

APPENDIX A

Court Orders Establishing Tax Rate and Adopting FY2003 Operating and Capital Budgets for the County

This Appendix contains copies of the Commissioners Court Orders approved on September 17, 2002, which established the FY2003 tax rate for the County and adopted the Operating and Capital Budgets.

COURT ORDER

12

ORDER NO: 2002 1670

DATE: SEP 17 2002

STATE OF TEXAS §

COUNTY OF DALLAS §

**AN ORDER OF THE COMMISSIONERS COURT OF
DALLAS COUNTY, TEXAS, MAKING TAX LEVIES
FOR DALLAS COUNTY FOR TAX YEAR 2002**

BE IT REMEMBERED at a regular meeting of Commissioners Court of Dallas County, Texas, held on the 17th day of September, 2002 on a motion made by Mike Cantrell, Comm. of Dist. #2, and seconded by Jim Jackson, Comm. of Dist. #1, the following Court Order was adopted:

WHEREAS, the Commissioners Court has considered all requests for County expenditures for the fiscal year beginning October 1, 2002 and has been provided with estimated revenues for such year by the County Auditor; and

WHEREAS, the Commissioners Court has caused appropriate legal notice of the proposed ad valorem tax rate to be published according to State law; and

WHEREAS, a public hearing was conducted on September 3rd, 2002 to allow public comment on the proposed tax rate for tax year 2002; and

WHEREAS, Commissioners Court action is required to finally adopt a tax rate for tax year 2002 and to levy such tax on each \$100 of assessed valuation of all taxable property within the County; and

WHEREAS, Commissioners Court may levy an occupation tax on coin-operated machines in the County not to exceed one-fourth of the State tax levied on such operations.

NOW IT IS THEREFORE ORDERED, ADJUDGED AND DECREED that the Commissioners Court of Dallas County hereby levies a tax of \$.1960 on each \$100 assessed valuation of all taxable property in the County, as more fully described below:

FOR MAINTENANCE AND OPERATIONS


\$.14420 for general operating purposes
.01450 for Major Capital Development Fund
.00500 for Major Technology Fund
.00180 for Permanent Improvement Fund
\$.16550 TOTAL MAINTENANCE AND OPERATIONS TAX


FOR DEBT SERVICE

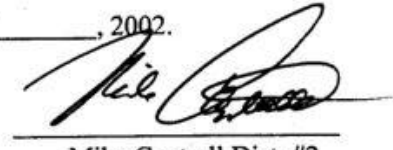
\$.00528 for Road Refunding Bonds, Series 1993A, Account 511
.00360 for Permanent Improvement Refunding Bonds, Series 1993B, Account 512
.00119 for Permanent Improvement Refunding Bonds, Series 2000B, Account 527
.00044 for Permanent Improvement Refunding Bonds, Series 2001B, Account 529
.00155 for Road Bonds, Series 1995, Account 515
.00014 for Certificates of Obligation, Series 1996, Account 518
.00178 for Road Bonds, Series 1996, Account 519
.00038 for Certificates of Obligation, Series 1996A, Account 520
.00158 for Road Refunding Bonds, Series 1997, Account 521
.00562 for Permanent Improvement Refunding Bonds, Series 1997A, Account 522
.00094 for Certificate of Obligation, Series 1997B, Account 523
.00022 for Certificate of Obligation, Series 1998, Account 524
.00246 for Road Bonds, Series 2000, Account 525
.00298 for Road Bonds, Series 2000A, Account 526
.00234 for Road Bonds, Series 2001A, Account 528
\$.03050 TOTAL DEBT SERVICE TAX

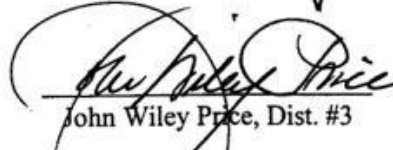
BE IT THEREFORE FURTHER ORDERED, ADJUDGED AND DECREED that the Commissioners Court of Dallas County levies an occupation tax on coin-operated machines equal and amounting to one-fourth of the occupation tax so levied by the State of Texas.


DONE IN OPEN COURT this the 17th day of September, 2002.



