Texas Comptroller's Annual Local Debt Report

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Texas Comptroller's Annual Local Debt Report

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

Entity Information	
Political Subdivision Name*:	Travis County
Political Subdivision Type*:	County
If "other", please specify	
Reporting Fiscal Year*:	2020
Fiscal Year Start (MM/DD/YYYY)*:	10/1/2019
Fiscal Year End (auto):	9/30/2020
Political Subdivision Website, if applicable:	www.traviscountytx.gov
Political Subdivision Telephone*:	512-854-9125
Political Subdivision Email, if applicable:	patti.smith@traviscountytx.gov
Does the Political Subdivision have any reportable debt?*	Yes

Contact Information	
Contact Name*:	Patti Smith, CPA
Contact Title*:	County Auditor
Contact Phone*:	512-854-9125
Contact Email:	Patti.smith@traviscountytx.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.

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	current credit rating (enter any that apply) Moody's	S&P	explanation of repayment source (OPTIONAL)	comments or additional information per individual debt obligation (OPTIONAL)
Bonded Debt															
Certificates of Obligation															
Limited Tax CO Series 2011		$ 20,355,000	$ 3,490,000	$ 4,446,166	2031	Yes	$ 21,428,599	$ 21,302,867	$ 5,740	$ 131,472	Land acquisition	AAA	Aaa	A)	
Limited Tax CO Series 2014		$ 38,990,000	$ 12,875,000	$ 15,974,925	2034	Yes	$ 39,346,480	$ 41,921,847	$ 2,904,887	$ 329,520	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	$ 24,585,000	$ 30,685,002	2035	Yes	$ 43,402,969	$ 43,790,016	$ 399,691	$ 12,644	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	$ 29,750,000	$ 36,298,444	2036	Yes	$ 42,734,167	$ 42,132,642	$ 425,236	$ 1,026,761	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 contruction, 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	$ 32,370,000	$ 38,868,866	2037	Yes	$ 49,226,804	$ 36,314,578	$ 1,375,351	$ 14,287,577	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)	
Limited Tax CO Series 2018		$ 44,775,000	$ 37,875,000	$ 47,627,328	2038	Yes	$ 45,536,523	$ 37,598,255	$ 1,624,144	$ 9,562,412	Constructing, improving, renovating and equipping County justice facilities; constructing and improving County roads, including bridge construction and improvement, utility relocation, safety and signalization improvements, related road drainage, bike lane and sidewalk improvements and acquiring right-of-way in connection therewith; acquiring County vehicles and heavy equipment	AAA	Aaa	A)	
Limited Tax CO Series 2019A		$ 273,025,000	$ 270,010,000	$ 418,220,750	2039	Yes	$ 329,493,775	$ 118,658,399	$ 8,191,086	$ 219,026,462	Acquiring, constructing and equipping County civil and family justice courts and administrative facilities and the acquisition of land and rights-of-way in connection	AAA	Aaa	A)	
Limited Tax CO Series 2019B		$ 111,640,000	$ 101,495,000	$ 123,301,675	2039	Yes	$ 113,923,253	$ 83,725,765	$ 1,457,845	$ 31,655,333	Acquiring, constructing, improving, renovating and equipping County civil and criminal justice facilities, jail facilities, emergency services facilities, and multi-purpose administrative facilities, including the acquisition of land and buildings for such purposes; and constructing and improving County roads, including bridge construction and improvement, utility relocation, safety and signalization improvements, related road drainage, bike lane and sidewalk improvements, and acquiring right-of-way in connection therewith; and acquiring County vehicles and heavy equipment; and acquiring County emergency services equipment; and acquiring equipment for County election purposes; and constructing and improving County parks; and paying professional and engineering fees related to the above-described purposes, and the costs of issuance with respect to such certificates of obligation, including but not limited to fees for professional services and incidental expenses related to such purposes.	AAA	Aaa	A)	
Limited Tax CO Series 2020		$ 42,500,000	$ 42,500,000	$ 54,665,587	2040	Yes	$ 48,798,426	$ 13,011,817	$ 142,018	$ 35,928,627	Acquiring, constructing, improving, renovating and equipping County jail facilities and multi-purpose administrative facilities, including the acquisition of land and buildings for such purposes; constructing and improving County roads, including bridge construction and improvement, utility relocation, safety and signalization improvements, related road drainage, bike lane and sidewalk improvements, and acquiring right-of-way in connection therewith; acquiring County vehicles and heavy equipment; and professional services of attorneys, engineers and other professionals in connection with the above-described purposes, and the costs of issuance of the Certificates, including but not limited to fees for professional services and incidental expenses related to such purposes.	AAA	Aaa	A)	
Bonded Debt															
Permanent Improvement Bonds															
Limited Tax PIB Series 2011		$ 1,855,000	$ 780,000	$ 1,007,706	2031	Yes	$ 1,855,000	$ 44,341	$ 128,915	$ 1,939,574	Park Improvements authorized by the 2005 bond election	AAA	Aaa	A)	
Limited Tax PIB Series 2012		$ 32,240,000	$ 22,005,000	$ 26,433,278	2032	Yes	$ 32,637,248	$ 32,070,827	$ 231,925	$ 798,346	Park Improvements authorized by the 2011 bond election	AAA	Aaa	A)	

