



HB 103

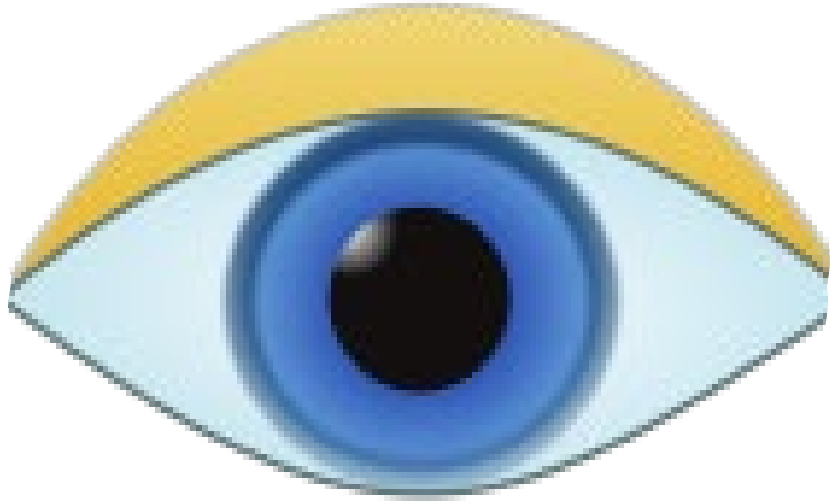
Brittany Henry
Lead Analyst Transparency Section
Economic Development and Community Investment
Texas Comptroller of Public Accounts



DON HUFFINES

TEXAS COMPTROLLER OF PUBLIC ACCOUNTS

HB 103 AT A GLANCE



The 89th Texas Legislature passed [HB 103](#) in 2025 to increase transparency and accountability in local fiscal decisions. The bill requires the Comptroller to maintain a database of current and historical data on bond elections, tax-rate elections, and related information held by each taxing unit in the state.

Who Are We?

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AGENDA

Reporting Timeline

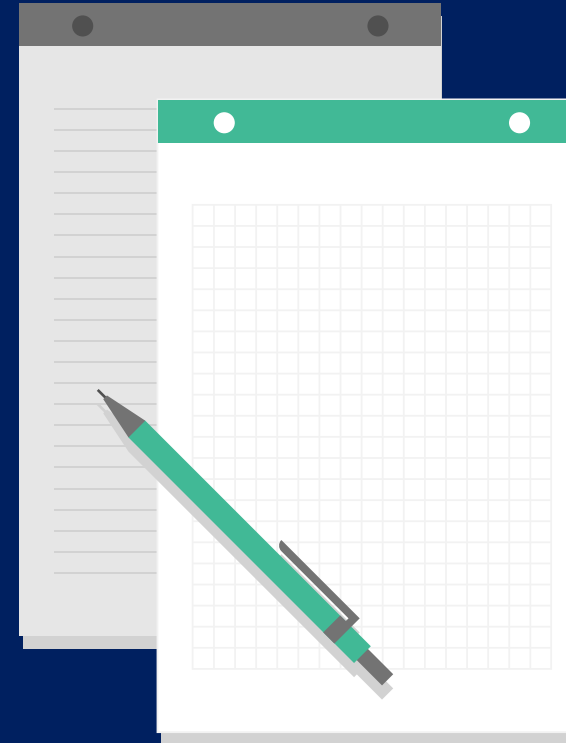
Requirements

- BOND ELECTION
- VATRE
- M&O

Web application

- Step by Step walkthrough
- Additional resources
- Database page

Contact Us



Reporting Timeline

Phase I

- Collected reports from December 2025 to January 2026.
- Subsection expired on Jan 31st
- Phase I reports can be edited as of Phase II release.

Phase II

- Reports for May elections are due no later than Aug. 7 of the same year
 - Noncompliance period ends September 7th
- November elections are due no later than September 7 of the following year

Requirements (Bond Election Ballot Screen)

The ballot language submitted to the voters.

Projected interest and sinking fund (I&S) tax rate for debt service related to that bond.

I&S Tax Rate Change

Result of any election held for the purpose of approving the issuance of bonds.

