Permanent Improvement Bonds															
Limited Tax PIB Series 2008		\$ 3,795,000	\$ 185,000	\$ 188,700	2018	Yes	\$ 3,813,975	\$ 3,745,449	\$ 328,200	\$ 396,726	Park Improvements authorized by the 2005 bond election	AAA	Aaa	A)	
Limited Tax PIB Series 2009		\$ 6,705,000	\$ 635,000	\$ 654,275	2019	Yes	\$ 6,778,863	\$ 6,816,046	\$ 261,276	\$ 224,093	Park Improvements authorized by the 2005 bond election	AAA	Aaa	A)	
Limited Tax PIB Series 2010		\$ 11,315,000	\$ 3,820,000	\$ 4,943,938	2030	Yes	\$ 11,383,575	\$ 10,117,904	\$ 94,251	\$ 1,359,922	Park Improvements authorized by the 2005 bond election	AAA	Aaa	A)	
Limited Tax PIB Series 2011		\$ 1,855,000	\$ 1,030,000	\$ 1,364,475	2031	Yes	\$ 1,855,000	\$ 40,561	\$ 26,127	\$ 1,840,566	Park Improvements authorized by the 2005 bond election	AAA	Aaa	A)	
Limited Tax PIB Series 2012		\$ 32,240,000	\$ 26,325,000	\$ 32,927,997	2032	Yes	\$ 32,637,248	\$ 29,435,788	\$ 178,844	\$ 3,380,304	Park Improvements authorized by the 2011 bond election	AAA	Aaa	A)	
Limited Tax PIB Series 2013		\$ 10,755,000	\$ 9,045,000	\$ 11,301,316	2033	Yes	\$ 10,906,467	\$ 6,171,242	\$ 155,580	\$ 4,890,805	Park Improvements authorized by the 2011 bond election	AAA	Aaa	A)	