Limited Tax PIB Series 2013		$ 10,755,000	$ 7,590,000	$ 9,156,160	2033	Yes	$ 10,906,467	$ 10,595,508	$ 180,846	$ 491,805	Park Improvements authorized by the 2011 bond election	AAA	Aaa	A)	
Limited Tax PIB Series 2014		$ 15,665,000	$ 12,100,000	$ 15,026,913	2034	Yes	$ 15,880,810	$ 11,800,394	$ 517,968	$ 4,598,384	Park Improvements authorized by the 2011 bond election	AAA	Aaa	A)	
Limited Tax PIB Series 2015		$ 8,235,000	$ 6,735,000	$ 8,422,909	2035	Yes	$ 8,398,656	$ 3,964,584	$ 379,713	$ 4,813,785	Park Improvements authorized by the 2011 bond election	AAA	Aaa	A)	
Limited Tax PIB Series 2016		$ 8,875,000	$ 7,470,000	$ 9,222,800	2036	Yes	$ 8,983,633	$ 5,609,733	$ 313,959	$ 3,687,859	Park Improvements authorized by the 2011 bond election	AAA	Aaa	A)	
Limited Tax PIB Series 2018		$ 38,465,000	$ 35,850,000	$ 46,865,688	2038	Yes	$ 38,886,218	$ 26,467,068	$ 1,506,096	$ 13,925,246	Park Improvements authorized by the 2017 bond election	AAA	Aaa	A)	
Limited Tax PIB Series 2019		$ 25,840,000	$ 24,930,000	$ 32,255,775	2039	Yes	$ 26,384,684	$ 7,925,850	$ 584,106	$ 19,042,940	Park Improvements authorized by the 2017 bond election	AAA	Aaa	A)	
Limited Tax PIB Series 2020		$ 16,940,000	$ 16,940,000	$ 24,163,381	2040	Yes	$ 19,848,157	$ 4,881,865	$ 59,153	$ 15,025,445	Park Improvements authorized by the 2017 bond election	AAA	Aaa	A)	
Road Bonds															
Unlimited Tax RB Series 2011		$ 3,765,000	$ 1,405,000	$ 1,860,772	2031	Yes	$ 3,765,000	$ 140,797	$ 258,582	$ 3,882,785	Road Improvements authorized by the 2005 bond election	AAA	Aaa	A)	
Unlimited Tax RB Series 2012		$ 21,920,000	$ 14,970,000	$ 17,942,031	2032	Yes	$ 22,215,337	$ 17,615,437	$ 795,112	$ 5,395,012	Road Improvements authorized by the 2000 and 2011 bond elections	AAA	Aaa	A)	
Unlimited Tax RB Series 2013		$ 33,220,000	$ 23,445,000	$ 28,003,085	2033	Yes	$ 33,910,431	$ 20,480,362	$ 1,418,810	$ 14,848,879	Road Improvements authorized by the 2011 bond election	AAA	Aaa	A)	
Unlimited Tax RB Series 2014		$ 25,220,000	$ 19,495,000	$ 24,193,428	2034	Yes	$ 25,492,096	$ 12,066,176	$ 1,304,763	$ 14,730,683	Road Improvements authorized by the 2011 bond election	AAA	Aaa	A)	
Unlimited Tax RB Series 2015		$ 27,770,000	$ 22,690,000	$ 28,350,374	2035	Yes	$ 28,239,713	$ 11,989,870	$ 1,399,087	$ 17,648,930	Road Improvements authorized by the 2011 bond election	AAA	Aaa	A)	
Unlimited Tax RB Series 2016		$ 25,110,000	$ 21,150,000	$ 26,062,594	2036	Yes	$ 25,285,282	$ 3,164,237	$ 1,623,628	$ 23,744,673	Road Improvements authorized by the 2011 bond election	AAA	Aaa	A)	
