



# JUDICIAL COUNCIL OF CALIFORNIA

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MR. MARTIN HOSHINO  
*Administrative Director*  
*Judicial Council*

December 31, 2021

Hon. Nancy Skinner  
Chair, Senate Committee on Budget and Fiscal Review  
Chair, Joint Legislative Budget Committee  
State Capitol, Room 5019  
Sacramento, California 95814

Hon. Thomas J. Umberg  
Chair, Senate Judiciary Committee  
State Capitol, Room 2187  
Sacramento, California 95814

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

Hon. Mark Stone  
Chair, Assembly Judiciary Committee  
1020 N Street, Room 104  
Sacramento, California 95814

*Re: Report of Trial Court Trust Fund Revenue, Expenditure, and Fund Balance Constraints for 2020–21, as required under Government Code sections 68502.5(b) and 77202.5(b)*

Dear Senator Skinner, Senator Umberg, Assembly Member Ting, and Assembly Member Stone:

Pursuant to Government Code sections 68502.5(b) and 77202.5(b), the Judicial Council is submitting the *Report of Trial Court Trust Fund Revenue, Expenditure, and Fund Balance Constraints for 2020–21*.

This report identifies revenues; expenditures at the program, component, and object levels; and fund balances for 2020–21. This information was

December 16, 2021

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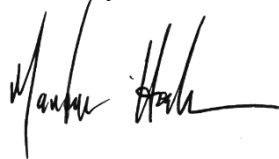
compiled from data reported by the trial courts in 2020–21 fourth quarter Quarterly Financial Statements. For 2020–21, the trial courts reported revenues of \$2.7 billion (Attachment 1), expenditures of \$2.7 billion (Attachments 2 and 3), and fund balances totaling \$204.9 million (Attachment 4).

In accordance with Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, fund balances for government funds must be reported in classifications. Based on GASB Statement No. 54, the total fund balance of \$204.9 million is classified as follows: \$10.2 million was non-spendable, \$102 million was restricted, \$47.2 million was committed, and \$45.5 million was assigned.

Detailed program element and component definitions, and information on the Judicial Council's fund balance policy can be found in Attachments 5 and 6 respectively.

If you have any questions related to this report, please contact Ms. Fran Mueller, Deputy Director, Judicial Council Budget Services, at 916-263-5771.

Sincerely,

A handwritten signature in black ink, appearing to read "Martin Hoshino". The signature is written in a cursive style with a horizontal line extending to the right.

Martin Hoshino  
Administrative Director  
Judicial Council

December 16, 2021

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MH/JG

Attachments

cc: Cara L. Jenkins, Legislative Counsel  
Erika Contreras, Secretary of the Senate  
Sue Parker, Chief Clerk of the Assembly  
Eric Dang, Policy Consultant, Office of Senate President pro Tempore Toni G. Atkins  
Amy Alley, Policy Advisor, Office of Senate President pro Tempore Toni G. Atkins  
Alf Brandt, Senior Counsel, Office of Assembly Speaker Anthony Rendon  
Anita Lee, Principal Fiscal and Policy Analyst, Legislative Analyst's Office  
Gabriel Petek, Legislative Analyst, Legislative Analyst's Office  
Jessie Romine, Budget Analyst, Department of Finance  
Margie Estrada, Chief Counsel, Senate Judiciary Committee  
Mary Kennedy, Chief Counsel, Senate Public Safety Committee  
Nora Brackbill, Consultant, Senate Budget and Fiscal Review Committee  
Shaun Naidu, Consultant, Senate Appropriations Committee  
Hans Hemann, Principal Consultant, Joint Legislative Budget Committee  
Eric Csizmar, Consultant, Senate Republican Policy Office  
Morgan Branch, Consultant, Senate Republican Policy Office  
Matt Osterli, Consultant, Senate Republican Fiscal Office  
Alison Merrilees, Chief Counsel, Assembly Judiciary Committee  
Sandy Uribe, Chief Counsel, Assembly Public Safety Committee  
Jennifer Kim, Consultant, Assembly Budget Committee  
Jay Dickenson, Chief Consultant, Assembly Appropriations Committee  
Kimberly Horiuchi, Principal Consultant, Assembly Appropriations Committee  
Lyndsay Mitchell, Consultant, Assembly Republican Office of Policy & Budget  
Gary Olson, Consultant, Assembly Republican Office of Policy & Budget  
Daryl Thomas, Consultant, Assembly Republican Office of Policy & Budget  
Amy Leach, Minute Clerk, Office of Assembly Chief Clerk  
Cory T. Jaspersen, Director, Governmental Affairs, Judicial Council  
Fran Mueller, Deputy Director, Budget Services, Judicial Council  
Zlatko Theodorovic, Deputy Director, Budget Services, Judicial Council  
Brandy Olivera, Manager, Budget Services, Judicial Council  
Michele Allan, Supervisor, Budget Services, Judicial Council  
Jenniffer Herman, Administrative Coordinator, Governmental Affairs, Judicial Council