Purpose of the Ballot

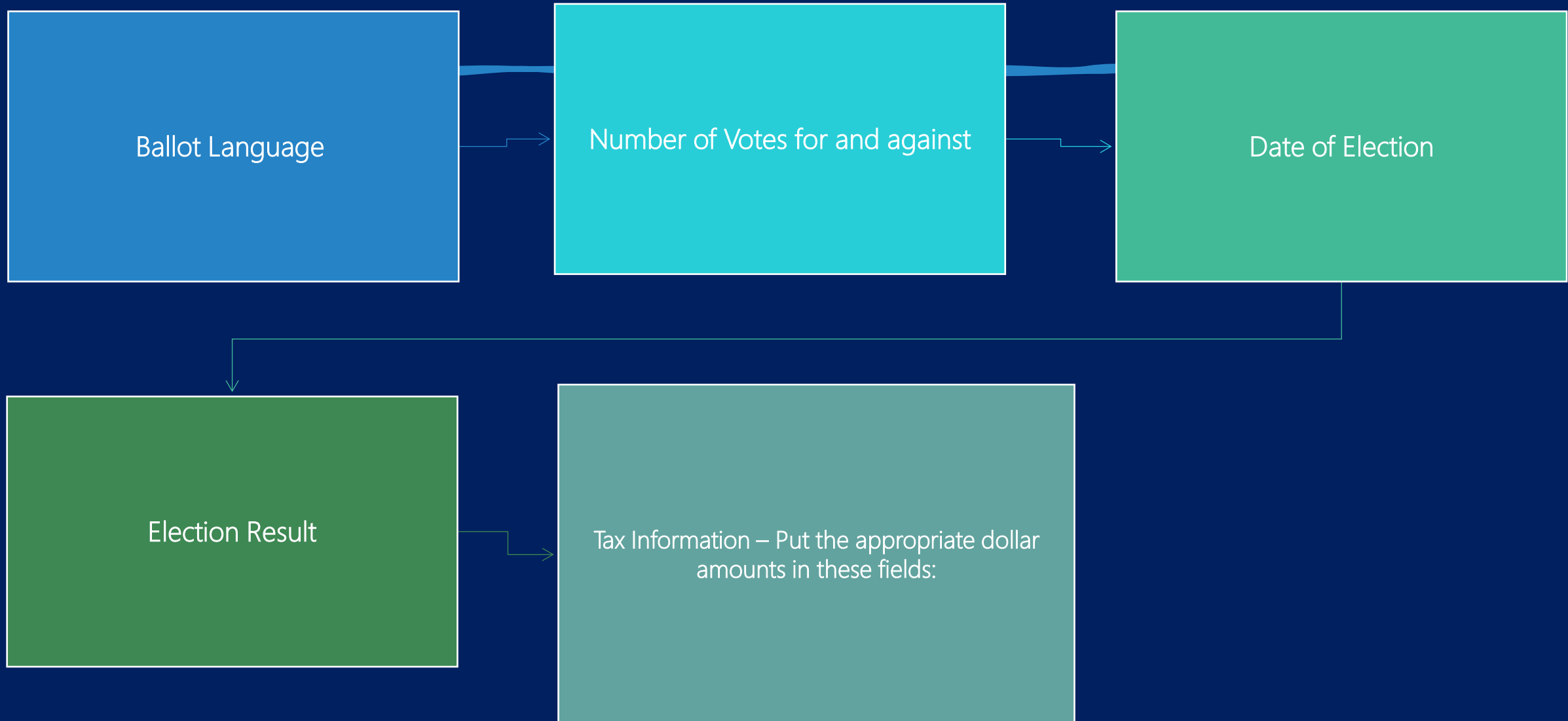
Accounting of the use of the proceeds of any issued bond, including a project description and amount of each series of bonds issued pursuant to the election.

Estimate of the minimum annual debt service requirement for the current fiscal year for each series of bonds issued pursuant to the election.

Requirements (Bond Election Project Screen)

- Projects for each ballot proposition, a new screen must be added to track each project and series of bonds issued
 - **Project Description** – Select most appropriate option for each proposition from pull-down menu
 - Use “Other” for any projects not located in dropdown
- **Amount Issued** – The dollar amount of voted authority used for each debt issuance pursuant to the bond election for the project. Issued amount CAN NOT exceed total authorized amount from ballot screen.
 - **Please note:** The amount of voted authority can sometimes be greater than the par amount of the bonds. Consult bond counsel, as necessary.
- **Bond Title/Series Name** – Put the title of the bonds and series name. Example: “Unlimited Tax School Building and Refunding Bonds Series 2025A” or “Limited Tax Road Bond Series”
 - **Please note:** These fields can be found on the cover of the Official Statement or offering document for public offerings and in the authorizing resolution for private placements or bank loans.
- **Closing Date/Delivery Date** – Enter the closing or delivery date for the series of bonds.
 - **Please note:** This information can be found on the cover of the Official Statement or offering document for public offerings and in the authorizing resolution for private placements or bank loans.

