

Judicial Council of California

BASELINE BUDGET

Certification

Superior Court: Merced

Court Contact: Keri Brasil

Phone: 209-725-4156

E-mail Address: Keri.Brasil@mercedcourt.org

Fiscal Year: 2025-26

Budget Prepared By: Keri Brasil

Preparer's Phone: 209-725-4156

Preparer's E-mail Address: Keri.brasil@mercedcourt.org

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.


Signature of Presiding Judge or Executive Officer

Amanda Toste
Printed name of signee

10/03/2025
Date

Court Executive Officer
Title

Superior Court of California, County of Merced
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	\$ 5,471,489	\$ 529,600					\$ 6,001,089
Traffic & Other Infractions	\$ 1,012,858	\$ 2,000					\$ 1,014,858
Other Criminal Cases	\$ 1,646,723	\$ 1,200					\$ 1,647,923
Civil	\$ 1,034,044	\$ 45,000					\$ 1,079,044
Family & Children Services	\$ 2,136,889	\$ 288,700			\$ 195,969		\$ 2,621,558
Probate, Guardianship & Mental Health Services	\$ 309,691						\$ 309,691
Juvenile Dependency Services		\$ 1,288,891					\$ 1,288,891
Juvenile Delinquency Services	\$ 94,840						\$ 94,840
Other Court Operations	\$ 564,189	\$ 2,500					\$ 566,689
Court Interpreters	\$ 561,309	\$ 1,034,100					\$ 1,595,409
Jury Services		\$ 109,650	\$ 138,000				\$ 247,650
Security		\$ 6,290					\$ 6,290
Trial Court Operations Program	\$ 12,832,033	\$ 3,307,931	\$ 138,000		\$ 195,969		\$ 16,473,933
Enhanced Collections	\$ 544,522	\$ 10,478					\$ 555,000
Other Non-Court Operations							
Non-Court Operations Program	\$ 544,522	\$ 10,478					\$ 555,000
Executive Office	\$ 323,738				\$ (8,547)		\$ 315,191
Fiscal Services	\$ 613,407	\$ 645,921	\$ 363,000		\$ (43,786)		\$ 1,578,541
Human Resources	\$ 574,944	\$ 49,650			\$ (16,624)		\$ 607,970
Business & Facilities Services	\$ 2,031,068	\$ 782,235			\$ (75,258)		\$ 2,738,045
Information Technology	\$ 989,323	\$ 932,270			\$ (51,753)		\$ 1,869,841
Court Administration Program	\$ 4,532,481	\$ 2,410,076	\$ 363,000		\$ (195,969)		\$ 7,109,588
Expenditures Not Distributed or Posted to a Program							
Prior Year Adjustments Not Posted to a Program							
Total	\$ 17,909,036	\$ 5,728,485	\$ 501,000		\$ 0		\$ 24,138,521