**2020-21 Total Revenues - All Funds**  
Source: 2020-21 Quarterly Financial Statements (4th Quarter)

Attachment 1

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	\$ 76,830,009	\$ 679,640	\$ 674,552	\$ 5,024,020	\$ -	\$ 1,487,270	\$ 3,102,046	\$ 87,797,537	\$ 1,668,306	\$ 578,161	\$ 1,881,497	\$ 4,127,964
Alpine	737,710	-	-	1	-	65,625	20,340	823,676	-	-	-	-
Amador	3,348,891	4,856	-	29,202	-	315,140	51,756	3,749,845	157,111	38,127	-	195,238
Butte	11,682,346	28,642	78,514	253,654	-	1,190,122	124,077	13,357,355	255,891	448,135	-	704,026
Calaveras	2,667,651	(18,290)	-	54,669	-	640,807	50,506	3,395,343	142,158	(86,984)	-	55,174
Colusa	1,852,103	3,241	-	100,489	-	670,662	24,773	2,651,268	69,028	(132)	-	68,896
Contra Costa	42,245,147	144,156	332,084	2,800,778	-	6,097,540	1,396,191	53,015,896	1,109,917	15,278	-	1,125,195
Del Norte	3,048,399	-	-	43,409	-	102,743	94,130	3,288,681	104,656	34,812	-	139,468
El Dorado	7,629,453	89,911	-	206,397	-	204,738	213,120	8,343,619	308,638	85,640	-	394,278
Fresno	51,553,240	137,472	381,900	2,207,411	-	4,208,453	3,340,363	61,828,839	2,340,079	412,536	419,944	3,172,559
Glenn	2,343,652	17,964	-	122,301	-	193,972	54,665	2,732,554	144,675	27,149	-	171,824
Humboldt	7,504,321	36,013	-	165,547	-	901,035	73,084	8,680,000	202,903	162,474	23,849	389,226
Imperial	9,628,747	-	-	513,352	-	173,027	125,539	10,440,665	231,652	69,224	-	300,876
Inyo	2,216,876	2,356	-	72,480	-	127,113	75,586	2,494,411	99,021	85,785	-	184,806
Kern	51,837,540	113,238	-	3,632,966	-	5,137,216	3,544,268	64,265,228	1,239,634	55,730	-	1,295,364
Kings	7,330,499	18,917	-	558,437	-	1,651,018	45,118	9,603,989	362,018	57,081	-	419,099
Lake	4,150,345	315,417	-	152,178	-	269,242	9,123	4,896,305	229,819	12,210	-	242,029
Lassen	2,451,395	-	-	24,199	-	547,475	7,839	3,030,908	56,325	4,324	-	60,649
Los Angeles	554,232,863	1,345,153	113,734,087	37,103,792	758,047	10,860,811	18,887,968	736,922,721	8,545,352	1,290,021	1,426,863	11,262,236
Madera	8,438,755	22,655	-	761,108	-	953,591	384,825	10,560,934	295,264	75,501	-	370,765
Marin	11,187,203	1,267,724	-	673,995	-	301,272	644,511	14,074,705	222,028	42,756	10,000	274,784
Mariposa	1,453,305	-	8,740	22,461	-	384,583	22,301	1,891,390	33,879	-	-	33,879
Mendocino	5,985,268	47,276	-	232,523	-	426,843	326,063	7,017,973	254,566	62,965	-	317,531
Merced	13,081,136	94,904	-	969,102	-	1,105,707	774,827	16,025,676	679,414	198,281	-	877,695
Modoc	1,076,421	218,081	-	1,947	-	227,674	31,967	1,556,090	66,011	24,822	-	90,833
Mono	1,837,550	1,735	11,000	53,612	-	550,539	85,641	2,540,077	62,300	2,160	7,458	71,918
Monterey	21,248,891	105,962	164,025	1,548,575	-	1,096,362	277,496	24,441,311	526,999	147,882	-	674,881
Napa	7,543,283	44,653	52,500	640,797	-	1,320,069	309,795	9,911,097	142,789	58,180	-	200,969
Nevada	5,434,218	12,502	40,027	56,719	-	743,362	95,495	6,382,323	249,654	17,753	-	267,407
Orange	140,816,318	1,032,558	730,277	9,270,861	43,819	10,190,077	6,971,750	169,055,660	2,453,779	803,912	194,890	3,452,581
Placer	17,725,962	183,952	-	549,785	-	1,191,790	634,796	20,286,285	326,925	99,542	-	426,467
Plumas	1,483,440	40,000	-	6,612	-	40,829	14,929	1,585,810	142,824	16,990	-	159,814
Riverside	110,679,922	301,691	15,291,222	5,919,360	-	9,263,791	923,656	142,379,642	1,445,291	40,375	-	1,485,666
Sacramento	84,117,102	889,769	592,722	3,963,057	80,079	6,058,818	3,560,591	99,262,138	1,649,994	63,403	-	1,713,397
San Benito	3,661,620	275,689	11,589	106,768	-	190,952	34,642	4,281,260	198,991	-	-	198,991
San Bernardino	109,695,366	273,287	697,196	5,039,821	-	14,887,556	1,264,732	131,857,958	4,044,369	164,494	527,179	4,736,042
San Diego	146,864,452	345,956	-	5,602,237	11,942	3,131,502	2,853,598	158,809,687	2,985,560	342,582	83	3,328,225
San Francisco	50,416,871	110,596	472,137	3,358,723	28,349	4,566,098	5,487,134	64,439,908	1,209,268	772,056	1,074,755	3,056,079
San Joaquin	37,322,776	93,738	-	1,859,775	-	1,194,978	1,245,356	41,716,623	860,194	747,277	1,271,225	2,878,696
San Luis Obispo	14,689,713	93,879	97,500	640,974	-	516,297	298,957	16,337,320	229,178	33,887	-	263,065
San Mateo	36,489,875	192,725	247,052	2,553,165	-	3,299,056	2,411,112	45,192,985	570,384	341,191	365,722	1,277,297
Santa Barbara	23,053,477	57,012	199,500	1,677,768	-	1,058,645	1,597,661	27,644,063	651,523	345,073	-	996,596
Santa Clara	76,348,397	323,960	678,509	4,977,725	-	2,039,483	2,309,466	86,677,540	1,861,299	626,359	1,277,315	3,764,973
Santa Cruz	13,409,692	34,992	-	872,856	-	290,916	203,558	14,812,014	283,965	718,379	-	1,002,344
Shasta	14,969,689	25,710	81,308	424,483	-	3,061,035	262,221	18,824,446	502,483	139,680	8,610	650,773
Sierra	753,732	51,914	215	95,338	-	95,338	9,616	910,815	-	20,209	-	20,209
Siskiyou	3,197,696	5,653	27,308	37,900	-	352,358	91,038	3,711,953	156,421	19,155	-	175,576
Solano	24,449,573	58,560	171,052	700,414	-	789,714	408,224	26,577,537	602,094	160,343	422,230	1,184,667
Sonoma	23,380,384	63,901	-	1,532,255	-	3,719,592	1,172,049	29,868,181	632,542	66,171	-	698,713
Stanislaus	24,665,556	139,625	-	1,508,491	-	718,580	1,305,229	28,337,481	1,073,809	64,052	50,000	1,187,861
Sutter	6,071,796	82,449	-	227,635	-	567,291	159,761	7,108,932	221,001	99,546	-	320,547
Tehama	4,628,341	15,015	-	143,593	-	476,165	108,184	5,371,298	156,442	18,936	-	175,378
Trinity	2,177,432	72,986	-	25,295	-	172,218	53,679	2,501,610	3,428	13,909	-	17,337
Tulare	23,411,387	59,691	-	1,693,308	-	3,939,187	33,744	29,137,317	854,025	171,153	-	1,025,178
Tuolumne	3,960,217	77,496	26,158	60,875	-	509,455	50,352	4,684,553	249,140	20,713	30,000	299,853
Ventura	38,101,836	72,512	-	1,883,120	-	4,595,092	968,752	45,621,312	715,022	464,186	21,530	1,200,738
Yolo	12,116,390	27,692	82,500	587,418	-	1,467,018	210,076	14,491,094	228,771	74,656	-	303,427
Yuba	5,190,511	5,138	-	62,134	-	736,642	90,867	6,085,292	280,195	101,417	-	381,612
<b>Total</b>	<b>\$ 1,974,426,740</b>	<b>\$ 9,742,324</b>	<b>\$ 134,883,459</b>	<b>\$ 113,312,744</b>	<b>\$ 922,236</b>	<b>\$ 121,074,484</b>	<b>\$ 68,929,143</b>	<b>\$ 2,423,291,130</b>	<b>\$ 44,389,004</b>	<b>\$ 10,469,517</b>	<b>\$ 9,013,150</b>	<b>\$ 63,871,671</b>

