

IN THE SUPREME COURT OF THE STATE OF KANSAS

OFFICE OF JUDICIAL ADMINISTRATOR



Re: District Court County Operating Budget Guide

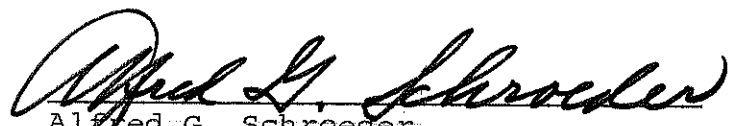
Administrative Order No. 16

Pursuant to K.S.A. 1978 Supp. 20-348 and 20-349, administrative judges and fiscal officers are directed to use budget forms prescribed by the Judicial Administrator in preparing and submitting district court county operating budgets to boards of county commissioners.

A copy of the district court county operating budget will be forwarded to the Judicial Administrator at the time the budget is submitted to the board of county commissioners. A second copy, signed by the presiding officer of the county commission indicating approval of the budget either as submitted or as amended, will be forwarded to the Judicial Administrator not later than August 25.

The attached district court county operating budget guide consisting of instructions, overprinted budget forms, and four appendices (Attorney General Opinion No. 77-180, County Statutory Obligations, Budget Status Report, and County Nonjudicial Personnel Cost Obligation) shall be followed in detail in preparing and submitting district court county operating budgets.

BY ORDER OF THE COURT this 6<sup>th</sup> day of June, 1979.

  
Alfred G. Schroeder,  
Chief Justice

Attachments

FILED  
JUN 7 9 05 AM '79  
LEWIS C. CARTER  
CLERK APPELLATE COURTS

## DISTRICT COURT COUNTY OPERATING BUDGET GUIDE

1. K.S.A. 20-348\* provides that the county level of government will be responsible for district court operating expenses, as follows:

"Except for expenses required by law to be paid by the state, from and after January 10, 1977, the board of county commissioners of each county shall be responsible for all expenses incurred for the operation of the district court in the county."

2. K.S.A. 20-349\* sets forth the procedure to be used in submitting a budget to each board of county commissioners, which then has "...final authority to determine and approve the budget for district court operations payable by their county." The form of the budget is to be prescribed by the judicial administrator of the courts.

3. There are six forms prescribed for use in preparing and submitting district court county operating budgets. The forms are:

- a) JA 100, All Funds Summary. As the name indicates, this form is normally the last to be prepared. It summarizes information appearing on other forms. There is also space provided for comment, reporting of revenue, and for the county commission to indicate approval of the budget.
- b) JA 101, General Fund Account. All district courts will use this form; but only those courts which have entered base salaries on form JA 102 will request an amount for the personal services budget category. Requests for contractual services, commodities, and capital outlay should be the court's best estimate of operating expenditures which will be required during the budget year.
- c) JA 102, Personnel Schedule. This form will be used only by district courts which are authorized to pay judges pro tem hired under the provisions of K.S.A. 20-310a(d) and district court detention home employees. If there are any salary increases proposed to be given during the next budget year to county-paid district court employees the proposed increase shall be identifiable on this form. If the form is not used because the district court has no authority to request these types of salaries line out "Personnel Schedule" where it appears under "Enclosures" on form JA 100.

\*Note: Attorney General's Opinion No. 77-180, June 6, 1977, discusses these two statutes (see Appendix 1).

- d) JA 106, Court Trustee Operation Fund. This form will be used only if there is a court trustee operating in the county or if one is to be installed in the county. This form is similar to JA 101 but goes into greater detail in its revenue section. If there is no court trustee operation in the county, line out this form on JA 100 where its name appears under "Enclosures."
- e) JA 107, Court Trustee Personnel Schedule. This form is used to set out salaries for the court trustee and staff. Follow the same restrictions as for JA Form 102. Note that salary increases should be forecast for the coming budget year. If this form is not used its name should be lined out on the cover sheet, JA 100.
- f) JA 108, Other Funds. This form will only be used if there are base salaries listed on form JA 102 or JA 107. If this form is not used, line out "Other Funds" where it appears under "Enclosures" on form JA 100.

