



TO: Judge Keith Self
FROM: Tim Wyatt
DATE: April 19, 2017
SUBJ: Texas Comptroller's Transparency Stars program

Collin County has earned annual recognition in the Comptroller's program since its inception in 2008, starting with our County Auditor's online checkbook postings in 2007. What we are required to post has grown considerably since then, however.

The Texas Comptroller of Public Accounts' Transparency Stars program has been expanded again in the last year, to include four additional areas of specific transparency measures:

1. Traditional Finances (what we have earned from the beginning of the program, and is compiled and posted by the PIO)
2. Contracts and Procurement (the Purchasing Agent completed this last September and has yet to receive any acknowledgement from the Comptroller so far; we will continue to press for that acknowledgement).
3. Economic Development
4. Public Pensions
5. Debt Obligations

The program is set up so that the county must have a traditional finances "Star" and the other categories may be submitted. I am currently updating all criteria associated with the Traditional Finances Star, AND the Comptroller's Office informed me today that the other departments are already eligible to update their pages, and apply online for their "Stars."

There is no deadline to complete these, and the attached pages reflect the criteria of the each sub-category for this year.

Criteria for Transparency Stars program(s)

County departments and appointed officials can access to submit their department's submission online here: <https://comptroller.texas.gov/transparency/local/stars/>

The webpage also gives instructions and Frequently-Asked-Questions, as well as the different criteria that need to be posted on the County website in advance of submitting. The county will update and seek its traditional star in the coming weeks; so, now is the time to start preparing the material. The PIO will help store and post this material on respective web pages as your information become available.

1. Traditional Finances Summary

Your entity should post to the Web a summary and narrative overview including the following items for the most recently completed fiscal year, as well as explanations of terminology:

- Expenditures as total and per capita or per student
- Revenues from all entity funds expressed as total and per capita or per student amounts
- Total full-time equivalent positions for all personnel
- Revenues from property taxes as total and per capita or per student
- Revenues from sales taxes as total and per capita or per student

Note that you may wish to include additional pieces of data that provide context reflective of standards or conventions particular to the entity type. You may use the optional [Traditional Finances Summary Form](#) (PDF) to complete the Summary section.

Visualizations

Post data visualizations to your transparency page showing the following:

- Time trend for at least five years showing revenues and expenditures per capita or per student
- Time trend for at least five years showing property tax rate(s) per \$100 valuation

Note that you may wish to include explanations or subsets of these trends in the visualizations, or post additional visualizations that provide context reflective of standards or conventions particular to your entity type. See the sidebar for templates you may choose to use to create required visualizations. The visualizations must be posted on the page itself and must be — like all the required information on the transparency page or section — easy to view and to interpret.

Documents

Post the following documents for easy download:

- Budgets for last five fiscal years. The adopted budgets for the current fiscal year and the four preceding fiscal years are required.
- Annual financial reports (AFRs or CAFRs) for last five fiscal years. Reports for the five most recently completed fiscal years' audits are required.
 - To be current, the AFR must be posted within 12 months of the end of each fiscal year.

Downloadable Data

Make the following available for download to aid in researching your entity's finances:

- Raw format budget for the current fiscal year. A budget posted in a tabular or spreadsheet format. PDF is not an accepted raw data format.

Raw format budget should:

- Parallel the budget required under the "Documents" section for the corresponding fiscal year;
- Identify by name the accounts and divisions of all monies held and/or funded;
- Allow users to perform analysis on the raw budget data;
- Show all revenues and expenditures within a local government's budget; and
- Show all combined accounts (enterprise funds, general fund, debt, etc.).
- **Check registers** for three fiscal years. At least 3 years (i.e., 36 months) of consecutive check registers ending with the most current (no older than 90 days) check register are required. The Comptroller's office also recommends consolidating older check registers by fiscal year to simplify the posts. Check registers should:
 - include monthly, quarterly or semi-annual totals for all expenditures
 - be posted in a tabular or spreadsheet format (PDFs are not an accepted raw data format)
 - include fields for date, payee, amount, purpose for each entry in the register
 - include electronic fund transfers and payroll direct deposits, as well as bank drafts for bond or loan payments