2020-21 Total Revenues - All Funds

Source: 2020-21 Quarterly Financial Statements (4th Quarter)

Attachment 1

Court	Other Financing Sources													Total
	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	\$ 121,886	\$ -	\$ -	\$ 3,233,799	\$ 98,825	\$ 2,195,350	\$ 1,134,379	\$ 1,053,989	\$ 5,452,069	\$ 301,874	\$ -	\$ 16,741	\$ 13,608,912	\$ 105,534,413
Alpine	957	-	-	-	-	12,271	1	(725)	26,674	-	-	-	39,178	862,854
Amador	5,228	-	-	-	38,290	207,785	-	15,370	-	14,722	-	-	281,395	4,226,478
Butte	22,009	-	-	6,142	-	514,433	-	5,592	34,518	341,483	-	61,895	986,072	15,047,453
Calaveras	7,016	-	-	8,384	-	127,535	-	21,186	-	-	-	8,690	172,811	3,623,328
Colusa	7,077	-	-	13,930	-	79,270	-	79,247	-	10,000	-	13	189,537	2,909,701
Contra Costa	48,102	-	-	641,005	-	2,577,542	124,935	709,005	234,558	2,297	-	100,909	4,438,353	58,579,444
Del Norte	8,626	-	-	17,828	2,789	152,106	-	15,466	205	6,168	-	52	203,240	3,631,389
El Dorado	12,213	-	-	330,323	9,318	372,825	-	9,023	72,456	14,408	-	157,402	977,968	9,715,865
Fresno	39,337	-	-	378,298	-	875,519	-	3,099	164,568	968,312	-	612,532	3,041,665	68,043,063
Glenn	4,423	-	-	18,674	-	300,834	-	86,359	126,018	53,566	-	1,404	591,278	3,495,656
Humboldt	13,125	-	-	(10)	19,667	11,612	-	70,826	618	17,863	-	758	134,459	9,203,685
Imperial	23,812	-	-	87,925	8,861	689,579	-	10,665	142,961	280,451	-	66,416	1,310,670	12,052,211
Inyo	4,348	-	-	58,612	2,454	137,731	522	848	86,682	3,347	-	-	294,544	2,973,761
Kern	76,425	-	-	626,064	48,473	3,788,755	-	551,952	154,758	1,405,888	2,900	9,705,392	16,360,607	81,921,199
Kings	22,335	-	-	100,137	-	318,540	-	(90,526)	106,122	44,668	-	68	501,344	10,524,432
Lake	6,954	-	-	8,809	441	-	-	1,577	492	34,878	-	3	53,154	5,191,488
Lassen	3,619	-	-	12,974	-	144,190	-	14,182	-	6,424	-	2,626	184,015	3,275,572
Los Angeles	909,173	-	-	44,238,484	3,571,693	-	7,337	603,375	-	4,869,922	-	49,197	54,249,181	802,434,138
Madera	8,855	-	-	109,953	-	-	-	93,680	6,434	158,947	2,500	1,404	381,773	11,313,472
Marin	15,051	-	-	123,893	6,686	-	-	297,675	10,919	32,448	-	1,327	487,999	14,837,488
Mariposa	2,425	-	-	7,509	81	229,245	-	72	-	10,842	-	-	250,174	2,175,443
Mendocino	8,248	-	-	89,325	2,856	-	2,523	(2,859)	142,242	-	-	12,870	255,205	7,590,709
Merced	38,578	-	-	288,198	21,450	429,688	-	24,740	44,196	53,559	-	1,349	901,758	17,805,129
Modoc	2,021	-	-	3,321	615	70,846	-	4,277	99,916	13,224	-	-	194,220	1,841,143
Mono	6,210	-	22	38,091	-	69,114	-	12,641	6,555	10,757	-	165	143,555	2,755,550
Monterey	26,574	-	-	287,332	3,216	-	-	19,756	57,200	185,013	-	95,137	674,228	25,790,420
Napa	22,150	-	-	126,598	390,889	-	-	37,562	26,900	26,855	-	299	631,253	10,743,319
Nevada	6,298	-	-	127,615	8,311	287,539	-	477	41,494	78,235	-	5,976	555,945	7,205,675
Orange	184,865	-	200	6,272,092	387,490	5,316,695	1,492,612	98,840	7,455,738	5,252,728	-	25,406	26,486,666	198,994,907
Placer	23,782	-	-	454,439	10,879	-	-	213,425	3,860	1,463,498	-	403	2,170,286	22,883,038
Plumas	1,778	-	-	2,815	-	-	-	1,583	-	678	-	1,059	7,913	1,753,537
Riverside	107,541	-	22,225	5,322,660	134,552	10,448,339	186,530	1,172,437	523,215	4,938,592	-	90,222	22,946,313	166,811,621
Sacramento	157,006	-	-	1,523,093	152,362	327,817	528,800	(1,523,088)	907,279	1,578,248	-	95,883	3,747,400	104,722,935
San Benito	11,900	-	-	33,884	-	-	58,509	56,891	55,982	42,125	-	673	259,964	4,740,215
San Bernardino	94,382	-	33	1,717,389	961,272	288,085	69,017	957,011	356,512	376,905	18,000	15,787	4,854,393	141,448,393
San Diego	201,106	-	-	3,552,188	110,307	6,525,155	-	10,119	2,680,411	870,100	-	32,661	13,982,047	176,119,959
San Francisco	86,380	-	-	52,943	663	2,428,384	146,470	386,896	2,107,248	207,207	-	26,627	5,442,818	72,938,805
San Joaquin	57,327	-	-	245,173	-	397,083	114,807	3,161	1,222,098	95,786	-	3,083	2,138,518	46,733,837
San Luis Obispo	28,240	-	-	257,942	25,830	304,841	-	119,865	40,085	301,103	2,925	4,875	1,085,706	17,686,091
San Mateo	286,774	-	-	461,430	41	2,728	11,594	197,431	117,680	1,133,323	-	20,581	2,231,582	48,701,864
Santa Barbara	48,025	-	-	89,397	-	842,008	-	135,980	187,901	839,023	-	76,748	2,219,082	30,859,741
Santa Clara	66,965	-	15,504	367,286	-	1,776,702	56,598	1,674	97,735	5,066,516	-	52,358	7,501,338	97,943,851
Santa Cruz	17,758	-	-	38,310	-	99,177	-	145,049	42,150	335,391	-	3,666	681,501	16,495,859
Shasta	33,348	-	15	240,554	409	2,427,380	-	196,557	464,703	53,903	-	31,696	3,448,565	22,923,784
Sierra	1,671	-	-	992	-	4,008	-	6,706	-	9,361	-	15,191	37,929	968,953
Siskiyou	4,792	-	-	42,162	-	259,442	139	(7,398)	2,447	-	-	4,222	305,806	4,193,335
Solano	31,813	-	-	500,798	120,964	138,816	-	36,354	447,018	5,756	-	5,165	1,286,684	29,048,888
Sonoma	40,072	-	-	225,510	-	208,191	-	216,398	4,752	63,857	-	352,734	1,111,514	31,678,408
Stanislaus	32,258	-	-	719,581	-	301,585	31,868	(28,406)	163,784	420,791	-	49,071	1,690,532	31,215,874
Sutter	14,454	-	-	70,079	-	273,107	-	31,594	9,396	8,397	-	963	407,990	7,837,469
Tehama	8,523	-	-	69,040	-	371,730	-	280	2,416	207,303	-	120	659,412	6,206,088
Trinity	3,230	-	-	8,891	-	76,735	-	59,906	-	120,380	-	2,644	271,786	2,790,733
Tulare	24,100	-	-	208,979	290,902	2,048,201	-	2,436	799,227	562,400	-	1,396	3,937,641	34,100,136
Tuolumne	2,150	-	-	29,921	-	59,426	-	43,166	388,575	11,938	-	-	535,176	5,519,582
Ventura	33,251	-	-	1,035,595	-	5,012,643	52,049	243,491	-	93,755	-	7,346	6,478,130	53,300,180
Yolo	22,556	-	120	102,558	95,582	747,868	-	202,477	-	62,139	-	30,670	1,263,970	16,058,491
Yuba	8,571	-	-	29,225	6,838	489,023	-	5,521	-	67,416	-	798	607,392	7,074,296
<b>Total</b>	<b>\$ 3,107,693</b>	<b>\$ -</b>	<b>\$ 38,119</b>	<b>\$ 74,658,139</b>	<b>\$ 6,533,006</b>	<b>\$ 54,767,478</b>	<b>\$ 4,018,690</b>	<b>\$ 6,634,887</b>	<b>\$ 25,118,767</b>	<b>\$ 33,134,770</b>	<b>\$ 26,325</b>	<b>\$ 11,854,673</b>	<b>\$ 219,892,547</b>	<b>\$ 2,707,055,348</b>