Unlimited Tax RB Series 2018		$ 16,460,000	$ 15,340,000	$ 20,075,200	2038	Yes	$ 16,721,505	$ 6,573,869	$ 802,982	$ 10,950,618	Road Improvements authorized by the 2017 bond election	AAA	Aaa	A)	
Unlimited Tax RB Series 2019		$ 14,405,000	$ 13,895,000	$ 17,977,725	2039	Yes	$ 14,708,630	$ 2,846,650	$ 338,662	$ 12,200,642	Road Improvements authorized by the 2017 bond election	AAA	Aaa	A)	
Unlimited Tax RB Series 2020		$ 30,525,000	$ 30,525,000	$ 43,396,825	2040	Yes	$ 35,708,561	$ 2,443,258	$ 123,509	$ 33,388,812	Road Improvements authorized by the 2017 bond election	AAA	Aaa	A)	
State Highway Bonds															
Limited Tax St Hwy Series 2012		$ 3,500,000	$ 2,550,000	$ 3,085,890	2032	Yes	$ 3,546,351	$ 3,461,429	$ 67,625	$ 152,547	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	$ 3,830,000	$ 4,761,944	2034	Yes	$ 5,025,605	$ 4,254,999	$ 186,878	$ 957,484	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	$ 10,845,000	$ 14,296,300	2034	Yes	$ 15,230,632	$ 15,167,588	$ 11,245	$ 74,289	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	$ 6,440,000	$ 8,055,597	2035	Yes	$ 8,011,159	$ 8,017,918	$ 89,957	$ 83,198	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	$ 11,815,000	$ 14,587,375	2036	Yes	$ 14,201,863	$ 2,244,005	$ 918,785	$ 12,876,643	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 2012		$ 33,660,000	$ 26,055,000	$ 29,258,625	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 2014		$ 58,065,000	$ 42,555,000	$ 48,544,175	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	$ 14,305,000	$ 14,629,484	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	$ 17,505,000	$ 22,104,469	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	$ 87,030,000	$ 109,113,500	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	$ 1,980,000	$ 2,009,150	2022	Yes	$ 22,735,000	$ 22,735,000	$ -	$ -	Advance Refund: (Partial) ULT RF 2005	AAA	Aaa	A)	
Limited Tax REF Series 2020		$ 4,295,000	$ 4,295,000	$ 5,428,875	2030	Yes	$ 5,197,260	$ 5,197,260	$ -	$ -	Current Refund of 2010 PIB, 2010 RB and 2010 LT Refunding	AAA	Aaa	A)	
Unlimited Tax Refunding															
Unlimited Tax REF Series 2017	Travis County Bee Cave Road District	$ 11,130,000	$ 9,645,000	$ 11,207,463	2032	Yes	$ 11,130,000	$ 11,130,000	$ -	$ -	Advance Refund (Partial): TCBCRB #1 - 2008	-	-	B)	
TOTAL DEBT		$ 1,330,825,000	$ 1,091,115,000	$ 1,437,588,234			$ 1,457,729,518	$ 960,278,435	$ 29,768,304	$ 527,219,387					
Unspent proceeds from fully refunded debt										$ 27,752,625					
TOTAL UNSPENT PROCEEDS INCLUDING REFUNDED DEBT										$ 554,972,012					
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															