2. Contracts & Procurement Summary

This summary should include the following items for the most recently completed fiscal year, as well as a narrative overview with explanations of terminology:

- Spending on procurement and contracting activities expressed as total and per capita or per student amounts
- Total number of publicly posted bidding and contracting opportunities opened (invitation for bids or requests for proposal)
- Total number of closed bids/solicitations or awarded contracts
- Total dollar amount of bids received from invitations for bids or requests for proposals
- Total dollar amount awarded from contracts

Note that the Comptroller defines contracting and procurement activities per those subject to competitive bidding requirements described in Local Government Code 252.021-.0436, 262.021-.030 and 271.021-.029, which apply to purchases exceeding \$50,000, as well as Texas Government Code 2669.101-.411 and Texas Education Code 44.031. Also note that you may wish to include additional pieces of data that provide context reflective of standards or conventions particular to your entity type. You may use the optional [Contracts and Procurement Summary Form](#) (PDF) to complete the Summary section.

Visualizations

Post data visualizations to your website showing the following:

- Time trend showing authorizations versus actual procurement expenditures for past five years
- Total contracts broken down by business sector (i.e., construction, non-construction, etc.) or other meaningful categories or subcategories for the last completed fiscal year.

Note that you may wish to include explanations or subsets of these trends in the visualizations, or post additional visualizations that provide context reflective of standards or conventions particular to your entity type. See the sidebar for templates you may choose to use to create required visualizations. The visualizations must be posted on the page itself and must be — like all the required information on the transparency page or section — easy to view and to interpret.

Documents

Post the following documents separately from audits and annual financial reports:

- Bid documents
- Intent to award documents
- Awarded, competitively bid contracts
- Vendor registration forms and/or guide
- Procurement manual or written purchasing procedures document
- Glossary of procurement terms

Downloadable Data

Make the following data available for download to aid in researching your local government entity:

- Vendor check register dataset (date, type of transaction, amount, purpose, etc.) for the past 36 months
- Dataset on open contracting and bidding opportunities and closed solicitations for the past 36 months

Other Information

Your transparency site should also include the following:

- Links to contracting and procurement statutes such as Local Government Code 252.021-.0436, 262.021-.030 and 271.021-.029, Texas Government Code 2269.101-.411 and Texas Education Code 44.031.
- Links to applicable GASB statements or other reference resources.
- Local contact information of procurement/purchasing officer (i.e., email and phone number)

3. Economic Development Summary

Post an economic development summary that includes a narrative overview as well as these items for tax abatements granted in the most recently completed fiscal year:

- Number of tax abatements granted in the most recently completed fiscal year
- Estimated taxes abated in year 1 of the agreements expressed as total and per capita amounts
- Estimated taxes abated for life of agreements
- Number of jobs created/retained by agreements to date (up to the last day of the most recently completed fiscal year)
- Total capital investment received for agreements to date (up to the last day of the most recently completed fiscal year)

Note that entities may wish to include additional pieces of data that provide context reflective of standards or conventions particular to your entity type. See the sidebar for an optional [Economic Development Summary Form: Cities Counties or Special Purpose Districts](#) to complete the Summary section.

Visualizations

Post data visualizations to your website showing the following:

- Number of tax abatements granted for previous five years
- Amount of taxes abated for previous five years

Note that entities may wish to include explanations or subsets of these trends in the visualizations, or post additional visualizations that provide context reflective of standards or conventions particular to your entity type. See the sidebar for templates you may choose to use to create required visualizations. The visualizations must be posted on the page itself and must be — like all the required information on the transparency page or section — easy to view and to interpret.

