

**JUVENILE COURT/PROBATION/DETENTION, ADULT PROBATION,
ADULT/JUVENILE COMBINED PROBATION, APPELLATE COURTS
INSTRUCTIONS**

Report Current fiscal year expenditures from your “primary budget” (from your county Board of Supervisors or City Council) for the categories described below. For all “direct grant” expenditures (those not already reported to A.O.C. program managers), see Line 7, “Other”, below.

SECTION 1:

1. **SALARIES:** gross salaries for **full-time and part-time permanent** employees. [Salaries for **temporary** employees are reported on **Line 4**, "External Services". If "Fringe Benefits" cannot be separated from "Salaries" and are included here, please report that fact in a footnote.]
2. **FRINGE BENEFITS:** employee benefits, including FICA, personal insurance, unemployment insurance, worker's compensation, retirement, leave reserve accounts, deferred compensation, bonus/merit pay, and subsidies. [If "Fringe Benefits" cannot be separated from "Salaries" and are included in “1” above, please report that fact in a footnote.]
3. **OPERATIONS:** operating costs, including facilities, postage/mail, courier/armored car, data processing, consumable office supplies, document preparation/publication, memberships/subscriptions, office equipment (**non-capital**), uniforms/robes, food/kitchen supplies, vending, vehicle maintenance, and education/training. [This **excludes travel**, which is reported on **Line 5** below.]
4. **EXTERNAL SERVICES:** fees, transportation, per diem, lodging, transcriptions, reports, and other such expenses for **NON-OPERATIONS** services provided by individuals who are **NOT SALARIED EMPLOYEES** of your court, including adult indigent defense, juvenile defense, visiting judges/pro-tems, court reporting, jurors, arbitrators/mediators, expert witnesses, investigators, interpreters, psychiatric, counseling, medical/laboratory, auditing, collection agencies/credit bureaus, contracted detention services, and temporary personnel.
5. **TRAVEL:** transportation, per diem, and lodging for in and out-of-state travel costs of **salaried employees on court business.**
6. **CAPITAL:** expenses designated as "capital" in your jurisdiction. [Verification of the definition of "**capital**" in your jurisdiction is the subject of **Section 2.**]
7. **OTHER:** expenses for any purposes **not specified in Lines 1 - 6**, including local **matching** funds for state or federal grants and totals of all "**direct grant**" expenses. Write the specific names of those expenses and their amounts on the lines provided. [Do **NOT** include Adult Probation Services Fees here. These are obtained from AOC program managers.]

8. TOTAL EXPENDITURES: the **sums** of the amounts entered on **Lines 1 - 7** above.

SECTION 2:

"CAPITAL" EXPENDITURE DEFINITION

The definition of what constitutes a "*capital*" expenditure differs widely between the state, the counties, and the municipalities. It may be based on the **cost** of a purchase, such as all single items over \$500. It may depend up the **type** of purchase, such as all non-consumable goods. It may also be a **combination** of cost and type. The definition of a "*capital*" expenditure reported for your county on last year's Expenditures Survey is shown on the form. **PLEASE VERIFY THIS DEFINITION BY ANSWERING THE QUESTIONS IN THIS SECTION.**

SECTION 3:

SELECTED SUB-TOTALS OF CERTAIN EXPENDITURES

Report **last fiscal year expenditures** from your *primary budget*" (from your County Board of Supervisors) for the sub-categories described below.

1. OF "OPERATIONS" (SECTION 1, LINE 3), SUB-TOTAL FOR FACILITIES: portion of operating costs for facilities, including space rental/lease, janitorial, maintenance, gardening, electric, gas, water, telephone, FAX, and building taxes and insurance.
2. OF "CAPITAL" (SECTION 1, LINE 6), SUB-TOTAL FOR FACILITIES: portion of capital costs for facilities, including buildings and equipment.