2020-21 Total Expenditures by Component or Element - All Funds

Source: 2020-21 Quarterly Financial Statements (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	\$ -	\$ 27,300,474	\$ 19,576,688	\$ 6,626,225	\$ 14,765,844	\$ 1,677,370	\$ 5,172,531	\$ 1,357,972	\$ 3,197,221	\$ 79,674,325	\$ 2,195,350	\$ 506,297	\$ 2,701,647
Alpine	-	480,458	665	-	29,099	7,467	-	19,351	6,200	543,240	12,271	-	12,271
Amador	-	812,024	665,182	431,061	328,501	-	29,202	29,395	37,166	2,332,531	207,785	-	207,785
Butte	-	3,586,230	1,573,604	446,127	2,770,302	1,022,842	287,345	226,584	497,148	10,410,182	533,402	774,594	1,307,996
Calaveras	-	566,056	497,958	146,389	473,106	421,473	52,976	68,861	47,481	2,274,300	111,067	33,311	144,378
Colusa	-	327,988	166,385	84,610	312,850	208,379	108,073	5,607	-	1,213,892	79,270	-	79,270
Contra Costa	-	12,720,478	4,234,406	3,585,024	9,544,884	3,868,889	2,801,978	904,011	225,069	37,884,739	2,577,542	3,257	2,580,799
Del Norte	-	1,006,949	218,914	219,877	398,308	428,704	27,700	19,393	10,125	2,329,970	196,298	-	196,298
El Dorado	-	2,392,733	656,947	451,246	1,696,649	450,691	211,810	85,772	35,331	5,981,179	397,182	374,934	772,116
Fresno	-	16,165,599	12,532,016	4,582,138	12,794,956	5,296,545	2,208,908	684,960	384,285	54,649,407	875,987	(268)	875,719
Glenn	-	642,303	388,538	164,840	772,608	22,787	209,143	62,537	10,448	2,273,204	273,391	84	273,475
Humboldt	-	3,227,542	-	346,154	804,856	2,811,869	169,113	283,492	173,705	7,816,731	11,807	-	11,807
Imperial	-	3,235,144	2,006,257	759,814	977,602	687,683	548,737	216,338	412,326	8,843,901	610,001	150,395	760,396
Inyo	-	409,018	246,550	54,827	547,003	306,544	72,480	68,535	107,884	1,812,841	137,731	86,598	224,329
Kern	-	19,617,493	7,870,186	4,819,527	11,485,853	2,318,700	3,667,128	1,219,325	91,046	51,089,258	4,159,800	8,175,973	12,335,773
Kings	-	3,035,207	1,737,972	817,515	1,260,783	264,058	558,437	211,319	704,485	8,589,776	318,540	8,754	327,294
Lake	-	508,557	84,940	30,397	585,647	1,705,617	250,153	11,047	223,033	3,399,391	-	410	410
Lassen	-	685,798	391,634	71,978	540,079	187,553	41,703	61,260	359,894	2,339,899	144,283	(16,285)	127,998
Los Angeles	-	329,312,806	75,507,196	40,852,441	68,153,451	26,606,436	37,362,656	12,122,454	12,368,321	602,285,761	-	-	-
Madera	-	3,475,304	1,064,304	522,591	2,231,017	244,904	651,362	325,540	422,715	8,937,737	-	-	-
Marin	-	4,697,066	1,098,579	1,180,719	1,309,912	144,770	700,873	210,465	-	9,342,384	-	-	-
Mariposa	-	234,097	204,597	66,219	144,816	286,083	30,460	23,748	466	990,486	177,825	1,523	179,348
Mendocino	-	1,259,030	968,905	479,108	1,420,668	1,297,006	425,875	182,005	76,836	6,109,433	-	-	-
Merced	-	4,075,867	1,993,895	852,243	2,502,019	392,982	1,002,255	170,212	21,235	11,010,708	429,688	607	430,295
Modoc	-	269,451	322,355	182,077	243,891	839	2,402	6,412	29,909	1,057,336	73,256	3,000	76,256
Mono	-	288,098	397,895	123,577	89,529	-	54,448	28,320	9,024	990,891	69,114	2,980	72,094
Monterey	-	5,876,453	3,951,132	448,577	3,295,966	1,553,560	1,551,891	308,921	651,465	17,637,965	117,705	11,250	128,955
Napa	-	3,025,925	1,662,520	456,186	1,287,255	145,270	649,252	181,778	205,745	7,613,931	8,899	11,680	20,579
Nevada	-	951,543	1,404,191	737,987	964,017	11,155	94,740	111,000	406,504	4,681,137	243,380	-	243,380
Orange	-	68,074,487	17,253,617	7,274,279	25,011,230	21,877,253	10,320,451	2,262,209	2,102,842	154,176,368	5,302,615	2,207,047	7,509,662
Placer	-	6,258,695	2,364,498	990,564	3,919,055	402,195	543,943	422,704	2,180	14,903,834	-	-	-