Documents

The following documents are posted separately from audits and annual financial reports:

- County assistance project documents that contain:
 - Project goal
 - Name of entity receiving project
 - Cost of project
 - Benefit to county/district
- Chapter 381 agreements that contain:
 - Project goal

- Name of entity receiving project
- Cost of project
- Benefit to county
- Tax abatement agreements
 - Agreement contract
 - Ordinance granting agreement

Downloadable Data

Make the following data available for download to aid in researching your entity:

- Tax abatement dataset containing items such as project names/goals, recipients, years granted, estimated total taxes abated and actual taxes abated
- Chapter 381 agreements dataset containing items such as project names/goals, recipients, years granted, promised funding from county and actual funding from county

Other Information

Your transparency site should also include the following:

- Applicable GASB guidance documents such as Statement No. 77 regarding tax abatement disclosures; links to applicable sections within financial statements
- Other documents regarding economic development activities if available. Acceptable examples include but are not limited to non-annexation agreements and in kind agreements

4. Public Pensions Summary

This summary should include the following from the most recent actuarial valuation, as well as a narrative section with explanations (or links to explanations) of terminology for each and comparisons with GASB, Pension Review Board or other applicable benchmark as appropriate:

- Funded ratio
- Amortization period
- One-, three- and 10-year rates (if available) of return, with basic explanation (or link to basic explanation) of methodology employed
- Assumed rate of return
- Actuarially Determined Contribution (ADC) Rate (if plan has UAAL), with comparison to current Total Contribution Rates
- Unfunded Actuarial Accrued Liability (UAAL) as percent of covered payroll

Note that you may wish to include additional pieces of data that provide context reflective of standards or conventions particular to your entity type. You may use the optional [Public Pensions Summary Form](#) (PDF) to complete the Summary section.

Visualizations

Post data visualizations to your website showing the following:

- Time trend going back five years showing actuarial value of assets versus actuarial accrued liability
- Time trend going back five years comparing the ADC to the actual total contribution rate

Note that you may wish to include explanations or subsets of these trends in the visualizations, or post additional visualizations that provide context reflective of standards or conventions particular to your entity type. See the sidebar for templates you may choose to use to create required visualizations. The visualizations must be posted on the page itself and must be — like all the required information on the transparency page or section — easy to view and to interpret.

Documents

Post the following documents separately from the plan's audits and annual financial reports:

- Five most recent actuarial valuations
- Five most recent audits or annual reports, including:
 - statements of fiduciary net position

- statements of changes in fiduciary net position

Downloadable Data

Make the following data available for download to aid in researching your entity:

- Actuarial value of assets versus actuarial accrued liability over time going back at least five years
- Dataset(s) containing the following for the last five years:
 - Total additions for the most recent valuation period by source, such as investment income, other income, employer, employee and other contributions
 - Total deductions for the most recent valuation period by use such as benefit payments, withdrawals, administrative expenses and investment related expenses

Other Information

Your transparency site should also include the following:

- [Link to Texas Comptroller of Public Accounts public pension search tool](#)

5. Debt Information Summary

Post a summary table or listing separately from audits and financial reports that includes the following items for the most recently completed fiscal year, as well as a narrative overview with explanations of terminology for each:

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

Note that you may want to include additional pieces of data that provide context reflective of standards or conventions particular to your entity type. You may use the optional [Debt Obligations Summary Form](#) to complete this section.

Visualizations

Post data visualizations to your website showing the following:

- 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

Note that you may wish to include explanations or subsets of these trends in the visualizations, or post additional visualizations that provide context reflective of standards or conventions particular to your entity type. See the sidebar for templates you may choose to use to complete required visualizations. The visualizations must be posted on the page itself and must be — like all the required information on the transparency page or section — easy to view and to interpret.

Documents

Post the following documents separately from audits and annual financial reports:

- Any documents created in compliance with HB 1378 on debt transparency
- Document containing tax rates for current fiscal year
- Link(s) to debt information in previous years adopted budgets dating back five years

Downloadable Data

Acceptable topics for posting include but are not limited to the following:

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

Other Information

Your transparency site should also include the following:

- [Link to Texas Comptroller of Public Accounts Debt at a Glance tool](#)
- [Link to Bond Review Board local government debt data](#)
- Upcoming bond election information that includes date of election, purpose, and amount
- Local elected official contact information