4. Each prescribed form has three columns: A historical record of the year just past, an estimate of expenditures for the current year, and a plan (request for funds) for the forthcoming year. The six attached forms are part of this guide and have been overprinted with information needed to prepare and submit the forms.

5. Administrative judges and appointed fiscal officers are charged with the responsibility of administering the fiscal affairs of the district courts. The four appendices supplied with this guide contain information with which each responsible person must be familiar in order to discharge this responsibility.

Enclosures: Appendix 1, AG Opinion No. 77-180  
Appendix 2, County Statutory Obligations  
Appendix 3, Budget Status Report  
Appendix 4, County Nonjudicial Personnel Cost Obligation



ANNUAL BUDGET  
K.S.A. 20-349  
General Fund Account  
\_\_\_\_\_Judicial District  
\_\_\_\_\_County, Kansas

EXPENDITURE DETAIL	Actual Previous Year	Estimated Current Year	Proposed Budget Year
Personal Services  Fringe Benefits Health Insurance  Contractual Services: Professional Services Indigent Services Legal Defense Transcripts Medical/Psychiatric Exam County Portion of Docket Fee Witness Fees and Travel Other (Specify)  Guardians ad litem Juveniles Mentally Ill Alcoholic Treatment Judges pro tem  Trial Costs: Juror's Fees and Travel Other (Specify)  Travel and Tuition Equipment Rental Repair and Maintenance Printing and Binding Microfilming Rent Utilities Computer Services Other (Specify)  Commodities: Printing and Office Supplies Clothing and Personal Supplies Recording Tapes Other (Specify)  Capital Outlay: Books Office Equipment Recording Equipment Other (Specify)	<p><i>(The actual column should be filled out by analyzing expenditures for that year. This is best done by analyzing each month's expenditures as the month is completed as part of the budget status report required by Administrative Order No. 2, dated October 18, 1976 (see appendix 3). The estimated column normally will be the amounts approved for expenditure in the preceding year's budget unless unforeseen circumstances have caused a shift from one category to another within the amounts projected. The proposed column should be the court's best estimate of expenditures which will be required during the year.)</i></p>		
TOTAL	\$	\$	\$

ANNUAL BUDGET  
 K.S.A. 20-349  
 Personnel Schedule  
 \_\_\_\_\_ Judicial District  
 \_\_\_\_\_ County, Kansas

Page \_\_\_\_\_ of \_\_\_\_\_

List only salaries for court employees excluded from the judicial classification and pay plan per K.S.A. 20-162 (b). For example, employees of Juvenile Detention Facilities and judges pro tem who work more than 1,000 hours per year.

Basic Salaries Payable from the General Fund  
 (List each job position by separate line item)

Name and Job Title	Actual 1991		Estimated 1992		Proposed 1993	
	Monthly Rate	Annual Amount	Monthly Rate	Annual Amount	Monthly Rate	Annual Amount
<p>Do not list district coroners or county auditors since these state and county officers are not district court employees. Detention home employees who are also district court employees shall be listed. Court trustees and staff must be listed on JA Form 107. Judges pro tem hired under the provisions of KSA 20-310a (d) must be listed. Judges pro tem appointed under other provisions of KSA 20-310a are contractual employees.</p> <p>IF YOUR COURT HAS NONE OF THESE CATEGORIES, DO NOT USE THIS FORM. LINE OUT "Personnel Schedule" on JA 100 WHERE IT IS LISTED UNDER "ENCLOSURES."</p>						
TOTALS	////////// ////////// //////////		////////// ////////// //////////		////////// ////////// //////////	

ANNUAL BUDGET  
 K.S.A. 23-497  
 Court Trustee Operation Fund  
 \_\_\_\_\_ Judicial District  
 \_\_\_\_\_ County, Kansas