Plumas	-	235,551	475,770	48,178	265,097	152,152	5,500	9,258	350	1,191,856	-	-	-
Riverside	-	54,336,708	17,995,429	13,324,826	31,328,935	-	6,451,438	2,040,678	2,479,840	127,957,854	10,904,625	268	10,904,893
Sacramento	-	37,441,883	13,607,722	4,992,522	13,679,059	4,100,282	4,459,801	1,356,841	530,251	80,168,361	383,930	182,496	566,426
San Benito	-	336,973	952,361	444,940	529,319	361	113,606	8,792	42,224	2,428,576	450	572	1,022
San Bernardino	-	41,026,373	13,480,350	6,586,073	31,519,213	15,841,248	6,218,413	1,554,428	4,720,210	120,946,308	-	605,218	605,218
San Diego	-	57,535,205	25,156,007	7,624,433	26,671,615	1,262,905	5,374,298	1,322,594	594,749	125,541,806	8,930,789	1,131,468	10,062,257
San Francisco	-	24,275,005	7,628,525	4,078,417	9,697,808	3,792,832	3,720,964	1,895,761	66,323	55,155,635	2,527,746	1,320	2,529,066
San Joaquin	-	14,349,557	9,305,121	2,629,701	6,341,526	2,450,118	1,971,137	728,570	1,088,375	38,864,105	397,083	186,016	583,099
San Luis Obispo	-	6,560,287	2,415,297	1,319,732	1,726,813	186,590	711,674	359,890	-	13,280,283	304,841	390	305,231
San Mateo	-	15,996,437	4,474,163	3,400,141	6,170,348	-	2,580,116	1,046,471	463,063	34,130,739	2,668	600	3,268
Santa Barbara	-	8,737,464	3,483,905	2,673,440	2,506,420	2,505,359	1,785,852	592,616	642,420	22,927,476	777,535	836,192	1,613,727
Santa Clara	-	21,870,138	16,279,915	6,475,244	15,640,893	386,924	5,269,053	958,158	330,600	67,210,925	1,639,584	2,008,367	3,647,951
Santa Cruz	-	5,645,292	1,556,187	1,461,215	1,219,776	545,060	919,328	244,574	300	11,591,732	203,393	862,635	1,066,028
Shasta	-	4,160,953	1,520,416	913,123	2,964,178	705,538	444,869	345,347	3,307,976	14,362,400	1,722,414	547,812	2,270,226
Sierra	-	125,556	97,033	54,709	71,100	72,851	215	10,542	-	432,006	13,527	16,039	29,566
Siskiyou	-	260,280	561,112	200,447	1,131,739	170,284	30,254	58,751	46,049	2,458,916	205,416	-	205,416
Solano	-	12,296,345	4,599,173	1,591,855	4,224,697	-	772,801	673,651	-	24,158,522	60,162	-	60,162
Sonoma	-	12,066,495	5,525,711	1,590,237	3,520,120	2,168,040	1,336,647	184,773	421,370	26,813,393	218,769	-	218,769
Stanislaus	-	8,330,783	4,179,592	2,446,331	4,420,151	733,369	1,555,735	502,216	70,853	22,239,030	299,321	73,404	372,725
Sutter	-	1,181,477	605,776	436,595	1,252,883	788,499	255,493	61,303	560,936	5,142,962	274,660	9,469	284,129
Tehama	-	1,201,721	886,882	202,737	1,287,813	232,336	211,614	58,730	-	4,081,833	371,730	-	371,730
Trinity	-	338,421	124,488	67,723	246,288	151,068	61,102	32,444	690,516	1,712,050	77,761	-	77,761
Tulare	-	8,947,421	3,071,580	1,081,553	5,229,348	6,592,168	1,697,309	719,218	-	27,338,597	2,099,789	28,118	2,127,907
Tuolumne	-	1,931,260	583,550	253,600	570,483	747,260	48,375	112,562	222,838	4,469,928	59,426	59,788	119,214
Ventura	-	14,405,551	4,155,213	1,731,271	7,677,172	3,106,609	1,885,686	550,589	2,070,916	35,583,007	6,290,777	-	6,290,777
Yolo	-	5,145,887	1,477,097	806,561	2,070,126	625,769	585,070	392,529	296,898	11,399,937	768,397	225,771	994,168
Yuba	-	1,563,856	579,222	259,424	1,596,255	236,598	86,049	111,514	139,828	4,572,746	525,205	-	525,205
<b>Total</b>	<b>\$ -</b>	<b>\$ 884,821,752</b>	<b>\$ 305,820,123</b>	<b>\$ 144,499,345</b>	<b>\$ 354,220,931</b>	<b>\$ 122,203,844</b>	<b>\$ 118,360,424</b>	<b>\$ 37,824,327</b>	<b>\$ 41,606,974</b>	<b>\$ 2,009,357,720</b>	<b>\$ 58,324,187</b>	<b>\$ 19,112,084</b>	<b>\$ 77,436,271</b>

2020-21 Total Expenditures by Component or Element - All Funds

Source: 2020-21 Quarterly Financial Statements (4th Quarter)