Limited Tax PIB Series 2014		\$ 15,665,000	\$ 14,065,000	\$ 18,189,788	2034	Yes	\$ 15,880,810	\$ 8,616,633	\$ 250,022	\$ 7,514,199	Park Improvements authorized by the 2011 bond election	AAA	Aaa	A)	
Limited Tax PIB Series 2015		\$ 8,235,000	\$ 7,725,000	\$ 10,051,203	2035	Yes	\$ 8,398,656	\$ 2,517,251	\$ 106,929	\$ 5,988,334	Park Improvements authorized by the 2011 bond election	AAA	Aaa	A)	
Limited Tax PIB Series 2016		\$ 8,875,000	\$ 8,585,000	\$ 10,919,125	2036	Yes	\$ 8,983,633	\$ 1,301,991	\$ 90,891	\$ 7,772,533	Park Improvements authorized by the 2011 bond election	AAA	Aaa	A)	
Road Bonds															
Unlimited Tax RB Series 2007		\$ 35,725,000	\$ 1,820,000	\$ 1,856,400	2018	Yes	\$ 35,737,778	\$ 33,948,113	\$ 4,006,128	\$ 5,795,793	Road Improvements authorized by the 2001 and 2005 bond elections	AAA	Aaa	A)	
Unlimited Tax RB Series 2008		\$ 23,230,000	\$ 1,130,000	\$ 1,151,188	2018	Yes	\$ 23,330,215	\$ 18,276,539	\$ 2,325,691	\$ 7,379,367	Road Improvements authorized by the 2001 and 2005 bond elections	AAA	Aaa	A)	
Unlimited Tax RB Series 2008 (TCBCRD #1)	Travis County Bee Cave Road District	\$ 14,725,000	\$ 500,000	\$ 525,000	2018	Yes	\$ 14,725,000	\$ 14,726,852	\$ 1,852	\$ -	Reimburse developer for Road Improvements within the Travis County Bee Cave Road District			A) B)	
Unlimited Tax RB Series 2009		\$ 6,980,000	\$ 660,000	\$ 679,950	2019	Yes	\$ 7,057,817	\$ 3,222,078	\$ 332,567	\$ 4,168,306	Road Improvements authorized by the 2005 bond election	AAA	Aaa	A)	
Unlimited Tax RB Series 2010		\$ 3,610,000	\$ 1,225,000	\$ 1,583,856	2030	Yes	\$ 3,632,688	\$ 89,220	\$ 97,217	\$ 3,640,685	Road Improvements authorized by the 2005 bond election	AAA	Aaa	A)	
Unlimited Tax RB Series 2011		\$ 3,765,000	\$ 1,915,000	\$ 2,570,437	2031	Yes	\$ 3,765,000	\$ 110,569	\$ 53,147	\$ 3,707,578	Road Improvements authorized by the 2005 bond election	AAA	Aaa	A)	
Unlimited Tax RB Series 2012		\$ 21,920,000	\$ 17,900,000	\$ 22,324,956	2032	Yes	\$ 22,215,337	\$ 11,058,659	\$ 405,492	\$ 11,562,170	Road Improvements authorized by the 2000 and 2011 bond elections	AAA	Aaa	A)	
Unlimited Tax RB Series 2013		\$ 33,220,000	\$ 27,950,000	\$ 34,573,866	2033	Yes	\$ 33,910,431	\$ 17,865,537	\$ 541,756	\$ 16,586,650	Road Improvements authorized by the 2011 bond election	AAA	Aaa	A)	
Unlimited Tax RB Series 2014		\$ 25,220,000	\$ 22,655,000	\$ 29,269,347	2034	Yes	\$ 25,492,096	\$ 9,895,934	\$ 454,667	\$ 16,050,829	Road Improvements authorized by the 2011 bond election	AAA	Aaa	A)	
Unlimited Tax RB Series 2015		\$ 27,770,000	\$ 26,045,000	\$ 33,814,888	2035	Yes	\$ 28,239,713	\$ 8,842,085	\$ 394,246	\$ 19,791,874	Road Improvements authorized by the 2011 bond election	AAA	Aaa	A)	
Unlimited Tax RB Series 2016		\$ 25,110,000	\$ 24,295,000	\$ 30,798,716	2036	Yes	\$ 25,285,282	\$ 165,721	\$ 290,366	\$ 25,409,927	Road Improvements authorized by the 2011 bond election	AAA	Aaa	A)	
State Highway Bonds															
Limited Tax St Hwy Series 2012		\$ 3,500,000	\$ 2,980,000	\$ 3,767,872	2032	Yes	\$ 3,546,351	\$ 3,043,980	\$ 55,046	\$ 557,417	Pass-through financing agreement that the County has with the Texas Department of Transportation to build roads that upon completion will become part of the state highway system	AAA	Aaa	A)	
Limited Tax St Hwy Series 2014		\$ 4,950,000	\$ 4,450,000	\$ 5,767,644	2034	Yes	\$ 5,025,605	\$ 1,870,195	\$ 88,773	\$ 3,244,183	Design and construction of road projects that, upon completion, will become part of the Texas state highway system.	AAA	Aaa	A)	
Limited Tax St Hwy Series 2014A		\$ 13,620,000	\$ 12,460,000	\$ 17,379,725	2034	Yes	\$ 15,230,632	\$ 15,163,809	\$ 7,502	\$ 74,325	Design and construction of road projects that, upon completion, will become part of the Texas state highway system.	AAA	Aaa	A)	
Limited Tax St Hwy Series 2015		\$ 7,870,000	\$ 7,385,000	\$ 9,600,940	2035	Yes	\$ 8,011,159	\$ 7,194,628	\$ 61,592	\$ 878,123	Design and construction of road projects that, upon completion, will become part of the Texas state highway system.	AAA	Aaa	A)	
Limited Tax St Hwy Series 2016		\$ 14,030,000	\$ 13,575,000	\$ 17,266,825	2036	Yes	\$ 14,201,863	\$ 227,672	\$ 161,470	\$ 14,135,661	Design and construction of road projects that, upon completion, will become part of the Texas state highway system.	AAA	Aaa	A)	
Limited Tax Refunding															
Limited Tax REF Series 2009		\$ 31,905,000	\$ 8,335,000	\$ 8,622,125	2019	Yes	\$ 34,164,599	\$ 34,164,599	\$ -	\$ -	Current Refund (Partial): CO's- 1994A & 1998; PIB's- 1998, 1998A and 1999; Road Bonds- 1998, 1998A and 1999; L/T Refunding Bonds- 1999	AAA	Aaa	A)	
Limited Tax REF Series 2010		\$ 27,090,000	\$ 6,605,000	\$ 7,152,081	2022	Yes	\$ 29,871,296	\$ 29,871,296	\$ -	\$ -	Advance Refund (Partial): CO's- 2001; PIB's- 2002; Road Bonds- 2000, 2001, 2002 and 2002A	AAA	Aaa	A)	
Limited Tax REF Series 2010A		\$ 22,460,000	\$ 140,000	\$ 143,500	2018	Yes	\$ 26,068,268	\$ 26,068,268	\$ -	\$ -	Advance Refund (Partial): CO- 2003; PIB- 2003, Road Bond- 2003; L/T Refunding Bond- 2004	AAA	Aaa	A)	
Limited Tax REF Series 2012		\$ 33,660,000	\$ 30,515,000	\$ 37,755,475	2026	Yes	\$ 40,870,489	\$ 40,870,489	\$ -	\$ -	Advance Refund (Partial): CO's- 2003 & 2006; PIB's- 2003, 2004, 2005 and 2006; Road Bonds- 2004, 2005 and 2006; L/T Refunding Bond- 2004	AAA	Aaa	A)	
Limited Tax REF Series 2012 Taxable		\$ 21,680,000	\$ 4,175,000	\$ 4,253,340	2020	Yes	\$ 21,697,197	\$ 21,697,197	\$ -	\$ -	Advance Refund (Partial): L/T Refunding Bond- 2004	AAA	Aaa	A)	
Limited Tax REF Series 2014		\$ 58,065,000	\$ 57,795,000	\$ 70,678,625	2026	Yes	\$ 67,410,474	\$ 67,410,474	\$ -	\$ -	Advance Refund (Partial): CO's - 2006, 2007, 2007A; PIB's 2006, 2007; Road Bonds - 2006, 2007	AAA	Aaa	A)	
Limited Tax REF Series 2015 Taxable		\$ 21,900,000	\$ 21,470,000	\$ 23,063,039	2022	Yes	\$ 21,900,000	\$ 21,900,000	\$ -	\$ -	Advance Refund U/T Refunding Bonds 2006	AAA	Aaa	A)	
Limited Tax REF Series 2015		\$ 20,255,000	\$ 20,255,000	\$ 27,470,856	2028	Yes	\$ 23,167,390	\$ 23,167,390	\$ -	\$ -	Advance Refund CO's - 2007, 2007A, 2008; PIB's - 2007, 2008; Road Bonds - 2007, 2008	AAA	Aaa	A)	
Limited Tax REF Series 2016A		\$ 93,010,000	\$ 93,010,000	\$ 128,636,250	2030	Yes	\$ 115,584,871	\$ 115,584,871	\$ -	\$ -	Advance Refund(Partial) CO's 2006, 2007, 2008, 2010, 2011; PIB's 2007, 2008 tax, 2009 2010, 2011; RB's 2008, 2009, 2010, 2011	AAA	Aaa	A)	
Limited Tax REF Series 2016B Taxable		\$ 22,735,000	\$ 22,070,000	\$ 22,434,422	2022	Yes	\$ 22,735,000	\$ 22,735,000	\$ -	\$ -	Advance Refund: (Partial) ULT RF 2005	AAA	Aaa	A)	