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

Directions: Fill in the cells in column B that correspond with the requested i
All information entered should reflect the last day of the political subdivisior
If there is no debt to report for the fiscal year, enter "N/A" or "$0" in each ce

Total Tax-Supported and Revenue Debt
Total authorized debt obligations:
Total principal of all outstanding debt obligations:
Combined principal and interest required to pay all outstanding debt obligations on time and in full:

Total debt secured by Ad Valorem Taxation (includes combination tax and revenue debt obligations)
Total authorized debt obligations secured by ad valorem taxation:
Total principal of all outstanding debt obligations secured by ad valorem taxation:
Combined principal and interest required to pay all outstanding debt obligations secured by ad valorem taxation on time and in full:

Per Capita Total Debt secured by Ad Valorem Taxation (required for municipalities, counties, and school districts only)
Population of the political subdivision:
Source and year of population data:
Total authorized debt obligations secured by ad valorem taxation expressed as a per capita amount:
Total principal of outstanding debt obligations secured by ad valorem taxation as a per capita amount:
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:

End of Worksheet

Travis County
2020

$1,128,215,000
$1,091,115,000
$1,437,588,234

$1,128,215,000
$1,091,115,000
$1,437,588,234

1,334,310
City of Austin Demographer, 2020
$846
$818
$1,077

Texas Co
Addition
Please us

1

2

3
4
5
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7
8
9
10

End of W

A)The Bonds are payable from the receipts of a separate, direct and continuing annual ad valorem tax levied, without
B) Travis County Bee Cave Road District No. 1 was formed by the Commissioners Court in July 2006. This road dis
limits of the Village of Bee Cave, Texas. Ad valorem taxes are collected to pay the debt. Travis County Bee Cave Ro
C) Amounts reflected in "Total Proceeds Received" includes premiums and discounts are included in "Proceeds Spen

Texas Comptroller's Annual Local Debt Report

Optional Reporting

Directions: Please complete each of the cells in the right-most column (column E) for all debt obligations

For political subdivisions other than school districts, municipalities and counties	
Item #	**Optional Item**
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.
2	Population total used to calculate per capita figure in #1:
3	Source and year of population estimate used to calculate per capita figure in #1:
4	Total principal on outstanding debt obligations secured by ad valorem taxation expressed as a per capita amount:
5	Population total used to calculate per capita figure in #4:
6	Source and year of population estimate used to calculate per capita figure in #4:
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:
8	Population total used to calculate per capita figure in #7:
9	Source and year of population estimate used to calculate per capita figure in #7:

For all political subdivisions	
Item #	**Optional Item**
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:
11	Population projection total used to calculate per capita figure in #10:
12	Source and year of population projection used to calculate per capita figure in #10:
13	Date of last day of maximum term of most recently issued debt obligation in #10(MM/DD/YYYY):
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:
15	Population projection total used to calculate per capita figure in #14:
16	Source and year of population projection used to calculate per capita figure in #14:
17	Date of last day of maximum term of most recently issued debt obligation in #14(MM/DD/YYYY):

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:
19	Population total used to calculate per capita figure in #18:
20	Source and year of population estimate used to calculate projected per capita figure in #18:
21	Date of last day of maximum term of most recently issued debt obligation in #18(MM/DD/YYYY):

End of Worksheet

Instructions
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.
The denominator used to calculate per capita figure requested in #1.This is a population total for your entity.
The source of population data comprising the denominator of per capita figure in #1.
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.
The denominator used to calculate per capita figure requested in #4.This is a population total for your entity.
The source of population data comprising the denominator of per capita figure in #4.
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.
The denominator used to calculate per capita figure requested in #7.This is a population total for your entity.
The source of population data comprising the denominator of per capita figure in #7.

Instructions
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.
The denominator used to calculate per capita figure requested in #10.This is a population projection total for your entity.
The source of population projection comprising the denominator of per capita figure in #10.
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.
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.
The denominator used to calculate per capita figure requested in #14.This is a population projection total for your entity.
The source of the population projection comprising the denominator of per capita figure in #14.
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.

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.
The denominator used to calculate per capita figure requested in #18.This is a population projection total for your entity.
The source of the population projection comprising the denominator of per capita figure in #18.
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.

References, Local Government Code
140.008(b)(3)(A)
140.008(b)(3)(A)
140.008(b)(3)(A)
140.008(b)(3)(A)
140.008(b)(3)(A)
140.008(b)(3)(A)
140.008(b)(3)(A)
140.008(b)(3)(A)
140.008(b)(3)(A)

References, Local Government Code
140.008(b)(3)(C)
140.008(b)(3)(C)
140.008(b)(3)(C)
140.008(b)(3)(C)
140.008(b)(3)(C)
140.008(b)(3)(C)
140.008(b)(3)(C)
140.008(b)(3)(C)

140.008(b)(3)(C)
140.008(b)(3)(C)
140.008(b)(3)(C)
140.008(b)(3)(C)

Response
N/A
N/A
N/A
N/A
N/A
N/A
N/A
N/A
N/A

Response
$846
1,334,310
City of Austin Demographer, 2020
3/1/2040
$818
1,334,310
City of Austin Demographer, 2020
3/1/2040

$1,077
1,334,310
City of Austin Demographer, 2020
3/1/2040

Texas Comptroller's Annual Local Debt Report
Instructions and Glossary
The tables below provide further guidance on properly completing this

Tab 1: Contact Information	
Item #	**Terms**
1	Political Subdivision Name
2	Political Subdivision Type
3	Does the Political Subdivision have reportable debt?