Superior Court of California, County of Merced
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	\$ 17,138,942	\$ 58,652		\$ 310,000				\$ 17,507,594
Improvement and Modernization Fund	\$ 229,946							\$ 229,946
Judges' Compensation (0150019)								
Court Interpreter (0150037)	\$ 1,234,534							\$ 1,234,534
Civil Coordination Reimbursement (0150091)								
MOU Reimbursements (0150010 and General)	\$ 1,651,057							\$ 1,651,057
Other Miscellaneous	\$ 774,827	\$ 628,964						\$ 1,403,791
	\$ 21,029,306	\$ 687,616		\$ 310,000				\$ 22,026,922
Grants								
AB 1058 Commissioner/Facilitator			\$ 825,613					\$ 825,613
Other Judicial Council Grants			\$ 19,248					\$ 19,248
Non-Judicial Council Grants			\$ 260,000					\$ 260,000
			\$ 1,104,861					\$ 1,104,861
Other Financing Sources								
Interest Income	\$ 250,000			\$ 50,000				\$ 300,000
Investment Income								
Donations								
Local Fees	\$ 37,900	\$ 30,000						\$ 67,900
Non-Fee Revenues		\$ 15,000						\$ 15,000
Enhanced Collections		\$ 545,000						\$ 545,000
Escheatment								
Prior Year Revenue								
County Program - Restricted		\$ 84,700						\$ 84,700
Reimbursement Other	\$ 22,440							\$ 22,440
Sale of Fixed Assets								
Other Miscellaneous	\$ 1,000							\$ 1,000
	\$ 311,340	\$ 674,700		\$ 50,000				\$ 1,036,040
Total Revenues	\$ 21,340,646	\$ 1,362,316	\$ 1,104,861	\$ 360,000				\$ 24,167,823
EXPENDITURES								
Personnel Services								
Salaries - Permanent	\$ 9,274,907	\$ 412,169	\$ 580,428					\$ 10,267,504
Temp Help								
Overtime	\$ 30,000							\$ 30,000
Staff Benefits	\$ 6,856,249	\$ 339,426	\$ 415,857					\$ 7,611,532
	\$ 16,161,156	\$ 751,595	\$ 996,285					\$ 17,909,036
Operating Expenses and Equipment								
General Expense	\$ 336,191							\$ 336,191
Printing	\$ 31,200							\$ 31,200
Telecommunications	\$ 93,450							\$ 93,450
Postage	\$ 165,000							\$ 165,000
Insurance	\$ 19,000							\$ 19,000
In-State Travel	\$ 15,000		\$ 5,000					\$ 20,000
Out-of-State Travel								
Training	\$ 9,500		\$ 2,500					\$ 12,000
Security Services	\$ 2,290							\$ 2,290
Facility Operations	\$ 419,207	\$ 478	\$ 4,100					\$ 423,785
Utilities								
Contracted Services	\$ 3,092,237	\$ 528,515	\$ 321,248					\$ 3,942,000
Consulting and Professional Services	\$ 39,050							\$ 39,050
Information Technology	\$ 577,869	\$ 10,000						\$ 587,869
Major Equipment	\$ 52,000							\$ 52,000
Other Items of Expense	\$ 4,650							\$ 4,650
	\$ 4,856,644	\$ 538,993	\$ 332,848					\$ 5,728,485
Special Items of Expense								
Grand Jury		\$ 2,000						\$ 2,000
Jury Costs	\$ 136,000							\$ 136,000
Judgements, Settlements and Claims								
Debt Service				\$ 363,000				\$ 363,000
Other								
Capital Costs								
Internal Cost Recovery	\$ (195,969)		\$ 195,969					\$ 0
Prior Year Expense Adjustment								
	\$ (59,969)	\$ 2,000	\$ 195,969	\$ 363,000				\$ 501,000
Total Expenditures	\$ 20,957,831	\$ 1,292,588	\$ 1,525,102	\$ 363,000				\$ 24,138,521
Excess (Deficit) of Revenues Over Expenditures	\$ 382,815	\$ 69,728	\$ (420,241)	\$ (3,000)				\$ 29,302
Operating Transfers In (Out)	\$ (431,165)	\$ 10,924	\$ 420,241					\$ 0
Fund Balance (Deficit)								
Beginning Balance (Deficit)	\$ 755,749	\$ 672,455	\$ 0	\$ 2,565,701				\$ 3,993,905
Ending Balance (Deficit)	\$ 707,398	\$ 753,107	\$ 0	\$ 2,562,701				\$ 4,023,206

Superior Court of California, County of Merced
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)								
	\$ 755,749	\$ 672,455	\$ 0	\$ 2,565,701				\$ 3,993,905
Trial Court Revenue Sources	\$ 18,202,669	\$ 1,277,616		\$ 360,000				\$ 19,840,285
Trial Court Reimbursements	\$ 3,137,977	\$ 84,700	\$ 1,104,861					\$ 4,327,538
Prior Year Revenue								
Revenue Total	\$ 21,340,646	\$ 1,362,316	\$ 1,104,861	\$ 360,000				\$ 24,167,823
Personnel Services	\$ 16,161,156	\$ 751,595	\$ 996,285					\$ 17,909,036
Operating Expenses and Equipment	\$ 4,856,644	\$ 538,993	\$ 332,848					\$ 5,728,485
Special Items of Expense	\$ 136,000	\$ 2,000		\$ 363,000				\$ 501,000
Capital Costs								
Internal Cost Recovery	\$ (195,969)		\$ 195,969					\$ 0
Prior Year Expense Adjustments								
Expense Total	\$ 20,957,831	\$ 1,292,588	\$ 1,525,102	\$ 363,000				\$ 24,138,521
Operating Transfers In		\$ 10,924	\$ 420,241					\$ 431,165
Operating Transfers Out	\$ (431,165)							\$ (431,165)
Other Financial Sources Total	\$ (431,165)	\$ 10,924	\$ 420,241					\$ 0
Ending Balance (Deficit)	\$ 707,398	\$ 753,107	\$ 0	\$ 2,562,701				\$ 4,023,206