

Judicial Council of California

BASELINE BUDGET

Certification

Superior Court:

Fiscal Year:

Court Contact:

Budget Prepared By:

Phone:

Preparer's Phone:

E-mail Address:

Preparer's E-mail Address:

CERTIFICATION

I HEREBY CERTIFY, to the best of my knowledge and belief, that the amounts stated herein and contained in the Baseline Budget detail documents included in the Phoenix Financial System Schedule 1 report fairly present a statement of all court estimated revenues (financing sources) and court expenditures in accordance with the reporting requirements adopted by the Judicial Council pursuant to authority granted by Government Code section 77206.

Megan Reed

Signature of Presiding Judge or Executive Officer

Date

Printed name of signee

Title

Superior Court of California, County of Lassen
Trial Court Operations Fund
Program Expenditure Budget
(Unaudited)

	Fiscal Year 2025/26						
	Personnel Services	Operating Expenses & Equipment	Special Items of Expense	Capital Costs	Internal Cost Recovery	Prior Year Expense Adjustment	Baseline Budget
PROGRAM EXPENDITURES:							
Judges & Courtroom Support	\$ 506,952	\$ 646,858					\$ 1,153,809
Traffic & Other Infractions	\$ 64,640	\$ 1,212					\$ 65,851
Other Criminal Cases	\$ 231,795	\$ 4,446					\$ 236,240
Civil	\$ 117,609	\$ 2,341					\$ 119,950
Family & Children Services	\$ 183,763	\$ 101,951					\$ 285,714
Probate, Guardianship & Mental Health Services	\$ 42,195	\$ 798					\$ 42,994
Juvenile Dependency Services	\$ 21,098	\$ 170,958					\$ 192,056
Juvenile Delinquency Services	\$ 21,098	\$ 399					\$ 21,497
Other Court Operations	\$ 345,611	\$ 6,741					\$ 352,352
Court Interpreters	\$ 35,723	\$ 47,725					\$ 83,448
Jury Services	\$ 24,167	\$ 10,271	\$ 6,000				\$ 40,438
Security		\$ 30,000					\$ 30,000
Trial Court Operations Program	\$ 1,594,649	\$ 1,023,701	\$ 6,000				\$ 2,624,349
Enhanced Collections	\$ (39,608)						\$ (39,608)
Other Non-Court Operations	\$ 39,608	\$ 702					\$ 40,310
Non-Court Operations Program	\$ 0	\$ 702					\$ 702
Executive Office	\$ 165,695	\$ 3,825					\$ 169,520
Fiscal Services	\$ 184,448	\$ 3,648					\$ 188,095
Human Resources	\$ 112,821	\$ 28,894					\$ 141,714
Business & Facilities Services		\$ 440,307					\$ 440,307
Information Technology	\$ 119,393	\$ 503,139					\$ 622,532
Court Administration Program	\$ 582,356	\$ 979,812					\$ 1,562,169
Expenditures Not Distributed or Posted to a Program		\$ 0					\$ 0
Prior Year Adjustments Not Posted to a Program							
Total	\$ 2,177,005	\$ 2,004,215	\$ 6,000				\$ 4,187,220

Superior Court of California, County of Lassen
Trial Court Operations Fund
Revenue and Expenditure Budget
(Unaudited)

