



JUDICIAL COUNCIL OF CALIFORNIA

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HON. TANI G. CANTIL-SAKAUYE
*Chief Justice of California
Chair of the Judicial Council*

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Chair, Executive and Planning Committee

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*Chair, Judicial Branch Budget Committee
Chair, Litigation Management Committee*

HON. KENNETH K. SO
*Chair, Policy Coordination and
Liaison Committee*

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HON. MARSHA G. SLOUGH
Chair, Technology Committee

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Hon. Richard Bloom
Hon. C. Todd Botke
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Hon. Rebecca L. Wightman*

MR. MARTIN HOSHINO
*Administrative Director,
Judicial Council*

December 31, 2018

Hon. Holly J. Mitchell
Chair, Committee on Budget and Fiscal Review
State Capitol, Room 5019
Sacramento, California 95814

Hon. Philip Y. Ting
Chair, Assembly Committee on Budget
State Capitol, Room 6026
Sacramento, California 95814

*Re: Report of Trial Court Trust Fund Revenue, Expenditure, and Fund
Balance Constraints for FY 2017–18, as required under Government
Code sections 68502.5(b) and 77202.5(b)*

Dear Senator Mitchell and Assembly Member Ting:

Attached is the Judicial Council report required by Government Code sections 68502.5(b) and 77202.5(b) on the following trial court financial information from all fund sources, by individual trial court, with totals for all trial courts: revenues; expenditures at the program, component, and object levels; and fund balances for fiscal year (FY) 2017–18.

If you have any questions related to this report, please contact Zlatko Theodorovic, Director, Judicial Council Budget Services, at 916-263-1397.

Sincerely,

Martin Hoshino
Administrative Director
Judicial Council

Hon. Holly J. Mitchell
Hon. Philip Y. Ting
December 31, 2018
Page 2

MH/BS/cw
Attachments

1. 2017–2018 Total Revenues—All Funds
2. 2017–2018 Total Expenditures by Component or Element—All Funds
3. FY 2017–2018 Total Expenditures by Object—All Funds
4. Constraints on Ending FY 2017–2018 Total Fund Balances All Funds
5. Element and Component Definitions
6. Judicial Council Fund Balance Policy

cc: Diane F. Boyer-Vine, Legislative Counsel
Daniel Alvarez, Secretary of the Senate
E. Dotson Wilson, Chief Clerk of the Assembly
Eric Dang, Policy Consultant, Office of Senate President pro Tempore will be Toni G. Atkins
Alf Brandt, Senior Counsel, Office of Assembly Speaker Anthony Rendon
Jason Sisney, Special Assistant, Office of Assembly Speaker Anthony Rendon
Anita Lee, Principal Fiscal and Policy Analyst, Legislative Analyst's Office
Tina McGee, Executive Secretary, Legislative Analyst's Office
Emma Jungwirth, Principal Program Budget Analyst, Department of Finance
Margarie Estrada, Chief Counsel, Senate Judiciary Committee
Christopher Francis, Consultant, Senate Budget and Fiscal Review Committee
Shaun Naidu, Consultant, Senate Appropriations Committee
Matt Osterli, Consultant, Senate Republican Fiscal Office
Mike Petersen, Consultant, Senate Republican Policy Office
Alison Merrilees, Chief Counsel, Assembly Judiciary Committee
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Jessica Peters, Principal Consultant, Assembly Appropriations Committee
Daryl Thomas, Consultant, Assembly Republican Office of Policy & Budget
Paul Dress, Consultant, Assembly Republican Office of Policy & Budget
Amy Leach, Minute Clerk, Office of Assembly Chief Clerk
Jennifer Troia, Principal Consultant, Joint Legislative Budget Committee
Peter Allen, Director, Public Affairs, Judicial Council
Cory T. Jaspersen, Director, Governmental Affairs, Judicial Council
Zlatko Theodorovic, Director and Chief Financial Officer, Budget Services, Judicial Council
Lucy Fogarty, Deputy Director, Budget Services, Judicial Council
Brandy Sanborn, Budget Manager, Budget Services, Judicial Council
Michele Allan, Budget Supervisor, Budget Services, Judicial Council
Yvette Casillas-Sarcos, Administrative Coordinator, Governmental Affairs, Judicial Council



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MR. MARTIN HOSHINO
Administrative Director,
Judicial Council

Report title: *Report of Trial Court Trust Fund Revenue, Expenditure, and Fund Balance Constraints for FY 2017–18*

Statutory citation: Government Code section 68502.5(b) and 77202.5(b)

Date of report: December 31, 2018

The Judicial Council has submitted a report to the Legislature in accordance with Government Code sections 68502.5(b) and 77202.5(b).

The following summary of the report is provided per the requirements of Government Code section 9795.

This Judicial Council report presents trial court financial information for fiscal year (FY) 2017–18, including revenues; expenditures at the program, component, and object levels; and fund balance constraints. All data are reported for each trial court, as are totals for all trial courts.

Information was compiled from data reported by the trial courts for all fund sources in the FY 2017–18 fourth quarter Quarterly Financial Statements. For FY 2017–18, the trial courts reported revenues of \$2.513 billion, expenditures of \$2.556 billion, and fund balances totaling \$167.4 million. Of the total fund balance of \$167.4 million, based on Governmental Accounting Standards Board Statement 54 classifications, \$11.0 million was nonspendable, \$76.9 million was restricted, \$63.6 million was committed, \$14.6 million was assigned, and \$1.2 million was unassigned.

The full report is available at www.courts.ca.gov/7466.htm. A printed copy of the report may be obtained by calling 415-865-7966.

2017-2018 Total Revenues - All Funds

Source: 2017-2018 Quarterly Financial Statement (4th Quarter)

