



# FISCAL NOTES

A Review of the Texas Economy from the Office of Susan Combs, Texas Comptroller of Public Accounts



BY MICHAEL CASTELLON

The central hub for Texas state and local financial information is the Comptroller's [Texas Transparency website](#). Between January 1 and July 31, 2014, the site provided more than 426,000 pageviews to 138,000 users seeking government finance and debt information.

The Comptroller's [Tell the Truth Texas](#) website, a supplemental site to Texas Transparency, provides information on [local bond elections](#) to be held in May and November of each year, as well as [videos](#) that explain what you need to know and where to find it, *before* you vote on proposed bond debt.

The website also includes updated "[Debt at a Glance](#)" profiles that now provide detailed debt information for 1,215 Texas cities, 1,026 school districts, 50 community college districts and all 254 counties.

"Our debt numbers come from the state's Bond Review Board, which compiles data reported by state agencies and local governments," says Delane Caesar, director of the Comptroller's Transparency and Data Services Division. "We'll be updating them as newer information becomes available."

Another feature of the site is an [online database](#) of public school construction costs since 2007, to provide voters with context on a rapidly rising area of public spending.

The database is accompanied by an [interactive campus map](#) that makes it easy for taxpayers, educators and parents to find local district construction cost information. The site also offers lessons learned by the most cost-efficient school districts, providing valuable tips other districts can use to contain their own costs.

And most recently, Texas Transparency has added [interactive data visualizations](#) designed to foster new understanding of state government revenue and spending.

The new tools allow users to examine and compare current state revenues and expenditures with five years of historical data, and drill down into the details of state spending, seeing the results in clear, easy-to-read charts.

"Visualization can help users see trends over time, make useful correlations and draw meaningful conclusions," Caesar says. It's especially helpful to make sense of complex data.

"We hope these tools will help Texans better understand government debt and spending," Caesar says.

*Connect with the latest government spending, finance and debt information now by visiting [TexasTransparency.org](#).*



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**DELANE CAESAR,**

Director of Transparency and Data Services, Texas Comptroller

## Local Debt

### CURRENT DEBT OBLIGATIONS

**Debt** Outstanding for Carrollton-Farmers Branch ISD, as of August 31, 2013 [What's this?]

Voter Approved Tax-Supported Debt [?]	\$331,290,000
Maintenance and Operations Tax-Supported Debt [?]	\$0
Revenue Supported Debt [?]	\$0
Lease Revenue Obligations [?]	\$0

Source: Texas Bond Review Board

### DEBT TRENDS

**TAX-SUPPORTED DEBT PER STUDENT CHANGED BY -20.4%**  
FROM 2003-2004 TO 2012-2013.

Carrollton-Farmers Branch ISD Outstanding Tax-Supported Debt Per Student: 10-Year Trend

Sources: Texas Bond Review Board, Texas Education Agency, Bureau of Labor Statistics  
Ratio reflects tax-supported debt in 2013 dollars divided by enrollment in the school year ending in the relevant year. The 2012 and 2013 tax-supported debt data reflects cash defeasances, but prior years' debt data may not. Some tax-supported debt issued before 2002 may not be reflected.

TexasTransparency.org features include:

- local "Debt at a Glance" profiles — detailed debt information for 1,215 Texas cities, 1,026 school districts, 50 community college districts and all 254 counties.

## Bond Elections

### Bond Election Results Across the State (Alphabetical by Entity)

Enter a search term below and press the Search button.

Election Date	Entity	Type	County	Prop	Purpose	Amount	Status
11/2013	Ablene ISD	ISD	Jones, Taylor	1	School Building	\$87,680,000	Approved
5/2013	Academy ISD	ISD	Bell	1	School buildings	\$17,200,000	Approved
5/2013	Alvarado ISD	ISD	Johnson	1	School buildings	\$38,200,000	Approved
11/2013	Alvin ISD	ISD	Brazoria	1	School Building	\$212,445,000	Approved
11/2013	Amarillo	City	Potter, Randall	1	Parks and Recreation	\$31,500,000	Defeated
5/2013	Amarillo ISD	ISD	Potter	1	General Obligation -- school buildings	\$99,450,000	Approved
5/2013	Amarillo ISD	ISD	Randall	2	General Obligation -- school buildings	\$99,450,001	Approved
5/2013	Anderson-Shiro CISD	ISD	Grimes	1	Sports Complex	\$4,765,000	Approved
5/2013	Anderson-Shiro CISD	ISD	Grimes	2	Maintenance Facilities	\$1,400,000	Approved
5/2013	Anderson-Shiro CISD	ISD	Grimes	3	Sch Bldg	\$1,655,000	Approved
5/2013	Anthony ISD	ISD	El Paso	1	School building	\$3,000,000	Approved
5/2014	Argyle ISD	ISD	Denton	1	School Building & Buses	\$45,000,000	Approved
5/2014	Arlington ISD	ISD	Tarrant	1	School Construction, Athletic facilities, Fine Arts, Safety, Security, & Technology, Transportation	\$663,100,000	Approved

A related site, **Tell the Truth Texas** (TelltheTruthTexas.org), provides information on Texas local bond elections.