3 - Individual Debt Obligations

Unlimited Tax Refunding														
Unlimited Tax REF Series 2006	CABs	\$ 23,784,987	\$ 454,742	\$ 700,000	2020	Yes	\$ 25,312,658	\$ 25,312,658	\$ -	\$ -	Advance Refund (Partial): Road Bonds- 2002 & 2002A	AAA	Aaa	A)
Unlimited Tax REF Series 2017	Travis County Bee Cave Road District	\$ 11,130,000	\$ 11,130,000	\$ 13,478,601	2032	Yes	\$ 11,130,000	\$ 11,130,000	\$ -	\$ -	Advance Refund (Partial): TCBCRB #1 - 2008	-	-	A) B)
TOTAL DEBT		\$ 1,126,484,987	\$ 696,569,742	\$ 865,284,432			\$ 1,197,670,658	\$ 988,147,635	\$ 16,160,401	\$ 225,683,424				
Unspent proceeds from fully refunded debt										\$ 16,630,144				
TOTAL UNSPENT PROCEEDS INCLUDING REFUNDED DEBT										\$ 242,313,568				
A) The Bonds are payable from the receipts of a separate, direct and continuing annual ad valorem tax levied, without legal limit as to rate or amount, on all taxable property within the County														
Travis County CAFR														

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Entity Information (Auto)	
Political Subdivision Name:	Travis County
Reporting Fiscal Year:	2017

Directions: Fill in the cells in column B that correspond with the requested information.