Court	Court Administration Program						Total
	Executive Office	Fiscal Services	Human Resources	Business & Facilities Services	Information Technology	Total Court Administration Program	
Alameda	\$ 1,249,724	\$ 4,492,702	\$ 3,632,293	\$ 3,974,192	\$ 9,893,613	\$ 23,242,524	\$ 105,618,496
Alpine	19,351	73,098	64,580	37,025	97,613	291,667	847,178
Amador	(6,269)	649,450	34,331	374,469	518,613	1,570,594	4,110,910
Butte	428,838	844,947	430,531	734,339	1,048,891	3,487,546	15,205,724
Calaveras	308,879	148,803	124,871	117,368	463,083	1,163,004	3,581,682
Colusa	96,465	157,010	76,768	208,803	787,750	1,326,796	2,619,958
Contra Costa	1,005,206	3,714,683	3,479,387	2,140,508	6,988,743	17,328,527	57,794,065
Del Norte	194,970	171,357	256,548	51,992	175,294	850,161	3,376,429
El Dorado	558,272	271,197	413,771	372,661	1,088,847	2,704,748	9,458,043
Fresno	2,878,167	2,534,160	1,549,609	3,104,489	4,692,663	14,759,088	70,284,214
Glenn	78,608	197,007	52,040	446,979	80,973	855,607	3,402,286
Humboldt	250,757	354,372	320,517	155,686	439,948	1,521,280	9,349,818
Imperial	417,075	439,201	586,963	662,000	523,770	2,629,009	12,233,306
Inyo	68,806	111,477	430,192	103,660	190,352	904,487	2,941,657
Kern	2,876,114	1,422,892	1,423,782	4,214,653	5,345,420	15,282,861	78,707,892
Kings	431,736	216,251	400,240	886,149	725,490	2,659,866	11,576,936
Lake	265,154	184,947	94,322	379,267	892,288	1,815,978	5,215,779
Lassen	241,872	128,143	136,057	134,028	270,797	910,897	3,378,794
Los Angeles	28,456,482	21,264,642	14,350,287	52,787,816	75,707,089	192,566,316	794,852,077
Madera	708,219	318,752	349,549	351,579	915,111	2,643,210	11,580,947
Marin	598,326	751,517	885,923	555,103	3,182,851	5,973,720	15,316,104
Mariposa	144,349	149,297	8,431	215,147	456,789	974,013	2,143,847
Mendocino	277,197	426,323	79,404	26,439	1,196,110	2,005,473	8,114,906
Merced	214,485	436,972	2,104,164	1,764,578	1,700,775	6,220,974	17,661,977
Modoc	185,324	74,807	85,948	14,993	375,952	737,024	1,870,616
Mono	191,865	191,235	243,551	125,235	876,922	1,628,808	2,691,793
Monterey	1,394,397	938,904	514,452	1,241,390	3,180,311	7,269,454	25,036,374
Napa	437,451	403,790	569,992	148,638	1,443,400	3,003,271	10,637,781
Nevada	264,090	297,125	667,796	144,735	882,187	2,255,933	7,180,450
Orange	488,204	6,981,865	7,008,293	14,251,113	13,455,658	42,185,133	203,871,163
Placer	1,133,806	691,317	581,354	2,491,431	2,094,098	6,992,006	21,895,840
Plumas	169,449	221,199	109,671	10,979	5,774	517,072	1,708,928
Riverside	1,000,036	4,333,218	3,839,640	9,853,929	9,053,807	28,080,630	166,943,377
Sacramento	1,032,915	4,300,963	3,741,188	5,047,166	11,557,491	25,679,723	106,414,510
San Benito	484,049	201,524	124,535	6	707,561	1,517,675	3,947,273
San Bernardino	3,752,696	2,182,938	2,511,494	5,712,363	11,268,385	25,427,876	146,979,402
San Diego	4,435,893	5,189,778	3,867,299	9,163,776	18,404,518	41,061,264	176,665,327
San Francisco	977,096	2,177,009	4,369,625	1,943,549	6,772,372	16,239,651	73,924,352
San Joaquin	613,005	2,624,496	486,852	1,644,490	2,426,299	7,795,142	47,242,346
San Luis Obispo	869,144	453,456	532,982	450,454	2,069,587	4,375,623	17,961,137
San Mateo	6,372,075	2,127,269	1,156,785	1,139,975	4,414,749	15,210,853	49,344,860
Santa Barbara	688,549	1,229,270	859,514	415,630	3,300,487	6,493,450	31,034,653
Santa Clara	3,836,201	3,067,915	5,477,834	7,528,550	7,147,217	27,057,717	97,916,593
Santa Cruz	368,847	427,229	419,364	632,389	1,935,916	3,783,745	16,441,505
Shasta	750,765	766,098	293,961	1,005,016	2,467,565	5,283,405	21,916,031
Sierra	64,665	99,712	103,260	65,369	112,308	445,314	906,886
Siskiyou	468,556	194,389	151,558	320,596	441,879	1,576,978	4,241,310
Solano	833,933	1,104,970	903,068	719,355	1,958,989	5,520,315	29,738,999
Sonoma	633,440	690,484	1,618,549	383,067	1,191,150	4,516,690	31,548,852
Stanislaus	534,271	826,612	740,886	1,972,582	4,220,246	8,294,597	30,906,352
Sutter	432,130	409,405	193,546	265,788	1,140,277	2,441,146	7,868,237
Tehama	367,589	442,546	133,944	271,463	589,120	1,804,662	6,258,225
Trinity	112,332	166,933	379,435	102,720	201,944	963,364	2,753,175
Tulare	1,046,052	935,957	622,629	21,228	1,876,909	4,502,775	33,969,279
Tuolumne	230,081	311,327	225,874	133,133	263,808	1,164,223	5,753,365
Ventura	1,780,085	3,055,138	1,524,470	2,717,537	3,454,838	12,532,068	54,405,852
Yolo	1,320,829	407,103	467,546	589,017	1,333,504	4,117,999	16,512,104
Yuba	219,258	300,759	847,695	80,550	534,549	1,982,811	7,080,762
<b>Total</b>	<b>\$ 79,251,861</b>	<b>\$ 87,285,940</b>	<b>\$ 76,659,150</b>	<b>\$ 144,407,142</b>	<b>\$ 238,542,650</b>	<b>\$ 626,146,743</b>	<b>\$ 2,712,940,734</b>

**2020-21 Total Expenditures by Object - All Funds**

Source: 2020-21 Quarterly Financial Statements (4th Quarter)