Court	State Financing Sources								Grants			
	Trial Court Trust Fund	Trial Court Improvement and Modernization Fund	Judges' Compensation	Court Interpreter	Civil Coordination Reimbursement	MOU Reimbursements	State Financing Sources Other Miscellaneous	Total State Financing Sources	AB 1058 Commissioner / Facilitator	Other Judicial Council Grants	Non-Judicial Council Grants	Total Grants
Alameda	78,649,916	255,471	677,259	4,383,257		205,784	3,534,418	87,706,105	1,704,557	515,503	1,901,934	4,121,994
Alpine	544,215			600		34,141	20,340	599,296				-
Amador	2,232,885	54,424		24,773		38,337	188,855	2,539,274	162,880	25,706		188,586
Butte	10,552,011	29,216	82,500	248,910		58,706	939,652	11,910,995	339,158	560,714	1,278	901,151
Calaveras	2,088,337	12,297		15,068		39,199	253,982	2,408,883	221,443	1,470		222,913
Colusa	1,832,738	2,894		81,213		36,447	78,944	2,032,236	87,254	210		87,464
Contra Costa	41,912,990	138,460	352,879	2,145,538		151,083	4,587,820	49,288,769	1,216,129	516,471		1,732,600
Del Norte	2,424,397			43,803		42,945	306,439	2,817,583	115,493	59,483		174,975
El Dorado	6,690,522	23,701		250,971		54,042	269,852	7,289,088	363,625	171,455		535,079
Fresno	47,944,536	120,993	396,553	2,017,712		136,312	6,796,924	57,413,030	2,515,676	540,794	227,531	3,284,000
Glenn	2,024,521	3,854		73,272		37,259	165,873	2,304,779	212,954	28,963		241,917
Humboldt	6,996,265	170,657		175,045		49,074	726,980	8,118,020	132,717	193,804		326,521
Imperial	9,362,989	22,407		518,314		52,948	288,856	10,245,513	315,513	78,614		394,127
Inyo	2,049,372	10,508		44,992		36,106	129,690	2,270,668	122,117	60,309		182,426
Kern	46,966,838	104,900		3,302,550		282,588	6,999,871	57,656,747	1,421,912	92,929		1,514,840
Kings	7,531,183	54,652		481,987		50,803	938,140	9,056,766	454,778	20,656		475,434
Lake	3,433,207	88,016		71,088		41,291	43,486	3,677,089	233,955	78,220		312,175
Lassen	2,235,433	5,035		43,512		38,032	245,245	2,567,257	72,805	52,344		125,149
Los Angeles	527,053,718	1,428,642	102,408,216	36,735,750	736,122	1,301,771	23,060,496	692,724,715	9,203,874	1,340,236	1,399,141	11,943,252
Madera	7,731,315	62,621		434,421		527,926	1,121,569	9,877,852	394,169	28,798		422,967
Marin	12,207,057	34,077		587,870		62,815	694,662	13,586,481	238,279	29,763	10,000	278,042
Mariposa	1,273,179	1,933	11,000	32,335		36,072	65,079	1,419,598	96,651			96,651
Mendocino	5,440,534	11,623	-	363,340		79,041	371,540	6,266,078	275,578	200,887		476,465
Merced	11,332,401	77,457		955,433		62,066	1,694,736	14,122,093	933,293	292,599		1,225,892
Modoc	847,063	1,323		5,537		35,119	64,120	953,162	72,188	86,841		159,029
Mono	1,864,919	1,828	11,000	41,643		35,547	100,829	2,055,766	100,265	44,206	7,069	151,540
Monterey	18,824,039	57,146	175,971	1,191,879		82,322	909,654	21,241,012	604,962	210,206	330,669	1,145,836
Napa	7,637,923	18,084	41,055	472,712		49,292	617,968	8,837,035	178,283	1,330		179,613
Nevada	5,352,880	36,811	45,000	73,520		45,382	317,897	5,871,490	387,265	24,708		411,973
Orange	138,958,813	973,846	984,408	11,172,934	16,768	383,452	13,070,392	165,560,613	2,526,773	469,345	17,476	3,013,595
Placer	17,053,002	42,574		325,327		70,000	1,596,878	19,087,781	400,408	85,602		486,009
Plumas	1,061,946			9,325		35,389	24,025	1,130,685	134,527	13,471		147,998
Riverside	102,050,958	262,743	12,839,052	5,221,488		256,174	11,808,287	132,438,702	1,932,433	343,692		2,276,125
Sacramento	74,828,744	300,267	573,462	3,969,359	54,299	215,067	4,491,174	84,432,371	1,745,122	307,195	172,810	2,225,127
San Benito	2,528,607	10,871	15,000	72,966		40,555	97,099	2,765,098	228,376			228,376
San Bernardino	98,230,662	271,368	645,375	5,786,660		260,554	10,631,714	115,826,333	4,093,573	221,357	293,253	4,608,183
San Diego	143,564,499	1,337,835		5,827,047	8,398	399,488	4,048,932	155,186,199	3,158,685	666,357	1,002	3,826,044
San Francisco	50,627,871	107,430	466,047	3,373,118	41,259	153,602	9,169,967	63,939,294	997,926	723,039	601,196	2,322,161
San Joaquin	33,775,550	89,889		1,746,143	-	110,009	1,681,196	37,402,786	819,833	987,099	907,621	2,714,553
San Luis Obispo	13,465,994	35,408	87,534	735,971		68,889	541,907	14,935,702	382,465	27,684		410,149
San Mateo	33,995,009	127,366	244,996	2,317,688		116,361	3,959,955	40,761,375	669,216	268,821	232,960	1,170,996
Santa Barbara	21,939,303	88,827	199,500	1,910,588		581,571	1,805,957	26,525,747	800,208	57,681		857,890
Santa Clara	75,522,266	238,521	705,395	7,058,913		235,693	3,113,678	86,874,466	2,518,175	790,550	1,181,013	4,489,739
Santa Cruz	12,099,336	35,289		685,188		63,840	325,389	13,209,042	307,456	458,954		766,410
Shasta	13,076,198	24,411	72,041	302,115		54,642	1,051,547	14,580,954	477,696	211,825	5,582	695,103
Sierra	714,320	471		7,929		34,398	12,261	769,380		15,103		15,103
Siskiyou	2,974,633	6,208	30,000	58,213		39,249	363,002	3,471,305	223,289	19,112		242,401
Solano	22,089,041	56,878	176,284	598,335		82,095	629,301	23,631,934	658,540	401,044	423,562	1,483,146
Sonoma	23,313,184	64,555		1,034,213		88,588	1,304,805	25,805,345	740,481	170,037		910,517
Stanislaus	21,287,950	79,413		1,341,709		92,505	1,471,888	24,273,465	1,121,928	181,038		1,302,966
Sutter	5,121,237	12,301		315,436		56,703	289,171	5,794,848	272,528	102,618		375,146
Tehama	3,916,466	10,289		169,600		40,999	436,993	4,574,347	161,925	62,195		224,120
Trinity	1,823,026	187		50,445		34,652	151,521	2,059,831	16,505	21,782		38,286
Tulare	20,487,436	56,577		1,780,097		81,842	1,820,638	24,226,590	1,005,486	209,396		1,214,882
Tuolumne	3,376,328	12,823	27,500	34,195		48,456	227,269	3,726,570	260,994	67,910	30,000	358,904
Ventura	35,841,651	154,501		1,888,358		1,253,959	3,245,539	42,384,008	1,044,642	324,858	16,325	1,385,825
Yolo	10,237,397	16,883	79,808	735,184		55,650	943,506	12,068,428	315,724	12,505	-	328,229
Yuba	4,750,637	9,393		68,736		41,942	562,403	5,433,111	301,851	164,397		466,248
Total	\$1,863,749,445	\$7,256,155	\$121,347,835	\$113,414,326	\$856,846	\$8,698,775	\$134,410,308	\$2,249,733,689	\$49,494,538	\$12,641,882	\$7,760,421	\$69,896,841

2017-2018 Total Revenues - All Funds

Source: 2017-2018 Quarterly Financial Statement (4th Quarter)