All information entered should reflect the last day of the political subdivision's fiscal year identified on this form.

If there is no debt to report for the fiscal year, enter "N/A" or "\$0" in each cell along column B.

Total Tax-Supported and Revenue Debt	
<u>Total authorized debt obligations:</u>	\$699,444,742
<u>Total principal of all outstanding debt obligations:</u>	\$696,569,742
<u>Combined principal and interest required to pay all outstanding debt obligations:</u>	\$865,284,432

Total debt secured by Ad Valorem Taxation (includes combination tax and revenue debt obligations)	
<u>Total authorized debt obligations secured by ad valorem taxation:</u>	\$699,444,742
<u>Total principal of all outstanding debt obligations secured by ad valorem taxation:</u>	\$696,569,742
<u>Combined principal and interest required to pay all outstanding debt obligations:</u>	\$865,284,432

Per Capita Total Debt secured by Ad Valorem Taxation (required for municipalities, counties, and school districts only)	
<u>Population of the political subdivision:</u>	1,242,674
<u>Source and year of population data:</u>	City of Austin Demographer, 2017
<u>Total authorized debt obligations secured by ad valorem taxation expressed per capita:</u>	\$563
<u>Total principal of outstanding debt obligations secured by ad valorem taxation expressed per capita:</u>	\$561
<u>Combined principal and interest required to pay all outstanding debt obligations expressed per capita:</u>	\$696

End of Worksheet

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Additional Notes (optional)

Please use this space to enter any other information the political subdivision considers relevant or necessary to explain information submitted in this report.

- 1
- A)The Bonds are payable from the receipts of a separate, direct and continuing annual ad valorem tax levied, without legal limit as to rate or amount, on all taxable property within the County
- 2
- B) Travis County Bee Cave Road District No. 1 was formed by the Commissioners Court in July 2006. This road district encompasses 141 acres in western Travis County, wholly within the corporate limits of the Village of Bee Cave, Texas. Ad valorem taxes are collected to pay the debt. Travis County Bee Cave Road District No. 1 is a blended component unit.
- 3
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Optional Reporting

Directions: Please complete each of the cells in the right-most column (column E) for all debt obligations in aggregate (or total) as of the last day of the political subdivision's most recently completed fiscal year.

For political subdivisions other than school districts, municipalities and counties

Item #	Optional Item	Instructions	References, Local Government Code	Response
1	Total authorized debt obligations secured by ad valorem taxation expressed as a per capita amount for political subdivisions other than municipalities, school districts and counties.	Sum all authorized debt obligations secured in any way by ad valorem taxation that have yet to be repaid. Include combination tax and revenue debt in this calculation. Divide this sum by the population of the political subdivision for the corresponding year of debt obligation data.	140.008(b)(3)(A)	N/A
2	Population total used to calculate per capita figure in #1:	The denominator used to calculate per capita figure requested in #1. This is a population total for your entity.	140.008(b)(3)(A)	N/A
3	Source and year of population estimate used to calculate per capita figure in #1:	The source of population data comprising the denominator of per capita figure in #1.	140.008(b)(3)(A)	N/A
4	Total principal on outstanding debt obligations secured by ad valorem taxation expressed as a per capita amount:	Sum the total amount borrowed of all obligations secured in any way by ad valorem taxation that have yet to be repaid. Include combination tax and revenue debt obligations in this total. Ensure that the population data matches time frame of the fiscal year for which you are reporting.	140.008(b)(3)(A)	N/A
5	Population total used to calculate per capita figure in #4:	The denominator used to calculate per capita figure requested in #4. This is a population total for your entity.	140.008(b)(3)(A)	N/A
6	Source and year of population estimate used to calculate per capita figure in #4:	The source of population data comprising the denominator of per capita figure in #4.	140.008(b)(3)(A)	N/A
7	Total combined principal and interest required to pay all outstanding ad valorem-secured debt obligations on time and in full, expressed as a per capita amount:	Sum the total amount borrowed of all obligations secured in any way by ad valorem taxation that have yet to be repaid. Include combination tax and revenue debt obligations in this total. Add to this the cost of debt service for these debt obligations. Divide this total by the population of the political subdivision. Ensure that the population data matches time frame of the fiscal year for which you are reporting.	140.008(b)(3)(A)	N/A
8	Population total used to calculate per capita figure in #7:	The denominator used to calculate per capita figure requested in #7. This is a population total for your entity.	140.008(b)(3)(A)	N/A
9	Source and year of population estimate used to calculate per capita figure in #7:	The source of population data comprising the denominator of per capita figure in #7.	140.008(b)(3)(A)	N/A