Court	Personal Services	Operating Expenses and Equipment	Special Items of Expense	Capital Costs	Prior Year Expense Adjustment	Total
Alameda	\$ 83,750,469	\$ 21,503,278	\$ 348,224	\$ -	\$ 16,524	\$ 105,618,495
Alpine	600,820	251,168	-	-	(4,810)	847,178
Amador	3,031,131	889,530	9,559	180,940	(250)	4,110,910
Butte	11,431,417	3,678,241	57,905	-	38,161	15,205,724
Calaveras	2,641,863	928,395	11,657	-	(235)	3,581,680
Colusa	1,378,563	1,240,596	799	-	-	2,619,958
Contra Costa	42,896,914	14,672,151	212,089	-	12,911	57,794,065
Del Norte	2,540,179	778,556	5,689	-	52,004	3,376,428
El Dorado	7,420,189	2,025,302	8,674	-	3,880	9,458,045
Fresno	57,939,131	12,135,901	209,182	-	-	70,284,214
Glenn	2,138,422	1,093,880	1,441	139,337	29,207	3,402,287
Humboldt	7,158,247	2,167,758	30,062	-	(6,247)	9,349,820
Imperial	9,429,079	2,787,043	17,184	-	-	12,233,306
Inyo	2,057,430	883,417	885	-	(73)	2,941,659
Kern	57,771,957	13,544,279	7,014,470	-	377,187	78,707,893
Kings	7,164,836	4,375,431	14,073	-	22,595	11,576,935
Lake	3,039,425	2,164,802	11,047	-	506	5,215,780
Lassen	1,895,328	1,500,036	2,158	-	(18,730)	3,378,792
Los Angeles	689,005,323	105,839,313	412,950	-	(405,506)	794,852,080
Madera	9,073,932	2,440,823	65,936	-	259	11,580,950
Marin	12,582,351	2,716,116	18,137	-	(500)	15,316,104
Mariposa	1,405,289	736,934	1,625	-	-	2,143,848
Mendocino	6,336,423	1,762,023	20,915	-	(4,454)	8,114,907
Merced	12,989,551	4,275,864	395,022	-	1,538	17,661,975
Modoc	1,130,302	736,510	3,804	-	-	1,870,616
Mono	1,651,345	1,037,511	2,776	-	161	2,691,793
Monterey	20,123,777	4,854,662	84,543	-	(26,608)	25,036,374
Napa	7,528,630	3,092,474	16,677	-	-	10,637,781
Nevada	5,660,440	1,506,043	14,010	-	(44)	7,180,449
Orange	168,906,499	34,574,242	378,759	-	11,661	203,871,161
Placer	18,229,361	3,655,708	33,391	-	(22,619)	21,895,841
Plumas	953,465	755,465	-	-	-	1,708,930
Riverside	137,492,426	29,036,347	414,807	-	(203)	166,943,377
Sacramento	88,712,894	17,224,240	278,253	-	199,123	106,414,510
San Benito	2,564,852	1,376,581	3,564	-	2,274	3,947,271
San Bernardino	114,381,346	32,394,775	191,395	-	11,886	146,979,402
San Diego	146,772,179	29,653,161	230,369	-	9,621	176,665,330
San Francisco	56,769,813	17,059,731	95,913	-	(1,107)	73,924,350
San Joaquin	39,268,868	7,707,162	263,228	-	3,089	47,242,347
San Luis Obispo	14,940,498	2,985,532	45,340	-	(10,234)	17,961,136
San Mateo	39,717,839	9,535,019	166,198	-	(74,196)	49,344,860
Santa Barbara	24,847,664	6,392,936	21,664	-	(227,611)	31,034,653
Santa Clara	79,593,410	15,036,845	244,313	3,031,000	11,025	97,916,593
Santa Cruz	14,408,417	2,029,828	4,083	-	(823)	16,441,505
Shasta	17,271,897	4,623,067	58,277	-	(37,206)	21,916,035
Sierra	555,269	358,891	-	-	(7,271)	906,889
Siskiyou	3,145,969	1,089,181	6,161	-	-	4,241,311
Solano	24,538,174	5,153,198	49,238	-	(1,611)	29,738,999
Sonoma	25,026,780	6,465,527	78,666	-	(22,123)	31,548,850
Stanislaus	24,615,440	6,452,695	86,168	-	(247,952)	30,906,351
Sutter	5,492,572	2,423,372	6,478	-	(54,184)	7,868,238
Tehama	4,425,332	1,828,068	986	-	3,838	6,258,224
Trinity	2,214,150	538,874	-	-	150	2,753,174
Tulare	24,889,056	8,936,443	145,493	6,083	(7,794)	33,969,281
Tuolumne	3,600,179	2,133,476	17,988	-	1,720	5,753,363
Ventura	39,432,189	14,879,364	69,525	-	24,776	54,405,854
Yolo	12,397,834	4,033,236	78,579	-	2,453	16,512,102
Yuba	5,218,532	1,850,587	8,398	-	3,245	7,080,762

**Total \$ 2,212,155,667 \$ 485,801,588 \$ 11,968,727 \$ 3,357,360 \$ (342,597) \$ 2,712,940,745**



**Constraints on Ending 2020-21 Total Fund Balances - All Funds**

Source: 2020-21 Quarterly Financial Statements (4th Quarter)

<b>Court</b>	<b>Non-spendable</b>	<b>Restricted</b>	<b>Committed</b>	<b>Assigned</b>	<b>Unassigned</b>	<b>Total</b>
Alameda	\$ 125,554	\$ 1,937,746	\$ 3,482,719	\$ 2,029,598	\$ -	\$ 7,575,618
Alpine	8,729	8,463	38,028	11,711	-	66,930
Amador	830	85,443	251,940	118,471	-	456,684
Butte	41,138	451,302	13,387	442,316	-	948,143
Calaveras	225,604	479,532	2,103	106,807	-	814,045
Colusa	211,367	620,612	362,118	81,222	-	1,275,319
Contra Costa	724,102	2,052,673	203,408	1,584,488	-	4,564,672
Del Norte	-	529,668	709,838	-	-	1,239,506
El Dorado	18,565	137,837	769,546	249,954	-	1,175,902
Fresno	-	1,048,105	-	7,710	-	1,055,814
Glenn	4,019	211,691	-	102,069	-	317,779
Humboldt	25,381	47,371	70,541	185,892	-	329,184
Imperial	208,047	873,944	1,646,999	362,012	-	3,091,002
Inyo	198	339,573	-	83,874	-	423,645
Kern	446,255	4,620,223	1,178,977	1,858,555	-	8,104,011
Kings	111,083	438,783	49,785	719,674	-	1,319,325
Lake	76,463	275,007	237,537	117,502	-	706,508
Lassen	2,712	187,751	96,212	97,036	-	383,711
Los Angeles	859,887	32,525,551	28,015,789	15,258,924	-	76,660,151
Madera	1,606	434,377	5,080	35,359	-	476,422
Marin	-	1,063,190	5,100	127,468	-	1,195,758
Mariposa	128,905	37,023	-	45,075	-	211,002
Mendocino	-	201,565	-	145,805	-	347,370
Merced	-	2,761,737	91,094	82,152	-	2,934,983
Modoc	-	66,284	14,580	53,905	-	134,769
Mono	65,621	400,105	162,959	84,777	-	713,462
Monterey	4,780	1,868,069	552,712	433,404	-	2,858,964
Napa	-	1,177,070	43,026	50,648	-	1,270,744
Nevada	-	385,532	5,289	150,625	-	541,445
Orange	317,093	2,974,065	546,134	-	-	3,837,291
Placer	28,647	1,484,466	21,315	654,083	-	2,188,511
Plumas	-	90,418	19,400	51,281	-	161,099
Riverside	-	4,637,553	38,696	4,047,552	-	8,723,801
Sacramento	342,229	2,925,549	1,906,534	3,028,672	-	8,202,983
San Benito	2,433	1,554,018	348,242	116,938	-	2,021,631
San Bernardino	2,823,834	1,417,733	222,439	349,937	-	4,813,942
San Diego	716,767	13,061,119	504,945	3,150,045	-	17,432,877
San Francisco	-	1,751,742	80,323	1,259,499	-	3,091,563
San Joaquin	220,296	1,813,357	221,353	1,274,305	-	3,529,310
San Luis Obispo	-	2,027,275	-	478,178	-	2,505,454
San Mateo	357,612	428,063	475,000	539,415	-	1,800,089
Santa Barbara	108,201	3,182,190	1,189,351	588,487	-	5,068,228
Santa Clara	19,976	375,747	-	164,984	-	560,707
Santa Cruz	-	712,613	55,364	471,588	-	1,239,565
Shasta	1,265	377,300	1,588,962	657,481	-	2,625,008
Sierra	79,337	18,319	44,924	27,423	-	170,002
Siskiyou	-	290,514	-	78,164	-	368,678
Solano	7,326	1,409,393	84,312	853,425	-	2,354,456
Sonoma	435,863	2,341,063	-	712,997	-	3,489,922
Stanislaus	829,126	493,419	1,245,896	-	-	2,568,441
Sutter	96,542	973,646	97,699	236,390	-	1,404,277
Tehama	72,593	341,312	161,184	393,796	-	968,886
Trinity	55,661	117,382	-	15,675	-	188,718
Tulare	172,697	494,658	-	808,618	-	1,475,973
Tuolumne	-	214,457	-	215,190	-	429,647
Ventura	-	310,032	192,912	139,132	-	642,075
Yolo	7,788	683,236	120,936	475,756	-	1,287,716
Yuba	252,250	177,714	45,041	91,061	-	566,066
<b>Total</b>	<b>\$ 10,238,380</b>	<b>\$ 101,944,578</b>	<b>\$ 47,219,727</b>	<b>\$ 45,507,102</b>	<b>\$ -</b>	<b>\$ 204,909,786</b>