Other Financing Sources														Total
Court	Interest Income	Investment Income	Donations	Local Fees	Non-Fee Revenues	Enhanced Collections	Escheatment	Prior Year Revenue	County Program - Restricted	Reimbursement Other	Sale of Fixed Assets	Other Financing Sources Other Miscellaneous	Total Other Financing Sources	
Alameda	460,480			2,819,882	98,825	2,616,327		(216,117)	828,697	225,923		151,168	6,985,186	98,813,285
Alpine	5,066					17,256						11,235	33,557	632,853
Amador	6,195			5	28,981	187,152		(1,794)	60	36,498		3,675	260,772	2,988,631
Butte	37,588			6,600		526,084		(232)	-	319,112		2,173	891,325	13,703,470
Calaveras	7,521			16,158		138,685				119		1,284	163,766	2,795,562
Colusa	10,628			22,693		120,271				1,588		551	155,730	2,275,430
Contra Costa	237,516			1,134,454	62,138	2,839,483	72,258		593,893	116,078		6,904	5,062,725	56,084,094
Del Norte	13,444			23,682	4,790	188,734	237		393			286	231,567	3,224,125
El Dorado	11,018			299,523	18,688	402,593		(280)	77,591	10,968		4,694	824,797	8,648,964
Fresno	215,216			666,775		969,127	1,139,294		203,358	487,394	13,015	78,434	3,772,614	64,469,644
Glenn	15,221			31,090		328,753			122,466	303		11,329	509,163	3,055,859
Humboldt	32,960			52,820	85,392	11,273		(4,445)	2,868	10,141		692	191,702	8,636,243
Imperial	41,822			143,090	23,517	737,834			145,637	455,058		21,687	1,568,645	12,208,285
Inyo	11,457			41,299	6,744	86,397			78,328	450		-	224,674	2,677,768
Kern	190,067			1,224,786	125,502	3,516,098			231,681	723,681	27,583	7,927,905	13,967,302	73,138,890
Kings	31,312			158,270	90	263,559			205,470			(40,005)	618,695	10,150,895
Lake	11,838			11,984	4,522			(791)	1,413	51,680		1,653	82,300	4,071,564
Lassen	9,014			14,306	10,000	115,692				75		21	149,108	2,841,514
Los Angeles	2,658,709		8,982	25,869,042	3,512,040		465,895			3,281,312		73,633	35,869,613	740,537,580
Madera	25,477			173,259			50		9,999	17,482	350	1,359	227,975	10,528,795
Marin	54,693			299,539	64,696				20,109	18,727		1,558	459,323	14,323,846
Mariposa	2,899			14,944	339	137,993						-	156,176	1,672,424
Mendocino	23,114			147,062	3,523		3,859		234,126			932	412,615	7,155,159
Merced	58,367			353,841	64,665	398,032	118,018		67,233	24,857		38,586	1,123,599	16,471,584
Modoc	3,223			3,749	1,309	62,042		(542)	232			1,084	71,097	1,183,287
Mono	6,729			35,866		45,174		(13,834)	864	5,062		200	80,062	2,287,367
Monterey	75,989			272,763	12,316	-			71,708	107,729	-	187,337	727,841	23,114,689
Napa	28,350			256,601	365,826			(188)	21,729	4,032		375	676,725	9,693,373
Nevada	11,472			86,845	19,392	369,094	43,424		26,185	206,015		7,810	770,237	7,053,699
Orange	495,767			4,119,673	523,415	4,817,214	992,183	(993)	7,751,780	6,039,550		108,633	24,847,222	193,421,430
Placer	105,244			337,202	16,608			(10,200)	6,469	1,069,472		1,371	1,526,166	21,099,956
Plumas	3,265			5,668						5,810		6,723	21,466	1,300,149
Riverside	377,613		20	3,426,611	618,929	9,221,831	103,559		826,791	5,206,042		187,655	19,969,051	154,683,878
Sacramento	366,685		-	1,615,873	14,083	971,247	38,283		1,011,411	1,292,155		116,127	5,425,862	92,083,361
San Benito	10,268			51,167				(96)	698	2,413		1,215	65,665	3,059,139
San Bernardino	271,496			2,134,337	2,143,743		709,557		349,256	214,659	4,350	(8,928)	5,818,470	126,252,986
San Diego	650,146			1,837,321	219,312	7,104,891	726,711		2,215,538	669,727		104,560	13,528,206	172,540,448
San Francisco	154,311		107,743	96,529	41,147	3,289,891		(22)	627,899	2,547,417		113,181	6,978,095	73,239,549
San Joaquin	141,036			286,909		323,503	126,408	(15,643)	1,006,736	69,602		40,901	1,979,451	42,096,790
San Luis Obispo	57,545			502,617	64,384	482,976			40,744	333,558	563	3,450	1,485,837	16,831,688
San Mateo	383,395			467,740	18,620	13,164		(61,371)	142,502	882,808		131,322	1,978,180	43,910,551
Santa Barbara	122,070			196,231	125,000	796,370			1,080,223	197,262		35,454	2,552,610	29,936,246
Santa Clara	294,639		39,550	1,609,288		1,439,852	34,678		109,532	2,087,523		1,367,860	6,982,923	98,347,128
Santa Cruz	59,558			146,322		224,782			49,348	153,732		17,045	650,786	14,626,238
Shasta	37,314			290,192	43,070	2,294,854			396,003	51,795		3,579	3,116,807	18,392,864
Sierra	1,844					25,488				11,032		21,684	60,047	844,529
Siskiyou	9,429			47,762	650	315,632	273		2,818	6,500		27,753	410,816	4,124,522
Solano	101,127			574,346	98,491				466,677	15,262		14,696	1,270,598	26,385,678
Sonoma	110,816			334,148		1,190,195		(61,182)	23,046	133,263		905	1,731,193	28,447,055
Stanislaus	78,618			403,749		545,483	35,262	(86,389)	172,619	413,983		22,317	1,585,642	27,162,073
Sutter	25,633			70,688		273,665		(3,760)	3,615			377	370,218	6,540,212
Tehama	30,898			-		26,463			3,747	133,359		511	194,978	4,993,445
Trinity	6,558			12,895						99,815		690	119,957	2,218,075
Tulare	48,458		3,100	370,438	267,385	2,222,379			871,088	511,148		28,734	4,322,730	29,764,202
Tuolumne	7,244			58,237		62,211			42,340	15,049		-	185,080	4,270,555
Ventura	150,376			1,346,384	289,436	6,702,605	2,138	(41,530)		80,495	1,380	94,099	8,625,382	52,395,216
Yolo	42,466			132,797	143,216	781,495				7,486		1,235	1,108,695	13,505,352
Yuba	14,244			51,136	9,228	478,170				26,797		2,089	581,664	6,481,023
Total	\$8,455,449	\$0	\$159,394	\$54,707,185	\$9,150,010	\$57,682,016	\$4,612,087	-\$519,409	\$20,144,917	\$28,382,000	\$47,241	\$10,941,797	\$193,762,688	\$2,513,393,218

2017-2018 Total Expenditures by Component or Element - All Funds

Source: 2017-2018 Quarterly Financial Statement (4th Quarter)