DETAIL	Actual Previous Year 1991	Estimated Current Year 1992	Proposed Budget Year 1993
Amount Charged per K.S.A. 23-497	<i>Enter percentage set by Administrative Judge</i>		
	%	%	%
<b>Receipts</b>			
K.S.A. 23-497 Fees	<i>(The actual column should be filled out from records kept by the County Treasurer. The estimated and the proposed columns should be the best estimate available.)</i>		
Federal Reimbursement			
Incentive Payment			
Other (specify)			
<b>TOTAL</b>			
<b>Expenditures</b>			
Personal Services:	<i>(The actual column should be filled out by analyzing expenditures for that year. This is best done by analyzing each month's expenditures as the month is completed as part of the budget status report required by Administrative Order No. 2, dated October 18, 1976 (see appendix 3). The estimated column normally will be the amounts approved for expenditure in the preceding year's budget unless unforeseen circumstances have caused a shift from one category to another within the amounts projected. The proposed column should be the court's best estimate of expenditures which will be required during the year.)</i>		
Salaries			
Fringe Benefits			
Health Insurance			
Contractual Services:			
Professional Services			
Travel			
Education and Training			
Equipment Rental			
Repair and Maintenance			
Postage			
Rent			
Telephone			
Utilities			
Computer Services			
Other (Specify)			
Commodities:			
Printing and Office Supplies			
Recording Tapes			
Other (Specify)			
Capital Outlay:			
Books			
Office Equipment			
Recording Equipment			
Other (Specify)			
<b>TOTAL</b>	\$	\$	\$

ANNUAL BUDGET OF  
K.S.A. 23-497

Personnel Schedule

Judicial District

County, Kansas

List only salaries for court trustees and support staff.

Page \_\_\_\_\_ of \_\_\_\_\_

Basic Salaries Payable from the Court Trustee Operations Fund

(List each job position by separate line item)

Name and Job Title	Actual 1991		Estimated 1992		Proposed 1993	
	Monthly Rate	Annual Amount	Monthly Rate	Annual Amount	Monthly Rate	Annual Amount
<p>List Court Trustee and staff.</p> <p>If your court does not have a court trustee, do not use this form. Line out "Court Trustee Personnel Schedule" where it is listed under "Enclosures" on JA Form 100.</p>						
					6 mos. at \$1,000	\$6,000
					6 mos. at \$1,100	\$6,600
					<p>List and identify any amounts proposed for increases whose allocation cannot be determined at the time the budget is being prepared, e.g., merit raises, \$10,000.</p>	
TOTALS	//////	//////	//////	//////	//////	//////



ANNUAL BUDGET  
 K.S.A. 20-349  
 Other Funds  
 \_\_\_\_\_ Judicial District  
 \_\_\_\_\_ County, Kansas

Expenditure Detail By Fund	Actual Previous Year 1991	Estimated Current Year 1992	Proposed Budget Year 1993
<p><b><u>Retirement Fund</u></b></p> <p>Personal Services: Employer's Contribution</p>	<p>(THIS FORM WILL ONLY BE USED IF THERE ARE SALARIES LISTED ON THE PERSONNEL SCHEDULE, JA 102 OR JA 107. IF YOU DO NOT USE THIS FORM, LINE OUT "OTHER FUNDS" UNDER "ENCLOSURES" ON JA 100.)</p> <p>(Most counties do not identify offices or departments within the funds listed on this form; however, K.S.A. 20-349 requires that <u>all</u> expenditures be shown on the court's operating budget. Therefore, this form should be filled out, using the best information available. Your County Clerk should be able to supply current rates so that you can make an accounts estimate.)</p>		
<p><b><u>Social Security Fund</u></b></p> <p>Personal Services: Employer's Contribution</p>			
<p><b><u>Women's Compensation Fund</u></b></p> <p>Personal Services: Insurance Premium</p>			
<p><b><u>Employment Security Fund</u></b></p> <p>Personal Services: Employer's Contribution</p>			
<p><b><u>Employee Benefit Fund</u></b></p> <p>Personal Services: Employer's Contribution</p>			
<p>TOTAL</p>	<p>\$</p>	<p>\$</p>	<p>\$</p>