Margaret Keliher, County Judge


Jim Jackson, Dist. #1


Mike Cantrell Dist. #2


John Wiley Price, Dist. #3


Kenneth A. Mayfield, Dist. #4

Recommended by: 
Ryan Brown, Budget Officer

ORDER NO: 2002 1672

COURT ORDER

14

DATE: SEP 17 2002

STATE OF TEXAS §

COUNTY OF DALLAS §

**AN ORDER OF THE COMMISSIONERS COURT OF
DALLAS COUNTY, TEXAS, ADOPTING THE ANNUAL
BUDGET FOR DALLAS COUNTY FOR FISCAL YEAR 2003**

BE IT REMEMBERED at a regular meeting of Commissioners Court of Dallas County, Texas, held on the 17th day of September, 2002 on a motion made by Mike Cantrell, Comm. of Dist. #2, and seconded by Jim Jackson, Comm. of Dist. #1, the following Court Order was adopted:

WHEREAS, Chapters 111.063 through 111.073 of the Revised Civil Statutes of the State of Texas prescribes the method by which the Dallas County Commissioners Court shall adopt an annual budget; and

WHEREAS, a budget for the fiscal year beginning October 1, 2002 and ending September 30, 2003 has been proposed by the Budget Officer; and

WHEREAS, the proposed budget has been filed with the County Auditor and County Clerk as prescribed by law; and

WHEREAS, a public hearing on the proposed budget was conducted on September 17, 2002 as prescribed by law; and

WHEREAS, the salaries and allowances of certain elected officials have been proposed and advertised and appropriate notifications to these elected officials have been given; and

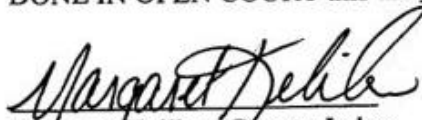
WHEREAS, the IRS reimbursement rate for personal vehicle use is 36.5 cents per mile.

IT IS THEREFORE ORDERED, ADJUDGED, AND DECREED that the Commissioners Court of Dallas County adopts and approves the proposed budget for Dallas County for the fiscal year beginning October 1, 2002 and ending September 30, 2003; and


IT IS FURTHER ORDERED that all car allowances for County employees shall be increased on January 4, 2003 by 5.8 percent over their FY2002 levels; and

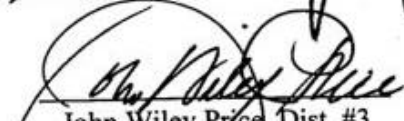
IT IS FURTHER ORDERED that by adopting this budget, approval is given for 3 percent structure increase effective January 4, 2003 for all employees, with the exception of Judges whose compensation is set by the legislature and grant funded employees whose grant is unable to absorb the increase.


DONE IN OPEN COURT this the 17th day of September, 2002.

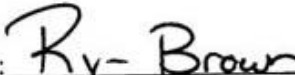

Margaret Keliher, County Judge


Jim Jackson, Dist. #1


Mike Cantrell Dist. #2


John Wiley Price, Dist. #3


Kenneth A. Mayfield, Dist. #4

Recommended by: 
Ryan Brown, Budget Officer

ITEM #14 ON AGENDA - TUESDAY, SEPTEMBER 17, 2002.

APPENDIX B

Court Orders Establishing Tax Rate and Adopting FY2003 Budget for the Dallas County Hospital District

This Appendix contains copies of the Commissioners Court Orders approved on September 17, 2002 which established the FY2003 tax rate for the Hospital District and adopted the annual budget.