Court	Court Operations Program										Non-Court Operations Program		
	Unassigned	Judges and Courtroom Support	Criminal	Civil	Family and Children	Other Court Operations	Court Interpreters	Jury Services	Security	Total Court Operations Program	Enhanced Collections	Other Non-Court Operations	Total Non-Court Operations Program
Alameda	1,547,451	28,732,092	12,691,445	4,015,289	12,289,698	1,776,147	5,044,330	1,780,792	2,954,019	70,831,263	2,610,143	805,180	3,415,323
Alpine		409,526	-	-	9,120	9,317	576	16,058	2,954	447,551	57,221	199	57,419
Amador		589,945	407,887	350,921	288,170	8,871	24,773	72,171	1,736	1,744,473	187,140	60	187,200
Butte		3,218,561	1,293,356	472,899	2,303,261	1,054,344	250,215	177,695	528,368	9,298,699	523,341	767,509	1,290,851
Calaveras		773,165	175,881	227,757	451,993	233,942	26,360	14,339	951	1,904,388	120,046	477	120,523
Colusa		293,679	217,904	44,758	382,268	296,851	110,425	19,980	-	1,365,865	148,982	-	148,982
Contra Costa		13,135,133	3,784,703	3,458,501	9,383,544	5,324,330	2,631,945	1,145,318	176,620	39,040,094	3,637,231	147,260	3,784,491
Del Norte	54,687	781,539	175,629	125,697	688,953	370,037	49,448	17,367	6,636	2,269,992	262,068	-	262,068
El Dorado	(421,569)	2,537,877	865,053	326,427	1,801,414	356,542	246,732	142,225	25,193	5,879,894	449,045	438,991	888,036
Fresno		13,383,669	13,829,783	4,985,302	13,228,299	2,604,943	2,018,376	907,469	491,300	51,449,141	970,656	185,664	1,156,320
Glenn		444,164	431,636	112,136	571,414	56,765	129,961	31,022	11,009	1,788,108	320,373	430	320,802
Humboldt		3,093,372	-	208,653	719,789	2,462,933	181,147	262,850	161,543	7,090,288	-	-	-
Imperial		3,318,085	2,321,220	849,965	1,054,056	393,670	539,390	317,033	430,728	9,224,147	637,923	195,218	833,141
Inyo		434,293	362,458	33,998	509,571	216,022	46,191	98,271	165,344	1,866,148	81,294	78,035	159,328
Kern		19,451,218	6,939,072	4,645,305	9,813,887	3,995,923	3,234,228	1,353,244	357,078	49,789,956	3,738,599	8,736,941	12,475,540
Kings		2,406,064	905,022	705,885	1,197,345	275,464	467,915	301,070	285,561	6,544,326	263,559	8,490	272,049
Lake		201,963	129,944	58,680	490,337	1,656,310	78,331	40,622	167,700	2,823,886	-	1,991	1,991
Lassen		395,363	362,071	94,250	537,505	266,181	54,269	80,025	293,836	2,083,500	115,692	250	115,943
Los Angeles		302,032,750	74,109,143	36,553,129	59,841,331	28,058,455	36,214,704	16,105,660	14,678,125	567,593,297	-	-	-
Madera		3,025,739	1,234,852	557,352	1,826,071	311,546	561,066	355,913	466,273	8,338,813	-	-	-
Marin		4,322,714	1,385,627	1,605,753	1,085,376	206,634	518,717	230,135	-	9,354,956	-	-	-
Mariposa		259,839	205,713	127,770	133,936	64,712	41,937	13,474	5,523	852,904	106,636	-	106,636
Mendocino		1,386,810	924,500	403,376	1,157,825	1,011,053	361,761	192,418	241,819	5,679,562	-	36	36
Merced		3,491,402	1,791,517	864,805	2,059,994	185,030	997,009	339,564	32,051	9,761,372	402,022	18,276	420,298
Modoc		221,704	188,330	109,493	218,415	-	5,305	5,190	1,430	749,866	62,042	3,000	65,042
Mono		290,367	344,711	262,724	203,382	(180)	44,479	32,289	15,977	1,193,749	45,174	1,444	46,618
Monterey		5,709,251	3,415,108	811,583	2,979,376	1,743,904	1,118,171	392,681	634,321	16,804,397	39,333	16,431	55,764
Napa		3,490,831	1,074,454	483,852	1,402,673	148,700	632,738	203,095	220,907	7,657,249	5,948	13,902	19,849
Nevada		896,392	1,252,263	486,743	1,245,626	12,119	90,833	98,980	342,886	4,425,842	321,200	850	322,050
Orange		62,475,339	17,078,150	6,786,595	24,686,613	22,313,281	11,495,542	2,865,605	2,601,705	150,302,829	4,817,214	1,952,506	6,769,720
Placer		5,159,098	2,193,309	1,041,512	3,940,314	561,478	457,237	419,002	12,858	13,784,809	-	-	-
Plumas		346,768	205,354	33,489	208,678	198,191	19,511	43,372	-	1,055,363	-	-	-
Riverside		50,269,082	19,231,163	10,066,720	28,209,163	53	5,620,928	2,346,898	2,221,504	117,965,512	9,644,543	8,189	9,652,732
Sacramento	1,521	33,254,004	8,143,770	4,755,417	12,783,987	3,988,745	4,387,743	1,550,954	1,888,997	70,755,138	969,924	206,377	1,176,301
San Benito		240,393	701,279	152,290	639,184	-	106,006	12,006	60	1,851,218	-	698	698
San Bernardino		37,003,619	12,146,749	5,931,100	24,778,739	14,379,810	5,842,627	2,230,607	4,273,662	106,586,913	-	674,263	674,263
San Diego		55,542,131	26,519,481	8,162,880	25,839,115	1,335,446	5,919,451	2,850,768	610,252	126,779,524	9,108,772	491,321	9,600,093
San Francisco		22,969,521	8,384,513	5,093,860	9,210,161	3,467,974	3,375,134	2,685,010	20,377	55,206,550	3,289,891	18,500	3,308,391
San Joaquin		12,459,256	8,820,400	2,386,811	5,089,020	2,245,831	1,818,902	712,773	893,317	34,426,311	326,771	190,056	516,827
San Luis Obispo		6,010,078	2,558,198	1,173,822	1,909,979	170,130	689,703	421,967	105	12,933,981	482,976	1,963	484,940
San Mateo		15,015,610	4,864,049	3,670,948	5,824,347	-	2,239,510	1,104,872	4,292	32,723,628	12,669	935	13,604
Santa Barbara		8,083,128	3,717,072	2,264,157	2,241,701	3,205,116	1,941,215	796,576	738,827	22,987,791	736,809	947,784	1,684,593
Santa Clara		24,152,159	13,993,692	8,194,959	17,575,250	668,017	7,396,861	1,412,072	401,183	73,794,193	-	2,088,966	2,088,966
Santa Cruz		4,683,505	1,357,129	1,251,732	1,244,079	770,678	776,507	360,499	87,334	10,531,463	249,156	705,028	954,184
Shasta		3,914,090	1,649,397	868,182	2,886,589	630,585	318,795	312,877	3,145,997	13,726,512	2,102,621	542,767	2,645,389
Sierra		52,065	183,334	185,124	59,238	192,313	3,977	41,745	-	717,797	60,664	405	61,069
Siskiyou		450,732	606,263	177,201	1,239,928	280,877	59,113	61,015	2,801	2,877,930	253,877	-	253,877
Solano		10,622,232	4,786,291	1,167,101	3,552,731	-	652,071	800,474	121,941	21,702,840	-	1,813	1,813
Sonoma		11,156,219	2,309,365	1,114,885	3,462,529	2,738,130	1,341,678	445,138	404,091	22,972,034	1,190,195	9,000	1,199,195
Stanislaus		7,293,075	3,689,602	1,575,151	3,886,979	770,417	1,344,069	500,062	42,156	19,101,511	543,951	62,528	606,479
Sutter		894,503	1,383,553	394,028	1,086,771	231,670	335,640	56,634	361,399	4,744,198	312,285	4,310	316,596
Tehama		1,359,808	582,964	261,202	1,189,794	85,032	170,424	26,203	-	3,675,426	26,648	-	26,648
Trinity		401,601	74,737	20,079	275,635	106,114	52,529	33,822	552,161	1,516,678	-	-	-
Tulare		8,539,480	2,815,068	1,012,465	4,887,587	4,809,892	1,783,365	718,984	149,354	24,716,194	2,222,425	124,998	2,347,423
Tuolumne		1,205,510	511,731	228,835	551,315	18,562	51,899	111,562	154,583	2,833,997	62,211	88,151	150,362
Ventura		14,450,200	2,279,081	1,668,239	7,217,316	3,935,921	2,003,990	1,175,016	1,810,166	34,539,930	6,865,899	-	6,865,899
Yolo		3,858,119	1,279,766	352,786	1,673,997	516,439	836,470	321,740	310,189	9,149,506	781,495	86,233	867,729
Yuba		968,784	781,250	247,296	1,852,515	149,772	68,867	102,760	120,140	4,291,384	501,810	-	501,810
Total	\$1,182,090	\$821,557,615	\$283,665,992	\$133,221,872	\$325,877,882	\$120,871,044	\$116,831,093	\$49,267,963	\$43,629,339	\$1,896,104,889	\$59,668,473	\$19,627,427	\$79,295,899

2017-2018 Total Expenditures by Component or Element - All Funds

Source: 2017-2018 Quarterly Financial Statement (4th Quarter)