For all political subdivisions

Item #	Optional Item	Instructions	References, Local Government Code	Response
10	Total authorized and outstanding debt obligations secured by ad valorem taxation, expressed as a per capita amount, projected as of the last day of the maximum term of the most recent debt obligation:	Sum any and all authorized debt obligations secured in any way by ad valorem taxation that have yet to be repaid. Include combination tax and revenue debt obligations in this total. Divide this by the projected population of the political subdivision as of the entity's last day of the maximum term of the most recently issued debt obligation.	140.008(b)(3)(C)	\$563
11	Population projection total used to calculate per capita figure in #10:	The denominator used to calculate per capita figure requested in #10. This is a population projection total for your entity.	140.008(b)(3)(C)	1,242,674
12	Source and year of population projection used to calculate per capita figure in #10:	The source of population projection comprising the denominator of per capita figure in #10.	140.008(b)(3)(C)	City of Austin Demographer, 2017
13	Date of last day of maximum term of most recently issued debt obligation in #10(MM/DD/YYYY):	The bill asks for the "most recent debt obligation" which is interpreted to mean the most recently issued debt obligation issued by the political subdivision.	140.008(b)(3)(C)	9/1/2032
14	Total principal on outstanding debt obligations secured by ad valorem taxation expressed as a per capita amount, projected as of the last day of the maximum term of the most recently issued debt obligation:	Sum the total amount borrowed of all obligations secured in any way by ad valorem taxation that have yet to be repaid. Include combination tax and revenue debt obligations in this total. Divide by the projected population total for the political subdivision corresponding to the last day of the maximum term of the most recently issued debt obligation.	140.008(b)(3)(C)	\$561
15	Population projection total used to calculate per capita figure in #14:	The denominator used to calculate per capita figure requested in #14. This is a population projection total for your entity.	140.008(b)(3)(C)	1,242,674
16	Source and year of population projection used to calculate per capita figure in #14:	The source of the population projection comprising the denominator of per capita figure in #14.	140.008(b)(3)(C)	City of Austin Demographer, 2017
17	Date of last day of maximum term of most recently issued debt obligation in #14(MM/DD/YYYY):	The bill asks for the "most recent debt obligation" which is interpreted to mean the most recently issued debt obligation issued by the political subdivision.	140.008(b)(3)(C)	9/1/2032
18	Total combined principal and interest required to pay all outstanding ad valorem-secured debt obligations on time and in full, expressed as a per capita amount, projected as of the last day of the maximum term of the most recently issued debt obligation:	Sum the total amount borrowed of all obligations secured in any way by ad valorem taxation that have yet to be repaid. Include combination tax and revenue debt obligations in this total. Add to this the cost of debt service for these debt obligations. Divide this total by the projected population of the political subdivision corresponding to the last day of the maximum term of the most recently issued debt obligation.	140.008(b)(3)(C)	\$696
19	Population total used to calculate per capita figure in #18:	The denominator used to calculate per capita figure requested in #18. This is a population projection total for your entity.	140.008(b)(3)(C)	1,242,674
20	Source and year of population estimate used to calculate projected per capita figure in #18:	The source of the population projection comprising the denominator of per capita figure in #18.	140.008(b)(3)(C)	City of Austin Demographer, 2017
21	Date of last day of maximum term of most recently issued debt obligation in #18(MM/DD/YYYY):	The bill asks for the "most recent debt obligation" which is interpreted to mean the most recently issued debt obligation issued by the political subdivision.	140.008(b)(3)(C)	9/1/2032

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Instructions and Glossary

The tables below provide further guidance on properly completing this report. Please contact the Texas Comptroller's office if you have any further questions, by phone (844) 519-5676; or email, Transparency@cpa.texas.gov

