



Texas Comptroller

DEBT OBLIGATIONS

DOCUMENTATION CHECKLIST

*This optional checklist can help you prepare the elements required for the **Debt Obligations Transparency Star**. See the [guidelines](#) for further details.*



Webpage or Section of Website

- General narrative overview of the transparency area.
- Three (3) clicks or less from the homepage.

Debt Obligations Summary

- Total outstanding debt obligations.
- Tax-supported debt obligations expressed as total and per capita/per student amounts.
- Total revenue-supported debt obligations.
- Total lease-purchase or lease-revenue obligations.
- Historical bond election information that includes date of election, purpose and amount.

Visualizations

- Time trend for last five years showing total outstanding tax-supported and revenue-supported debt.
- Time trend for last five years showing inflation adjusted tax-supported debt per capita or per student.

Documents

- The entity's most recent Local Annual Debt Report or a document created in compliance with Local Government Code Section 140.008.
- Document containing tax rates for current fiscal year.
- Link(s) to debt information in previous years' adopted budgets dating back five fiscal years.

Downloadable Data

- Time trend for total outstanding tax-supported and revenue-supported debt going back at least five fiscal years.
- Issue-by-issue listing including principal amount of each outstanding debt obligation.

Other Information

- Link to the [Bond Review Board local government debt data](#).
- Upcoming bond election information that includes date of election, purpose and amount.