Court Administration Program							
Court	Executive Office	Fiscal Services	Human Resources	Business & Facilities Services	Information Technology	Total Court Administration Program	Total
Alameda	911,492	3,554,114	4,652,331	4,738,880	8,606,018	22,462,836	96,709,422
Alpine	16,058	74,835	148,576	29,222	8,069	276,760	781,730
Amador	145,368	537,589	55,435	189,534	230,214	1,158,140	3,089,813
Butte	345,856	660,018	581,364	474,113	885,481	2,946,833	13,536,383
Calaveras	176,314	111,477	76,076	91,621	265,919	721,406	2,746,317
Colusa	76,018	133,409	182,107	171,267	159,160	721,961	2,236,809
Contra Costa	1,089,534	2,929,433	3,468,839	2,229,613	3,905,086	13,622,506	56,447,091
Del Norte	233,571	149,718	216,137	44,000	142,942	786,367	3,318,428
El Dorado	452,208	267,469	276,116	234,834	678,819	1,909,446	8,677,376
Fresno	1,593,290	2,479,708	1,688,982	2,029,255	4,663,604	12,454,840	65,060,301
Glenn	235,977	241,474	36,904	338,507	146,622	999,484	3,108,394
Humboldt	237,999	406,602	336,368	247,196	538,312	1,766,476	8,856,764
Imperial	379,177	435,970	614,441	790,762	457,878	2,678,228	12,735,517
Inyo	58,669	88,754	386,367	66,549	61,998	662,338	2,687,815
Kern	1,784,245	915,715	933,291	4,415,934	4,544,059	12,593,244	74,858,740
Kings	537,603	301,321	375,690	919,944	557,926	2,692,484	9,508,858
Lake	248,006	105,968	124,445	187,013	616,210	1,281,642	4,107,520
Lassen	160,579	125,946	144,624	112,834	138,664	682,647	2,882,089
Los Angeles	30,719,385	16,508,972	12,822,717	51,727,016	87,840,993	199,619,084	767,212,381
Madera	582,453	295,590	340,702	239,790	1,356,309	2,814,843	11,153,656
Marin	585,749	975,228	1,085,526	481,314	1,913,282	5,041,101	14,396,057
Mariposa	66,793	154,410	13,359	297,896	162,819	695,276	1,654,816
Mendocino	240,759	362,241	82,873	45,408	572,692	1,303,973	6,983,571
Merced	303,737	525,675	2,151,543	1,991,536	1,986,641	6,959,133	17,140,803
Modoc	124,875	44,020	56,845	12,344	197,357	435,442	1,250,351
Mono	248,847	193,602	150,241	204,372	165,696	962,759	2,203,126
Monterey	1,872,882	1,034,401	424,564	697,839	2,560,449	6,590,135	23,450,296
Napa	466,390	384,614	386,929	147,265	1,306,514	2,691,712	10,368,810
Nevada	234,672	215,966	1,002,818	149,777	658,659	2,261,892	7,009,784
Orange	489,112	6,405,497	5,906,540	12,276,549	9,901,190	34,978,888	192,051,437
Placer	922,363	746,799	319,428	2,905,530	2,165,475	7,059,593	20,844,402
Plumas	181,235	129,307	31,533	1,980	40,338	384,394	1,439,758
Riverside	1,779,120	3,137,976	4,252,447	7,027,593	8,199,029	24,396,165	152,014,409
Sacramento	2,633,638	4,337,745	2,237,768	3,973,898	8,569,690	21,752,738	93,684,177
San Benito	430,372	291,335	87,627	-	386,183	1,195,518	3,047,434
San Bernardino	3,224,702	2,114,834	2,364,373	3,537,369	11,730,374	22,971,651	130,232,828
San Diego	4,139,083	5,910,701	3,336,064	8,091,984	18,795,372	40,273,204	176,652,822
San Francisco	784,176	1,901,257	5,583,494	1,919,689	6,855,301	17,043,917	75,558,858
San Joaquin	749,166	1,630,070	590,238	1,826,944	2,649,050	7,445,466	42,388,604
San Luis Obispo	822,846	425,245	345,451	519,232	1,315,548	3,428,321	16,847,242
San Mateo	3,747,846	2,042,160	641,792	1,362,434	4,041,817	11,836,050	44,573,282
Santa Barbara	466,650	1,158,678	588,506	127,299	2,713,233	5,054,366	29,726,750
Santa Clara	2,012,615	5,662,001	757,442	8,124,762	7,919,849	24,476,669	100,359,829
Santa Cruz	312,538	484,458	193,126	638,264	1,418,438	3,046,825	14,532,472
Shasta	835,429	624,371	230,998	49,378	747,564	2,487,740	18,859,640
Sierra	138,922	23,073	58,558	8,168	27,884	256,605	1,035,471
Siskiyou	248,884	182,386	91,705	249,295	188,421	960,691	4,092,498
Solano	604,220	1,006,743	855,451	888,993	1,429,664	4,785,072	26,489,725
Sonoma	748,556	447,650	1,642,224	410,249	1,352,118	4,600,797	28,772,027
Stanislaus	431,579	934,921	655,801	1,884,776	3,831,776	7,738,853	27,446,843
Sutter	284,856	304,241	171,694	187,805	620,293	1,568,890	6,629,684
Tehama	282,013	345,849	123,780	94,267	492,779	1,338,688	5,040,763
Trinity	102,834	106,414	239,738	52,520	134,797	636,302	2,152,981
Tulare	1,251,814	327,995	571,594	237,804	1,209,273	3,598,480	30,662,097
Tuolumne	196,450	242,866	268,972	189,107	365,281	1,262,676	4,247,034
Ventura	1,604,301	2,576,276	1,353,269	2,320,453	4,164,039	12,018,339	53,424,168
Yolo	1,594,783	491,007	381,673	220,799	932,757	3,621,018	13,638,253
Yuba	243,104	704,670	214,656	271,599	585,132	2,019,160	6,812,354
Total	\$75,391,713	\$78,910,765	\$66,912,152	\$132,704,375	\$228,111,061	\$582,030,065	\$2,557,430,854

FY 2017-2018 Total Expenditures by Object - All Funds
Source: FY 2017-2018 Quarterly Financial Statement (4th Quarter)