Tab 1: Contact Information

Item #	Terms	Definitions	Directions	References, Local Government Code
1	Political Subdivision Name	Political subdivisions are counties, municipalities, school districts, junior college districts, other special districts, or other subdivisions of state government (Local Government Code, section 140.008 (a) (2))	Enter the legal name of your political subdivision.	140.008(2)
2	Political Subdivision Type	Political subdivisions are counties, municipalities, school districts, junior college districts, other special districts, or other subdivisions of state government (Local Government Code, section 140.008 (a) (2))	Click on the cell to access the drop down menu. Select the appropriate type of political entity from the list. If "other" is selected, the blank cell below it must specify the type. Selecting another entity will black the lower cell out.	140.008(2)
3	Does the Political Subdivision have reportable debt?	A political subdivision must annually compile and report the required financial information under Local Government Code, Section 140.008. There is not an exception to the filing requirement for a political subdivision with no outstanding debt.	Click on the cell to the right to access the drop down menu. Selecting "No" still requires tabs 2 and 3 to be completed. All contact and entity information needs to be completed regardless if there is no reportable debt.	140.008

Tab 2: Individual Debt Obligations

Column	Terms	Definitions	Directions	References, Local Government Code
column A	Outstanding debt obligation	an issued public security, as defined under Government Code §1201.002, that has yet to be repaid.	Enter the name of the individual debt obligation or bond series. If the entity has no debt to report, enter "No Reportable Debt" in the first cell below the column title (row 10).	140.008(b)(1)(C)
column B	If debt is conduit or component debt, enter related entity name	debt that is not a legal liability of the political subdivision but is secured by another entity, such as an Economic Development Corporation	Enter the name of the entity who the debt is issued to on behalf of the political subdivision.	N/A
column C	Principal issued	total amount borrowed (par)	Enter the amount borrowed for each individual debt obligation or bond series.	140.008(b)(1)(G)(i)
column D	Principal outstanding	total amount borrowed (par) of obligation that has yet to be repaid	Enter the amount borrowed that has yet to be repaid for each individual debt obligation or bond series.	140.008(b)(1)(C)
column E	Combined principal and interest required to pay each outstanding debt obligation on time and in full	the total amount borrowed (par) plus the cost of interest for each individual debt obligation or bond series	Enter the amount borrowed plus the cost of interest for each individual debt obligation or bond series; total debt service.	140.008(b)(1)(E)
column F	Final maturity date	final payment date of individual debt obligation at which point all principal and interest will be paid off	Enter the date of the final payment of principal and interest for each individual debt obligation.	140.008(b)(1)(G)(iii)
column G	Is the debt secured in any way by ad valorem taxes?	indicates which individual debt obligations are in part or whole pledged with property taxes	Select "Yes" from the dropdown list if any part of the debt obligation is secured with ad valorem taxes. If not, select "No".	140.008(b)(1)(F)
column H	Total proceeds received	total assets received from the sale of a new issue of public securities	Enter the total assets received from the individual debt obligation.	140.008(b)(1)(G)(ii)
column I	Proceeds spent	the portion of total proceeds received (column H) that have been spent	Enter the portion of the total assets received from the individual debt obligation that have been spent. The spreadsheet automatically calculates this amount.	140.008(b)(1)(G)(ii)
column J	Proceeds unspent	the portion of total proceeds received that are remaining to be spent	Enter the portion of the total assets received from the individual debt obligation that have not been spent. (Formula: subtract column I from column H)	140.008(b)(1)(G)(ii)
column K	Official stated purpose for which the debt obligation was authorized	The reason for the debt issuance as defined in ballot language if applicable or the Official Statement	Enter the purpose for the issuance of this individual series as defined in ballot language if applicable or the Official Statement. If there is not sufficient space in column K, use the Additional Notes (tab 4) to add further information regarding purpose. Be sure to label any additional notes you enter in the Additional Notes tab.	140.008(b)(1)(G)(iv)
columns L - Q	current credit rating	existing rating given by any nationally recognized credit rating organization to debt obligations	Identify if the obligation has received a credit rating. If so, enter the current rating in the appropriate column. Enter credit ratings for all agencies that apply. If the credit rating organization is not listed, enter the rating organization and rating in the "Other Rating" column. If the debt obligation is identified as unrated, columns M - Q will be blacked out.	140.008(b)(2)