STATE OF KANSAS

## Office of the Attorney General

1st Floor, State Capitol Bldg. (913) 296-2215 Topeka, Kansas 66612

Curt T. Schneider  
Attorney General

June 6, 1977

ATTORNEY GENERAL OPINION NO. 77-180

Ms. Marilyn J. Johnson  
Chairwoman  
Board of County Commissioners  
Cowley County Courthouse  
Winfield, Kansas 67156

Re: Courts--Budgets--County Funds

Synopsis: K.S.A. 1976 Supp. 20-348 does not in and of itself vest in the district courts the power to levy taxes, nor to compel the expenditure of proceeds of taxes levied by the board of county commissioners in excess of the duly adopted budget for operations of the district court.

\* \* \*

Dear Ms. Johnson:

You request my opinion whether K.S.A. 1976 Supp. 20-348 unconstitutionally confers upon the district court the power to levy taxes. It states thus:

"Except for expenses required by law to be paid by the state, from and after January 10, 1977, the board of county commissioners of each county shall be responsible for all expenses incurred for the operation of the district court in the county."

This section was enacted as § 41, ch. 146, L. 1976, an act which complemented the unification of the state judicial system as mandated by the voters' approval of a revised Article III of the Kansas

Ms. Marilyn J. Johnson

Page Two

June 6, 1977

Constitution in 1972. Part III of that act, §§ 41 et seq., provided for the financing of the district courts. The legislature chose to require counties to bear the cost of district court operations, substantially as they have in the past. K.S.A. 1976 Supp. 20-348 thus directs the counties to pay the expenses of those operations.

The question is raised, however, whether this section requires the board of county commissioners to bear any and all expenses incurred by the district court without limitation, and effectively to compel the board to levy taxes for district court operations in the amount directed by the court. The section must not be read in isolation. It must be read and applied in the context of other provisions of the act, and of other statutory enactments governing the budgeting and expenditure of county funds, including the Kansas cash-basis and budget laws.

K.S.A. 1976 Supp. 20-349 provides for the adoption of a budget. The administrative judge is responsible for the preparation of a budget "to be submitted to the board of county commissioners of each county for consideration and approval." It is within the authority of the board of county commissioners to review the budget so submitted, approve the proposed budget, or modify and approve it, just as it reviews the proposed budget for any county department or office, subject to one express limitation:

"No board of county commissioners shall decrease such budget for district court operations to a level below the aggregate budgets of state courts of limited jurisdiction and the support personnel paid by county funds which were authorized in such county in the 1976 calendar year."

Thus, the board of county commissioners may reduce the budget proposed by the administrative judge, but not below the amount of the aggregate budgets which were approved in 1975 for calendar year 1976 for the state courts of limited jurisdiction in the county and support personnel therefor paid by county funds. The administrative judge has control and supervision of the expenditures from the budget thus approved:

Ms. Marilyn J. Johnson

Page Three

June 6, 1977

"After the amount of said district court budget is established, the expenditures under said budget shall be under the control and supervision of the administrative judge, subject to supreme court rules relating thereto, and the board of county commissioners shall approve all claims submitted by the administrative judge within the limits of said district court budget."

The administrative judge has control only of expenditures made "under said budget," and the board of county commissioners must approve the payment of all claims submitted by the administrative judge which are "within the limits of said district court judge." <sup>BUDGET.</sup>

The budget for district court operations which is approved by the board of county commissioners is subject to the Kansas budget law. K.S.A. 79-2925 et seq. Expenditures therefrom are subject to the cash-basis law. Although the cash-basis law does not apply to the State of Kansas and its agencies, departments and the like, including the district courts, it does apply to counties. K.S.A. 10-1102 states thus, in pertinent part:

"All municipalities are required to pay or refinance their valid indebtedness as in this act provided, in the manner and at the times herein set forth, and to contract no indebtedness after May 1, 1933, except as herein provided."