## Element and Component Definitions

<b>Element and Component</b>	<b>Definitions</b>
<b>Judges and Courtroom Support</b>	<p>Includes salaries, benefits, and public agency retirement contributions for the following:</p> <ul style="list-style-type: none"> <li>▪ Judges</li> <li>▪ Temporary judges</li> <li>▪ Subordinate judicial officers (i.e., court commissioners, referees, and hearing officers)</li> </ul> <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"> <li>▪ Courtroom clerks</li> <li>▪ Secretarial support</li> <li>▪ Attorneys providing legal research and other legal services to support case adjudication</li> <li>▪ Court reporters, including transcript costs</li> <li>▪ Court attendants providing in-courthouse custody to secure housing and movement of prisoners within the courtroom and court facility.</li> </ul> <p>Does not include supervisors of courtroom staff, unless performing in court operations.</p>
<b>Case Type Services</b>	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.
<b>Criminal</b>	<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>
<b>Civil</b>	<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>
<b>Family and Children</b>	<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"> <li>▪ Court-appointed counsel for children and parents in juvenile dependency proceedings</li> <li>▪ Dependency mediation</li> <li>▪ Psychiatric evaluations</li> <li>▪ Costs associated with the Court Appointed Special Advocate program</li> </ul>
<b>Operational Support</b>	Activities that provide non-case-type specific support for court operations, including the management of files and calendars of the courts.
<b>Other Support Operations</b>	<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"> <li>▪ 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</li> <li>▪ Manage files and calendars</li> <li>▪ Store and retrieve court records</li> <li>▪ Perform clerical functions for the trial court’s appellate activities</li> </ul>

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"> <li>▪ Staff interpreters are regular employees of the court and receive salary and benefits.</li> <li>▪ Certified and noncertified contract interpreters are not court employees. Their services are provided per diem and funded as professional and consultant services.</li> <li>▪ Interpreter coordinators perform the daily assignment of qualified court interpreters.</li> </ul>
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"> <li>▪ Jury commissioners, who are responsible for collecting lists of qualified prospective jurors, submitting lists to the court, and managing the jury program</li> <li>▪ Jury fees, jury coordination, child and dependent care for jurors, and jury sequestration</li> </ul>
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"> <li>▪ Personnel who provide courtroom and internal security</li> <li>▪ Personnel who provide entrance screening security</li> <li>▪ Personnel who provide in-courthouse custody of prisoners within the courtroom and court facility</li> <li>▪ Personnel, up to the level of captain, who provide supervision or management of personnel providing court security at least 0.25 FTE</li> <li>▪ Purchase and maintenance of security equipment</li> </ul>
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"> <li>▪ Personnel who perform debt collection activities</li> <li>▪ Services provided by contract debt collection agencies</li> <li>▪ Operating expenses associated with debt collection activities</li> </ul>
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"> <li>▪ Court executive/administrative officer</li> <li>▪ Deputy court executive or court administrative officer</li> <li>▪ Secretarial and administrative support for the above</li> </ul> <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"> <li>▪ 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</li> <li>▪ 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)</li> </ul>

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

## **Trial Court Financial Policies & Procedures Fund Balance Policy**

June 2020

### **Fund Balance**

1. 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.
2. Beginning with the most binding constraints, fund balance amounts must be reported in the following classifications:
  - a. Nonspendable Fund Balance
  - b. Restricted Fund Balance
  - c. Committed Fund Balance
  - d. Assigned Fund Balance
  - e. Unassigned Fund Balance (General Fund only)
3. When allocating fund balance to the classifications and categories, allocations must follow the following prioritization:
  - a. Nonspendable Fund Balance
  - b. Restricted Fund Balance
  - c. Contractual commitments to be paid in the next fiscal year
  - d. The minimum calculated operating and emergency fund balance
  - e. Other Judicial Council mandates to be paid in the next fiscal year
  - f. Contractual commitments to be paid in subsequent fiscal years
  - g. Assigned Fund Balance designations
  - h. Unassigned Fund Balance
4. 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, and Principal of a Permanent (e.g., endowment) Fund.
5. Restricted Fund Balance includes amounts constrained for a specific purpose by external parties, constitutional provision, or enabling legislation.

- a. 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).
  - b. Imposed by Law (Statutory)—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).
6. 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.
7. **[NOTE: The minimum operating and emergency fund requirement discussed here is temporarily suspended until the Judicial Council lifts the suspension.]** 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, or designee, in writing and provide a plan with a specific time frame to correct the situation.

8. Assigned Fund Balance 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:

- a. All remaining amounts that are reported in governmental funds, other than general funds, that are not classified as nonspendable and are neither restricted nor committed; and
- b. 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.

Assigned Fund Balances will be identified according to the following categories:

- a. One-time Facility–Tenant Improvements. Examples include carpet and fixture replacements.
- b. One-time Facility–Other Examples include amounts paid by the Judicial Council on behalf of the courts.
- c. Statewide Administrative Infrastructure Initiatives. Statewide assessment in support of technology initiatives (e.g., Phoenix) will be identified in this designation.
- d. Local Infrastructure (technology and nontechnology needs). Examples include interim case management systems and nonsecurity equipment.
- e. 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.
  - i. 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 subcategory. 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.

- ii. 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.
- iii. 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.

- iv. Workers' compensation (if managed locally). The amount estimated to be paid out in the next fiscal year.
  - v. 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.
- f. Professional and Consultant Services. Examples include human resources, information technology, and other consultants.
  - g. Security. Examples include security equipment and pending increases for security service contracts.
  - h. 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.
  - i. Miscellaneous (required to provide detail). Any other planned commitments that are not appropriately included in one of the above designated fund balance subcategories



should be listed here with a description in sufficient detail to determine its purpose and requirements.

9. Unassigned Fund Balance is the residual classification for the general fund. This classification represents fund balance that has not been assigned to any other fund balance classification. The general fund is the only fund that shall report a positive unassigned fund balance amount.