	Fiscal Year 2025/26							
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Baseline Budget
	General	Special Revenue		Capital Projects	Debt Service			
		Non-Grant	Grant					
REVENUES								
State Financing Sources								
Trial Court Trust Fund	\$ 3,076,339	\$ 20,506						\$ 3,096,845
Improvement and Modernization Fund	\$ 3,819							\$ 3,819
Judges' Compensation (0150019)								
Court Interpreter (0150037)	\$ 57,432							\$ 57,432
Civil Coordination Reimbursement (0150091)								
MOU Reimbursements (0150010 and General)	\$ 504,375							\$ 504,375
Other Miscellaneous	\$ 28,039	\$ 185,500						\$ 213,539
	\$ 3,670,004	\$ 206,006						\$ 3,876,010
Grants								
AB 1058 Commissioner/Facilitator			\$ 125,625					\$ 125,625
Other Judicial Council Grants			\$ 17,960					\$ 17,960
Non-Judicial Council Grants								
			\$ 143,585					\$ 143,585
Other Financing Sources								
Interest Income	\$ 40,000							\$ 40,000
Investment Income								
Donations								
Local Fees								
Non-Fee Revenues								
Enhanced Collections	\$ 70,000							\$ 70,000
Escheatment								
Prior Year Revenue								
County Program - Restricted								
Reimbursement Other	\$ 30,000							\$ 30,000
Sale of Fixed Assets								
Other Miscellaneous								
	\$ 140,000							\$ 140,000
Total Revenues	\$ 3,810,004	\$ 206,006	\$ 143,585					\$ 4,159,595
EXPENDITURES								
Personnel Services								
Salaries - Permanent	\$ 1,070,093	\$ 32,592	\$ 65,615					\$ 1,168,300
Temp Help								
Overtime								
Staff Benefits	\$ 976,831	\$ 23,058	\$ 8,816					\$ 1,008,705
	\$ 2,046,923	\$ 55,650	\$ 74,431					\$ 2,177,005
Operating Expenses and Equipment								
General Expense	\$ 109,604							\$ 109,604
Printing	\$ 10,390							\$ 10,390
Telecommunications	\$ 38,108		\$ 2,400					\$ 40,508
Postage	\$ 35,400							\$ 35,400
Insurance	\$ 7,000							\$ 7,000
In-State Travel	\$ 5,300							\$ 5,300
Out-of-State Travel								
Training	\$ 1,000		\$ 500					\$ 1,500
Security Services	\$ 319,447		\$ 14,200					\$ 333,647
Facility Operations	\$ 100,000							\$ 100,000
Utilities								
Contracted Services	\$ 719,579	\$ 169,850	\$ 52,054					\$ 941,483
Consulting and Professional Services	\$ 6,000							\$ 6,000
Information Technology	\$ 315,363	\$ 10,620						\$ 325,983
Major Equipment	\$ 80,000							\$ 80,000
Other Items of Expense	\$ 7,400							\$ 7,400
	\$ 1,754,591	\$ 180,470	\$ 69,154					\$ 2,004,215
Special Items of Expense								
Grand Jury								
Jury Costs	\$ 6,000							\$ 6,000
Judgements, Settlements and Claims								
Debt Service								
Other								
Capital Costs								
Internal Cost Recovery								
Prior Year Expense Adjustment								
	\$ 6,000							\$ 6,000
Total Expenditures	\$ 3,807,515	\$ 236,120	\$ 143,585					\$ 4,187,220
Excess (Deficit) of Revenues Over Expenditures	\$ 2,489	\$ (30,114)	\$ 0					\$ (27,625)
Operating Transfers In (Out)								
Fund Balance (Deficit)								
Beginning Balance (Deficit)	\$ 31,891	\$ 144,530	\$ 0					\$ 176,421
Ending Balance (Deficit)	\$ 34,380	\$ 114,416	\$ 0					\$ 148,796

Superior Court of California, County of Lassen
Trial Court Operations Fund
Fund Budget
(Unaudited)

	Fiscal Year 2025/26							
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Baseline Budget
	General	Special Revenue		Capital Projects	Debt Service			
		Non-Grant	Grant					
Beginning Balance (Deficit)								
	\$ 31,891	\$ 144,530	\$ 0					\$ 176,421
Trial Court Revenue Sources	\$ 3,214,378	\$ 206,006						\$ 3,420,384
Trial Court Reimbursements	\$ 595,626		\$ 143,585					\$ 739,211
Prior Year Revenue								
Revenue Total	\$ 3,810,004	\$ 206,006	\$ 143,585					\$ 4,159,595
Personnel Services	\$ 2,046,923	\$ 55,650	\$ 74,431					\$ 2,177,005
Operating Expenses and Equipment	\$ 1,754,591	\$ 180,470	\$ 69,154					\$ 2,004,215
Special Items of Expense	\$ 6,000							\$ 6,000
Capital Costs								
Internal Cost Recovery								
Prior Year Expense Adjustments								
Expense Total	\$ 3,807,515	\$ 236,120	\$ 143,585					\$ 4,187,220
Operating Transfers In								
Operating Transfers Out								
Other Financial Sources Total								
Ending Balance (Deficit)	\$ 34,380	\$ 114,416	\$ 0					\$ 148,796