Expenses incurred for the operation of the district court in the county are obligations of the county, and payment thereof is thus subject to the cash-basis law.

K.S.A. 10-1113 prohibits the creation or payment of any indebtedness which is "in excess of the amount of funds actually on hand in the treasury at the time for such purpose."

Thus, the board of county commissioners is responsible for those expenses incurred for operation of the district court in the county which are within appropriated funds, i.e., within funds which are appropriated by the budget which was approved by the *board of commissioners,*

*below*

The board of county commissioners thus retains the power to levy taxes for the operations of the district court in the amount it deems appropriate, subject to the statutory proviso that the budget may not be reduced by the 1975 budget for calendar year 1976 expenditures for courts of limited jurisdiction and support personnel paid from county funds.

Your inquiry raises implicitly the question of the inherent power of the court to order the board of county commissioners to furnish funds for the operation of the court. As indicated above, the board is responsible, first, for those expenses which are incurred for operation of the district court which are within appropriated funds, *i.e.*, within funds which are appropriated by the budget which was approved by the board for operation of the district court. Circumstances may arise, however, in which the obligation of the commissioners to fund court operations may exceed budgeted monies. In a widely-cited decision, Commonwealth ex rel. Carroll v. Tate, 442 Pa. 45, 274 A.2d 193, cert. denied, 402 U.S. 974, the Pennsylvania Supreme Court held that the judiciary has inherent power, first, to determine what funds are reasonably necessary for its operations and, secondly, to compel the legislative branch to appropriate the funds so determined to be reasonably necessary. In Smith v. Miller, 153 Colo. 35, 384 P.2d 738 (1963), the court held that "it is the plain ministerial duty of those who control the purse to pay such expenses [those necessary for operation of the courts] except only where the amounts are so unreasonable as to affirmatively indicate arbitrary and capricious acts," a ministerial duty which is enforceable by mandamus. See also Judges for the Third Judicial Circuit v. County of Wayne, 386 Mich. 1, 190 N.W.2d 228, 59 A.L.R.3d 548 (1971) and O'Coins v. Treasurer of the County of Worcester, 362 Mass. 507, 287 N.E.2d 608 (1972).

Thus, in approving a budget which satisfies the statutory funding "floor" in K.S.A. 1976 Supp. 20-349, the commission may not in every instance have exhausted their obligation to provide financial support for operations of the district court in their county. The budget which is approved in the first instance may be inadequate, or extraordinary and unforeseeable circumstances may occasion expenditures which exceed a budget which was reasonably believed to be adequate at the time it was approved. The inherent power of the court to provide for its own operations is not to be exercised lightly or arbitrarily, of course, and the parameters of that power have not yet been described in a reported opinion of the Kansas Supreme Court. Nonetheless, the clear weight of authority supports the existence of the inherent power of the court to order the responsible legislative body to provide the

Ms. Marilyn L. Johnson  
Page Five  
June 6, 1977

necessary funds for the administration of justice. In the infrequent circumstances when courts have been called upon to determine the existence and scope of that power, however, it is clear that the judiciary does not itself assume the power to levy and collect taxes.

Thus, to respond to your question, the power of the administrative judge to prepare and submit a budget to the board of county commissioners, and the obligation of the commissioners to fund that budget within the provisions of K.S.A. 1976 Supp. 20-348 and 20-349 does not constitute an unconstitutional delegation of the power to levy taxes to the courts.