Requirements (VATRE's)



Requirements (School District M&O Election)

Ballot language

- The ballot language submitted to the voters.

Number of Votes for and against

Date of Election

Election Result

- Carried
- Defeated
- Canceled

Tax Information – Put the corresponding dollar amounts in these fields:

- Proposed Tax Rate
- Approved Tax Rate

WEB PORTAL

LOCAL GOVERNMENT BOND, TAX AND PROJECT TRANSPARENCY DATABASE

The 89th Texas Legislature passed HB 103 in 2025 to increase transparency and accountability in local fiscal decisions. The bill requires the Comptroller to maintain a database of current and historical data on bond elections, tax-rate elections, and related information held by each taxing unit in the state.

Reporting Requirements

For each bond proposed or issued by a taxing unit the following are required:

- The ballot language submitted to the voters.
- Projected interest and sinking fund (I&S) tax rate rate for debt service related to that bond.
- Result of any election held for the purpose of approving the issuance of bonds.
- List of projects to be funded using the bond.
- Accounting of the use of the proceeds of any issued bond, including a project description and amount of each series of bonds issued pursuant to the election. This data should be updated as bonds are issued.
- Estimate of the minimum annual debt service requirement for the current fiscal year for each series of bonds issued pursuant to the election.

For Voter Approval Tax Rate Elections:

- The ballot language submitted to the voters.

Local Government Bond, Tax and Project Database

eSystems: Submit or Update Your Report

[Log-In Procedures \(DOCX\)](#)
[HB 103 Resources Guide \(PDF\)](#)
[HB 103 Training Webinar](#)
[Comptroller's Bond Tax and Project Database \(HB 103\)](#)
[Texas Bond Review Board](#)
[Texas Education Agency](#)
[HB 3526 \(Local Bond Obligations Database\)](#)
[Contact Information](#)

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Kelly Hancock
Acting Texas Comptroller of Public Accounts

eSystems

What can I do in eSystems

Video Tutorial for WebFile

Help

web file

eSystems Login

User ID

Password

LOG IN

[FORGOT USER ID?](#)[FORGOT PASSWORD?](#)

First time user?
Create a profile now.

Start managing your tax-related business more easily and all in one place.

CREATE PROFILE

Privacy

Terms

WEBFILE (ESYSTEMS)

eSystems Dashboard

Credit card processor has changed

Our credit card processor has changed, and you may notice a new payment screen

Password recovery via text on your mobile device is now available

Add a mobile number to your eSystems account profile and you can easily control how you reset your forgotten password.

The sharing of your account, user identification or password is prohibited

Each user must have their own account.
<https://comptroller.texas.gov/taxes/sales>

It appears that you have no tax/fees associated with your profile. To assign a tax/fees to your account, please click the button provided below.

[+ ASSIGN TAX/FEEs](#)

eSystems Services

Click the list below to access

 Search...

eSystem Name

SELECT HB-103 APPLICATION

WEBFILE (ESYSTEMS CONT)

profile and you can easily control how you reset your forgotten password.

<https://comptroller.texas.gov/taxes/sales>

It appears that you have no tax/fees associated with your profile. To assign a tax/fees to your account, please click the button provided below.

+ ASSIGN TAX/FEES

eSystems Services

Click the list below to access

Q BRADI

X

eSystem Name
 HB-103 - Bond Reporting and Database Initiative (BRADI)

LOG IN SCREEN

> [eSystems](#) > Access Page

Bond Reporting And Database Initiative (BRADI)

The 89th Legislature passed House Bill 103 (HB 103) to enhance transparency and accountability in local fiscal decisions. Under this law, the Comptroller is required to coordinate with the Bond Review Board and the Texas Education Agency to create and maintain a database of current and historical data on taxes, bonds, and bond-related activities for all Texas taxing units.

For each proposed or issued bond, taxing units must report key information, including ballot language, projected tax rates, and authorized projects.