Attachment 3

Court	Personal Services	Operating Expenses and Equipment	Special Items of Expense	Capital Costs	Prior Year Expense Adjustment	Total
Alameda	76,474,983	16,762,726	574,262	1,350,000		95,161,971
Alpine	523,622	138,108	120,000			781,730
Amador	2,346,156	729,237	14,420			3,089,813
Butte	9,977,992	3,234,071	317,808		6,511	13,536,383
Calaveras	2,118,296	623,116	4,904		-	2,746,317
Colusa	1,317,780	916,465	2,280		284	2,236,809
Contra Costa	41,878,674	13,778,658	834,014		(44,255)	56,447,091
Del Norte	2,323,027	937,441	3,273			3,263,741
El Dorado	7,099,471	1,943,236	55,648		590	9,098,945
Fresno	52,375,369	12,281,893	403,039			65,060,301
Glenn	1,847,847	1,079,555	180,769		223	3,108,394
Humboldt	6,476,644	2,253,988	117,631		8,501	8,856,764
Imperial	8,876,832	3,774,876	83,808			12,735,517
Inyo	1,658,289	946,780	82,746			2,687,815
Kern	53,312,837	13,908,453	7,637,449			74,858,740
Kings	6,157,157	3,331,683	19,706		312	9,508,858
Lake	2,559,440	1,513,906	34,006		168	4,107,520
Lassen	1,739,430	1,137,942	4,717			2,882,089
Los Angeles	621,449,538	139,701,043	6,014,671		47,130	767,212,381
Madera	8,074,954	2,999,238	79,464		-	11,153,656
Marin	11,947,896	2,120,838	327,323			14,396,057
Mariposa	1,088,024	497,601	69,191			1,654,816
Mendocino	5,466,445	1,476,652	40,474			6,983,571
Merced	11,609,753	5,044,029	487,021			17,140,803
Modoc	786,132	462,000	2,346		(128)	1,250,351
Mono	1,486,272	714,178	2,676			2,203,126
Monterey	18,347,874	4,953,017	149,404			23,450,296
Napa	7,977,289	2,275,504	116,017			10,368,810
Nevada	5,446,398	1,531,830	31,557		-	7,009,784
Orange	158,814,118	32,301,025	941,764		(5,470)	192,051,437
Placer	14,984,660	4,943,886	915,856			20,844,402
Plumas	978,121	453,882	7,755			1,439,758
Riverside	122,283,337	28,650,959	1,080,114		-	152,014,409
Sacramento	79,150,507	12,794,994	1,737,155			93,682,656
San Benito	2,190,465	853,231	3,738			3,047,434
San Bernardino	101,573,150	27,877,457	786,421		(4,201)	130,232,828
San Diego	143,162,052	32,214,837	1,275,083		850	176,652,822
San Francisco	57,774,491	17,039,400	744,967			75,558,858
San Joaquin	33,364,974	8,675,617	414,369		(66,356)	42,388,604
San Luis Obispo	14,051,123	2,704,867	91,252			16,847,242
San Mateo	35,898,935	8,015,961	657,270		1,116	44,573,282
Santa Barbara	23,916,707	5,611,075	198,968			29,726,750
Santa Clara	78,022,954	17,390,875	914,742	4,031,257		100,359,829
Santa Cruz	12,524,020	1,879,321	129,131			14,532,472
Shasta	15,696,408	3,083,940	90,490		(11,198)	18,859,640
Sierra	602,551	432,413	507			1,035,471
Siskiyou	3,045,070	974,069	72,841		517	4,092,498
Solano	21,744,335	4,478,291	267,099			26,489,725
Sonoma	23,718,203	3,904,346	1,149,478			28,772,027
Stanislaus	21,387,192	5,936,472	148,735		(25,556)	27,446,843
Sutter	5,009,278	1,526,874	93,532			6,629,684
Tehama	3,756,091	1,277,499	7,173			5,040,763
Trinity	1,472,696	498,474	181,811			2,152,981
Tulare	22,254,023	8,575,395	173,506		(340,828)	30,662,097
Tuolumne	2,941,235	1,287,907	17,892			4,247,034
Ventura	39,145,724	13,818,965	435,336		24,142	53,424,168
Yolo	9,624,757	3,471,325	570,427		(28,256)	13,638,253
Yuba	4,485,590	2,313,594	13,169			6,812,354
Total	\$2,026,317,189	\$494,055,017	\$30,931,204	\$5,381,257	-\$435,902	\$2,556,248,764

Constraints on Ending FY 2017-2018 Total Fund Balances All Funds

Attachment 4

Source: FY 2017-2018 Quarterly Financial Statement (4th Quarter)

Court	Nonspendable	Restricted	Committed	Assigned	Unassigned	Total
Alameda		1,239,274	7,976,896	532	1,547,451	10,764,153
Alpine		12,670	29,931	7,433		50,034
Amador		26,200	51,221	22,364		99,785
Butte	139,020	396,170	87,670	259,473		882,333
Calaveras	183,578	151,513		1,879		336,969
Colusa	170,000	243,351	14,059	19,738		447,148
Contra Costa		2,365,888	307,443	509,693		3,183,024
Del Norte		441,427		63,085	54,687	559,199
El Dorado	1,296				(421,569)	-420,273
Fresno		1,323,351	212,393	448,553		1,984,297
Glenn		61,117	108,069	22,169		191,355
Humboldt	26,488	50,000		20,071		96,559
Imperial		584,687	1,305,539	108,492		1,998,718
Inyo	4,633	434,020		10,894		449,547
Kern	1,953,904	3,153,468		11,113		5,118,485
Kings		202,191	824,823	49,926		1,076,940
Lake		153,303	37,000	34,887		225,190
Lassen	75,925	101,538		28,078		205,541
Los Angeles	50,443	20,025,515	32,708,167	5,071,920		57,856,044
Madera		454,344	217,563	44,651		716,557
Marin	5,000	796,707	109,577	127,168		1,038,451
Mariposa		23,827	7,131	15,156		46,114
Mendocino		195,224	429,483	4,128		628,835
Merced	110,000	2,597,745	32,459	321,806		3,062,010
Modoc		28,296		11,524		39,820
Mono	16,264	37,878	195,550	21,878		271,571
Monterey	23,374	802,291		209,609		1,035,273
Napa	28,762	571,985	76,317	16,479		693,543
Nevada		239,454		1,875		241,329
Orange	1,482,505	5,830,747	1,374,177	1,888,489		10,575,918
Placer	113,018	445,849	1,217,495	259,925		2,036,288
Plumas		47,154		153		47,307
Riverside		4,103,512	2,107,680	1,350,671		7,561,864
Sacramento	19,478	1,762,575	3,018,349	923,061	1,521	5,724,985
San Benito	36,753	6,625	149,070	30,853		223,301
San Bernardino	4,678,488	1,633,949	3,141,446			9,453,883
San Diego	636,420	10,743,491	291,970	253,445		11,925,326
San Francisco		1,920,408	1,135,693	284,294		3,340,395
San Joaquin	231,728	1,891,852	162,199	116,572		2,402,351
San Luis Obispo		1,780,261	183,189	125,661		2,089,112
San Mateo		1,217,438	828,084	351,509		2,397,031
Santa Barbara		2,733,873	589,495	2,909		3,326,276
Santa Clara		604,424		150,205		754,629
Santa Cruz		439,766	311,425	140,153		891,344
Shasta	(108,886)	199,921		3,425		94,460
Sierra	15,000	322	24,988			40,310
Siskiyou		192,528	81,378	40,924		314,830
Solano		1,027,291	191,121	252,454		1,470,866
Sonoma	488,095	1,753,226	49,594			2,290,915
Stanislaus	397,204	108,956	273,565			779,725
Sutter	10,000	368,938	310,633			689,571
Tehama		177,503	354,700	372,138		904,341
Trinity	5,736	40,077	50,337	20,231		116,381
Tulare	159,832	377,059	159,709	79,901		776,501
Tuolumne		111,540		45,518		157,058
Ventura		128,853	2,374,401	344,308		2,847,563
Yolo	272	518,000	327,712	31,379		877,363
Yuba	54,295	101,883	178,206	51,696		386,080
Total	\$11,008,627	\$76,981,455	\$63,617,909	\$14,584,445	\$1,182,090	\$167,374,525