You are correct that the present law gives the board of county commissioners little authority, if any, over district court personnel. The board can neither appoint nor terminate such persons. It cannot create nor abolish any position in the district court. It can <sup>not</sup> prescribe the job description for any position, nor the qualifications which applicants must satisfy. The board cannot specify the terms and conditions of employment, including salaries. I understand that 1977 House Bill 2642 will require that the budget submitted to the board by the administrative judge to list the compensation to be paid to district court personnel whose total salary is payable by the counties as a separate item for each job position, thus providing the board with some measure of control over such salaries in its budget review and approval process. Although the board of county commissioners is required by law to fund the salaries for such personnel, it has none of the rights and privileges of an employer, and it is not in fact the employer. Article 3, § 1 of the Kansas Constitution specifies in pertinent part thus:

"The judicial power of this state shall be vested exclusively in one court of justice, which shall be divided into one supreme court, district courts, and such other courts as are provided by law . . . . The supreme court shall have general administrative authority over all courts in this state."

Under K.S.A. 1976 Supp. 20-101, supervision of the personnel and financial affairs of the court system is vested in the Kansas Supreme Court, and the chief justice is responsible for implementing and executing that supervision. District court officers and

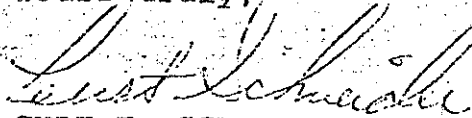
Ms. Marilyn J. Johnson  
Page Six  
June 6, 1977

employees are officers and employees of a single state court, over which supervision is vested by both express constitutional and statutory provisions in the Kansas Supreme Court. The boards of county commissioners have no authority over such personnel, however; they are liable for the expenses of district court operations because the legislature has imposed that liability upon them.

The question is also raised whether monthly rental in the amount of \$175 for the Arkansas City facility for the district court, and the cost of a new telephone installation which was contracted for the district court, including the first installation charge therefor, should be paid from the budget of the district court. As I have indicated above, the county is not responsible for expenses incurred for the operation of the district court except for those obligations which are within and paid from appropriated monies, i.e., monies budgeted for court operation. I understand that the rental contract for the Arkansas City court facility was signed by the board of county commissioners prior to January 10, 1977. If the administrative judge declines to approve payment from the court budget, the obligation under the lease or rental agreement would be properly payable from the general fund, inasmuch as the board is a signator to the agreement. However, inasmuch as the telephone installation was contracted for the administrative judge, that obligation is chargeable only against the budget of the district court, and is not an obligation against the county general fund.

Thus, to recapitulate, K.S.A. 1976 Supp. 20-348 does not constitute an unconstitutional delegation of the power to levy taxes to the district courts, for the levy of taxes for the operation of the district courts and the administration of justice therein remains a responsibility of the boards of county commissioners.

Yours truly,



CURT T. SCHNEIDER  
Attorney General

CTS:JRM:kj

## APPENDIX 2

### County Statutory Obligations

1. The following statutes specifically require the county or the county general fund to bear certain costs:

<u>Statute</u>	<u>Description</u>
22-2904	Testimony at preliminary hearing reduced to writing on request of defendant. Costs to be paid by county general fund for indigents.
22-3006	Compensation for grand jury members to be paid from county general fund. This is a prosecutory device, not a judicial function.
22-3104	Witness fees for grand jury sessions to be paid from county general fund. This is a prosecutory device, not a judicial function.
22-3105	Witness fees and expenses of an inquisition to be paid by county. This is a prosecutory device, not a judicial function.
22-3803	Requires the county to pay costs in criminal cases when a convicted defendant cannot pay.
22-3805	Requires the county to pay costs of commitment of a mentally ill person if the person or person's estate cannot pay.
38-1505	Assigned counsel for parents who are unable to employ counsel and who are in jeopardy of severance of parental rights to be paid from county general fund. Also, costs for guardians ad litem may be taxed to the county and paid out of the general fund.
38-1511	Certain child in need of care court costs may be charged to the county and paid out of the general fund.
38-1512	Expenses for detention of a child in need of care not eligible for social welfare to be paid out of the county general fund.
38-1606 & 38-1613	A juvenile charged as an offender is to have assigned counsel; cost to be paid from county general fund.