Enter Local Government Access Details

Access code *

Access code must be exactly 15 alphanumeric characters

Texas Taxpayer ID *

Must be exactly 11 numbers

Note: Local Government Access Code and Texas Taxpayer ID can be requested from the Transparency Team at 844-519-5676

RETURN TO ESYSTEMS

CONFIRM

CONTACT DETAILS

> eSystems > Home Screen

Contact Details

Government Name ANTHONY ISD	Texas Taxpayer ID 17460143104
Type of Taxing Unit ISD	County Headquarters for Taxing Unit EL PASO
Issuer Contact Name * Tom Brady	Issuer Contact Title * The Beach Boys
Issuer Contact Phone * (915) 753-0220	Issuer Contact Email * tombrady@gmail.com
Issuer Contact Street * 333 Deion Sanders Way	Issuer Contact City * Italy
Issuer Contact State * Texas	Issuer Contact Zip Code * 79799

EDIT CONTACT

- ALL DATA POINTS CAN BE EDITED WITH THE EXCEPTION OF:
- GOVERNMENT NAME
- TAX ID
- TYPE OF TAXING UNIT
- COUNTY HEADQUARTERS

APPLICATION FUNCTIONS

- CREATE NEW BALLOT
 - ALL ENTITIES CAN REPORT BOND ELECTIONS AND VATRE'S
 - ONLY ISD'S CAN ENTER M&O REPORTS
- VIEW/EDIT/CONTINUE PREVIOUS SUBMISSIONS
- DECLARATION OF NON-FILING PERIODS
 - PRINT DECLARATION FOR RECORDS



**ADD NEW
BALLOT**

> eSystems > ... > Create a New Ballot

Create a New Ballot

1

Election Type

2

Ballot Form

3

Projects

4

Acknowledgement

Ballot submission started, select election type

Select Election Type

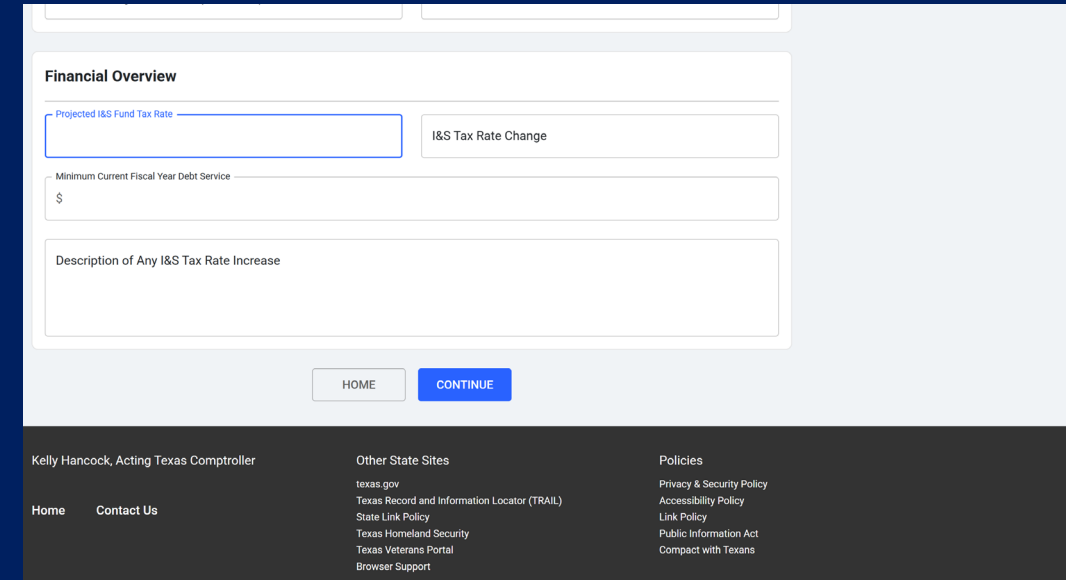
- ☐ Bond elections
- ☐ Voter Approval Tax Rate Election (VATRE)
- ☐ M&O Elections for School Districts