ORDER NO: 2002 1671

COURT ORDER

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DATE: SEP 17 2002

STATE OF TEXAS §

COUNTY OF DALLAS §

**AN ORDER OF THE COMMISSIONERS COURT OF
DALLAS COUNTY, TEXAS, MAKING TAX LEVIES
FOR THE DALLAS COUNTY HOSPITAL DISTRICT
FOR TAX YEAR 2002**

BE IT REMEMBERED at a regular meeting of Commissioners Court of Dallas County, Texas, held on the 17th day of September, 2002 on a motion made by Mike Cantrell, Comm. of Dist. #2, and seconded by Jim Jackson, Comm. of Dist. #1, the following Court Order was adopted:

WHEREAS, the Commissioners Court has considered all requests for expenditures for the Dallas County Hospital District for the fiscal year beginning October 1, 2002 and has been provided with estimated revenues for such year; and

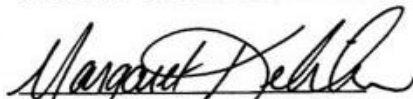
WHEREAS, the Commissioners Court has caused appropriate legal notice of the proposed ad valorem tax rate to be published according to State law; and

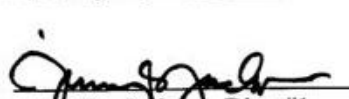
WHEREAS, a public hearing was conducted on September 3rd, 2002 to allow public comment on the proposed tax rate for tax year 2002; and

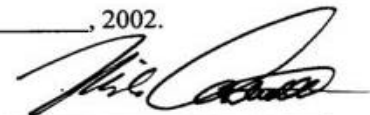
WHEREAS, Commissioners Court action is required to finally adopt a tax rate for tax year 2002 and to levy such tax on each \$100 of assessed valuation of all taxable property within the County.


NOW IT IS THEREFORE ORDERED, ADJUDGED AND DECREED that the Commissioners Court of Dallas County hereby levies for the current tax year an ad valorem tax of \$0.2540 for each \$100 valuation of all taxable property for general operating purposes of the Dallas County Hospital District.


DONE IN OPEN COURT this the 17th day of September, 2002.

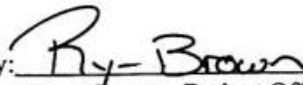

Margaret Keliher, County Judge


Jim Jackson, Dist. #1


Mike Cantrell Dist. #2


John Wiley Price, Dist. #3


Kenneth A. Mayfield, Dist. #4

Recommended by: 
Ryan Brown, Budget Officer

ORDER NO: 2002 1673

COURT ORDER

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DATE: SEP 17 2002

STATE OF TEXAS §

COUNTY OF DALLAS §

**AN ORDER OF THE COMMISSIONERS COURT OF
DALLAS COUNTY, TEXAS, ADOPTING THE ANNUAL
BUDGET OF THE DALLAS COUNTY HOSPITAL
DISTRICT FOR FISCAL YEAR 2003**

BE IT REMEMBERED at a regular meeting of Commissioners Court of Dallas County, Texas, held on the 17th day of September, 2002 on a motion made by Mike Cantrell, Comm. of Dist. #2, and seconded by Jim Jackson, Comm. of Dist. #1, the following Court Order was adopted:

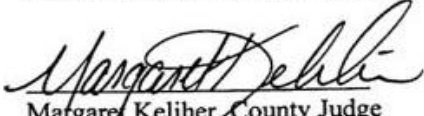
WHEREAS, the Commissioners Court has set the tax rate and levied taxes for the Dallas County Hospital District for the fiscal year beginning October 1, 2002; and

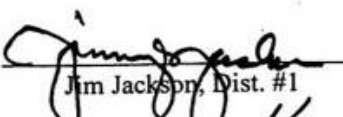
WHEREAS, the Board of Managers of the Dallas County Hospital District has requested approval of a proposed annual budget, which has been prepared and filed with this County on September 9, 2002 and is summarized on the attachments; and

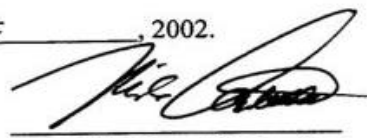
WHEREAS, the proposed budget sets forth the proposed expenditures of the Dallas County Hospital District for the fiscal year beginning October 1, 2002 and ending September 30, 2003;

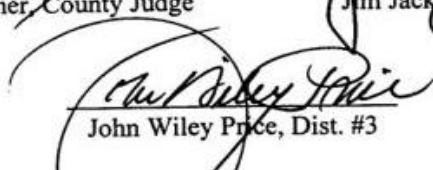
IT IS THEREFORE ORDERED, ADJUDGED, AND DECREED by the Commissioners Court of Dallas County, Texas, that the annual budget attached hereto for the Dallas County Hospital District for the fiscal year beginning October 1, 2002 and ending September 30, 2003 is approved, and said budget shall control expenditures of the funds by the Dallas County Hospital District for such period unless same be amended by the Commissioners Court in accordance with law.