Tab 3: Summary of Debt Obligations

Item #	Terms	Definitions	Directions	References, Local Government Code
1	Total authorized debt obligations	1. Debt obligations are defined in the bill as issued public securities which are instruments, including bonds, certificates, notes, or other types of obligations authorized to be issued by an issuer under a statute, a municipal home-rule charter, or the constitution of this state (Government Code section 1201.002 (2)). 2. Issuance is the process of authorizing, selling and delivering public debt. 3. Public security authorization means a resolution, order, or ordinance that is approved or adopted, or any other action taken in a proceeding, by the governing body of an issuer in authorizing the issuance of a public security (Government Code section 1201.002 (3)).	Sum any and all authorized debt obligations. This includes voter-approved and non-voter approved debt obligations.	140.008(b)(1)(A) , 1201.002
2	Total principal of all outstanding debt obligations	Total amount borrowed (par) of all obligations that have yet to be repaid	Sum the total amount borrowed of all debt obligations that have yet to be repaid.	140.008(b)(1)(B)
3	Combined principal and interest required to pay all outstanding debt obligations on time and in full	Total amount borrowed (par) that has yet to be repaid plus the cost of interest	Sum the amount borrowed that has yet to be repaid and the cost of interest; total debt service.	140.008(b)(1)(D)
4	Total authorized debt obligations secured by ad valorem taxation	Total debt obligations secured by a pledge of property taxes	Sum any and all authorized debt obligations secured in any way by ad valorem taxation. Include combination tax and revenue debt obligations in this total.	140.008(b)(1)(F) & 140.008(b)(1)(A)
5	Total principal of all outstanding debt obligations secured by ad valorem taxation	Total amount borrowed (par) of obligations secured by a pledge of property taxes that have yet to be repaid	Sum the total amount borrowed of all obligations secured in any way by ad valorem taxation that have yet to be repaid. Include combination tax and revenue debt obligations in this total.	140.008(b)(1)(F) & 140.008(b)(1)(B)
6	Combined principal and interest required to pay all outstanding debt obligations secured by ad valorem taxation on time and in full	Total amount borrowed (par) of all property tax-secured obligations plus the cost of interest	Sum the amount borrowed for obligations secured in any way by ad valorem taxation plus debt service costs. Include combination tax and revenue debt obligations in this total.	140.008(b)(1)(F) & 140.008(b)(1)(D)
7	Political subdivision's population	The denominator used to calculate per capita figures requested on the Summary of Debt Obligations tab. This is a population total for the entity.	Make sure that the year of the population figures being used match the fiscal year being reporting on.	140.008(b)(1)(F)
8	Source and year of population data	The source of population data comprising the denominator of per capita figures.	Include the data source, year and any other pertinent information on the data. For example, if you are using the American Community Survey data, specify the table number. Note that school district population data is available from the U.S. Census Bureau's Poverty Estimates for School Districts which is part of their Small Area Income and Poverty Program (SAIPE)	140.008(b)(1)(F)
9	Total authorized debt obligations secured by ad valorem taxation expressed as a per capita amount (required for a municipality, county, and school districts only)	Total authorized debt obligations secured by a pledge of property taxes divided by the population of the political subdivision (only school districts, municipalities and counties are required to provide a response to this question).	Sum any and all authorized debt obligations secured in any way by ad valorem taxation that have yet to be repaid and divide this by the population of the political subdivision. Include combination tax and revenue debt obligations in this total.	140.008(b)(1)(F) & 140.008(b)(1)(A)
10	Total principal of outstanding debt obligations secured by ad valorem taxation as a per capita amount (required for municipalities, counties, and school districts only)	Total amount borrowed (par) secured by a pledge of property taxes divided by the population of the political subdivision (only school districts, municipalities and counties are required to provide a response to this question).	Sum the total amount borrowed of all obligations secured in any way by ad valorem taxation that have yet to be repaid. Include combination tax and revenue debt obligations in this total. Divide this figure by the population total for the political subdivision.	140.008(b)(1)(F) & 140.008(b)(1)(B)

11	Combined principal and interest required to pay all outstanding debt obligations secured by ad valorem taxation on time and in full as a per capita amount (required for municipalities, counties, and school districts only)	Total debt obligations secured by a pledge of property taxes plus the cost of debt service on these obligations divided by the population of the political subdivision (only school districts, municipalities and counties are required to provide a response to this question).	Sum the total amount borrowed of all obligations secured in any way by ad valorem taxation that have yet to be repaid. Include combination tax and revenue debt obligations in this total. Add to this the cost of debt service for these debt obligations. Divide this total by the population of the political subdivision.	140.008(b)(1)(F) & 140.008(b)(1)(D)
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End of Worksheet