## School Construction

### School Construction Lookup Table

[Data Search Tips »](#)

(Match Any Column)

District	Campus	Opening Date	Campus Type	Square Feet	Student Capacity	Adjusted* Construction Cost	Adjusted* Cost Per Square Foot	Adjusted* Cost Per Student at Capacity	City
A W BROWN-FELLOWSHIP LEADERSHIP ACADEMY	A.W. BROWN FELLOWSHIP LEADERSHIP ACADEMY	7/2013	PRE-K	38,897	770	\$3,798,018	\$103	\$4,930	DALLAS
ABBOTT ISD	ABBOTT SCHOOL	8/2008	MIXED	33,657	400	\$3,523,898	\$105	\$8,810	ABBOTT
ABILENE ISD	MYRA P. MARTINEZ ELEMENTARY SCHOOL	8/2012	ELEMENTARY	62,823	750	\$7,259,185	\$116	\$9,679	ABILENE
ADVANTAGE ACADEMY	ADVANTAGE ACADEMY OF GRAND PRAIRIE	2/2012	MIXED	69,600	850	\$10,510,155	\$151	\$12,365	DALLAS
ALBA-GOLDEN ISD	ALBA-GOLDEN HIGH SCHOOL	5/2009	MIXED	7,456	100	\$1,334,433	\$179	\$13,344	ALBA
ALDINE ISD	DAVIS HIGH SCHOOL	8/2012	SECONDARY	539,000	2,559	\$64,580,772	\$120	\$25,237	HOUSTON
ALDINE ISD	LEWIS MIDDLE SCHOOL	8/2010	MIDDLE	151,053	944	\$17,194,896	\$114	\$18,215	HOUSTON
ALDINE ISD	RAYFORD INTERMEDIATE SCHOOL	8/2009	MIDDLE	101,930	724	\$12,611,626	\$124	\$17,419	HUMBLE
ALDINE ISD	JONES ELEMENTARY SCHOOL	8/2008	ELEMENTARY	80,232	1,072	\$9,312,833	\$116	\$8,687	HUMBLE
ALDINE ISD	GARCIA-LEZA EC/PC CENTER	8/2009	PRE-K	68,242	645	\$9,492,106	\$139	\$14,716	HOUSTON
ALDINE ISD	KIJAWA EC/PC CENTER	8/2008	PRE-K	64,243	711	\$8,274,621	\$129	\$11,638	HOUSTON
ALDINE ISD	JONES EC/PC CENTER	8/2008	PRE-K	64,243	707	\$8,277,913	\$129	\$11,709	HUMBLE
ALEDO ISD	DANIEL 9TH GRADE CENTER	8/2010	SECONDARY	159,666	1,054	\$30,177,590	\$189	\$28,631	ALEDO
ALEDO ISD	MCCALL ELEMENTARY SCHOOL	8/2008	ELEMENTARY	89,642	744	\$13,832,766	\$154	\$18,592	WILLOW PARK
ALICE ISD	DUBOSE INTERMEDIATE SCHOOL	1/2013	MIDDLE	72,226	550	\$11,068,781	\$153	\$20,125	ALICE
ALIEF ISD	HOLMQUIST ELEMENTARY SCHOOL	8/2008	ELEMENTARY	121,423	1,040	\$12,413,304	\$102	\$11,936	HOUSTON
ALIEF MONTESSORI COMMUNITY SCHOOL	AMCS ELEMENTARY SCHOOL	8/2011	ELEMENTARY	24,832	360	\$3,991,154	\$161	\$11,087	HOUSTON

TexasTransparency.org features include:

- an online database of **public school construction costs** since 2007.

## Revenue and Expenditures

### Net Expenditures | Previous Fiscal Years

This application lets you compare annual state net expenditures by major category including five-year historical data.

Fiscal 2009-2013 (All Funds Excluding Trust)

#### Total Net Expenditures in Major Categories

In Billions of Dollars

#### Percent Change in Major Categories

Public Assistance Payments  
 Intergovernmental Payments  
 Salaries and Wages  
 Employee Benefits  
 Highway Construction and Maintenance  
 Professional Services and Fees  
 Debt Service - Interest  
 Supplies and Materials

Select All

Total Expenditures (Excluding Trust)  
 Public Assistance Payments  
 Intergovernmental Payments  
 Salaries and Wages  
 Employee Benefits  
 Highway Construction and Maintenance  
 Professional Services and Fees  
 Debt Service - Interest  
 Supplies and Materials

Source: Texas Comptroller of Public Accounts Annual Cash Report

TexasTransparency.org features include:

- **interactive data visualizations** that allow users to examine and compare five years of state revenues and expenditures, and view results in **clear, easy-to-read charts**.

## Texas Government Finance – Get Involved



### Explore

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TexasTransparency.org, a “one-stop shop” for state and local government information. The site includes detailed information about state spending, downloadable datasets, links to local government transparency efforts and general information about the state budget process. Study debt information for local governments throughout Texas. Brush up on debt profiles and spending information for your community, and use our new visualization tools to better understand complex data.



### Stay Current

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Stay on top of the latest economic news and events. Connect with us on Facebook and Twitter for real-time updates and analysis, and never miss a beat. And check TelltheTruthTexas.org to find out about elections for new debt in your area.



### Make Your Voice Heard

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Your voice and your actions are the best guarantee of responsible government spending. Attend hearings and city council meetings; learn about the purpose and amount of debt proposals — and share what you’ve learned with others. And keep your eyes peeled for new proposals that can affect your wallet.