BACK

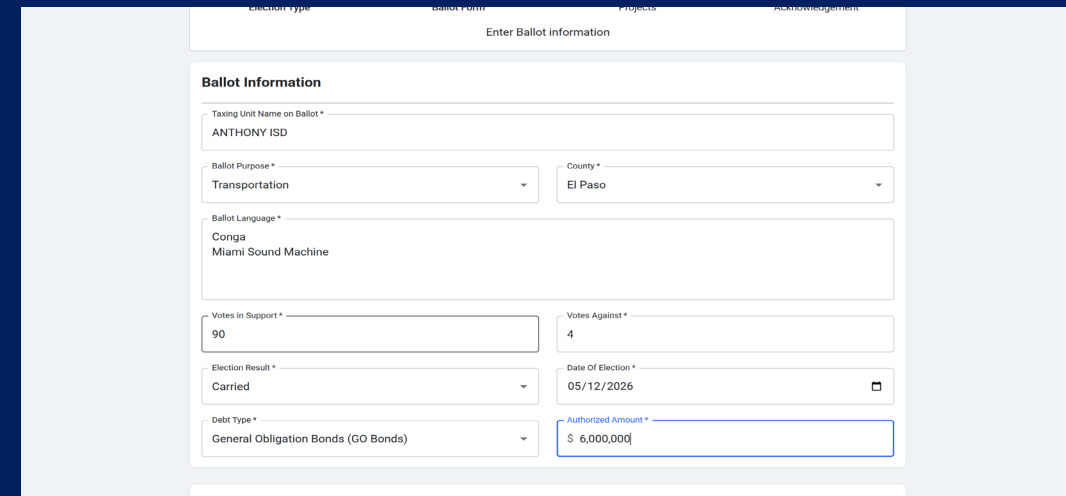
CONTINUE

BALLOT INFORMATION SCREEN

- ALL ITEMS IN BALLOT INFORMATION PORTION MUST BE FILLED OUT. FINANCIAL OVERVIEW SECTION TO BE COMPLETED BASED ON INDIVIDUAL ENTITY'S FINANCIALS.
- Cannot proceed to next screen if required fields marked with * are not completed.



The screenshot shows the 'Financial Overview' section of a web application. It contains several input fields: 'Projected I&S Fund Tax Rate' (a text box), 'I&S Tax Rate Change' (a text box), 'Minimum Current Fiscal Year Debt Service' (a text box with a '\$' symbol), and 'Description of Any I&S Tax Rate Increase' (a larger text box). At the bottom of the form are two buttons: 'HOME' and 'CONTINUE'. Below the form is a dark footer bar with links for 'Kelly Hancock, Acting Texas Comptroller', 'Other State Sites' (including 'texas.gov', 'Texas Record and Information Locator (TRAIL)', 'State Link Policy', 'Texas Homeland Security', 'Texas Veterans Portal', and 'Browser Support'), and 'Policies' (including 'Privacy & Security Policy', 'Accessibility Policy', 'Link Policy', 'Public Information Act', and 'Compact with Texans').



The screenshot shows the 'Ballot Information' section of a web application. It contains several input fields: 'Taxing Unit Name on Ballot *' (a text box with 'ANTHONY ISD'), 'Ballot Purpose *' (a dropdown menu with 'Transportation'), 'County *' (a dropdown menu with 'El Paso'), 'Ballot Language *' (a text box with 'Conga' and 'Miami Sound Machine'), 'Votes in Support *' (a text box with '90'), 'Votes Against *' (a text box with '4'), 'Election Result *' (a dropdown menu with 'Carried'), 'Date Of Election *' (a text box with '05/12/2026'), 'Debt Type *' (a dropdown menu with 'General Obligation Bonds (GO Bonds)'), and 'Authorized Amount *' (a text box with '\$ 6,000,000').

PROJECTS PAGE

- PROJECT RECORD (FOR EACH FUNDED PROJECT):
 - ENTER PROJECT DESCRIPTION
 - DROP DOWN MENU
 - BOND TITLE/SERIES NAME
 - Example: "Unlimited Tax School Building and Refunding Bonds Series 2025A"
 - CLOSING/DELIVERY DATE
 - AMOUNT ISSUED
 - AMOUNT ALLOCATED (IF KNOWN) FOR THE PROJECT
 - CAN BE EDITIED LATER

Amount Issued to Date	Actions
\$1,500,000	 
1-1 of 1	< >
Total Amount Issued: \$1,500,000	
Total Amount Unissued: \$4,500,000	

SIGNATURE/ ACKNOWLEDGEMENT

- ONCE PROJECT PAGE IS COMPLETED CONTINUE TO SIGNATURE PAGE
 - READ ACKNOWLEDGMENT AND TYPE YOUR NAME AS WELL AS THE DATE OF SUBMISSION NOT THE DATE OF THE ELECTION.
- YOU WILL THEN BE ASKED TO GO TO HOME SCREEN OR SELECT ANOTHER BALLOT FORM AS THE CASE MAY BE

The screenshot shows the 'Acknowledge' step of a four-step process. The steps are: 1. Election Type, 2. Ballot Form, 3. Projects, and 4. Acknowledge (highlighted with a blue circle). Below the steps, the 'Signature' section contains a text field for 'Authorized Representative Signature (Full Name) *' with the value 'JOE COOL' and a date field for 'Date' with the value '2026-03-30'. The 'Acknowledgement' section contains a paragraph of text and a checkbox with the label 'I affirm that I am an authorized representative and that the information provided is true and complies with Texas Government Code Sec. 403.702. *'. At the bottom, there are 'BACK' and 'SUBMIT' buttons.