Tab 2: Individual Debt Obligations	
Column	**Terms**
column A	Outstanding debt obligation
column B	If debt is conduit or component debt, enter related entity name
column C	Principal issued
column D	Principal outstanding
column E	Combined principal and interest required to pay each outstanding debt obligation on time and in full
column F	Final maturity date
column G	Is the debt secured in any way by ad valorem taxes?
column H	Total proceeds received
column I	Proceeds spent
column J	Proceeds unspent
column K	Official stated purpose for which the debt obligation was authorized
columns L - Q	current credit rating

Tab 3: Summary of Debt Obligations	
Item #	**Terms**

1	Total authorized debt obligations
2	Total principal of all outstanding debt obligations
3	Combined principal and interest required to pay all outstanding debt obligations on time and in full
4	Total authorized debt obligations secured by ad valorem taxation
5	Total principal of all outstanding debt obligations secured by ad valorem taxation
6	Combined principal and interest required to pay all outstanding debt obligations secured by ad valorem taxation on time and in full
7	Political subdivision's population
8	Source and year of population data
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)
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)
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)

End of Worksheet

Definitions
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))
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))
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.

Definitions
an issued public security, as defined under Government Code §1201.002, that has yet to be repaid.
debt that is not a legal liability of the political subdivision but is secured by another entity, such as an Economic Development Corporation
total amount borrowed (par)
total amount borrowed (par) of obligation that has yet to be repaid
the total amount borrowed (par) plus the cost of interest for each individual debt obligation or bond series
final payment date of individual debt obligation at which point all principal and interest will be paid off
indicates which individual debt obligations are in part or whole pledged with property taxes
total assets received from the sale of a new issue of public securities
the portion of total proceeds received (column H) that have been spent
the portion of total proceeds received that are remaining to be spent
The reason for the debt issuance as defined in ballot language if applicable or the Official Statement
existing rating given by any nationally recognized credit rating organization to debt obligations

Definitions

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)).
Total amount borrowed (par) of all obligations that have yet to be repaid
Total amount borrowed (par) that has yet to be repaid plus the cost of interest
Total debt obligations secured by a pledge of property taxes
Total amount borrowed (par) of obligations secured by a pledge of property taxes that have yet to be repaid
Total amount borrowed (par)of all property tax-secured obligations plus the cost of interest
The denominator used to calculate per capita figures requested on the Summary of Debt Obligations tab. This is a population total for the entity.
The source of population data comprising the denominator of per capita figures.
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).
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).
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).

Directions
Enter the legal name of your political subdivision.
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.
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.

Directions
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).
Enter the name of the entity who the debt is issued to on behalf of the political subdivision.
Enter the amount borrowed for each individual debt obligation or bond series.
Enter the amount borrowed that has yet to be repaid 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.
Enter the date of the final payment of principal and interest for each individual debt obligation.
Select "Yes" from the dropdown list if any part of the debt obligation is secured with ad valorem taxes. If not, select "No".
Enter the total assets received from the individual debt obligation.
Enter the portion of the total assets received from the individual debt obligation that have been spent. The spreadsheet automatically calculates this amount.
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)
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.
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.

Directions

Sum any and all authorized debt obligations. This includes voter-approved and non-voter approved debt obligations.
Sum the total amount borrowed of all debt obligations that have yet to be repaid.
Sum the amount borrowed that has yet to be repaid and the cost of interest; total debt service.
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.
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.
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.
Make sure that the year of the population figures being used match the fiscal year being reporting on.
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)
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.
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.
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.

References, Local Government Code
140.008(2)
140.008(2)
140.008

References, Local Government Code
140.008(b)(1)(C)
N/A
140.008(b)(1)(G)(i)
140.008(b)(1)(C)
140.008(b)(1)(E)
140.008(b)(1)(G)(iii)
140.008(b)(1)(F)
140.008(b)(1)(G)(ii)
140.008(b)(1)(G)(ii)
140.008(b)(1)(G)(ii)
140.008(b)(1)(G)(iv)
140.008(b)(2)

References, Local Government Code

140.008(b)(1)(A), 1201.002
140.008(b)(1)(B)
140.008(b)(1)(D)
140.008(b)(1)(F) & 140.008(b)(1)(A)
140.008(b)(1)(F) & 140.008(b)(1)(B)
140.008(b)(1)(F) & 140.008(b)(1)(D)
140.008(b)(1)(F)
140.008(b)(1)(F)
140.008(b)(1)(F) & 140.008(b)(1)(A)
140.008(b)(1)(F) & 140.008(b)(1)(B)
140.008(b)(1)(F) & 140.008(b)(1)(D)