Element and Component Definitions

Element and Component	Definitions
Judges and Courtroom Support	<p>Includes salaries, benefits, and public agency retirement contributions for the following:</p> <ul style="list-style-type: none"> ▪ Judges ▪ Temporary judges ▪ Subordinate judicial officers (i.e., court commissioners, referees, and hearing officers) <p>Includes costs related to the assignment of active and retired judges (assigned judges) to expedite judicial business and to equalize judicial workload.</p> <p>Includes salaries, benefits, and other resource costs of personnel that directly support case adjudication as follows:</p> <ul style="list-style-type: none"> ▪ Courtroom clerks ▪ Secretarial support ▪ Attorneys providing legal research and other legal services to support case adjudication ▪ Court reporters, including transcript costs ▪ Court attendants providing in-courthouse custody to secure housing and movement of prisoners within the courtroom and court facility. <p>Does not include supervisors of courtroom staff, unless performing in court operations.</p>
Case Type Services	Provides essential supportive programs and services that directly assist the court and parties in the adjudication and resolution of cases; ensures the public’s access to a safe, fair, and comprehensible court system.
Criminal	<p>Services and activities—separate from and in addition to Judges and Courtroom Support—necessary to support criminal case processing</p> <p>Includes costs for counter clerks processing traffic matters</p>
Civil	<p>Services and activities—separate from and in addition to Judges and Courtroom Support—necessary to support civil case processing related to actions other than family and dependency cases. Also includes services and activities necessary to support a specialized civil calendar, provide assistance with the process and forms for small claims, provide dispute resolution assistance to the public, and support any auxiliary programs or services that do not fit in any of the above categories.</p> <p>Includes costs for counter clerks processing filings related to civil cases.</p>
Family and Children	<p>Services and activities—separate from and in addition to Judges and Courtroom Support—necessary to support family and dependency case processing, including the following:</p> <ul style="list-style-type: none"> ▪ Court-appointed counsel for children and parents in juvenile dependency proceedings ▪ Dependency mediation ▪ Psychiatric evaluations ▪ Costs associated with the Court Appointed Special Advocate program
Operational Support	Activities that provide non-case-type specific support for court operations, including the management of files and calendars of the courts.
Other Support Operations	<p>Staff and supervisory positions that are not dedicated to a specific courtroom or case-type services (i.e., criminal, civil, or family and children). Examples include staff who:</p> <ul style="list-style-type: none"> ▪ Perform activities that provide public access to the courts, including but not limited to staff who are dedicated to serving the public at the public counter or on the telephone and who are assigned to exhibit rooms ▪ Manage files and calendars ▪ Store and retrieve court records ▪ Perform clerical functions for the trial court’s appellate activities

Element and Component	Definitions
Court Interpreters	<p>Includes services performed by staff interpreters, certified and noncertified contract interpreters, and interpreter coordinators, defined as follows:</p> <ul style="list-style-type: none"> ▪ Staff interpreters are regular employees of the court and receive salary and benefits. ▪ Certified and noncertified contract interpreters are not court employees. Their services are provided per diem and funded as professional and consultant services. ▪ Interpreter coordinators perform the daily assignment of qualified court interpreters.
Jury Services	<p>Ensures the right to a jury trial through the management of juror summons, selection, and facilities in the court. Also includes juror compensation.</p> <p>Under Trial Court Trust Fund, includes criminal but <i>not</i> civil and grand jury costs for:</p> <ul style="list-style-type: none"> ▪ Jury commissioners, who are responsible for collecting lists of qualified prospective jurors, submitting lists to the court, and managing the jury program ▪ Jury fees, jury coordination, child and dependent care for jurors, and jury sequestration
Security	<p>Includes security services provided by marshals, private contract security personnel (i.e., Guardsmark), and court attendants whose primary purpose is court security.</p> <p>Includes the following types of security costs incurred by the court:</p> <ul style="list-style-type: none"> ▪ Personnel who provide courtroom and internal security ▪ Personnel who provide entrance screening security ▪ Personnel who provide in-courthouse custody of prisoners within the courtroom and court facility ▪ Personnel, up to the level of captain, who provide supervision or management of personnel providing court security at least 0.25 FTE ▪ Purchase and maintenance of security equipment
Enhanced Collections	<p>Includes activities performed to collect debt related to fines, fees, penalties, forfeitures, etc.</p> <p>Includes costs for the following:</p> <ul style="list-style-type: none"> ▪ Personnel who perform debt collection activities ▪ Services provided by contract debt collection agencies ▪ Operating expenses associated with debt collection activities
Other Non-court Operations	<p>Includes non-court operation activities and services, such as grand jury, pretrial services, small claims advisors, and dispute resolution programs.</p>
Executive Office	<p>As its primary responsibility, directs all administrative activities for the trial courts, including the following:</p> <ul style="list-style-type: none"> ▪ Court executive/administrative officer ▪ Deputy court executive or court administrative officer ▪ Secretarial and administrative support for the above <p>Includes costs for services provided to judicial officers.</p>
Fiscal Services	<p>Includes the chief financial officer and personnel associated with the development of court budgets, including accounting and all aspects of financial management.</p>
Human Resources	<p>Includes the following:</p> <ul style="list-style-type: none"> ▪ Personnel director, training officer, staff responsible for the recruitment and retention of qualified court employees, and staff charged with employee relations, including labor relations and collective bargaining ▪ Includes costs relating to in-house education and training for judicial officers and court staff (CJER, local programs, and all other providers, as well as consultant costs)

Element and Component	Definitions
Business and Facilities Services	<p>Includes the following activities and services:</p> <ul style="list-style-type: none"> ▪ Personnel and costs associated with building maintenance, providing business services and supplies, and procurement ▪ Telecommunication costs ▪ Contractual perimeter security services to control facility access ▪ Costs associated with legal and contractual services, intergovernmental charges and other charges associated with the courts, and any other administrative costs ▪ Activities associated with the management of court fixed assets
Information Technology	<p>Includes costs for the following:</p> <ul style="list-style-type: none"> ▪ Chief information officer and support personnel ▪ Computer equipment and activities needed to support the business of the court, including case management systems, criminal justice information systems, and electronic communication between law enforcement agencies and other courts ▪ Technology consulting services ▪ Technology training activities for judicial and non-judicial employees

FUND BALANCE POLICY

BACKGROUND

In the Supplemental Report of the 2006 Budget Act, the Legislature specified that the Judicial Council report on court reserves and provide its policy governing trial court reserves. On October 20, 2006 and revised on April 23, 2009, the Judicial Council approved a fund balance policy for trial courts. Financial accounting and reporting standards and guidelines have been established by the Financial Accounting Standards Board (FASB) and the Governmental Accounting Standards Board (GASB). The Trial Court Financial Policy and Procedures Manual, in compliance with these standards and guidelines, specifies that the trial courts are responsible for the employment of “sound business, financial and accounting practices” to conduct their operations.

In addition, Government Code section 77203 specifies that the Judicial Council has the authority to authorize trial courts to carry over unexpended funds from one year to the next. Consistent with this provision, this policy provides courts with specific directions for identifying fund balance resources necessary to address statutory and contractual obligations on an accurate and consistent basis as well as maintaining a minimum level of operating and emergency funds. In addition, this policy provides the necessary structure to ensure funds are available to maintain service levels for various situations that confront the trial courts including a late state budget.

GASB Statement 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, is effective for financial statements for periods beginning after June 15, 2010 and will impact year-end closing statements for the fiscal year 2010–11.

PURPOSE

Governmental agencies/entities report the difference between their assets and obligations as fund balance. Under GASB Statement 54, fund balances for governmental funds must be reported in classifications that comprise a hierarchy. The statement distinguishes between nonspendable and other amounts that are classified based on the relative strength of the constraints that control the purposes for which specific amounts can be spent. Under GASB 54, the number of classifications has been expanded from 2 to 5.

The purpose of this policy is to establish uniform standards, consistent with GASB 54, for the reporting of fund balance by trial courts and to maintain accountability over the public resources used to finance trial court operations.

POLICY

As publicly funded entities, and in accordance with good public policy, trial courts must ensure that the funds allocated and received from the state and other sources are used efficiently and accounted for properly and consistently. The trial courts shall account for and report fund balance in accordance with established standards, utilizing approved classifications. Additionally, a fund balance can never be negative.