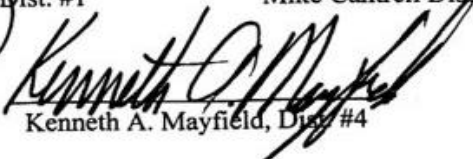
DONE IN OPEN COURT this the 17th day of September, 2002.


Margaret Keliher, County Judge


Jim Jackson, Dist. #1


Mike Cantrell Dist #2


John Wiley Price, Dist. #3


Kenneth A. Mayfield, Dist. #4

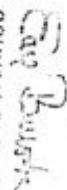
Recommended by: 
Ryan Brown, Budget Officer

Parkland Health & Hospital System
FY2003 Board Recommended Operating Budget (accrual basis)
Presented to the Commissioners Court - September 17, 2002
(dollars in thousands)

	<u>Total</u>
<u>Workload Volumes</u>	
Inpatient Discharges	45,119
Deliveries	16,821
Emergency Visits	145,123
Outpatient Clinic Visits	477,962
COPC Visits	<u>443,592</u>
Total Ambulatory	1,066,677

Income Statement

Revenues	
Patient	301,757
Provision for Uncollectible Accounts	55,000
Disproportionate Share	47,167
Taxes	322,969
Tobacco Settlement	3,380
Upper Payment Limit	24,812
Other	<u>65,532</u>
Total Revenues	\$820,617
Expenses	
Salaries	356,938
Benefits	48,265
Purchased Medical Services	96,413
Supplies	151,655
Pharmaceuticals	66,142
Provision for Uncollectible Accounts	55,000
Interest	392
Depreciation	<u>36,000</u>
Total Expenses	\$810,805
Net Operating Excess	<u>\$9,812</u>

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COUNTY CLERK
DALLAS COUNTY

APPENDIX C

Glossary of Terms, Abbreviations and Acronyms

Account Code: A series of numbers used to identify and classify expenditures or revenues within an organizational unit. The account code consists of a fund code, department or activity code, an object or expenditure code, and a category code as set forth in the “Chart of Accounts.”

Accrual Accounting: The accrual basis of accounting matches revenue and related expenses based upon the timing of underlying economic events, regardless of when monies are received or disbursed. Revenues are recorded when earned. Expenses are recorded when incurred.

Ad Valorem Tax: A tax levied against the value of real or business personal property. Currently, Dallas County assesses ad valorem taxes at 100% of market value allowing a 20% homestead exemption on the taxpayer’s place of residence.

Appropriation: An authorization to make expenditures or incur an obligation against the resources of the County.

ASC - Automotive Service Center: Vehicle repair center operated by Dallas County.

Assessed Valuation: A value established for real or personal property for the purpose of levying a property tax. The assessed values in Dallas County are set by the Dallas Central Appraisal District which is a separate entity.

Baseline Budget: The previous fiscal year’s approved budget adjusted for inflation.

Bonded Indebtedness: The total amount of principal due on bonds which have been sold to finance capital projects such as streets, bridges and buildings.

Budget: The financial plan for a fiscal year that matches resources with expenditures. The Dallas County fiscal year is October 1 through September 30.

Budget Adjustment: A change in the authorized level of funding (appropriations) for a department or line item object code. These adjustments are made only with Commissioners Court approval upon staff recommendation.

Budget Control: A general set of guidelines established in a policy and procedures statement which allows for monitoring and management of funds that have been appropriated for use in providing a service.

Glossary of Terms, Abbreviations and Acronyms (continued)

Budget Policy: A statement or plan which describes how certain aspects of the budget are formulated and the rules to be followed as the budget is put into operation after adoption.

CAFR: The County Auditor's Financial Report, issued annually.

Capital Equipment: Non-consumable items purchased with an estimated useful life of at least two years and a value of \$500 or more.