This screenshot shows the same Acknowledgement page as above, but with a modal overlay titled 'Ballot Submitted Successfully'. The modal contains the text: 'Do you have any remaining ballots to complete and submit? Reminder: you are required to submit all ballots from the current fiscal year. To submit another ballot, select Add Another Ballot below.' At the bottom of the modal are two buttons: 'ADD ANOTHER BALLOT' and 'GO TO HOME SCREEN'. The background page is dimmed.

DATABASE PAGE

- Each Entity on the table will display preselected details from their completed submissions.
 - Currently full CSV records are not available directly from the table, contact Transparency@cpa.texas.gov to request datasets.

does not independently verify information contained in the Bond, Tax, and Project Database.

ANTHONY ISD					
HB 103 bond information as reported to the Comptroller by this entity.					
Basic Bond Information					
Taxing Unit Name: ANTHONY ISD					
Taxing Unit Type: ISD					
County: El Paso					
Election Type: VATRE - Non-M&O					
Election Information					
Election Date: 2024-11-05					
Election Result: Carried					
Votes in Support: 502					
Votes Against: 476					
Ballot Language					
Ballot Language: Ratifying the ad valorem tax rate of \$0.914688 in Anthony Independent School District for the current year, a rate that will result in an increase of 24.33 percent in maintenance and operations tax revenue for the district for the current year as compared to the preceding year, which is an additional \$356,150.					
Tax Rate Information					
Projected I&S Fund Tax Rate: N/A					
Current Adopted Rate: 0.7869/\$100					
Voter-Approval Rate: 0.6669/\$100					
Difference Between Adopted & Voter-Approval: 0.12/\$100					
Preceding Year Tax Rate: 0.6862/\$100					
Proposition Defeated Rate: N/A					
Financial Details					
Minimum Current Fiscal Year Debt Service: N/A					
Description of I&S Tax Rate Increase: N/A					

Entity Name	Entity Type	County	Election Type	Bond Purpose	Election Date
Aransas County Independent School District	ISD	Aransas	Bond Election	Education	2022-05-07
75 RANCH MUNICIPAL UTILITY DISTRICT	SPD	Williamson	Bond Election	Water/Wastewater System Improvements	2021-11-02
75 RANCH MUNICIPAL UTILITY DISTRICT	SPD	Williamson	Bond Election	Roads	2021-11-02
75 RANCH MUNICIPAL UTILITY DISTRICT	SPD	Williamson	Bond Election	Recreational Facility	2021-11-02
75 RANCH MUNICIPAL UTILITY DISTRICT	SPD	Williamson	Bond Election	Refunding	2021-11-02
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ABERNATHY ISD	ISD	Hale	Bond Election	Capital Improvements	2023-11-07
ABILENE INDEPENDENT SCHOOL DISTRICT	ISD	Taylor	Bond Election	Capital Improvements	2018-11-06
ABILENE INDEPENDENT SCHOOL DISTRICT	ISD	Taylor	VATRE - Non-M&O	Education	2025-11-05
ADDICKS UTILITY DISTRICT OF HARRIS COUNTY	SPD	Harris	Bond Election	Water/Wastewater System Improvements	2024-11-05
ADDICKS UTILITY DISTRICT OF HARRIS COUNTY	SPD	Harris	Bond Election	Refunding	2024-11-05
ADRIAN ISD	ISD	Oldham	VATRE - Non-M&O	Education	2024-11-05
AGUA DULCE ISD	ISD	Nueces	Bond Election	Capital Improvements	2025-05-03
AGUA DULCE ISD	ISD	Nueces	Bond Election	Capital Improvements	2018-05-05
AIRPORT ROAD MUNICIPAL UTILITY DISTRICT	SPD	Montgomery	Bond Election	Public Facilities	2023-11-07
AIRPORT ROAD MUNICIPAL UTILITY DISTRICT	SPD	Montgomery	Bond Election	Public Facilities	2023-11-07

ADDITIONAL RESOURCES

LOCAL GOVERNMENT BOND, TAX AND PROJECT TRANSPARENCY DATABASE

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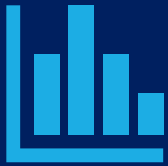
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[Contact Information](#)

CONTACT US



Economic Development
and Community Investment



Transparency and Local
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