Fund Balance Classifications

Beginning with the most binding constraints, fund balance amounts must be reported in the following classifications:

- Nonspendable Fund Balance
- Restricted Fund Balance
- Committed Fund Balance
- Assigned Fund Balance
- Unassigned Fund Balance (General Fund only)

When allocating fund balance to the classifications and categories, allocations must follow the following prioritization:

1. Nonspendable Fund Balance
2. Restricted Fund Balance
3. Contractual commitments to be paid in the next fiscal year
4. The minimum calculated operating and emergency fund balance
5. Other Judicial Council mandates to be paid in the next fiscal year
6. Contractual commitments to be paid in subsequent fiscal years
7. Assigned Fund Balance designations
8. Unassigned Fund Balance

If there is insufficient fund balance to cover any or all of the first five priorities, the shortfall should be explained in detail in attached footnotes. Also, there are additional reporting requirements when the amount allocated to the operating and emergency category is below the minimum required.

Nonspendable Fund Balance

Nonspendable Fund Balance includes amounts that cannot be spent because they are either (a) not in spendable form (not expected to be converted to cash) or (b) legally or contractually required to be maintained intact. Examples include:

- Inventories
- Prepaid amounts Long-Term Loans and Notes Receivable
- Principal of a permanent (e.g., endowment) fund

This represents the ‘newest’ classification in comparison to the descriptions used before the creation of GASB 54. To some extent, the remaining 4 classifications are somewhat mirrored in the prior definitions.

Restricted Fund Balance

Restricted Fund Balance includes amounts constrained for a specific purpose by external parties, constitutional provision or enabling legislation.

- Externally imposed
Imposed externally by grantors, creditors, contributors, or laws or regulations of other governments (i.e., monies received by a grantor that can only be used for that purpose defined by the grant).
- Imposed by Law (Statutory)
A restricted fund balance that consists of unspent, received revenues whose use is statutorily restricted (e.g., children’s waiting room and dispute resolution program funding).

Committed Fund Balance

Committed Fund Balance includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Judicial Council. These committed amounts cannot be used for any other purpose unless the Judicial Council removes or changes the specified use by taking the same type of action it employed to previously commit those amounts.

Committed Fund Balance must also include contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements. While the requirement to include contractual commitments is a policy decision of the Judicial Council, the type, number and execution of contracts is within the express authority of presiding judges or their designee.

[The following strikethrough language is suspended until June 30, 2020]

~~The Judicial Council has authorized a stabilization arrangement (Operating and Emergency fund category) to be set aside for use in emergency situations or when revenue shortages or budgetary imbalances might exist. The amount is subject to controls that dictate the circumstances under which the court would spend any of the minimum operating and emergency fund balance.~~

~~Each court must maintain a minimum operating and emergency fund balance at all times during a fiscal year as determined by the following calculation based upon the prior fiscal year’s ending total unrestricted general fund expenditures (excluding special revenue, debt service, permanent, proprietary, and fiduciary funds), less any material one-time expenditures (e.g., large one-time contracts).~~

- ~~_____ Annual General Fund Expenditures~~
- ~~_____ 5 percent of the first \$10,000,000~~
- ~~_____ 4 percent of the next \$40,000,000~~
- ~~_____ 3 percent of expenditures over \$50,000,000~~

~~If a court determines that it is unable to maintain the minimum operating and emergency fund balance level as identified above, the court must immediately notify the Administrative Director of the Courts, or designee, in writing and provide a plan with a specific timeframe to correct the situation.~~

Assigned Fund Balance

This is a fund balance that is constrained by the Presiding Judge, or designee, with the intent that it be used for specific purposes or designations that are neither unspendable, restricted nor committed.

Constraints imposed on the use of assigned amounts are more easily removed or modified than those imposed on amounts that are classified as committed. Assigned amounts are based on estimates and explanations of the methodology used to compute or determine the designated amount must be provided.

Assigned fund balances include:

- All remaining amounts that are reported in governmental funds, other than general fund, that are not classified as nonspendable and are neither restricted nor committed and
- Amounts in the general fund that are intended to be used for a specific purpose in accordance with the provision identified by the Presiding Judge, or designee.

Courts will identify assigned fund balances according to the following categories:

1. **One-time facility – Tenant improvements** Examples include carpet and fixture replacements.
2. **One-time facility – Other Examples** include amounts paid by the Judicial Council on behalf of the courts.
3. **Statewide Administrative Infrastructure Initiatives.** Statewide assessment in support of technology initiatives (e.g., Phoenix) will be identified in this designation.
4. **Local Infrastructure (Technology and non-technology needs)** Examples include interim case management systems and non-security equipment.
5. **One-time employee compensation (Leave obligation, retirement, etc.)** Amounts included in this category are exclusive of employee compensation amounts already included in the court's operating budget and not in a designated fund balance category.
 - a. One-time leave payments at separation from employment. If amounts are not already accounted for in a court's operating budget, estimated one-time payouts for vacation or annual leave to employees planning to separate from employment within the next fiscal year should be in this designated fund balance sub-category. This amount could be computed as the average amount paid out with separations or other leave payments during the last three years. Any anticipated non-normal or unusually high payout for an individual or individuals should be added to at the average amount calculated.

In a footnote, the court should note the amount of its employees' currently earned leave balance that is more than the established designated fund balance. The amount would be determined by multiplying the hours of earned vacation or annual leave on the payroll records for each employee times his or her current salary rate minus the designated fund balance established.

- b. Unfunded pension obligation. If documented by an actuarial report, the amount of unfunded pension obligation should be included as a designated fund balance. Employer retirement plan contributions for the current fiscal year must be accounted for in the court's operating budget.

In a footnote, the court should note the amount of the current unfunded pension obligation that is in excess of the established designated fund balance.

- c. Unfunded retiree health care obligation. If documented by an actuarial report, the amount of unfunded retiree health care obligation should be included as a designated fund balance.

The current year's unfunded retiree health care obligation contains: (i) the current year Annual Required Contribution (ARC) based on a 30-year amortization of retiree health costs as of last fiscal year-end **and** (ii) the prior year retiree health care obligation **less** (iii) the retiree health care employer contributions and any transfers made to an irrevocable trust set up for this purpose. The current year's unfunded retiree health care obligation is to be added to the prior year's obligation.

Note: The ARC amounts are located in each court's actuarial report, which is entitled "Postretirement Benefit Valuation Report".

In a footnote, the court should note the amount of the cumulative unfunded retiree health care obligation that is in excess of the established designated fund balance.

- d. Workers compensation (if managed locally). The amount estimated to be paid out in the next fiscal year.
 - e. Use of reserve funds for liquidation of outstanding leave balances for employees in a layoff situation, consistent with the requirements of GASB 45; other examples would include reserving funds for the implementation of "enhanced retirement" or "golden handshake" programs in the interest of eliminating salaries at the "high end" or "top step", and thereby generating salary savings or rehires at the low end of a pay scale for position(s), but realizing one-time costs in the interest of longer term savings for the court.
6. **Professional and consultant services.** Examples include human resources, information technology, and other consultants.
 7. **Security.** Examples include security equipment,-and pending increases for security service contracts.
 8. **Bridge Funding.** A court may choose to identify specific short or intermediate term funding amounts needed to address future needs that are otherwise not reportable, nor fit the criteria, in either restricted nor committed classifications, that it believes are necessary to

identify through specific designations. These designations must be listed with a description in sufficient detail to determine their purpose and requirements.

9. **Miscellaneous (required to provide detail).** Any other planned commitments that are not appropriately included in one of the above designated fund balance sub-categories should be listed here with a description in sufficient detail to determine its purpose and requirements.

Unassigned Fund Balance – for General Fund Use Only

Unassigned Fund Balance is the residual classification for the general fund. This classification represents fund balance that has not been assigned to other fund balance and that has not been restricted, committed, or assigned to specific purposes within the general fund.

The general fund is the only fund that shall report a positive unassigned fund balance amount.