- 38-1616 Expenses for care and custody to be paid by SRS when child is eligible; otherwise, out of the general fund of the county where proceedings are brought; parents to reimburse county.
- 38-1685 Costs on appeal. All such costs to be paid from county general fund subject to reimbursement by parents unless court orders county to pay.
- 43-171 Fees and mileage for jurors to be paid out of the county general fund.
- 59-2934 Fees for professional services for mentally ill persons may be ordered paid from the general fund of the patient's county of residence.
- 59-3032 Guardian and conservator fees for professional services may be taxed to the county and paid from county general fund.
- 65-4053 Fees for professional services in alcoholic treatment cases to be paid from county general fund of county of residence when taxed to the county.

2. If the district court's budget for any of these items is exhausted, or if no provision has been made in the budget (for example, for grand juries which are a prosecutory device--not a judicial operation) the fiscal officer should bill the county for payment rather than submit an approved voucher for payment from the court's operating budget.

Budget Status Report for the Year to

	1	2	3	4	5	6
		Annual Appro- priation	Monthly Allotment to Date	Encumbrance	Variance	Unencumb. Budget Balance
1 Personal Services						
2 (fill in, if appropriate)						
3						
4 Contractual Services						
5 (fill in appropriate						
6 categories)						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32		5 000	1 200	1 400	200	3 600
33		5 000	1 200	1 100	(100)	3 900
34						
35						
36						
37						
38						
39						
40						
Totals		10 000	2 400	2 500	100	7 500

Explanation

Column 2 is the amount of the approved budget.  
 Column 3 is the planned or projected rate of use of the appropriation.  
 Column 4 is the amount of purchase orders, contracts, or salary commitments to be charged against the appropriation.  
 Column 5 is the difference between the projected use of the appropriation and the actual use as shown in the encumbrances column. Less than projected is shown as a negative number in the column (with parentheses).  
 Column 6 is the amount available for use for the remainder of the budget year. To derive the unencumbered budget balance, subtract the amount in the encumbrance column from the amount in the annual appropriation column. To derive the variance column, subtract the monthly allotment column from the encumbrance column. A positive number indicates spending at a faster rate than planned, and a negative number indicates spending at less than the planned rate. See example below:

## DEFINITIONS

ALLOTMENT	A planned rate of use of an appropriation; for example, an annual salary would be used in monthly increments one-twelfth of the annual amount, and each month the allotment would increase by one-twelfth. The allotment for a one-time capital outlay, purchase of office equipment, for instance, would be the entire planned amount and would not increase from month to month.
BUDGETARY CONTROL	The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations.
CLAIM	Term used in Kansas municipal accounting to designate a voucher that has been submitted for approval for payment.
ENCUMBRANCES	Obligations in the form of purchase orders, contracts, or salary commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved.
PURCHASE ORDER	A document which authorizes the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.
STATEMENT	A bill or invoice which itemizes goods delivered or services rendered and shows the balance due. (Statements to the county clerk should be used whenever the amount due is not to be charged to the court's operating budget.)
VARIANCE	The difference between the projected or planned rate of use of an appropriation and the actual rate. Less than the planned rate is a minus shown by parentheses around the amount, and greater than planned is a plus shown as a positive number (without parentheses).
VOUCHER	A written document which evidences the propriety of transactions and usually indicates the accounts in which they are to be recorded. (When signed by an administrative judge or an appointed fiscal officer, the voucher becomes a claim on the County General Fund and the amount of the voucher will be charged to the court's operating budget.)

#### APPENDIX 4

##### County Nonjudicial Personnel Cost Obligation

Per K.S.A. Supp. 20-362 each county shall assist the state in paying the nonjudicial personnel costs of the district court in such county, by paying to the state the amounts set forth in the section.

This county obligation is separate and distinct from the obligation to provide for operating expenses of the district court and should be separately budgeted for by the county. That is, the amount set aside for this purpose should not be part of the district court county operating budget.