CASA - Court Appointed Special Advocates: Individuals who serve as guardian ad items in child welfare/abuse cases to represent the best interests of the child. Dallas County contracts with Dallas CASA, a non-profit corporation, to provide these services in the two Juvenile District Courts.

C.O. - Certificate of Obligation: A medium-term debt instrument which can be issued without voter approval. C.O.'s are normally used to fund capital and equipment in small amounts between major bond elections.

CEP - Community Education Partners: Dallas County's contractor for the Juvenile Justice Alternative Education Program.

CIP - Capital Improvement Plan - An index of items whose long, useful lives distinguish them from recurring operational needs.

CJD - Criminal Justice Division: A division of the Governor's Office which provides over \$100 million in grant funds to local, regional and statewide projects.

Contributions: Generally used to identify funds used from one fund to augment revenue in another. Booked as expenditures by the contributing fund, and revenue by the receiving fund.

CPS: Child Protective Services.

Current Taxes: Taxes that are levied and collected prior to being delinquent. The tax year begins January 1st. Unpaid taxes become delinquent on February 1st, after which time penalty and interest charges accrue.

DART - Dallas Area Rapid Transit

Debt Service: The County's obligation to pay the principal and interest on all bond and other debt instruments according to a payment schedule developed at the time the instruments are issued.

Glossary of Terms, Abbreviations and Acronyms (continued)

Delinquent Taxes: Taxes that remain unpaid at February 1st.

Department: A major division or unit of the County responsible for a service or operation or a group of related operations within a functional area.

DPD: (city of) Dallas Police Department.

DDA - Departmental Discretionary Account: An account within each department's line-item budget which is intended to encourage entrepreneurial management by allowing senior managers more flexibility to make spending decisions and creating stronger incentives to save taxpayer dollars.

Disbursement: Payment of goods or service by cash or check.

DIVERT - The Dallas Initiative for Diversified and Expedited Rehabilitation and Training: A part-time drug treatment court aimed at providing treatment and rehabilitative services under judicial supervision to first-time non-violent offenders.

DMS - Dispute Mediation Services, Inc.: A non-profit corporation which provides a number of alternate dispute resolution functions for Dallas County through a contract.

Effective Rate: In any year, the calculated tax rate which would produce the same tax revenue as the prior year on existing property. All jurisdictions in Texas are required to calculate and publish their effective rate, which then becomes the "zero point" against which any tax increases are measured.

Encumbrance: An obligation of the County for which funds have been set aside (not expended) for a future known or expected expenditure.

Ending Balance: The amount of unencumbered cash available at the end of each fiscal year. Becomes the "Beginning Balance" for the subsequent fiscal year.

Enterprise Fund: A fund to account for operations that are financed and operated in a manner similar to business enterprises.

Estimated Revenue: The amount of projected revenue for the fiscal cycle. Projections are generally based on prior experiences.

Fees of Office (Revenue): Fees charged by various County departments to provide a service to the public or another governmental entity.

Glossary of Terms, Abbreviations and Acronyms (continued)

Fines and Forfeitures (Revenue): Revenue generated through fines assessed by various courts and through bail bond and property forfeitures.

Fiscal Year: The period signifying the beginning and ending of an account period. Dallas County's fiscal year is October 1st through September 30th.

Fixed Assets: See Capital Equipment.

Fund: An independent fiscal and accounting entity, segregated to perform specific activities or functions. Each fund balances its appropriations to own revenues. Dallas County has sixteen operating funds, one agency fund and one enterprise fund.

Fund Balance: The excess of a fund's assets over its liabilities for the accounting period. State law prohibits deficits.

GAAP - The Generally Accepted Accounting Practices in the United States.

General Fund: The main operating fund of the County, Fund 120.

General Obligation Bonds: Also known as G.O. Bonds. Debt instruments where the taxing power of the governmental entity is used to guarantee repayment.

GFOA - The Government Finance Officers Association of the United States and Canada.

Grant: Contribution of assets, usually cash and sometimes property, from one organization to another in order to sponsor specific projects.

Homestead Exemption: A partial or full exemption from the payment of real estate taxes on a taxpayer's principal residence. *Dallas County's Homestead Exemption is 20%.*

HOPWA - Housing Opportunities for Persons with AIDS: A federally-funded program through the U.S. Department of Housing and Urban Development to provide housing assistance to individuals and their family members infected with HIV.

JJAEP - The Juvenile Justice Alternative Education Program: Established by the Texas Legislature to provide continuing education for youth expelled from their home schools. Operation of the program is contracted to a private agency, with oversight provided by the Dallas County Juvenile Board and all 15 independent school districts located in Dallas County.

Glossary of Terms, Abbreviations and Acronyms (continued)

Lag: The projected or actual difference between salary appropriations and actual spending. The estimated annual amount of lag is budgeted as a negative appropriation to avoid over-taxation.

Line Item Budget: A budget that lists each object code for departments separately with the dollar amount budgeted.

Long Term Debt: Debt with a maturity of more than one year from the date of issuance.

Modified Accrual Accounting: Accounting basis used in Dallas County. Expenditures are booked at the time liability occurs, but revenues are booked when received.

MTF - Major Technology Fund: Designated portion of the property tax rate which is used to fund large computer infrastructure upgrades.

NCTCOG - North Central Texas Council Of Governments: One of 24 Regional Councils of Government in the State. Serves Wise, Denton, Collin, Palo Pinto, Parker, Tarrant, Dallas, Rockwall, Hunt, Kaufman, Erath, Hood, Johnson, Ellis, Somervell and Navarro Counties.

NorthSTAR: A county-founded managed-case alternative to behavioral health care and substance abuse treatment previously provided by State-funded agencies.

NTTA - North Texas Tollway Authority

Object Code: Numerical coded description of expenditure types.

Operating Budget: That portion of the budget that provides goods and services used in daily operations.

Property Tax: Taxes levied on both real and business personal property according to the appraised value and the tax rate.

RAAD - Rapid Access Assessment and Diversion: A specialized team of mental health counselors available to law enforcement officers needing assistance with mentally ill offenders.

Reimbursement for Service (Revenue): Funds received as a result of Dallas County providing an agreed-upon service to another entity or individual.

Reserve: Appropriations in the budget which have no specific use. Unallocated Reserves are used to fund unanticipated needs that arise during a budget year. Emergency Reserves are to be used only in case of extreme circumstances (i.e., major fire damage).

Glossary of Terms, Abbreviations and Acronyms (continued)

Revenue from Use of Money (Revenue): Interest received from time deposits, and other investments.

Salary Lag: See “Lag”

SCT - Systems and Computer Technology, Inc.: The private firm chosen by Dallas County in 1992 to be its data processing department.

State Fees (Revenue): Funds received as payment from the State of Texas in return for administering a State program, or collecting revenue for the State.

STEP - Selective Traffic Enforcement Program: A program of the Texas Department of Transportation designed to reduce traffic accidents and fatalities through specific traffic law enforcement activities aimed at speeding, seat belt use and driving while intoxicated.

TAC - Texas Association of Counties: Texas Statewide organization which provides continuing education and insurance services for counties and their elected officials.

TECLEOSE - Texas Commission on Law Enforcement Officer’s Standards and Education: Governing body responsible for commissioning jailers and peace officers.

TDPRS - The Texas Department of Protective and Regulatory Services: The state agency responsible for investigating reports of child abuse/neglect. Dallas County Child Protective Services is the local division of this agency.

TxDOT - Texas Department of Transportation

TJPC - The Texas Juvenile Probation Commission: The state agency responsible for monitoring and dispersing state funds to local juvenile departments.

Time Deposit: Investment of idle funds with a depository at a negotiated interest rate.

Unencumbered Balance: The amount of an appropriation that is neither expended nor obligated (encumbered). That amount of appropriation available for future use.

UTD - University of Texas at Dallas

YSAB - The Youth Services Advisory Board: A volunteer board established to provide community input to the Dallas County Juvenile Board and the Dallas County Child Welfare Board and is responsible for reviewing and recommending programs appropriate for funding from the Juror Donation Fund.